

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

May 10, 2018

- The Honorable Ramon Garcia, Hidalgo County Judge
- The Honorable David Fuentes, Commissioner, Precinct No. 1
- The Honorable Eduardo "Eddie" Cantu, 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 § 111.0707 SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS:

The county auditor shall certify to the commissioners court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue for its intended purpose.

I, Maria Arcilia Duran, County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court the revenue from interlocal agreements with TXDOT and the City of Weslaco in the amount of \$126,474.27. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

| INTERLOCAL AGREEMENT | AMOUNT |
|------------------------------|---------------|
| TxDOT - Regional Linear Park | \$ 125,351.98 |
| TxDOT - SH 364 | 306.40 |
| TxDOT - FM 2220 | 815.89 |

CERTIFIED BY:

Maria Arcilia Duran
 Maria Arcilia Duran, CPA
 Hidalgo County Auditor

5-10-18
 Date

HIDALGO COUNTY DISTRICT JUDGES

- LUIS M. SINGLETARY
JUDGE, 82ND D.C.
- RODOLFO DELGADO
JUDGE, 89TH D.C.
- J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.
- ROSE GUERRA REYNA
JUDGE, 204TH D.C.
- JUAN R. PARTIDA
JUDGE, 275TH D.C.
- MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.
- NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER
- LETICIA LOPEZ
JUDGE, 389TH D.C.
- L. KENO VASQUEZ
JUDGE, 398TH D.C.
- ISRAEL RAMON, JR.
JUDGE, 430TH D.C.
- RENEE R. BETANCOURT
JUDGE, 448TH D.C.

AI-64735

Auditor's Office 38. 0.

CC - REGULAR

Meeting Date: 05/22/2018

Submitted By: Nereyda Gonzalez, AUDITOR'S
OFFICE

Department: AUDITOR'S OFFICE

Information

CAPTION

1. Approval of Certification of Revenues as certified by the County Auditor for various TXDOT projects.
2. Approval of 2017 appropriation of funds for various TXDOT projects in the total amount of \$126,474.27

BACKGROUND

Fiscal Impact

Attachments

No file(s) attached.

Form Review

Inbox

Reviewed By

Date

Budget & Management

Final Approval

Form Started By: Nereyda Gonzalez

Started On: 05/02/2018 04:37 PM

DATE: May 2, 2018

DEPARTMENT HEAD: Maria A. Duran, CPA

DEPARTMENT NAME: Auditor's Office

ACCOUNT NUMBER: 7-1315-452-00-122-110-0-740
7-1315-331-32-122-00X-0-000

SUBJECT: **Inter-departmental Transfer/s (increase/decrease) in Accordance with Local Government Code Chapter 111, Subchapter C, Section 111.070, Subsection C.**

Honorable Commissioner's Court of Hidalgo County:

I would like to request the following amendments (increases) to the budget in accordance with Local Government Code, Chapter 111 Subchapter C, Section 111.070, Subsection C.

| INCREASE/DECREASE ACCOUNT NUMBER | ACCOUNT (OBJECT) NAME | AMOUNT |
|-------------------------------------|---|------------|
| 7-1315-452-00-122-110-0-740 | TXDOT-PCT2 REGIONAL PARK-IMPRVMT | 101,294.53 |
| 7-1315-331-32-122-001-0-000 | TXDOT PRJ-FED-FHWA REGIONAL LINEAR PARK | 101,294.53 |
| 7-1315-452-00-122-110-0-740 | TXDOT-PCT2 REGIONAL PARK-IMPRVMT | 24,057.45 |
| 7-1315-334-32-122-004-0-000 | TXDOT PRJ - TXDOT REGIONAL LINEAR PARK | 24,057.45 |
| TOTAL BUDGET INCREASE (DECREASE) | | 125,351.98 |

REASON: **To appropriate for actual expenditures incurred for Regional Linear TXDOT project and record the estimated revenues.**

Maria A. Duran
DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

 / /
DATE

DATE: May 2, 2018
 DEPARTMENT HEAD: Maria A. Duran, CPA
 DEPARTMENT NAME: Auditor's Office
 PREPARED BY: Milly Rodriguez
 7-1315-431-00-12X-0XX-0-XXX
 7-1315-334-30-12X-00X-0-000
 ACCOUNT NUMBER: 7-1315-337-00-12X-00X-0-000

SUBJECT: Inter-departmental Transfer/s (increase/decrease) in Accordance with Local Government Code Chapter 111, Subchapter C, Section 111.070, Subsection C.

Honorable Commissioner's Court of Hidalgo County:

I would like to request the following amendments (increases) to the budget in accordance with Local Government Code, Chapter 111 Subchapter C, Section 111.070, Subsection C.

| ACCOUNT NUMBER | ACCOUNT NAME | AMOUNT |
|----------------------------------|--|----------|
| 7-1315-431-00-123-045-0-841 | TXDOT-PCT3 LA HOMA (SH495-FM1924)-AID TO | 306.40 |
| 7-1315-334-30-123-006-0-000 | TXDOT PRJ - SH364 | 306.40 |
| 7-1315-431-00-124-135-0-841 | TXDOT-PCT4 WARE RD (M3N-M5N)-AID TO GOVT | 815.89 |
| 7-1315-334-30-124-004-0-000 | TXDOT PRJ - TXDOT - FM2220 (M5-FM1924) | 815.89 |
| TOTAL BUDGET INCREASE (DECREASE) | | 1,122.29 |

REASON: To Appropriate for actual expenditures incurred for various TXDOT projects and record the estimated revenues.

Maria A. Duran
 DEPARTMENT HEAD SIGNATURE

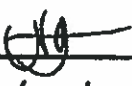
APPROVED COMMISSIONERS' COURT

DATE

HIDALGO COUNTY, TEXAS

SUBJECT: Journal Entry

AJE# 18030

| | |
|------------------------------|---|
| Prepared by: Wakira Palacios | Approved by:  <u>Bl 4/24/18</u> |
| Date: 4/19/2018 | Date: <u>04/24/18</u> |

| ACCOUNT NUMBER | DESCRIPTION | DR | CR |
|---------------------------------|--|---------------------|---------------------|
| A 7-1315-452-00-122-110-0-740 ✓ | LINEAR PARK TXDOT-PCT2 REGIONAL PARK-IMPRVMT | 101,294.53 | |
| 7-1315-241-00-000-027-0-000 ✓ | CK#04-18253 TXDOT PRJ-UNAVAIL REV-FED-REGIONAL PARK | | 101,294.53 ✓ |
| B 7-1315-452-00-122-110-0-740 ✓ | LINEAR PARK TXDOT-PCT2 REGIONAL PARK-IMPRVMT | 24,057.45 | |
| 7-1315-241-00-000-026-0-000 ✓ | CK#04-18253 TXDOT PRJ-UNAVAIL REV-TXDOT-REGIONAL PRK | | 24,057.45 ✓ |
| TOTAL | | 125,351.98 † | 125,351.98 † |

EXPLANATION: To record exp, revenue & unavailable revenue reimbursed or that will be reimbursed from TXDOT and other Cities.

- A. REC EXP& FED UNAVREV LINEAR PARK CK18253 ✓
- B. REC EXP& TXDOT UNAREV LINEARPARK CK18253 ✓

HIDALGO COUNTY, STATE OF TEXAS
TO:

SUBJECT: Journal Entry
DATE: 3/1/2018

JE # 176541

RECAP 3/4/18

| | | | |
|--|--|-----------------------------------|---------------------------------|
| Prepared by: <u>Yazmin Garcia</u> Date: <u>3/1/2018</u> | Reviewed by: <u>[Signature]</u> Date: <u>03/02/2018</u> | Approved by: _____ Date: _____ | Posted by: _____ Date: _____ |
|--|--|-----------------------------------|---------------------------------|

| ACCOUNT NUMBER | DESCRIPTION | DR | CR |
|---|---------------------------------------|-----------------|-----------------|
| JE#1 | | | |
| 7-1315-452-00-122-110-0-740 ✓ | TXDOT-PCT2 REGIONAL PARK-IMPRVMNT | \$ 1,268.18 ✓ | |
| 7-1315-126-20-000-024-0-000 ✓ | TXDOT PRJ-DUEFR ST-FHWA-LINEAR PARK | \$ 24,057.45 ✓ | |
| 7-1315-126-10-000-001-0-000 ✓ | TXDOT PRJ-DUE FR FED-FHWA-LINEAR PARK | \$ 101,294.53 ✓ | |
| 7-1315-208-00-000-001-0-000 ✓ | TXDOT-RET-CLORE-PCT2 REG LINEAR PRK | | \$ 6,330.91 ✓ |
| 7-1315-202-00-000-001-0-000 ✓ | TXDOT PRJ-A/P PRIOR YEAR ACCRUALS | | \$ 120,287.25 ✓ |
| <u>REC A/P CLORE CONST APPL# 8 CK# 04-18253</u> | | | |
| | | TOTAL | |
| | | 126,618.16 | 126,618.16 |
| | | 4 | 4 |

EXPLANATION:

JE#1 TO RECLASSIFY PAYMENT MADE 02/27/18 CK#04-018253 FROM PRIOR YEAR ACCRUALS TO APPROPRIATE EXPENDITURE ACCOUNT

Journal Entry

AJE 18031

Prepared by: Milly Rodriguez

Approved by: 

Date: 4/19/2018

Date: 04/24/18
Bl 4/24/18

| ACCOUNT NUMBER | DESCRIPTION | DR | CR |
|---|---|-----------------|-----------------|
| I. 7-1315-126-20-000-017-0-000 ✓ 7-1315-431-00-123-045-0-841 ✓ | SH364 ✓ TXDOT PRJ-DUE FR TXDOT-SH364(495-FM TXDOT-PCT3 LA HOMA (SH495-FM1924)-AID TO | 306.40 | 306.40 ✓ |
| A. 7-1315-431-00-123-045-0-841 ✓ 7-1315-241-00-000-018-0-000 ✓ | SH364 ✓ TXDOT-PCT3 LA HOMA (SH495-FM1924) TXDOT PRJ-UNAVAIL REV-TXDOT SH364 | 306.40 | 306.40 ✓ |
| B. 7-1315-431-00-124-135-0-841 ✓ 7-1315-241-00-000-024-0-000 ✓ | FM2220 TXDOT-PCT4 WARE RD (M3N-M5N)-AID E176787/CK18267 UNAVAILABLE REV-FM2220(M5-FM1924) | 815.89 | 815.89 ✓ |
| TOTAL | | 1,428.69 | 1,428.69 |

EXPLANATION:

1 COR CK04-18126 PERCENTAGES WERE SPLIT. S/B 80% FEDERAL AND 20% COUNTY
A-B To record exp & unavallable revenue reimbursed or that will be reimbursed from TXDOT and other Cities.

1 COR CK04-18126 PERCENTAGES S/B 80% & 20% ✓
A. REC EXP&UNAVAIL REV SH 364 CK18126 P#48 ✓
B. REC EXP&UNAVAIL REV FM 2220 CK18267 P#57 ✓

| | |
|-------------|---------------|
| 1/9/18 FY17 | CK04-18126 |
| 100.0% | 383.00 ✓ |
| | <u>383.00</u> |

| | |
|-----------|---------------|
| SHOULD BE | |
| 80.0% ✓ | 306.40 ✓ |
| 20.0% ✓ | 76.60 ✓ |
| | <u>383.00</u> |
| | φ |

HIDALGO COUNTY, STATE OF TEXAS
TO:

SUBJECT: Journal Entry
DATE: 3/1/2018

DUPLICATE
3-22-18

B
JE # 174787

| | | | |
|--|--|--|---------------------|
| Prepared by: Yazmin Garcia Date: 3/1/2018 | Reviewed by: <i>[Signature]</i> Date: 3/22/18 | Approved by: <i>[Signature]</i> Date: 3/22/18 | Posted by: Date: |
|--|--|--|---------------------|

| ACCOUNT NUMBER | DESCRIPTION | DR | CR |
|-----------------------------|--|---------------|---------------|
| JE#1 | | | |
| 7-1315-126-20-000-021-0-000 | TXDOT PRJ-DUE FR TXDOT-FM2220(MILE5-FM19 | \$ 815.89 | |
| 7-1315-431-00-124-135-0-841 | TXDOT-PCT4 WARE RD (M3N-M5N)-AID TO GOVT | 14.11 | |
| 7-1315-202-00-000-001-0-000 | TXDOT PRJ-A/P PRIOR YEAR ACCRUALS | | \$ 830.00 |
| TOTAL | | 830.00 | 830.00 |

EXPLANATION: REC A/P 3 CHIEF PRO FM2220 P#57 CK18267

JE#1 TO RECLASSIFY PAYMENT MADE 02/27/18 CK#04-018267 FROM PRIOR YEAR ACCRUALS TO APPROPRIATE EXPENDITURE ACCOUNT
Inv# FM 2220 P#57