

County Auditor's

Fund

**Information Report
Commissioners' Court Meeting**

October 4, 2016



Prepared by the Office of the County Auditor

Raymundo Eufrazio, C.P.A

County of Hidalgo

County Auditors

Agenda Information

Report

- A. Letter of Agenda Concerns**
- B. Fund Balance- General Fund**
- C. Schedule of Unreserved Unbudgeted Fund Balances - All Funds**
- D. Schedule of Reserved Fund Balances – All Funds**
- E. Hidalgo County Indigent Health Care Fund Report**

A. Letter of Concern

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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EDINBURG, TEXAS 78539

October 4, 2016

Honorable Ramon Garcia, County Judge
Honorable A.C. Cuellar Jr., Commissioner, Precinct No. 1
Honorable Eduardo "Eddie" Cantu, Commissioner, Precinct No. 2
Honorable Jose M. Flores, Commissioner, Precinct No. 3
Honorable Joseph Palacios, Commissioner, Precinct No. 4

RE: Agenda Concerns

Dear Judge and Commissioners:

In accordance with Local Government Code Section 111.093, a requisition issued or a contract for work, labor, services, or materials and supplies is not binding until the county auditor certifies that the budget contains an ample provision for the obligation and that funds are or will be available to pay the obligation when due. Recommend that agreements/contracts be revised to include the County Auditor's signature as certification of available funds.

Consent Agenda Item 2.R. (AI-56643) – 2016 Intradepartmental Transfer: Human Resources
Recommend No Action: There are insufficient funds available for this transfer.

Consent Agenda Item 10.A.1 (AI-56705) – Purchasing Department for Precinct No. 4
Point of Information: The agenda caption should state "Certificate of Construction Completion" instead of "Certificate of Substantial Completion."

Regular Agenda Item 6.B.4 (AI-56701) – District Attorney's Office
Recommend No Action: According to the Budget Office, no changes will be made to the 2016 Salary Schedule other than to change the fiscal year on the account number.

Regular Agenda Item 13.A.1 (AI-56672) – Emergency Management
Recommend No Action: The Monte Alto Volunteer Fire Department is not a local government or "political subdivision" of the State; therefore, the County cannot enter into an Interlocal Agreement with the VFD pursuant to Chapter 791 of the Texas Government Code.

Regular Agenda Item 14.B. (AI-56644) – IT Department for 139th District Court
Recommend No Action: The quote from Verizon was not attached.

Regular Agenda Item 19.A. (AI-56671) – Precinct No. 1
Recommend No Action: The fair market value of the donated tracts was not documented. The fair market value is needed for reporting purposes.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 136TH D.C.

ROSE GUERRA REYNA
JUDGE, 306TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 386TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 446TH D.C.

**B. Report On Unappropriated Fund Balance -
General Fund**

County of Hidalgo, Texas
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
General Fund
As of October 4, 2016

| | 2015 Original Budget | 2015 Adjusted Budget | 2015 Actual | % Actual To Adjusted Budget |
|---|----------------------------|----------------------------|-------------------|-----------------------------------|
| 2015 Revenues and other financing sources (See Schedule A) | 176,538,434 | 178,194,930 | 185,788,597 | 0.0% |
| 2015 Expenditures and other financing uses (See Schedule B) | 185,674,407 | 190,548,662 | 184,059,065 | 0.0% |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (9,135,973) | (12,353,732) | 1,729,532 | |
| Adjusted, unassigned fund balance at January 1, 2015 | 28,825,715 | 28,825,715 | 28,825,715 | |
| Prior Period Adjustment | | 6,946 | 6,946 | |
| Unreserved (reserved) fund balance | - | 833,639 | 833,639 | |
| 2015 Unadjusted, unassigned fund balance at December 31, 2015 | <u>19,689,742</u> | <u>17,312,569</u> | <u>31,395,832</u> | |
| <hr/> | | | | |
| | 2016 Original Budget | 2016 Adjusted Budget | 2016 Actual | % Actual To Adjusted Budget |
| 2016 Revenues and other financing sources (See Schedule A) | 184,606,362 | 184,965,258 | 175,551,428 | 94.9% |
| 2016 Expenditures and other financing uses (See Schedule B) | 189,336,719 | 198,746,709 | 131,726,502 | 66.3% |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (4,730,357) | (13,781,451) | 43,824,927 | |
| Adjusted, unassigned fund balance at December 31, 2015 | 26,426,520 | 26,426,520 | 26,426,520 | |
| Prior Period Adjustment | | 22,108 | 22,108 | |
| Unreserved (reserved) fund balance | - | 13,617,803 | 13,617,803 | |
| 2016 Unadjusted, unassigned fund balance As of October 4, 2016 | <u>21,696,163</u> | <u>26,284,980</u> | <u>83,891,359</u> | |
| <hr/> | | | | |
| Requested Changes on the Current October 4, 2016 Agenda | | | | |
| Consent Agenda | | | | |
| Item 3.A.: General Litigation | | 13,336 | | |
| Item 3.A.: Co Wide Adm - Contingency | | (13,336) | | |
| Item 3.B.: Co Wide Adm - Contingency | | 13,336 | | |
| Item 3.B.: Facilities Management County Wide | | (13,336) | | |
| Item 3.F.: PCT4 CRC Sunflower/SH107 | | 4,204 | | |
| Item 3.F.: PCT4 CRC Sunflower | | (4,204) | | |
| Item 3.G.: Urban County | | 1,350 | | |
| Item 3.G.: Urban County | | (1,350) | | |
| Item 9.A.: Various Departments | | 115,699 | | |
| Item 9.A.: Co Wide Adm - Contingency | | (115,699) | | |
| Item 9.C.1.: Transfer out - R&B Fund | | 21,692 | | |
| Item 9.C.1.: PCT4 CRC Sunflower/SH107 | | (10,697) | | |
| Item 9.C.1.: PCT4 Sanitation | | (10,995) | | |
| Regular Agenda | | | | |
| Item 6.D.: G/F Restricted F/B Grand Jury | | 300 | | |
| Item 6.D.: Grand Jury | | (300) | | |
| | | <u>-</u> | | |
| Unadjusted 2016 Unassigned Fund Balance for General Fund as of October 4, 2016 If Requested Changes are Approved | | <u>26,284,980</u> | | |

**GENERAL FUND BUDGET AMENDMENTS
COMMISSIONERS' COURT MEETINGS
As of October 4, 2016**

SCHEDULE A- BUDGET AMENDMENTS TO 2016 ESTIMATED REVENUES

| | |
|--|--------------------------|
| 2016 Original Budget | \$ 184,606,361.84 |
| Adjustments to the 2016 Estimated Revenues | |
| APPROVED 2016 CHANGES BY COURT ON APRIL 19, 2016 AGENDA 4/19/2016 Increase to Estimated Revenue | 9,622.67 9,622.67 |
| APPROVED 2016 CHANGES BY COURT ON APRIL 26, 2016 AGENDA 4/26/2016 Increase to Estimated Revenue | 4,000.00 4,000.00 |
| APPROVED 2016 CHANGES BY COURT ON MAY 25, 2016 AGENDA 5/25/2016 Increase to Estimated Revenue | 1,500.00 1,500.00 |
| APPROVED 2016 CHANGES BY COURT ON SEPTEMBER 6, 2016 AGENDA 9/6/2016 Increase to Estimated Revenue | 343,773.48 343,773.48 |
| Total Adjustments to the 2016 Estimated Revenues | 358,896.15 |
| Total 2016 Approved Original Estimated Revenues and Budget Amendments | \$ 184,965,257.99 |

SCHEDULE B - BUDGET AMENDMENTS TO 2016 APPROPRIATIONS

| | |
|---------------------------------------|----------------|
| 2016 Original Budget | 189,336,719.00 |
| Prior Approved Carryovers - Fund 1280 | 498,532.68 |
| Prior Approved Carryovers - Fund 1281 | 103,639.54 |
| Prior Approved Carryovers - Fund 1283 | 18,112.25 |
| Prior Approved Carryovers - Fund 1284 | 21,931.62 |
| Prior Approved Carryovers - Fund 1285 | 88,133.45 |
| Prior Approved Carryovers - Fund 1293 | 186,989.70 |
| Prior Approved Carryovers - Fund 1301 | 11,569.39 |
| Prior Approved Carryovers - Fund 1315 | 272,198.30 |

Amendments Approved by Commissioners' Court and as Presented by the Budget Office

| | |
|---|-------------|
| APPROVED 2016 CHANGES BY COURT ON DECEMBER 15, 2015 AGENDA | - |
| APPROVED 2016 CHANGES BY COURT ON JANUARY 5, 2016 AGENDA | - |
| APPROVED 2016 CHANGES BY COURT ON JANUARY 19, 2016 AGENDA Consent Agenda | |
| Item 5.A.: Co Wide Adm - Contingency | (17,872.00) |
| Item 5.A.: Public Affairs | 17,872.00 |
| Item 5.B.: Co Wide Adm - Contingency | (7,500.00) |
| Item 5.B.: Environmental Compliance | 7,500.00 |
| Item 5.C.: Co Wide Adm - Contingency | (460.80) |
| Item 5.C.: DMB | 460.80 |
| Item 5.D.: Pct.4 Sanitation | (1,200.00) |
| Item 5.D.: Pct.4 Emergency SRV Linn | 1,200.00 |
| Item 5.E.: Co Wide Adm - Contingency | (79,315.00) |
| Item 5.E.: 430th DC | 79,315.00 |
| Item 5.H.: Co Wide Adm - Contingency | (11,240.00) |
| Item 5.H.: Safety | 11,240.00 |
| Item 5.J.: Co Wide Adm - Contingency | (10,937.00) |
| Item 5.J.: County Court at Law #1 | 10,937.00 |
| Item 5.K.: Pct.4 CRC | (1,497.50) |
| Item 5.K.: Pct.4 CRC Sunflower/SH107 | 1,497.50 |
| Regular Agenda | |
| Item 11.A.3.: Civil Service | (43,752.76) |
| Item 11.A.3.: Environmental Compliance | 43,752.76 |

SCHEDULE B - BUDGET AMENDMENTS TO 2016 APPROPRIATIONS

| | |
|--|--------------|
| Item 19.E.1.: Economic Development | 220,833.00 |
| Item 19.E.3.: Assigned F/B - 1115 Waiver | 1,228,950.24 |
| | <hr/> |
| | 1,449,783.24 |
| APPROVED 2016 CHANGES BY COURT ON JANUARY 26, 2016 AGENDA | - |
| APPROVED 2016 CHANGES BY COURT ON FEBRUARY 3, 2016 AGENDA | - |
| APPROVED 2016 CHANGES BY COURT ON FEBRUARY 16, 2016 AGENDA | - |
| Consent Agenda | |
| Item 4.A.: Pct.4 Parks | (12,125.43) |
| Item 4.A.: Pct.4 CRC Sunflower/SH107 | 12,125.43 |
| Item 4.D.: General Litigation | (69,764.00) |
| Item 4.D.: Co Wide Adm - Contingency | 69,764.00 |
| Item 4.E.: Health Clinics | (10,000.00) |
| Item 4.E.: Facilities Management County Wide | 10,000.00 |
| Item 4.H.: County Clerk | (804.93) |
| Item 4.H.: Facilities Management | 804.93 |
| Item 9.A.: Co Wide Adm - Contingency | (69,764.00) |
| Item 9.A.: Transfers Out | 69,764.00 |
| Regular Agenda | |
| Item 23 D.1.: Elections Contract | 70,008.50 |
| | <hr/> |
| | 70,008.50 |
| APPROVED 2016 CHANGES BY COURT ON FEBRUARY 23, 2016 AGENDA | - |
| APPROVED 2016 CHANGES BY COURT ON MARCH 7, 2016 AGENDA | - |
| Consent Agenda | |
| Item 3.C.: County Commissioners | (3,500.00) |
| Item 3.C.: Co Wide Adm - Contingency | 3,500.00 |
| Item 3.D.: Co Wide Adm - Contingency | (11,000.00) |
| Item 3.D.: Independent Audit | 11,000.00 |
| Item 3.E.: Co Wide Adm - Contingency | (7,100.00) |
| Item 3.E.: Mailing Services | 7,100.00 |
| Item 3.F.: Co Wide Adm - Contingency | (35,652.36) |
| Item 3.F.: Traffic Engineering | 35,652.36 |
| Item 3.G.: Co Wide Adm - Contingency | (2,550.69) |
| Item 3.G.: Executive Office | 2,550.69 |
| Item 8.E.: Co Wide Adm - Contingency | (1,800.00) |
| Item 8.E.: Transfers Out | 1,800.00 |
| Regular Agenda | |
| Item 10.A.: GF Restricted F/B Scofflaw | 42,484.14 |
| Item 10.C.: Safety | (57,001.61) |
| Item 10.C.: Human Resources | 57,001.61 |
| | <hr/> |
| | 42,484.14 |
| APPROVED 2016 CHANGES BY COURT ON MARCH 22, 2016 AGENDA | - |
| APPROVED 2016 CHANGES BY COURT ON APRIL 5, 2016 AGENDA | - |
| Consent Agenda | |
| Item 3.D.: Co Wide Adm - Contingency | (2,449.90) |
| Item 3.D.: Safety | 2,449.90 |
| Item 3.E.: Co Wide Adm - Contingency | (138,000.00) |
| Item 3.E.: Pct.1 Sanitation | 34,500.00 |
| Item 3.E.: Pct.2 Sanitation | 34,500.00 |
| Item 3.E.: Pct.3 Sanitation | 34,500.00 |
| Item 3.E.: Pct.4 Sanitation | 34,500.00 |
| Item 3.F.: Co Wide Adm - Contingency | (2,248.75) |
| Item 3.F.: Facilities Management | 2,248.75 |
| Item 3.G.: Co Wide Adm - Contingency | (27,377.00) |
| Item 3.G.: General Fund - Appraisal Fees | 27,377.00 |
| Item 3.H.: Pct.4 Parks | (9,073.31) |
| Item 3.H.: Pct.4 CRC | 9,073.31 |
| Item 10.B.: Salary Sweep - Various Departments | 533,408.77 |
| Item 10.B.: Co Wide Adm - Contingency | (533,408.77) |

SCHEDULE B - BUDGET AMENDMENTS TO 2016 APPROPRIATIONS

| | |
|---|-------------------|
| Regular Agenda | - |
| Item 18.B.2.: New Courthouse | 4,000,000.00 |
| Item 18.B.2.: G/F-Assigned F/B - New Courthouse | |
| Item 18.C.1.: Transfers Out | (11,569.39) |
| Item 18.C.1.: Elections Department | <u>11,569.39</u> |
| | 4,000,000.00 |
| APPROVED 2016 CHANGES BY COURT ON APRIL 12, 2016 AGENDA | |
| | - |
| APPROVED 2016 CHANGES BY COURT ON APRIL 19, 2016 AGENDA | |
| Consent Agenda | |
| Item 3.A.: Pct.4 Sanitation | (62,882.19) |
| Item 3.A.: Pct.4 CRC Sunflower/SH107 | <u>62,882.19</u> |
| Regular Agenda | |
| Item 17.B.3.: Transfers Out - Road & Bridge | <u>9,622.67</u> |
| | 9,622.67 |
| APPROVED 2016 CHANGES BY COURT ON APRIL 26, 2016 AGENDA | |
| Consent Agenda | |
| Item 3.E.: Co Wide Adm - Contingency | (3,321.29) |
| Item 3.E.: Facilities Management Co Wide | <u>3,321.29</u> |
| Regular Agenda | |
| Item 18.C.1.: Constable Pct.1 | <u>4,000.00</u> |
| | 4,000.00 |
| APPROVED 2016 CHANGES BY COURT ON MAY 10, 2016 AGENDA | |
| | - |
| APPROVED 2016 CHANGES BY COURT ON MAY 17, 2016 AGENDA | |
| Consent Agenda | |
| Item 3.B.: Co Wide Adm - Contingency | (1,557.82) |
| Item 3.B.: Pct 2 CRC San Juan | 778.91 |
| Item 3.B.: Pct 2 CRC Alamo | 778.91 |
| Item 3.H.: Mental Health Trials | (7,200.00) |
| Item 3.H.: Mailing Services | <u>7,200.00</u> |
| Regular Agenda | |
| Item 17.A.5.: Transfers Out - Grants Level 0 | 1,340,483.83 |
| Item 17.D.1.: Transfers Out - R&B Fund | (59,951.31) |
| Item 17.D.1.: Pct.4 Restitution | <u>59,951.31</u> |
| | 1,340,483.83 |
| APPROVED 2016 CHANGES BY COURT ON MAY 25, 2016 AGENDA | |
| Consent Agenda | |
| Item 3.B.: Co Wide Adm - Contingency | (43,037.02) |
| Item 3.B.: CC & DC E-Filing | 43,037.02 |
| Item 3.C.: Co Wide Adm - Contingency | (44,225.14) |
| Item 3.C.: Facilities Management | 44,225.14 |
| Item 8.A.: Co Wide Adm - Contingency | (371,413.03) |
| Item 8.A.: Salary Sweep - Various Departments | <u>371,413.03</u> |
| Regular Agenda | |
| Item 8.C.: Sheriff | 1,500.00 |
| Item 19.A.: Transfers Out - R&B Fund | (10,357.89) |
| Item 19.A.: Pct.4 Restitution | <u>10,357.89</u> |
| | 1,500.00 |
| APPROVED 2016 CHANGES BY COURT ON JUNE 7, 2016 AGENDA | |
| | - |
| APPROVED 2016 CHANGES BY COURT ON JUNE 14, 2016 AGENDA | |
| | - |
| APPROVED 2016 CHANGES BY COURT ON JUNE 20, 2016 AGENDA | |
| | - |
| APPROVED 2016 CHANGES BY COURT ON JULY 6, 2016 AGENDA | |
| | - |
| APPROVED 2016 CHANGES BY COURT ON JULY 19, 2016 AGENDA | |
| Consent Agenda | |
| Item 3.A.: Co Wide Adm - Contingency | (16,875.18) |
| Item 3.A.: Environmental Compliance | 16,875.18 |
| Item 3.B.: Co Wide Adm - Contingency | <u>(9,343.00)</u> |

SCHEDULE B - BUDGET AMENDMENTS TO 2016 APPROPRIATIONS

| | |
|---|-------------------|
| Item 3.B.: Facilities Management | 9,343.00 |
| Item 3.C.: Co Wide Administration | (14,230.00) |
| Item 3.C.: Executive Office | 14,230.00 |
| Item 3.D.: Sheriff Dept. | (1,976.86) |
| Item 3.D.: Jail Commissary | 1,976.86 |
| Item 3.E.: General Litigation | (112,578.50) |
| Item 3.E.: Co Wide Adm - Contingency | 112,578.50 |
| Item 3.F.: Co Wide Adm - Contingency | (98,348.50) |
| Item 3.F.: Facilities Management - Morgue | 98,348.50 |
| Item 3.G.: Pct. 2 Sanitation | (38,000.00) |
| Item 3.G.: Pct. 2 Parks | 38,000.00 |
| Item 4.A.: Transfers Out - Road & Bridge | (15,565.38) |
| Item 4.A.: Pct. 4 CRC Sunflower/SH107 | 15,100.00 |
| Item 4.A.: Pct. 4 Linn San Manuel | 465.38 |
| Item 7.A.: District Clerk Record Archive | 263,173.50 |
| Item 20.B.: Transfers Out - General Fund | <u>986,660.63</u> |
| | 1,249,834.13 |

APPROVED 2016 CHANGES BY COURT ON JULY 26, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON AUGUST 9, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON AUGUST 16, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON AUGUST 23, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON AUGUST 30, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON SEPTEMBER 6, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON SEPTEMBER 13, 2016 AGENDA

-

APPROVED 2016 CHANGES BY COURT ON SEPTEMBER 20, 2016 AGENDA

Consent Agenda

| | |
|--|-------------|
| Item 3.A.: Pct 2. Parks | (4,305.35) |
| Item 3.A.: Wic Inelegible Costs | 4,305.35 |
| Item 3.G.: Co Wide Adm - Contingency | (3,087.02) |
| Item 3.G.: Criminal DA | 3,087.02 |
| Item 3.H.: Co Wide Adm - Contingency | (7,939.80) |
| Item 3.H.: Wic Inelegible Costs | 7,939.80 |
| Item 3.I.: County Commissioners | (12,000.00) |
| Item 3.I.: Mailing Services | 12,000.00 |
| Item 10.C.: General Litigation | (19,393.84) |
| Item 10.C.: Transfers Out - Capital Outlay | 19,393.84 |

Regular Agenda

| | |
|-----------------------------------|------------------|
| Item 9.B.: Sheriff | (705.07) |
| Item 9.B.: Jail | 705.07 |
| Item 14.B.1: Economic Development | <u>41,167.00</u> |
| | 41,167.00 |

APPROVED 2016 CHANGES BY COURT ON SEPTEMBER 27, 2016 AGENDA

Consent Agenda

| | |
|--------------------------------------|--------------|
| Item 3.A.: Other Public Defense | (100,000.00) |
| Item 3.A.: General Litigation | (140,000.00) |
| Item 3.A.: Human Resources | (15,000.00) |
| Item 3.A.: Co Wide Adm - Contingency | 255,000.00 |
| Item 3.B.: Co Wide Adm - Contingency | (80,000.00) |
| Item 3.B.: Pct.1 Sanitation | 80,000.00 |
| Item 3.C.: Co Wide Adm - Contingency | (7,000.00) |
| Item 3.C.: Pct.1 Parks | 7,000.00 |
| Item 3.D.: Co Wide Adm - Contingency | (20,000.00) |
| Item 3.D.: Pct 3 Sanitation | 20,000.00 |
| Item 3.E.: Co Wide Adm - Contingency | (50,000.00) |
| Item 3.E.: Pct.4 Sanitation | 50,000.00 |
| Item 3.F.: Facilities Mangement | (33,935.40) |

SCHEDULE B - BUDGET AMENDMENTS TO 2016 APPROPRIATIONS

| | | |
|---|-------------|---------------------------------|
| Item 3.F.: Facilities Mangement Co Wide | 33,935.40 | |
| Item 3.G.: Co Wide Adm - Contingency | (53,276.00) | |
| Item 3.G.: Facilities Mangement Co Wide | 53,276.00 | |
| Item 3.Q.: Pct.4 Sunflowr/SH107 | (9,415.80) | |
| Item 3.Q.: Pct.4 Sunflower | 9,415.80 | |
| Item 3.R.: Co Wide Adm - Contingency | (754.88) | |
| Item 3.R.: County Court at Law #1 | 754.88 | |
| Item 3.S.: Pct.4 Sunflowr/SH107 | (58,934.52) | |
| Item 3.S.: Pct.4 Sunflower | 58,934.52 | |
| Item 12.A.1.: Transfers Out | (23,014.25) | |
| Item 12.A.1.: Co Wide Adm - Contingency | 19,393.84 | |
| Item 12.A.1.: Pct.4 | 3,620.41 | |
| Regular Agenda | - | |
| Item 10.E.: Co Wide Adm - Contingency | (17,500.11) | |
| Item 10.E.: Transfers Out | 17,500.11 | |
| | <hr/> | |
| | - | |
| Total approved Budget Amendments from December 15, 2015 through Septmeber 27, 2016 as presented by Budget Office | | 8,208,883.51 |
| Total 2016 Approved Original Budget Appropriations and Budget Amendments | | <u>\$ 198,746,709.44</u> |

**C. Schedule of Unreserved Unbudgeted Fund Balances –
All Funds**

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of October 4, 2016

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|-----------------|--------------------------------|
| 6-1100-258-00-000-000-0-000 | GEN FD-UNASSIGNED FUND BALANCE | (40,066,431.90) | |
| 6-1100-270-00-000-000-0-000 | GEN FD-BUDGETED FUND BALANCE | 13,781,451.45 | (26,284,980.45) |
| 6-1200-258-00-000-000-0-000 | R&B FUND-UNASSIGNED FUND BALANCE | (9,856,977.70) | |
| 6-1200-270-00-000-000-0-000 | R&B FUND-FUND BAL-BUDGETED | 8,545,426.93 | (1,311,550.77) |
| 6-1220-258-00-000-000-0-000 | LEOSE FUND-UNASSIGNED FUND BALANCE | (26,604.16) | |
| 6-1220-270-00-000-000-0-000 | LEOSE FUND-BUDGETED FUND BALANCE | 16,010.78 | (10,593.38) |
| 6-1221-258-00-000-000-0-000 | DA VEH THEFT-UNASSIGNED FUND BALANCE | (31.92) | |
| 6-1221-270-00-000-000-0-000 | DA VEH THEFT-BUDGETED FUND BALANCE | 31.92 | - |
| 6-1222-258-00-000-000-0-000 | DA CHECK FRAUD-UNASSIGNED FUND BALAN | (193,442.77) | |
| 6-1222-270-00-000-000-0-000 | DA CHECK FRAUD-BUDGETED FUND BALANCE | 107,865.61 | (85,577.16) |
| 6-1223-258-00-000-000-0-000 | DA CCP59-UNASSIGNED FUND BALANCE | (5,682,468.65) | |
| 6-1223-270-00-000-000-0-000 | DA CCP59-BUDGETED FUND BALANCE | 1,507,476.82 | (4,174,991.83) |
| 6-1224-258-00-000-000-0-000 | DRUG ABUSE PREV/REHAB-UNASSIGNED F/B | (337,322.76) | |
| 6-1224-270-00-000-000-0-000 | DRUG ABUSE PREV/REHAB-BUDGETED FUND I | (2,592.36) | (339,915.12) |
| 6-1225-258-00-000-000-0-000 | PRETRIAL INTRVNTN PRG-UNASSIGNED F/B | (265,641.08) | |
| 6-1225-270-00-000-000-0-000 | PRETRIAL INTRVNTN PRG-BUDGETED FUND B. | 163,146.01 | (102,495.07) |
| 6-1226-258-00-000-000-0-000 | SHERIFF INVESTIG-UNASSIGNED FUND BALAN | (18,887.27) | |
| 6-1226-270-00-000-000-0-000 | SHERIFF INVESTIG-BUDGETED FUND BALANCI | - | (18,887.27) |
| 6-1227-258-00-000-000-0-000 | SHERIFF CCP59-UNASSIGNED FUND BALANCE | (1,455,015.53) | |
| 6-1227-270-00-000-000-0-000 | SHERIFF CCP59-BUDGETED FUND BALANCE | 559,361.04 | (895,654.49) |
| 6-1228-258-00-000-000-0-000 | SHRF FED SHRG-US TREAS-UNASSIGNED F/B | (712,708.12) | |
| 6-1228-270-00-000-000-0-000 | SHRF FED SHRG-US TREAS-BUDGETED FUND | 445,168.00 | (267,540.12) |
| 6-1229-258-00-000-000-0-000 | SHRF FED SHRG-USDJ-UNASSIGNED F/B | (1,092,472.31) | |
| 6-1229-270-00-000-000-0-000 | SHRF FED SHRG-USDJ-BUDGETED FUND BALA | 457,290.80 | (635,181.51) |
| 6-1230-258-00-000-000-0-000 | CONST PCT3 CCP59-UNASSIGNED FUND BALA | (20,468.10) | |
| 6-1230-270-00-000-000-0-000 | CONST PCT3 CCP59-BUDGETED FUND BALAN | (63,663.00) | (84,131.10) |
| 6-1231-258-00-000-000-0-000 | CONST PCT4 CCP59-UNASSIGNED FUND BALA | (74,003.73) | |
| 6-1231-270-00-000-000-0-000 | CONST PCT4 CCP59-BUDGETED FUND BALAN | 1,897.64 | (72,106.09) |
| 6-1233-258-00-000-000-0-000 | CONST PCT1 CCP59-UNASSIGNED FUND BALA | (4,970.76) | |
| 6-1233-270-00-000-000-0-000 | CONST PCT1 CCP59-BUDGETED FUND BALAN | - | (4,970.76) |
| 6-1234-258-00-000-000-0-000 | CHILD ABUSE PREV-UNASSIGNED FUND BALAN | (36,768.66) | |
| 6-1234-270-00-000-000-0-000 | CHILD ABUSE PREV-BUDGETED FUND BALAN | (5,037.60) | (41,806.26) |
| 6-1235-258-00-000-000-0-000 | DC REC MGMT/PRESRV-UNASSIGNED FUND B. | (264,335.55) | |
| 6-1235-270-00-000-000-0-000 | DC REC MGMT/PRESRV-BUDGETED FUND BAL | 19,285.09 | (245,050.46) |
| 6-1236-258-00-000-000-0-000 | DC TITLE IV-D-UNASSIGNED FUND BALANCE | (24,273.85) | |
| 6-1236-270-00-000-000-0-000 | DC TITLE IV-D-BUDGETED FUND BALANCE | (2,025.06) | (26,298.91) |
| 6-1237-258-00-000-000-0-000 | CC REC MGMT/PRESRV-UNASSIGNED FUND B. | (2,907,713.10) | |
| 6-1237-270-00-000-000-0-000 | CC REC MGMT/PRESRV-BUDGETED FUND BAL | (278,979.83) | (3,186,692.93) |
| 6-1238-258-00-000-000-0-000 | CO REC MGMT/PRESRV-UNASSIGNED FUND B. | (201,211.34) | |
| 6-1238-270-00-000-000-0-000 | CO REC MGMT/PRESRV-BUDGETED FUND BAL | 52,655.21 | (148,556.13) |
| 6-1239-258-00-000-000-0-000 | CRT REPORTER SRV-UNASSIGNED FUND BAL | (160,737.61) | |
| 6-1239-270-00-000-000-0-000 | CRT REPORTER SRV-BUDGETED FUND BALAN | 49,648.20 | (111,089.41) |
| 6-1240-258-00-000-000-0-000 | JUV DELQ PREV-UNASSIGNED FUND BALANCE | (4,548.59) | |
| 6-1240-270-00-000-000-0-000 | JUV DELQ PREV-BUDGETED FUND BALANCE | (278.33) | (4,826.92) |
| 6-1241-258-00-000-000-0-000 | CRTHSE SECURITY-UNASSIGNED FUND BALAN | (79,081.72) | |
| 6-1241-270-00-000-000-0-000 | CRTHSE SECURITY-BUDGETED FUND BALAN | 174.67 | (78,907.05) |
| 6-1242-258-00-000-000-0-000 | JUST CRT TECH-UNASSIGNED FUND BALANCE | (488,822.63) | |
| 6-1242-270-00-000-000-0-000 | JUST CRT TECH-BUDGETED FUND BALANCE | 484,711.88 | (4,110.75) |
| 6-1243-258-00-000-000-0-000 | CONTRIBUTIONS FUND-UNASSIGNED FUND B/ | (336,691.01) | |
| 6-1243-270-00-000-000-0-000 | CONTRIBUTIONS FUND-BUDGETED FUND BAL | 3,983.71 | (332,707.30) |
| 6-1245-258-00-000-000-0-000 | JUST CRT BLDG SEC-UNASSIGNED FUND BAL | (57,009.10) | |
| 6-1245-270-00-000-000-0-000 | JUST CRT BLDG SEC-BUDGETED FUND BALAN | 1,242.64 | (55,766.46) |
| 6-1246-258-00-000-000-0-000 | TAC SP VEH INV-UNASSIGNED FUND BALANCE | (184,119.14) | |
| 6-1246-270-00-000-000-0-000 | TAC SP VEH INV-BUDGETED FUND BALANCE | 81,741.47 | (102,377.67) |
| 6-1247-258-00-000-000-0-000 | LAW LIBRARY-UNASSIGNED FUND BALANCE | (1,113,020.40) | |
| 6-1247-270-00-000-000-0-000 | LAW LIBRARY-BUDGETED FUND BALANCE | 76,543.35 | (1,036,477.05) |
| 6-1250-258-00-000-000-0-000 | SUPPL CRT GRDNSHP-UNASSIGNED FUND BAI | (82,478.94) | |
| 6-1250-270-00-000-000-0-000 | SUPPL CRT GRDNSHP-BUDGETED FUND BALA | 36,918.11 | (45,560.83) |
| 6-1251-258-00-000-000-0-000 | HIDTA CCP59-UNASSIGNED FUND BALANCE | (1,960,622.93) | |
| 6-1251-270-00-000-000-0-000 | HIDTA CCP59-BUDGETED FUND BALANCE | 1,129,757.56 | (830,865.37) |
| 6-1252-258-00-000-000-0-000 | HIDTA FED SHRG-US TREAS-UNASSIGNED F/B | (948,597.12) | |
| 6-1252-270-00-000-000-0-000 | HIDTA FED SHRG-US TREAS-BUDGETED FD B/ | 484,974.45 | (463,622.67) |
| 6-1253-258-00-000-000-0-000 | HIDTA OTHER SHRG-UNASSIGNED FUND BALA | (175,428.02) | |
| 6-1253-270-00-000-000-0-000 | HIDTA OTHER SHRG-BUDGETED FUND BALAN | 163,580.00 | (11,848.02) |
| 6-1254-258-00-000-000-0-000 | HIDTA FED SHRG-USDJ-UNASSIGNED FUND B/ | (568,088.18) | |
| 6-1254-270-00-000-000-0-000 | HIDTA FED SHRG-USDJ-BUDGETED FUND BAL | 134,535.82 | (433,552.36) |
| 6-1255-258-00-000-000-0-000 | CO&DIST CRT TECH-UNASSIGNED FUND BALA | (43,529.27) | |
| 6-1255-270-00-000-000-0-000 | CO&DIST CRT TECH-BUDGETED FUND BALAN | (17,045.29) | (60,574.56) |

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of October 4, 2016

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|---|-----------------|--------------------------------|
| 6-1256-258-00-000-000-0-000 | DA FED SHRG-USDJ-UNASSIGNED FUND BALA | (145,286.51) | |
| 6-1256-270-00-000-000-0-000 | DA FED SHRG-USDJ-BUDGETED FUND BALANC | 35,645.86 | (109,640.65) |
| 6-1257-258-00-000-000-0-000 | CONST PCT3 FED SHRG-TREAS-UNASSIGNED | (14,883.61) | |
| 6-1257-270-00-000-000-0-000 | CONST PCT3 FED SHRG-TREAS-BUDGETED F/I | 2,413.75 | (12,469.86) |
| 6-1258-258-00-000-000-0-000 | LPPF-UNASSIGNED FUND BALANCE | (41,971,574.58) | |
| 6-1258-270-00-000-000-0-000 | LPPF-BUDGETED FUND BALANCE | 37,927,299.50 | (4,044,275.08) |
| 6-1259-258-00-000-000-0-000 | CONST PCT4 FED SHRG-TREAS-UNASSIGNED | (4,711.26) | |
| 6-1259-270-00-000-000-0-000 | CONST PCT4 FED SHRG-TREAS-BUDGETED F/I | - | (4,711.26) |
| 6-1260-258-00-000-000-0-000 | CONST PCT2 CHAPTER 59-UNASSIGNED F/B | (4,752.15) | |
| 6-1260-270-00-000-000-0-000 | CONST PCT2 CHAPTER 59-BUDGETED F/B | - | (4,752.15) |
| 6-1261-258-00-000-000-0-000 | CONST PCT3 FED SHRG-DOJ-UNASSIGNED F/E | (11,698.08) | |
| 6-1261-270-00-000-000-0-000 | CONST PCT3 FED SHRG-DOJ-BUDGETED F/B | - | (11,698.08) |
| 6-1280-258-00-000-000-0-000 | GRANTS LVL 0-UNASSIGNED FUND BALANCE | - | |
| 6-1280-270-00-000-000-0-000 | GRANTS LVL 0-BUDGETED FUND BALANCE | - | - |
| 6-1281-258-00-000-000-0-000 | GRANTS LVL 1-UNASSIGNED FUND BALANCE | - | |
| 6-1281-270-00-000-000-0-000 | GRANTS LVL 1-BUDGETED FUND BALANCE | - | - |
| 6-1282-258-00-000-000-0-000 | GRANTS LVL 2-UNASSIGNED FUND BALANCE | - | |
| 6-1282-270-00-000-000-0-000 | GRANTS LVL 2-BUDGETED FUND BALANCE | - | - |
| 6-1283-258-00-000-000-0-000 | GRANTS LVL 3-UNASSIGNED FUND BALANCE | - | |
| 6-1283-270-00-000-000-0-000 | GRANTS LVL 3-BUDGETED FUND BALANCE | - | - |
| 6-1284-258-00-000-000-0-000 | GRANTS LVL 4-UNASSIGNED FUND BALANCE | - | |
| 6-1284-270-00-000-000-0-000 | GRANTS LVL 4-BUDGETED FUND BALANCE | - | - |
| 6-1285-258-00-000-000-0-000 | GRANTS LVL 5-UNASSIGNED FUND BALANCE | 37,673.91 | |
| 6-1285-270-00-000-000-0-000 | GRANTS LVL 5-BUDGETED FUND BALANCE | (37,673.91) | - |
| 6-1286-258-00-000-000-0-000 | GRANTS LVL 6-UNASSIGNED FUND BALANCE | - | |
| 6-1286-270-00-000-000-0-000 | GRANTS LVL 6-BUDGETED FUND BALANCE | (2,516.00) | (2,516.00) |
| 6-1287-258-00-000-000-0-000 | GRANTS LVL 7-UNASSIGNED FUND BALANCE | - | |
| 6-1287-270-00-000-000-0-000 | GRANTS LVL 7-BUDGETED FUND BALANCE | - | - |
| 6-1288-258-00-000-000-0-000 | URBAN COUNTY-UNASSIGNED FUND BALANCE | 66,091.23 | |
| 6-1288-270-00-000-000-0-000 | URBAN COUNTY-BUDGETED FUND BALANCE | - | 66,091.23 |
| 6-1289-258-00-000-000-0-000 | GRANTS LVL 9-UNASSIGNED FUND BALANCE | - | |
| 6-1289-270-00-000-000-0-000 | GRANTS LVL 9-BUDGETED FUND BALANCE | - | - |
| 6-1291-258-00-000-000-0-000 | HIDTA-UNASSIGNED FUND BALANCE | - | |
| 6-1291-270-00-000-000-0-000 | HIDTA-BUDGETED FUND BALANCE | - | - |
| 6-1292-258-00-000-000-0-000 | WIC PRG-UNASSIGNED FUND BALANCE | - | |
| 6-1292-270-00-000-000-0-000 | WIC PRG-BUDGETED FUND BALANCE | - | - |
| 6-1293-258-00-000-000-0-000 | HEALTH GRANTS-UNASSIGNED FUND BALANC | (1,523,094.36) | |
| 6-1293-270-00-000-000-0-000 | HEALTH GRANTS-BUDGETED FUND BALANCE | 47,446.00 | (1,475,648.36) |
| 6-1294-258-00-000-000-0-000 | JUV PROB-UNASSIGNED FUND BALANCE | (15,739.62) | |
| 6-1294-270-00-000-000-0-000 | JUV PROB-BUDGETED FUND BALANCE | 15,739.62 | - |
| 6-1295-258-00-000-000-0-000 | JUV BOOT CAMP-UNASSIGNED FUND BALANCI | (202,600.08) | |
| 6-1295-270-00-000-000-0-000 | JUV BOOT CAMP-BUDGETED FUND BALANCE | 202,600.08 | - |
| 6-1296-258-00-000-000-0-000 | IV-E FED FOSTER CARE-UNASSIGNED FUND B. | (142,584.74) | |
| 6-1296-270-00-000-000-0-000 | IV-E FED FOSTER CARE-BUDGETED FUND BAL | - | (142,584.74) |
| 6-1297-258-00-000-000-0-000 | ADULT PROB-UNASSIGNED FUND BALANCE | (817,298.73) | |
| 6-1297-270-00-000-000-0-000 | ADULT PROB-BUDGETED FUND BALANCE | - | (817,298.73) |
| 6-1301-258-00-000-000-0-000 | CAPITAL OUTLAY-UNASSIGNED FUND BALANC | 27,956.65 | |
| 6-1301-270-00-000-000-0-000 | CAPITAL OUTLAY-BUDGETED FUND BALANCE | (28,010.20) | (53.55) |
| 6-1302-258-00-000-000-0-000 | TAX NOTE 2007-UNASSIGNED FUND BALANCE | (506,670.61) | |
| 6-1302-270-00-000-000-0-000 | TAX NOTE 2007-BUDGETED FUND BALANCE | 505,629.16 | (1,041.45) |
| 6-1303-258-00-000-000-0-000 | SALE OF CO ASSETS-UNASSIGNED FUND BAL | (1,611,865.56) | |
| 6-1303-270-00-000-000-0-000 | SALE OF CO ASSETS-BUDGETED FUND BALAN | 1,153,609.63 | (458,255.93) |
| 6-1304-258-00-000-000-0-000 | TAX NOTE 2014-UNASSIGNED FUND BALANCE | (1,065,532.50) | |
| 6-1304-270-00-000-000-0-000 | TAX NOTE 2014-BUDGETED FUND BALANCE | 1,049,989.58 | (15,542.92) |
| 6-1312-258-00-000-000-0-000 | BCAP 3-UNASSIGNED FUND BALANCE | - | |
| 6-1312-270-00-000-000-0-000 | BCAP 3-BUDGETED FUND BALANCE | 0.01 | 0.01 |
| 6-1315-258-00-000-000-0-000 | TXDOT PRJ-UNASSIGNED FUND BALANCE | 2,484,545.76 | |
| 6-1315-270-00-000-000-0-000 | TXDOT PRJ-BUDGETED FUND BALANCE | (2,846,549.43) | (362,003.67) |
| 6-1331-258-00-000-000-0-000 | CO 2001-UNASSIGNED FUND BALANCE | (46,953.63) | |
| 6-1331-270-00-000-000-0-000 | CO 2001-BUDGETED FUND BALANCE | 31,921.67 | (15,031.96) |
| 6-1339-258-00-000-000-0-000 | CO 2009-UNASSIGNED FUND BALANCE | (493.10) | |
| 6-1339-270-00-000-000-0-000 | CO 2009-BUDGETED FUND BALANCE | - | (493.10) |
| 6-1341-258-00-000-000-0-000 | CO 2009B&C-UNASSIGNED FUND BALANCE | (690,306.90) | |
| 6-1341-270-00-000-000-0-000 | CO 2009B&C-BUDGETED FUND BALANCE | 688,869.95 | (1,436.95) |
| 6-1342-258-00-000-000-0-000 | CO 2010A&B-UNASSIGNED FUND BALANCE | (794,532.97) | |
| 6-1342-270-00-000-000-0-000 | CO 2010A&B-BUDGETED FUND BALANCE | 783,731.89 | (10,801.08) |
| 6-1345-258-00-000-000-0-000 | CO 2014-UNASSIGNED FUND BALANCE | (10,428,878.25) | |
| 6-1345-270-00-000-000-0-000 | CO 2014-BUDGETED FUND BALANCE | 9,632,049.42 | (796,828.83) |
| 6-1347-258-00-000-000-0-000 | CO 2015A-UNASSIGNED FUND BALANCE | (15,323,513.35) | |
| 6-1347-270-00-000-000-0-000 | CO 2015A-BUDGETED FUND BALANCE | 15,315,496.36 | (8,016.99) |

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of October 4, 2016

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|----------------|--------------------------------|
| 6-1350-258-00-000-000-0-000 | CO 2016-UNASSIGNED FUND BALANCE | - | |
| 6-1350-270-00-000-000-0-000 | CO 2016-BUDGETED FUND BALANCE | 39,959,000.00 | 39,959,000.00 |
| 6-1401-258-00-000-000-0-000 | NOTES PAYABLE-UNASSIGNED FUND BALANC | (18,625.05) | |
| 6-1401-270-00-000-000-0-000 | NOTES PAYABLE-BUDGETED FUND BALANCE | (81,287.79) | (99,912.84) |
| 6-1435-258-00-000-000-0-000 | REF BONDS 2005-UNASSIGNED FUND BALANC | (222,310.39) | |
| 6-1435-270-00-000-000-0-000 | REF BONDS 2005-BUDGETED FUND BALANCE | 222,310.39 | - |
| 6-1436-258-00-000-000-0-000 | CO 2006-UNASSIGNED FUND BALANCE | (1,025,238.62) | |
| 6-1436-270-00-000-000-0-000 | CO 2006-BUDGETED FUND BALANCE | 830,722.89 | (194,515.73) |
| 6-1438-258-00-000-000-0-000 | REF BONDS 2007-UNASSIGNED FUND BALANC | (428,325.28) | |
| 6-1438-270-00-000-000-0-000 | REF BONDS 2007-BUDGETED FUND BALANCE | 435,482.63 | 7,157.35 |
| 6-1439-258-00-000-000-0-000 | CO 2009-UNASSIGNED FUND BALANCE | (399,169.52) | |
| 6-1439-270-00-000-000-0-000 | CO 2009-BUDGETED FUND BALANCE | 402,016.89 | 2,847.37 |
| 6-1440-258-00-000-000-0-000 | REF BONDS 2009A-UNASSIGNED FUND BALAN | (55,202.88) | |
| 6-1440-270-00-000-000-0-000 | REF BONDS 2009A-BUDGETED FUND BALANCE | 42,248.45 | (12,954.43) |
| 6-1441-258-00-000-000-0-000 | CO 2009B&C-UNASSIGNED FUND BALANCE | (516,893.32) | |
| 6-1441-270-00-000-000-0-000 | CO 2009B&C-BUDGETED FUND BALANCE | 132,462.15 | (384,431.17) |
| 6-1442-258-00-000-000-0-000 | CO 2010A&B-UNASSIGNED FUND BALANCE | (1,208,830.15) | |
| 6-1442-270-00-000-000-0-000 | CO 2010A&B-BUDGETED FUND BALANCE | 294,396.89 | (914,433.26) |
| 6-1443-258-00-000-000-0-000 | REF BONDS 2014A-UNASSIGNED FUND BALAN | (182,826.46) | |
| 6-1443-270-00-000-000-0-000 | REF BONDS 2014A-BUDGETED FUND BALANCE | 141,007.02 | (41,819.44) |
| 6-1444-258-00-000-000-0-000 | REF BONDS 2014B-UNASSIGNED FUND BALAN | (423,610.02) | |
| 6-1444-270-00-000-000-0-000 | REF BONDS 2014B-BUDGETED FUND BALANCE | 300,366.84 | (123,243.18) |
| 6-1445-258-00-000-000-0-000 | CO 2014-UNASSIGNED FUND BALANCE | (1,500.00) | |
| 6-1445-270-00-000-000-0-000 | CO 2014-BUDGETED FUND BALANCE | (454,600.66) | (456,100.66) |
| 6-1446-258-00-000-000-0-000 | REF BONDS 2014C-UNASSIGNED FUND BALAN | (2,530.59) | |
| 6-1446-270-00-000-000-0-000 | REF BONDS 2014C-BUDGETED FUND BALANCE | (557,255.47) | (559,786.06) |
| 6-1447-258-00-000-000-0-000 | CO 2015A-UNASSIGNED FUND BALANCE | - | |
| 6-1447-270-00-000-000-0-000 | CO 2015A-BUDGETED FUND BALANCE | (375,327.87) | (375,327.87) |
| 6-1448-258-00-000-000-0-000 | REF BONDS 2015B-UNASSIGNED FUND BALAN | (5,764.97) | |
| 6-1448-270-00-000-000-0-000 | REF BONDS 2015B-BUDGETED FUND BALANCE | (368,606.48) | (374,371.45) |
| 6-1449-258-00-000-000-0-000 | REF BONDS 2015C-UNASSIGNED FUND BALAN | (5,494.75) | |
| 6-1449-270-00-000-000-0-000 | REF BONDS 2015C-BUDGETED FUND BALANCE | (387,988.18) | (393,482.93) |
| 6-1450-258-00-000-000-0-000 | CO 2016-UNASSIGNED FUND BALANCE | - | |
| 6-1450-270-00-000-000-0-000 | CO 2016-BUDGETED FUND BALANCE | - | - |
| 6-2101-258-00-000-000-0-000 | LANDFILL-NET POSITION-UNRESTRICTED | 828,068.50 | |
| 6-2101-270-00-000-000-0-000 | LANDFILL-BUDGETED NET POSITION | - | 828,068.50 |
| 6-2102-258-00-000-000-0-000 | JAIL COMMISSARY-NET POSITION-UNRESTRIC | (49,728.53) | |
| 6-2102-270-00-000-000-0-000 | JAIL COMMISSARY-BUDGETED NET POSITION | 13,564.70 | (36,163.83) |
| 6-2201-258-00-000-000-0-000 | HEALTH BENEFITS-NET POSITION-UNRESTRIC | 6,051,607.23 | |
| 6-2201-270-00-000-000-0-000 | HEALTH BENEFITS-BUDGETED NET POSITION | 10,930.94 | 6,062,538.17 |
| 6-2202-258-00-000-000-0-000 | WORKERS COMP-NET POSITION-UNRESTRIC | (2,749,619.72) | |
| 6-2202-270-00-000-000-0-000 | WORKERS COMP-BUDGETED NET POSITION | 3,827.50 | (2,973,400.34) |
| 6-3301-258-00-000-000-0-000 | UNCLAIMED MONEY-UNASSIGNED FUND BALA | (86,190.94) | |
| 6-3301-270-00-000-000-0-000 | UNCLAIMED MONEY-BUDGETED FUND BALAN | - | - |
| 6-3302-258-00-000-000-0-000 | UNCLAIMED MONEY CC-UNASSIGNED FUND B, | (141,417.18) | |
| 6-3302-270-00-000-000-0-000 | UNCLAIMED MONEY CC-BUDGETED FUND BAL | - | - |
| 6-3303-258-00-000-000-0-000 | UNCLAIMED MONEY DC-UNASSIGNED FUND B, | - | |
| 6-3303-270-00-000-000-0-000 | UNCLAIMED MONEY DC-BUDGETED FUND BAL | - | - |
| 6-3304-258-00-000-000-0-000 | BAIL BOND SURETIES-UNASSIGNED FUND BAL | - | |
| 6-3304-270-00-000-000-0-000 | BAIL BOND SURETIES-BUDGETED FUND BALAI | - | - |
| 6-3401-258-00-000-000-0-000 | CLEARING FUND-UNASSIGNED FUND BALANCE | - | |
| 6-3401-270-00-000-000-0-000 | CLEARING FUND-BUDGETED FUND BALANCE | - | - |
| 6-3402-258-00-000-000-0-000 | PAYROLL FUND-UNASSIGNED FUND BALANCE | - | |
| 6-3402-270-00-000-000-0-000 | PAYROLL FUND-BUDGETED FUND BALANCE | - | - |
| 6-3403-258-00-000-000-0-000 | GROUP INS FUND-UNASSIGNED FUND BALANC | - | |
| 6-3403-270-00-000-000-0-000 | GROUP INS FUND-BUDGETED FUND BALANCE | - | - |
| 6-8000-258-00-000-000-0-000 | GEN CAPITAL ASSETS-UNASSIGNED FUND BAL | - | |
| 6-8000-270-00-000-000-0-000 | GEN CAPITAL ASSETS-BUDGETED FUND BALA | - | - |
| 6-9000-258-00-000-000-0-000 | GLTD-UNASSIGNED FUND BALANCE | - | |
| 6-9000-270-00-000-000-0-000 | GLTD-BUDGETED FUND BALANCE | - | - |

D. Schedule of Reserved Fund Balances - All Funds

COUNTY OF HIDALGO, TEXAS
Schedule of Reserved Fund Balances
As of October 4, 2016

| Account Number | Account Description | Amount |
|-----------------------------|--|----------------|
| 6-1100-251-00-000-001-0-000 | GEN FD-NONSPENDABLE F/B-POSTAGE | (125,677.05) |
| 6-1100-251-00-000-002-0-000 | GEN FD-NONSPENDABLE F/B-INVENTORY | (718,869.31) |
| 6-1100-252-00-067-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV JP 4-1 | (50.00) |
| 6-1100-252-00-090-001-0-000 | GEN FD-NONSPENDABLE F/B-ADV DISTRICT CLK | (250.00) |
| 6-1100-252-00-090-002-0-000 | GEN FD-NONSPENDABLE F/B-ADV JURY SCRIPT | (50,000.00) |
| 6-1100-252-00-100-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV LAW LIBRARY | (300.00) |
| 6-1100-252-00-121-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT1 PARK | (100.00) |
| 6-1100-252-00-121-001-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT1 CHNG FD | (100.00) |
| 6-1100-252-00-122-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT2 CHNG FD | (200.00) |
| 6-1100-252-00-123-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT3 PARK | (50.00) |
| 6-1100-252-00-123-001-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT3 CHNG FD | (100.00) |
| 6-1100-252-00-124-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT4 CHNG FD | (200.00) |
| 6-1100-252-00-130-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV ELECTIONS | (50.00) |
| 6-1100-252-00-140-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV TAX OFFICE | (47,300.00) |
| 6-1100-252-00-150-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV TREASURER | (50.00) |
| 6-1100-252-00-180-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV COUNTY CLERK | (1,200.00) |
| 6-1100-252-00-210-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PLANNING DPT | (525.00) |
| 6-1100-252-00-280-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV SHERIFF | (150.00) |
| 6-1100-252-00-300-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV FIRE MARSHAL | (150.00) |
| 6-1100-252-00-340-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV HEALTH DEPT | (250.00) |
| 6-1100-255-02-000-001-0-000 | GEN FD-RESTRICTED F/B-GRAND JURY | (185,472.35) |
| 6-1100-255-02-000-002-0-000 | GEN FD-RESTRICTED F/B-ECONOMIC DEVELOP | (545,129.02) |
| 6-1100-255-02-000-004-0-000 | GEN FD-RESTRICTED F/B-CC RECORDS ARCHIVE | (1,375,994.98) |
| 6-1100-255-02-000-006-0-000 | GEN FD-RESTRICTED F/B-ELECTIONS CONTRACT | (203,461.40) |
| 6-1100-255-02-000-007-0-000 | GEN FD-RESTRICTED F/B-SHRF ABANDONED VEH | (100.00) |
| 6-1100-255-02-000-008-0-000 | GEN FD-RESTRICTED F/B-BAIL BOND BOARD | (167,135.68) |
| 6-1100-255-02-000-010-0-000 | GEN FD-RESTRICTED F/B-FAMILY PROTECT FEE | (439,025.02) |
| 6-1100-255-02-000-011-0-000 | GEN FD-RESTRICTED F/B-DRUG COURT CST | (176,708.64) |
| 6-1100-255-02-000-012-0-000 | GEN FD-RESTRICTED F/B-DC RECORDS ARCHIVE | (163,813.34) |
| 6-1100-255-02-000-014-0-000 | GEN FD-RESTRICTED F/B-SHRF GARAGE MV FEE | (2,130.00) |
| 6-1100-255-02-000-015-0-000 | GEN FD-RESTRICTED F/B-SCOFFLAW | (374,396.54) |
| 6-1100-255-02-000-016-0-000 | GEN FD-RESTRICTED F/B-JP PRSRV VITAL STA | (18,668.00) |
| 6-1100-255-02-000-017-0-000 | GEN FD-RESTRICTED F/B-CC PRSRV VITAL STA | (184,703.00) |
| 6-1100-257-00-000-003-0-000 | GEN FD-ASSIGNED F/B-1115 WAIVER | (1,960,260.14) |
| 6-1227-252-03-000-426-0-000 | SHERIFF CCP59-NONSPENDABLE F/B-ADVANCE | (10,000.00) |
| 6-1297-252-00-320-000-0-000 | ADULT PROB-NONSPENDABLE F/B-ADV ADLT PRB | (400.00) |
| 6-2202-252-03-000-480-0-000 | WORKERS COMP-NONSPENDABL F/B-ADV TRISTAR | (150,000.00) |

E. Hidalgo County Indigent Health Care Fund Report

County Indigent Health Care Program

Activity Report Form 105

As of October 4, 2016

Fiscal Year 2017: September 1, 2016 thru August 31, 2017

| | September 2016 | October 2016 | November 2016 | December 2016 | January 2017 | February 2017 | March 2017 | April 2017 | May 2017 | June 2017 | July 2017 | August 2017 | Totals |
|---|----------------|--------------|---------------|---------------|--------------|---------------|------------|------------|----------|-----------|-----------|-------------|--------|
| Physician Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prescription Drugs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Hospital, Inpatient Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Hospital, Outpatient Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratory / X-Ray Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Skilled Nursing Facility Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Optional Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LESS: Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements Hd. Co. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCOS | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCOS- Hospital Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LESS: Voids not Reassured | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

AGRTL FOR FISCAL YEAR 2017 \$ -

6% AGRTL \$ -

8% AGRTL \$ -

VALUATION PERFORMED BY COUNTY

PAYMENTS MADE BY

HIDALGO COUNTY CLINICAL SERVICES

| | |
|--------------------|----------------------|
| September 6, 2016 | 191,618.26 |
| September 13, 2016 | 121,284.38 |
| September 20, 2016 | 294,425.38 |
| September 27, 2016 | 239,595.94 |
| October 4, 2016 | 135,044.35 |
| Total | \$ 981,968.31 |

| Program | CC Date | Intergovernmental Transfers (IGT) | |
|--------------|---------|-----------------------------------|---------------------------------|
| | | Uncompensated Care (UC) Amount | Reform Incentive Payment (DRIP) |
| | | | |
| | | | |
| | | | |
| Total | | | |

¹These are reimbursements from participating vendors for services provided to Hidalgo County citizens who qualify for indigent help.

²These reimbursements are credits for services provided by hospitals participating in the 1115 Waiver Program.

County Indigent Health Care Program
Activity Report Form 105
As of August 30, 2016
Fiscal Year 2016: September 1, 2015 thru August 31, 2016

| | September 2015 | October 2015 | November 2015 | December 2015 | January 2016 | February 2016 | March 2016 | April 2016 | May 2016 | June 2016 | July 2016 | August 2016 | Totals |
|---|----------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|-----------------|---------------|---------------|---------------|-----------------|
| Physician Services | 129,375.80 | 102,084.29 | 71,938.50 | 94,509.66 | 73,486.54 | 84,582.23 | 101,543.65 | 96,378.70 | 132,191.07 | 98,738.76 | 97,964.55 | 106,043.11 | 1,188,837.02 |
| Prescription Drugs | 104,449.04 | 94,212.93 | 96,109.43 | 93,061.25 | 88,146.61 | 95,591.47 | 96,975.18 | 29,828.40 | 157,549.44 | 105,137.75 | 90,121.54 | 97,259.53 | 1,148,432.57 |
| Hospital Inpatient Services | 196,856.81 | 238,325.17 | 215,856.52 | 192,756.78 | 247,344.52 | 348,784.62 | 520,814.12 | 246,616.14 | 381,434.81 | 282,853.78 | 145,773.04 | 273,477.31 | 3,290,843.62 |
| Hospital Outpatient Services | 231,591.88 | 262,376.13 | 247,181.60 | 165,485.04 | 201,284.22 | 178,539.14 | 298,980.37 | 173,025.29 | 319,052.19 | 203,301.80 | 186,344.98 | 266,841.97 | 2,734,004.61 |
| Laboratory / X-Ray Services | 70,904.56 | 64,778.77 | 51,344.39 | 49,663.19 | 47,762.87 | 49,667.80 | 61,969.36 | 71,851.06 | 68,630.55 | 64,972.15 | 59,321.31 | 60,264.25 | 720,730.26 |
| Skilled Nursing Facility Services | - | 84.11 | - | - | - | - | - | - | - | - | - | - | 84.11 |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Optional Services | 16,944.65 | 17,799.97 | 12,607.25 | 12,067.92 | 11,951.84 | 12,615.43 | 17,098.02 | 12,384.28 | 16,717.03 | 12,551.01 | 16,516.97 | 13,488.72 | 172,743.89 |
| SUB-TOTAL | 750,122.82 | 779,601.37 | 695,037.77 | 607,543.84 | 669,976.60 | 769,770.69 | 1,096,981.50 | 630,083.87 | 1,075,575.09 | 767,555.25 | 595,992.39 | 817,374.89 | 9,255,676.08 |
| LESS: Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements Hhd. Co. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCCS | (8,890.95) | (4,489.44) | (3,463.37) | (363.72) | (670.29) | (748.11) | (9,796.91) | (2,263.96) | (495.15) | (8,292.07) | (3,793.86) | (6,336.21) | (49,604.04) |
| Provider Reimbursements HCCS- Hospital Credit | (2,229.34) | - | - | (27,889.10) | - | (18,331.78) | (19,335.80) | (5,934.76) | (11,348.69) | (803.84) | - | (3,352.71) | (89,226.02) |
| LESS: Voids not Reissued | (11,120.29) | (4,489.44) | (3,463.37) | (28,252.82) | (670.29) | (19,079.89) | (29,132.71) | (8,198.72) | (11,843.84) | (9,095.91) | (3,793.86) | (9,688.92) | (138,630.06) |
| TOTAL: | \$ 739,002.63 | \$ 775,171.93 | \$ 691,574.40 | \$ 579,291.02 | \$ 669,306.31 | \$ 750,690.80 | \$ 1,067,848.79 | \$ 621,885.15 | \$ 1,063,731.25 | \$ 758,459.34 | \$ 592,198.53 | \$ 807,695.97 | \$ 9,116,646.02 |

AGRTL FOR FISCAL YEAR 2016 \$ 167,169,704.63
6% AGRTL \$ 10,030,182.28
8% AGRTL \$ 13,373,576.37

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

\$

| Program | CC Date | Uncompensated Care (UC) | Reform Incentive Payment (DSRP) |
|---------------------|----------|-------------------------|---------------------------------|
| 1115 Waiver Program | 02/18/16 | 5,500,000.00 | - |
| | | | |
| | | | |
| Total | | 5,500,000.00 | - |

These are reimbursements from participating vendors for services provided to Hidalgo County citizens who qualify for indigent help.
These reimbursements are credits for services provided by hospitals participating in the 1115 Waiver Program.

County Indigent Health Care Program
Activity Report Form 105
2015 Fiscal Year
Fiscal Year 2015: September 1, 2014 thru August 31, 2015

| | September 2014 | October 2014 | November 2014 | December 2014 | January 2015 | February 2015 | March 2015 | April 2015 | May 2015 | June 2015 | July 2015 | August 2015 | Totals |
|---|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| Physician Services | 143,152.85 | 102,825.84 | 134,005.44 | 163,867.17 | 115,107.96 | 145,164.83 | 158,146.18 | 103,105.82 | 114,428.43 | 146,500.12 | 86,300.77 | 130,779.30 | 1,543,384.71 |
| Prescription Drugs | 95,161.75 | 86,927.69 | 65,971.54 | 102,148.34 | 79,030.64 | 78,661.70 | 84,907.55 | 100,344.20 | 95,072.36 | 97,578.29 | 83,839.54 | 76,520.45 | 1,046,164.05 |
| Hospital, Inpatient Services | 442,676.44 | 285,719.31 | 185,415.99 | 290,696.72 | 323,588.19 | 372,398.73 | 455,695.95 | 240,181.14 | 257,072.18 | 291,293.22 | 216,275.02 | 173,657.66 | 3,234,670.55 |
| Hospital, Outpatient Services | 340,453.99 | 294,079.36 | 165,645.86 | 246,930.40 | 267,908.56 | 323,996.14 | 194,147.80 | 114,634.44 | 277,062.62 | 256,663.12 | 184,250.61 | 198,313.97 | 2,864,086.87 |
| Laboratory / X-Ray Services | 97,439.04 | 83,646.55 | 98,964.68 | 95,003.11 | 73,015.89 | 86,085.87 | 89,844.79 | 60,579.80 | 73,236.06 | 88,612.56 | 49,597.45 | 71,487.10 | 967,512.90 |
| Skilled Nursing Facility Services | - | - | - | 84.11 | - | - | - | - | - | - | - | - | 84.11 |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Optional Services | 33,240.70 | 15,530.94 | 21,535.53 | 22,228.00 | 25,495.94 | 22,474.24 | 15,393.79 | 10,767.00 | 10,340.39 | 19,406.15 | 13,262.00 | 19,330.28 | 229,004.95 |
| SUB-TOTAL: | 1,152,124.77 | 868,729.69 | 671,539.04 | 920,873.74 | 884,231.29 | 1,028,781.51 | 698,436.06 | 629,612.40 | 827,212.03 | 900,053.46 | 633,525.39 | 670,088.76 | 9,884,968.14 |
| LESS: Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements Hld. Co. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCCS | (12,500.54) | (7,048.66) | (3,456.78) | (378.01) | (294.14) | (530.32) | (639.85) | (12,640.87) | (7,297.32) | (2,043.17) | (3,707.58) | (3,992.51) | (54,529.75) |
| Provider Reimbursements HCCS- Hospital Credit | - | (7,730.92) | (2,692.78) | (11,638.59) | - | (34,829.54) | - | - | (37,761.60) | - | - | (20,894.76) | (115,548.19) |
| LESS: Voids not Reissued | (12,500.54) | (14,779.58) | (6,149.56) | (12,016.60) | (294.14) | (35,359.86) | (639.85) | (12,640.87) | (45,058.92) | (2,043.17) | (3,707.58) | (24,887.27) | (170,077.94) |
| TOTAL: | \$ 1,139,624.23 | \$ 853,950.11 | \$ 665,389.48 | \$ 908,857.14 | \$ 883,937.15 | \$ 993,421.65 | \$ 697,496.21 | \$ 616,971.53 | \$ 782,153.11 | \$ 898,010.29 | \$ 629,817.81 | \$ 645,201.49 | \$ 9,714,830.20 |

AGRTL FOR FISCAL YEAR 2015 \$ 163,213,752.00
 6% AGRTL \$ 9,792,825.12
 8% AGRTL \$ 13,057,100.16

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

| Program | CC Date | Amount | Reform Incentive Payment (DSRP) |
|---------------------|----------|---------------------|---------------------------------|
| 1115 Waiver Program | 09/02/15 | 6,000,000.00 | - |
| | | | |
| | | | |
| Total | | 6,000,000.00 | - |

¹These are reimbursements from participating vendors for services provided to Hidalgo County citizens who qualify for indigent help.
²These reimbursements are credits for services provided by hospitals participating in the 1115 Waiver Program.