

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
PHONE: (956) 318-2511  
FAX: (956) 318-2577  
WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)

September 8, 2014

The Honorable Ramon Garcia, Hidalgo County Judge  
The Honorable A.C. Cuellar, Jr., 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 partial revenue from proceeds of the sale of the LJ Ponds to Hidalgo County Drainage District#1, in the amount of \$707,752.65 for the use of other projects in Precinct#2's Road and Bridge fund 1200. 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

9/8/14  
Date



### HIDALGO COUNTY DISTRICT JUDGES

JAIM E. TIJERINA  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**COUNTY of HIDALGO**  
Precinct No. 2



*Hector "Tito" Palacios*  
County Commissioner  
**MEMORANDUM**

To: Ray Eufrazio, CPA County Auditor  
From: Hidalgo County Precinct # 2  
Hector "Tito" Palacios, County Commissioner  
Date: August 29, 2014  
Subject: Request for Certification of Revenue

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Please accept this memo as my request to certify the following revenue:

**Account No: 4-1303-392-00-000-000-0-000**  
**Amount: \$330,688.46**

**Account No: 4-1200-392-10-122-000-0-000**  
**Amount: \$707,752.65**

Agenda item # 46248 is currently scheduled for Commissioners' Court approval on September 9, 2014 and will require the certification of this revenue.

Attached please find a copy of the official Hidalgo County Receipt from the County Treasurer's Office that reflects what account the funds were deposited into as well as the backup submitted with the check from Atlas, Hall & Rodriguez, LLP. These proceeds are from the sale of land, also referred to as LJ Ponds to the Hidalgo County Drainage District.

If you have any questions regarding this matter do not hesitate to contact me at (956) 787-1891.

Thank you,

Commissioner Hector "Tito" Palacios  
Administration Office  
300 West Hall Acres, Suite G  
Pharr, TX 78577  
Tel: 956-787-1891 Fax: 956-787-4683

Precinct 2 Shop  
301 E. State St.  
Pharr, TX 78517

OFFICIAL HIDALGO COUNTY RECEIPT  
OFFICE OF THE COUNTY TREASURER  
NORMA G. GARCIA

Receipt No: 178789

Received From: DUE FROM. TO DD#1- LJ POND

Date 08/29/14

1	2183	HIDALGO COUNTY/LJ PONDS	4-1303-132-50-122-000-0-000	330,688.46
2	2183	HIDALGO COUTNY / LJ PONDS	4-1200-132-50-122-000-0-000	707,752.65

**Total:** 1,038,441.11

Check Total	1,038,441.11
Cash Total	.00
Credit Total	.00
Other Total	.00

ATLAS, HALL & RODRIGUEZ, LLP  
ATTORNEYS AT LAW

TRAVIS COUNTY OFFICE  
7200 N. MOPAC EXPY., STE 430  
AUSTIN, TEXAS 78731  
TEL. (512) 583-0579  
FAX (800) 808-1132

P.O. BOX 3725 (78502-3725)  
818 W. PECAN BLVD. (78501-2418)  
McALLEN, TEXAS  
TEL. (956) 682-5501 FAX (956) 686-6109  
ATLASHALL.COM

CAMERON COUNTY OFFICE  
50 W. MORRISON RD., STE A  
BROWNSVILLE, TEXAS 78520-7262  
TEL. (956) 574-9333  
FAX (956) 574-9337

scrain@atlashall.com  
(956) 632-8221 Direct Line

August 28, 2014

Ramon Garcia, County Judge  
Hidalgo County Judge's Office  
302 W. University  
Edinburg, Texas 78539

**Via Hand Delivery**

RE: Hidalgo County/LJ Ponds  
HC0001-9124

Dear Judge:

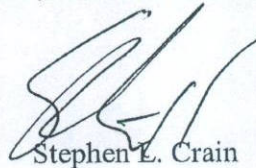
Enclosed please find our firm trust check number 2183, in the amount of \$1,038,441.11, payable to Hidalgo County, Texas, representing the net sale proceeds.

Should you have any further questions, please contact the undersigned.

Very truly yours,

ATLAS, HALL & RODRIGUEZ, LLP

By:



Stephen L. Crain

SLC/mt  
Enclosure

cc: Hidalgo County Prct. # 2  
Commissioner Hector "Tito" Palacios  
without enclosure

via email

**ATLAS, HALL & RODRIGUEZ, LLP TRUST ACCOUNT**

2183

VENDOR:	Hidalgo County, Texas	H0088	8/27/2014	CHECK NO:	2183
OUR REF. NO.	YOUR INVOICE NUMBER	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN
	Client: HC0001	Hidalgo County		1,038,441.11	
	Matter: 9124	LJ Ponds			
	RE: Hidalgo County/LJ Ponds				

**ATLAS, HALL & RODRIGUEZ, LLP**

TRUST ACCOUNT  
P.O. DRAWER 3725  
MCALLEN, TX 78502-3725  
(956) 682-5501

BBVA COMPASS BANK  
35-1054-1130

2183

CHECK NO. 2183  
CHECK DATE 08/27/2014  
VENDOR NO. H0088

CHECK AMOUNT  
\$1,038,441.11

PAY One million thirty-eight thousand four hundred forty-one and eleven/100\*\*\*\*\*

Hidalgo County, Texas

TO THE ORDER OF

  
AUTHORIZED SIGNATURE

⑆002183⑆ ⑆13010547⑆ 251447976⑆

DATE: September 9, 2014

**2014**  
Appropriation



DEPARTMENT HEAD: Commissioner Hector Palacios

DEPARTMENT NAME: Hidalgo County Precinct #2 Rd Maint

ACCOUNT NUMBER: 4-1200-431-00-122-006-0-890

Contact Person: Erika Zamora Ph#: (956) 787-1891 ext. 2015

SUBJECT: **Budget Amendments** (increase (decrease)) in accordance with Local Government Code, Chapter 111, § 111.070, Item C (2).

Honorable Commissioners' Court of Hidalgo County:

I would like to request the following Budget Amendments (increase (decrease)) in accordance with Local Government Code, Chapter 111, § 111.070, Item C (2).

INCREASE ACCOUNT NUMBER(S)	ACCOUNT (OBJECT) NAME	AMOUNT
4-1200-431-00-122-006-0- 890	Pct 2 Rd Maint Other	707,752.65
4-1200-392-10-122-000-0- 000	R&B Pct 2 Sale of Capital Assets	707,752.65
<b>TOTAL BUDGET INCREASE (DECREASE)</b>		<b>707,752.65</b>

REASON: Appropriation of proceeds from the sale of land, also referred to as LJ Ponds to Hidalgo County Drainage District No. 1.

\_\_\_\_\_  
DEPARTMENT HEAD SIGNATURE

\_\_\_\_\_  
APPROVED COMMISSIONERS' COURT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
ATTEST COUNTY CLERK