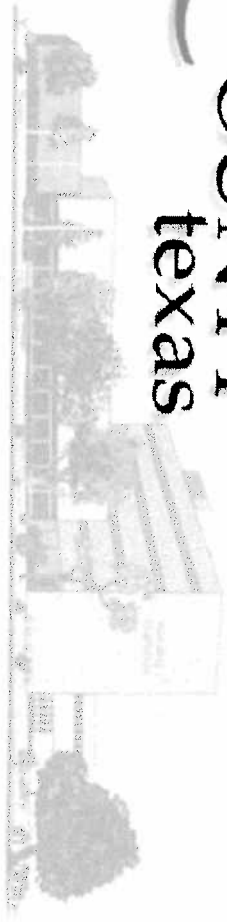


HIDALGO COUNTY texas



Hidalgo County

Elections Department

101 S. 10th St.
P. O. Box 659
Edinburg, Texas 78540
Office: (956) 318-2570
Fax: (956) 318-2569

Memorandum

To: Ray Eufrazio, County Auditor

From: Yvonne Ramón- Elections Administrator *YR*

Date: March 29, 2011

Subject: D&M Coffee Company Inc Invoice

Please proceed with payment of invoice # 030911cz for the amount of \$104.88. The Elections Department was scheduled to conduct an Elections Commission Meeting on March 09, 2011. Due to unexpected circumstances, the meeting was cancelled thirty minutes before the scheduled time at the County Judge's request. D&M Coffee Company proceeded with the food order due to the short notice of cancellation. Attached you will find the original invoice, agenda for the meeting, and MI form filled out for the meeting to be held.

Thank you for continued cooperation. If you have any questions, please contact me at (956) 318-2570 ext. 5712.

REC'D MAR 10 2011 *ELV*

D & M COFFEE COMPANY INC.

1108 South McColl Road
Edinburg, TX 78539

Invoice

Date	Invoice #
3/9/2011	030911cz

Bill To
Hidalgo County Elections Dept. Amanda 318-2931

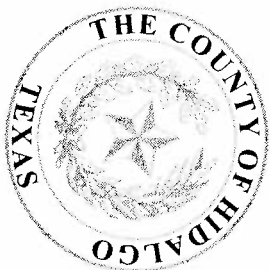
P.O. No.	Terms	Project
	ASAP	

Quantity	Description	Rate	Amount
7	Deli Sandwiches w/ sides	6.99	48.93
3	Chef Salads	8.99	26.97
1	Grilled Chicken Pita	7.99	7.99
1	Java Box Iced Tea	20.99	20.99
	Sales Tax	8.25%	0.00
Total			\$104.88

Invoice rec'd by: *[Signature]* on 3/16/11
 Goods/Services Rec'd by *[Signature]* on 3/16/11
 -1100-414-00-130-001-0-630
 P.O.# 654476

RECEIVED BY
COUNTY AUDITOR
2011 MAR 16 PM 2:40

Thank you for choosing Coffee Zone!



AGENDA

HIDALGO COUNTY ELECTIONS COMMISSION

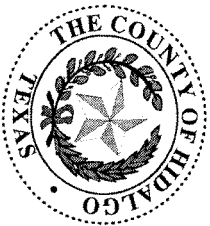
MEETING

March 9, 2011

12:30 p.m.

NOTICE is hereby given in accordance with 31.033 Subchapter B, Texas Elections Code, that a meeting of the Hidalgo County Elections Commission will be held at the Elections Annex Building, North Entrance, 317 N. Closter, Edinburg, Hidalgo County, Texas. Discussion and possible action relating to the following business will be transacted:

1. Welcome – Ramon Garcia
2. Roll Call
3. Redistricting and election precincts
4. Voter Assistance
 - House Bill 304
 - Meeting with District Judge
 - Legislative Hearings
5. Election Concerns
6. Other
 - Revisit online campaign finance reports.
 - Other
7. Adjourn



**HIDALGO COUNTY, TEXAS
NON-TRAVEL MEALS, REFRESHMENTS,
AND RELATED EXPENSE CLAIM**

DEPARTMENT INFORMATION

Department: Elections Department
 Department Contact Name: Veronica Lopez
 Contact Phone Number: (956) 318-2570 Ext. 5715

EVENT INFORMATION

Date: 3/9/2011 Start Time: 12:30 PM End Time: 3:00 PM
 Duration: 2:30 Location: Elections Dept.
 Purpose of Event:
 Meeting Training Other: _____
 (Please explain.)

Attendees: (Please attach sign-in sheet)
 County Employees 6 + Non-County Employees 10 = Total 16

Meals: (Meals may not exceed \$10.00 per person including taxes and gratuity or \$250.00 per event.)
 Breakfast + Lunch + Dinner = Total 1
 Refreshments: (Refreshments may not exceed \$3.00 per person or \$125.00 per event.)
 Related Expenses: (Related expenses may not exceed \$25.00 per event.)

	ACTUAL	ALLOWABLE
Meals Expense:	\$ 83.89	\$ 83.89
Refreshments Expense:	\$ 20.99	\$ 20.99
Related Expenses:	\$ -	\$ -
Total Event Expenses:	<u>\$ 104.88</u>	<u>\$ 104.88</u>

(Please attach original receipts.)

FUNDING

Purchase Order Number: 654476 Account Number: 1-1100-414-00-130-001-0-601

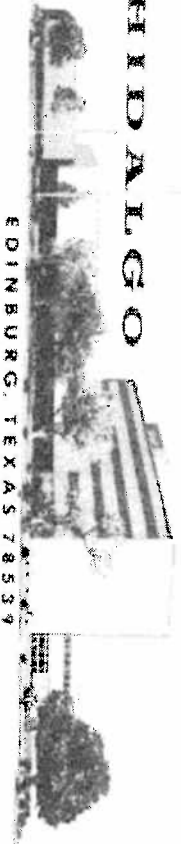
APPROVAL

I, the undersigned, certify to the best of my knowledge, that the expenditures incurred were for official County business, have been expressly authorized by the Purchasing Department, and are in compliance with the Policy on Non-Travel Meals, Refreshments, and Related Expenses.

Vvonne Ramon
 Name of Approving County Official/Department Head
 (Please Print)

[Signature]
 Signature of Approving County Official/Department Head Date March 24, 2011

COUNTY of HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
 County Administration Building 3rd Floor
 2808 S. Business Highway 281
 Edinburg, Texas 78539-6243
 PHONE: (956) 318-2511
 FAX: (956) 318-2517
 WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
 HIDALGO COUNTY AUDITOR'S OFFICE
 P. O. BOX 689
 EDINBURG, TEXAS 78540-0689

OFFICE OF THE COUNTY AUDITOR

NOTICE OF DISCREPANCY AND/OR ADVISORY

TO: Veronica Lopez
FROM: Esther Perez

DATE: 03/21/2011
DEPARTMENT: (130) ELECTIONS
PHONE: (956)-318-2511 ext 4648

REFERENCE: D & M COFFEE COMPANY INC Invoice #090911GZ

THE FOLLOWING DOCUMENT (S), i.e. Invoice #090911GZ IS/ARE BEING RETURNED, BECAUSE OF THE REASON (S) INDICATED BELOW AND REQUIRES YOUR IMMEDIATE ATTENTION. CORRECTIVE ACTION IS NECESSARY IN ORDER FOR MY OFFICE TO PERFORM ITS DUTIES ACCORDING TO STATUTES, POLICES, FEDERAL REGULATIONS, AND ACCOUNTING STANDARDS.

PAYMENT (S) OF CLAIMS RELATED TO THIS DOCUMENT (S) WILL BE MADE AS SOON AS POSSIBLE AFTER CORRECTIVE ACTIONS HAS BEEN TAKEN AND THE CORRECTED AND PROPER DOCUMENTATION HAS BEEN SUBMITTED/RESUBMITTED TO THE AUDITOR'S OFFICE WITH SUFFICIENT TIME FOR THE AUDITOR TO EXAMINE AND APPROVE BEFORE THE NEXT SCHEDULED MEETING OF THE HIDALGO COUNTY COMMISSIONERS COURT, AS PER LOCAL GOVERNMENT CODE 113.064.

- EXPENDITURE INCURRED BEFORE PURCHASE ORDER ISSUED - PLEASE FOLLOW PROPER CLAIMS PROCEDURES
- PURCHASE ORDER NUMBER IS INCONSISTENT WITH INVOICE
- AMOUNT BILLED DOES NOT MATCH THE PURCHASE ORDER AMOUNT
- VENDOR ON PURCHASE ORDER DOES NOT MATCH INVOICE
- INSUFFICIENT DOCUMENTATION TO PROCESS PAYMENT
- SIGNATURE OR DATE NOT PRESENT
- SYSTEM SHOWS INVOICE PAID
- INSUFFICIENT FUNDING IN ACCOUNT # AVAILABLE \$
- NEEDS APPROVAL OF:
- NEEDS COMPLIANCE WITH PURCHASING POLICY/STATUTES/CONTRACTS (SEE COMMENTS)
- NEEDS CORRECTION(S):
- NEEDS ADDITIONAL DOCUMENTATION i.e.: As per Non-Travel Meals, Refreshments, and Related Expense Policy, the following supporting documentation is needed in order to process payment:

- a. Form M-1 "Non-Travel Meals, Refreshments, and Related Expenses Claim" b. Written Agenda
- c. Sign-in Sheet
- OTHER:
- COMMENTS / RECOMMENDATION:

COUNTY AUDITOR'S FORM: RE-CA/020
 REVISED 08/2010



HIDALGO COUNTY DISTRICT JUDGES

RICHARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. ROBOLOFO DELGADO JUDGE, 99ND D.C. J. R. ROBBY FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. JUAN R. PARTIDA JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 329ND D.C. NOE GONZALEZ JUDGE, 307TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. AIDA SALINAS FLORES JUDGE, 388TH D.C.

HIDALGO COUNTY, TEXAS
ACCOUNTING PROCEDURES MANUAL

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NON-TRAVEL MEALS, REFRESHMENTS, AND RELATED EXPENSES

REFERENCE

County Auditor's Form M-1, "Non-Travel Meals, Refreshments, and Related Expenses Claim"

AUTHORITY

Local Government Code § 112.002, "Accounting System in County With Auditor and Population of 190,000 or More"

Government Code § 611.001, "Lodging and Meal Expenses"

Generally, meals provided to employees are considered taxable wages that must be reported on Form W-2, subject to Federal income tax withholding, social security, and Medicare unless specifically excluded by a section of the Internal Revenue Code (IRC). *IRC § 61, § 3121, § 3401*

Federal Tax Regulations § 31.3121(a)-1(h) and § 31-3121(a)-3 provide that amounts paid specifically—either as advances or reimbursements—for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer are not wages and are not subject to withholding if paid under an accountable plan.

A plan under which an employee is reimbursed for expenses – or receives an allowance to cover those expenses – is an accountable plan only if three conditions are satisfied: (1) there must be a business connection for the expenses; (2) the employee must either substantiate or be deemed to have substantiated the expenses; and (3) the employee must return to the employer amounts in excess of the substantiated expense. *IRC § 62(c); Reg. § 1.62-2(c); Reg. § 1.274-5T*

PURPOSE

The Hidalgo County Commissioners Court on August 5, 2008 approved the policy set forth below. The policy expands on the current authorization for expenditures of food for:

- Jurors (Code of Criminal Procedure Art. 104.001),
- Prisoners (Code of Criminal Procedure Art. 104.002),
- Adult Probation (Government Code § 509.011),
- Juvenile Probation (Human Resources Code § 141.082, § 141.084, § 152.0012, and § 152.1141), and
- Agrilife Extension (Agriculture Code § 43.033).

The policy provides guidelines to departments concerning when non-travel meals, refreshments, and related expenses may be paid for with County funds. The procedures set forth below are prescribed by the Hidalgo County Auditor and are to be followed regarding the payment or reimbursement of non-travel meals, refreshments, and related expenses.

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SCOPE

The policy, procedures, and guidelines apply to all Hidalgo County officials, department heads, and employees. Applicability of this policy is limited to non-travel meals and refreshments. This policy does not apply to payment or reimbursement of meals while the employee or individual is on travel status. Refer to the Travel Policy for situations in which the employee or individual is on travel status.

DEFINITIONS

"County Sponsored Events" means meetings, seminars, conferences, training sessions, and similar functions to conduct official County business.

"Meals" means food and non-alcoholic beverages provided at breakfast, lunch, or dinner.

"Necessary Expense" means an expense that is appropriate for the conduct of County business.

"Ordinary Expense" means an expense that is common and accepted in County business.

"Refreshments" means non-alcoholic beverages and food items (i.e., fruit, pastries, chips, cookies, cake, candy, etc.) commonly served between meals, but not intended to substitute for meals.

"Related Expenses" means expenses for essential serving products such as paper plates, cups, and plastic utensils related to allowable non-travel meals and refreshments.

POLICIES AND GUIDELINES

Based upon sufficient appropriations in the department's budget and approval by the official or department head, the County of Hidalgo, Texas will allow for the payment or reimbursement of non-travel meals, refreshments, and related costs incurred for the following purposes:

A. Permitted Expenditures

1. County sponsored events for the purpose of conducting substantial and bona fide official County business where attendees include at least one County employee and one or more non-County employees.
 - a. Expenditures may be incurred only for those attendees whose presence is necessary for the purpose of the event.
 - b. The duration of the events must be two or more consecutive hours.
 - c. If the County sponsored event occurs during a recognized meal period (i.e., breakfast 7:00 am to 8:00 am; lunch 12 noon to 1 pm; dinner 6:00 pm to

HIDALGO COUNTY, TEXAS

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7:00 pm) in order to accommodate scheduling requirements, meals may be provided. Otherwise, only refreshments will be permitted.

- d. Examples include, but are not limited to:
 - i. Commissioners Court meetings
 - ii. Commission/board/committee meetings.
 - iii. Business meetings relating to promotion of economic development, building community cooperation, or information gathering.
 - iv. Formal training sessions held for the purpose of instruction or dissemination of information to general public.
2. Meal, refreshments, and related costs specifically authorized in a Federal, state or local government contract or grant, and only to the extent and for the purposes authorized.
3. Beverages for the purpose of providing hydration (sports drinks containing electrolytes) for employees performing job tasks outdoors where they are exposed to hot or humid weather conditions. This includes employees performing road work.

To conform to IRS regulations governing business expenses, the County will not reimburse costs to a County employee for non-travel meals, refreshments, and related costs when the reimbursement results in taxable income to the employee.

B. Guidelines for Permitted Expenditures

The following guidelines should be followed when making permitted expenditures for non-travel meals, refreshments, and related costs:

1. Budget: The sponsoring department must have sufficient appropriations in their budget (object code 630 *Food*) for such events.
2. Reasonable Costs (including taxes and gratuity): Meals may not exceed \$10 per person or \$250 per event. Refreshments may not exceed \$3 per person or \$125 per event. The cost of related expenses may not exceed \$25.
3. Documentation Requirements: The following supporting documentation will be required for the County Auditor to process payment for non-travel meals, refreshments, and related expenses except when purchasing beverages pursuant to Section A.3. For this purpose, only a purchase order and an original itemized invoice or receipt will be required:
 - a. Purchase order. The purchase order should include the event date, time, duration, and place; estimated number of attendees and affiliation; purpose of the event; and whether meals or refreshments will be provided.
 - b. Original itemized invoice or receipt.
 - c. Completed County Auditor's Form M-1, "*Non-Travel Meals, Refreshments, and Related Expenses Claim*" that documents the date, time, place, amount, and business purpose of the event.
 - d. Written agenda.

HIDALGO COUNTY, TEXAS

ACCOUNTING PROCEDURES MANUAL

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- e. Sign-in sheet. The sign-in sheet must include the attendees' first and last names, title, and affiliation with the County. If it is not possible to provide a sign-in sheet, the reason for not providing the sign-in sheet must be documented and an estimated number of attendees must be provided.
4. The County Auditor will not pay or reimburse meal expenses that lack documentation or a clear business purpose.

C. Prohibited Expenditures

Expenditures of county funds for the following are specifically prohibited:

- Alcoholic beverages,
- Supplies for coffee breaks, office refreshments, etc.
- Regularly scheduled staff meetings
- Social events such as celebrating holidays or birthdays
- Employee recognition, volunteer recognition, or thank-you events
- The cost of meals or refreshments covered by a registration fee
- Charitable or political functions

PROCEDURES

A. County Department

1. Ensure that expenditures for non-travel meals, refreshments, and related costs comply with County policy and fund source restrictions.
2. Process a requisition in accordance with county purchasing policies and procedures. A requisition(s) should be issued for each event. The requisition should include the required information (Refer to Documentation Requirements for purchase orders under Guidelines for Permitted Expenditures).
3. Submit completed and signed County Auditor's Form M-1, "*Non-Travel Meals, Refreshments, and Related Expenses Claim*" to the County Auditor's Office - Accounts Payable Section, if required.
4. Ensure that the "*Non-Travel Meals, Refreshments, and Related Expenses Claim*" is accompanied by the following documentation:
 - a. Purchase order.
 - b. An original itemized invoice or receipt.
 - c. A written agenda.
 - d. A sign-in sheet. The sign-in sheet must include the attendees' first and last names, affiliation with the County, and position. If it is not possible to provide a list of attendees, for instance in case of employee health fairs, the reason for not providing the list of attendees must be documented and an estimated number of attendees must be provided.

B. Purchasing Department

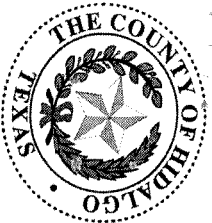
1. Review requisition submitted by county departments for compliance with this County policy as well as County purchasing policies and procedures.
 - a. If requisition complies with County policy, issue purchase order.
 - b. If requisition does not comply with County policy, deny the requisition and notify department of deficiencies.

HIDALGO COUNTY, TEXAS
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C. County Auditor's Office - Accounts Payable Section

1. Review original itemized invoice or receipt and supporting documentation to determine compliance with County policy.
 - a. If documentation complies with County policy, process payment in accordance with internal procedures.
 - b. If documentation does not comply with County policy, return the documentation to the requesting department with an explanation for the denial to process payment.



HIDALGO COUNTY, TEXAS
NON-TRAVEL MEALS, REFRESHMENTS,
AND RELATED EXPENSE CLAIM

DEPARTMENT INFORMATION

Department: _____
Department Contact Name: _____
Contact Phone Number: _____

EVENT INFORMATION

Date: _____ Start Time: _____ End Time: _____
Duration: 0:00 Location: _____

Purpose of Event: _____ Meeting _____ Training _____ Other: _____
(Please explain.)

Attendees: *(Please attach sign-in sheet)*
County Employees _____ + Non-County Employees _____ = Total _____

Meals: *(Meals may not exceed \$10.00 per person including taxes and gratuity or \$250.00 per event.)*
Breakfast _____ + Lunch _____ + Dinner _____ = Total _____
Refreshments: _____ *(Refreshments may not exceed \$3.00 per person or \$125.00 per event.)*
Related Expenses: _____ *(Related expenses may not exceed \$25.00 per event.)*

	ACTUAL	ALLOWABLE
Meals Expense:	\$ _____	\$ _____
Refreshments Expense:	\$ _____	\$ _____
Related Expenses:	\$ _____	\$ _____
Total Event Expenses:	\$ _____	\$ _____

(Please attach original receipts.)

FUNDING

Purchase Order Number: _____ Account Number: _____

APPROVAL

I, the undersigned, certify to the best of my knowledge, that the expenditures incurred were for official County business, have been expressly authorized by the Purchasing Department, and are in compliance with the Policy on Non-Travel Meals, Refreshments, and Related Expenses.

Name of Approving County Official/Department Head
(Please Print)

Signature of Approving County Official/Department Head Date _____