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HIDALGO COUNTY TREASURER

2014 MAY 16 PM 3 18

May 08, 2015

Hidalgo County  
Honorable Norma G. Garcia  
2810 S US Highway 281  
Edinburg, TX 78539-6243

Dear Ms. Garcia:

We have completed an operational audit of the Texas Association of Counties Unemployment Compensation Fund's (Fund) fiscal activities for calendar year 2013. As part of this audit we have determined the one-year reserve balance required to be maintained in your organization's individual account and have enclosed a report showing this balance and the claims and payments activity within your account for the years 2009 through 2013.

In accordance with the Fund's bylaws and the interlocal agreement between the Fund and your organization, monies held in your reserve account are invested and earnings from these investments are credited against the expense of operating the Fund, including costs of processing claims. Expenses for 2013 exceeded interest income. Therefore, a prorated portion, allocated according to the number of full-time employees, of this additional expense charge is reflected on the Reserve Calculation Report as a negative figure under the Other column as Operating Expense.

A deficit billing is necessary to bring your account up to the one-year reserve requirement.

**Invoice Amount: \$215,428.54**  
**Due Date: 6/7/2015**

**Texas Association of Counties**  
**P. O. Box 200989**  
**Houston, Texas 77216-0989**

We continuously update our Fund coordinator information listing. If you are no longer the coordinator, or if the address to which we mailed this notice is incorrect, please let us know so we can correct our records.

If you have any questions, please call Cynthia Brannen or Jennifer Rehme at 1-800-456-5974.

Sincerely,

A handwritten signature in black ink, appearing to read "Quincy Quinlan".

Quincy Quinlan  
Director, Health and Benefits Services

Enclosures

# UNEMPLOYMENT FUND

## RESERVE CALCULATION

Based on Years 2009 - 2013

1080 Hidalgo County			Beginning Balance: \$259,025.03		
			Deposits	Charges	Other
1/12/2009	2009	1	132,308.99		
7/20/2009	2009	1		-82,139.89	
4/3/2009	2009	2	120,952.95		
4/28/2009	2009	2	1,935.66		
9/11/2009	2009	2		-97,746.33	
7/9/2009	2009	3	145,523.42		
12/15/2009	2009	3		-109,715.79	
10/2/2009	2009	4	125,608.04		
5/14/2010	2009	4		-206,427.00	
5/25/2010	2009	4			-56,503.79 (Operating Expense)
6/23/2010	2009	4			186,453.36 (Deficit Payment)
					2009 balance: 419,274.65
1/14/2010	2010	1	146,855.82		
6/15/2010	2010	1		-146,213.65	
4/8/2010	2010	2	127,208.97		
9/15/2010	2010	2		-230,816.73	
11/9/2010	2010	2			102,965.59 (Deficit Payment)
7/8/2010	2010	3	147,703.84		
7/15/2010	2010	3	-29,239.33		
7/15/2010	2010	3	29,239.33		
7/23/2010	2010	3	-4,120.68		
7/23/2010	2010	3	4,120.68		
12/15/2010	2010	3		-229,093.41	
2/10/2011	2010	3			81,389.57 (Deficit Payment)
10/8/2010	2010	4	126,843.58		
3/10/2011	2010	4			-41,350.75 (Operating Expense)
3/15/2011	2010	4		-174,096.60	
6/8/2011	2010	4			218,209.95 (Deficit Payment)
					2010 balance: 548,880.83
1/13/2011	2011	1	148,927.85		
6/15/2011	2011	1		-175,473.05	
7/21/2011	2011	1			26,545.20 (Deficit Payment)
4/7/2011	2011	2	148,921.90		
9/15/2011	2011	2		-174,962.94	
11/4/2011	2011	2			26,041.04 (Deficit Payment)
7/7/2011	2011	3	127,706.23		
12/15/2011	2011	3		-167,072.26	
1/13/2012	2011	3			39,366.03 (Deficit Payment)
10/6/2011	2011	4	127,289.32		
2/28/2012	2011	4		-180,693.89	
3/22/2012	2011	4			-37,210.69 (Operating Expense)
5/18/2012	2011	4			213,031.03 (Deficit Payment)
4/30/2014					

# UNEMPLOYMENT FUND

## RESERVE CALCULATION

Based on Years 2009 - 2013

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				2011 balance:671,296.60
1/13/2012	2012	1	147,982.87	
6/14/2012	2012	1	-163,652.17	
7/26/2012	2012	1		15,669.30 (Deficit Payment)
4/13/2012	2012	2	127,832.08	
9/14/2012	2012	2	-109,581.43	
7/9/2012	2012	3	149,340.32	
12/20/2012	2012	3	-121,355.45	
10/12/2012	2012	4	127,686.61	
3/15/2013	2012	4	-149,655.77	
4/10/2013	2012	4		-40,863.28 (Operating Expense)
7/11/2013	2012	4		-76,681.89 (Refunded Reserve)
				2012 balance:578,017.78
1/11/2013	2013	1	149,126.51	
4/15/2013	2013	1	131,078.46	
4/15/2013	2013	1	-131,078.46	
5/15/2013	2013	1	-178,191.92	
9/9/2013	2013	1		29,065.41 (Deficit Payment)
4/15/2013	2013	2	131,078.46	
9/10/2013	2013	2	-207,657.00	
9/27/2013	2013	2	13,320.23	
12/10/2013	2013	2		63,258.31 (Deficit Payment)
7/15/2013	2013	3	156,410.26	
9/27/2013	2013	3	15,896.97	
12/16/2013	2013	3	-144,186.04	
10/11/2013	2013	4	150,583.39	
3/15/2014	2013	4	-122,486.22	
4/30/2014	2013	4		-25,148.12 (Operating Expense)
				2013 balance:609,088.02

**Account Balance: \$609,088.02**

Total claims for 5 years \$3,171,217.54

One year reserve \$824,516.56

**\*\*\* Invoice for: \$215,428.54 \*\*\***

4/30/2014