

County Auditor's

Fund

**Information Report
Commissioners' Court Meeting**

July 17, 2018



Prepared by the Office of the County Auditor

Maria Arcilia Duran, C.P.A

County of Hidalgo

County Auditors

Agenda Information

Report

- A. Letter of Agenda Observations**
- 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 Agenda Observations

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 17, 2018

Honorable Ramon Garcia, County Judge
Honorable David L. Fuentes, 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 Observations

Dear Judge and Commissioners:

We conducted a limited scope review of the Regular and Consent Agenda for July 17, 2018. Our review consisted of selected agenda items. Based on our review, the following observations were made:

Consent Agenda Item 3.E. (AI-65692) – HIDTA Task Force

Grantor approval is required for this transfer request. We recommend grant approval be obtained prior to Commissioners Court approval. District Attorney's Office has agreed to request no action on this item.

Consent Agenda Item 5.C. (AI-65564) – Planning Department

The *Application and Agreement for Pipeline and Utility Permit* requires all permit fees to be submitted with the application for permit. The listed applications did not include the \$500 permit fee. We recommend that the \$500 permit fee be obtained from the applicants prior to Commissioners Court approval.

Consent Agenda Item 11.B. (AI-65621) – Purchasing Department for Sheriff's Office

Legal counsel's review and approval of the credit application was not documented. We recommend that legal counsel review and approve the credit application prior to Commissioners Court approval.

Regular Agenda Item 13.E. (AI-65668) – Human Resources Department for District Attorney

Funding for the requested positions was not identified. We recommend that the funding be identified prior to Commissioners Court approval.

Regular Agenda Item 13.G. (AI-65671) – Human Resources Department for 430th District Court

Funding for the requested allowance was not identified. We recommend that the funding be identified prior to Commissioners Court approval.

Regular Agenda Item 13.H. (AI-65651) – Human Resources Department for IT Department

Funding for the requested position was not identified. We recommend that the funding be identified prior to Commissioners Court approval.

Regular Agenda Item 16.A. (AI-64241) – Facilities Management

The invoice is for electric supplies for a donated portable building in Precinct 1 which is occupied by Su Casa De Esperanza. Facilities Management was notified that the donation needed to be approved by Commissioners Court in accordance with Section 81.032 of the Local Government Code and the arrangement with Su Casa De Esperanza needed to be formalized in an agreement approved by Commissioners Court. We recommend that the issues noted be resolved in order to process the payment.

Regular Agenda Item 24.C.3 (AI-65716) – Purchasing Department for Precinct No. 1

Legal counsel's review and approval of the contract was not documented. We recommend that legal counsel review and approve the contract prior to Commissioners Court approval.

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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

JAMIE E. TLEPINA
JUDGE, 90ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KEHO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH 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 July 17, 2018

| | 2017 Original Budget | 2017 Adjusted Budget | 2017 Actual | % Actual To Adjusted Budget |
|--|----------------------------|----------------------------|-------------------|-----------------------------------|
| 2017 Revenues and other financing sources (See Schedule A) | 194,269,170 | 195,215,160 | 199,987,944 | 102.4% |
| 2017 Expenditures and other financing uses (See Schedule B) | 194,269,170 | 204,577,401 | 196,502,899 | 96.1% |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | (9,362,241) | 3,485,045 | |
| Adjusted, unassigned fund balance at January 1, 2017 | 30,260,498 | 30,260,498 | 30,260,498 | |
| Prior Period Adjustment Unreserved (reserved) fund balance | - | (2,051,310) | (2,051,310) | |
| 2017 Unadjusted, unassigned fund balance As of July 17, 2018 | <u>30,260,498</u> | <u>18,846,948</u> | <u>31,694,233</u> | |

Unadjusted 2017 Unassigned Fund Balance for General Fund
as of July 17, 2018 If Requested Changes are Approved

18,846,948

| | 2018 Original Budget | 2018 Adjusted Budget | 2018 Actual | % Actual To Adjusted Budget |
|--|----------------------------|----------------------------|--------------------|-----------------------------------|
| 2018 Revenues and other financing sources (See Schedule A) | 200,700,595 | 201,828,936 | 182,110,175 | 90.2% |
| 2018 Expenditures and other financing uses (See Schedule B) | 200,700,595 | 209,927,953 | 101,429,275 | 48.3% |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 0 | (8,099,017) | 80,680,900 | |
| Unadjusted, unassigned fund balance at December 31, 2017 | 31,694,233 | 31,694,233 | 31,694,233 | |
| Prior Period Adjustment Adjusting Journal Entries Unreserved (reserved) fund balance | - | 1,476,229 | 1,476,229 | |
| 2018 Unadjusted, unassigned fund balance As of July 17, 2018 | <u>31,694,233</u> | <u>35,264,110</u> | <u>124,044,028</u> | |

Requested Changes on the Current July 17, 2018 Agenda
Consent Agenda

| | |
|--|--------------------|
| Item 4.A.: General Litigation | 100,000 |
| Item 4.A.: County Wide Administration | (100,000) |
| Item 4.C.: Pct. 2 Sanitation | 5,000 |
| Item 4.C.: Pct. 2 Parks | (5,000) |
| Item 4.D.: County Wide Administration | 74,005 |
| Item 4.D.: Community Service Agency | (74,005) |
| Item 4.F.: Fire Department - Various | 48,435 |
| Item 4.F.: Edcouch Fire Department | (8,435) |
| Item 4.F.: Donna Fire Department | (40,000) |
| Item 4.I.: Information Technology | 829 |
| Item 4.I.: Facilities Management | (829) |
| Item 10.D.1.: Transfers Out | 10,000 |
| Item 10.D.1.: Pct.1 Parks | (10,000) |
| Regular Agenda | |
| Item 23.B.2.: Pct 4 ICA UT-Health Science | (100,000) |
| Item 23.B.2.: Pct.4 ICA UT-Health Revenues | 100,000 |
| Item 23.B.3.: Flood Control Water Extract 2018 | (1,500,000) |
| | <u>(1,500,000)</u> |

Unadjusted 2018 Unassigned Fund Balance for General Fund
as of July 17, 2018 If Requested Changes are Approved

33,764,110

| | |
|--|------------------|
| *2017 Unadjusted, unassigned F/B at 12/31/17 | \$ 31,694,233 |
| 2017 Adjustments to F/B at 7/16/18 | 1,476,229 |
| 2017 Adjustments to unreserved/reserved F/B | <u>3,190,247</u> |
| 2017 Unadjusted, unreserved F/B at 7/16/18 | 36,360,709 |

**GENERAL FUND BUDGET AMENDMENTS
COMMISSIONERS' COURT MEETINGS
As of July 17, 2018**

SCHEDULE A- BUDGET AMENDMENTS TO 2018 ESTIMATED REVENUES

| | | |
|---|-----------|-----------------------|
| 2018 Original Budget | | \$ 200,700,595 |
| Adjustments to the 2018 Estimated Revenues | | |
| APPROVED 2018 CHANGES BY COURT ON FEBRUARY 20, 2018 AGENDA 2/20/2018 Increase to Estimated Revenue | 1,123,670 | 1,123,670 |
| APPROVED 2018 CHANGES BY COURT ON MAY 1, 2018 AGENDA 5/1/2018 Increase to Estimated Revenue | 2,178 | 2,178 |
| APPROVED 2018 CHANGES BY COURT ON JULY 3, 2018 AGENDA 6/3/2018 Increase to Estimated Revenue | 2,494 | 2,494 |
| Total Adjustments to the 2018 Estimated Revenues | | 1,128,341 |
| Total 2018 Approved Original Estimated Revenues and Budget Amendments | | \$ 201,828,936 |

SCHEDULE B - BUDGET AMENDMENTS TO 2018 APPROPRIATIONS

| | |
|---------------------------------------|-------------|
| 2018 Original Budget | 200,700,595 |
| Prior Approved Carryovers - Fund 1280 | 765,894 |
| Prior Approved Carryovers - Fund 1281 | 44,572 |
| Prior Approved Carryovers - Fund 1285 | 94,363 |
| Prior Approved Carryovers - Fund 1293 | 220,777 |
| Prior Approved Carryovers - Fund 1301 | 19,394 |
| Prior Approved Carryovers - Fund 1315 | |

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

APPROVED 2018 CHANGES BY COURT ON DECEMBER 19, 2017 AGENDA

-

APPROVED 2018 CHANGES BY COURT ON JANUARY 16, 2018 AGENDA

Consent Agenda

| | |
|--|---------|
| Item 5.A.: Pct. 4 Sanitation | (9,825) |
| Item 5.A.: Pct. 4 Milo Ponce Park Restroom | 9,825 |

Regular Agenda

| | |
|--|-----------|
| Item 14.B.: General Fund-Restricted F/B-Scofflaw | 41,569 |
| Item 22.A.1.: General Fund-Assigned F/B-Pct. 3 Anzaldua's Park | 176,397 |
| Item 22.A.2.: General Fund-Assigned F/B-New Courthouse | 2,789,646 |
| Item 22.A.3.: General Fund-Assigned F/B-1115 Waiver | 2,318,927 |
| | 5,326,539 |

APPROVED 2018 CHANGES BY COURT ON JANUARY 23, 2018 AGENDA

Consent Agenda

| | |
|--|-------|
| Item 5.A.: Pct. 4 Sanitation | (900) |
| Item 5.A.: Pct. 4 Emergency Service Facility | 900 |

Regular Agenda

| | |
|--|---------|
| Item 13.B.1.: General Fund-Restricted F/B-Economic Development | 457,000 |
| | 457,000 |

APPROVED 2018 CHANGES BY COURT ON FEBRUARY 6, 2018 AGENDA

-

APPROVED 2018 CHANGES BY COURT ON FEBRUARY 20, 2018 AGENDA

Consent Agenda

| | |
|--|---------|
| Item 4.B.: Donna Fire Department | (4,000) |
| Item 4.B.: Pharr Fire Department | 4,000 |
| Item 11.A.1.: County Wide Administration | (1,000) |
| Item 11.A.1.: Transfers Out | 1,000 |

Regular Agenda

| | |
|---|-----------|
| Item 8.E.: G/F FD-Restricted F/B-Grand Jury | 1,000 |
| Item 30.A.1.: 1115 Waiver DSIRP | 639,143 |
| Item 30.A.1.: Enhanced Indigent Health | 484,526 |
| | 1,124,670 |

APPROVED 2018 CHANGES BY COURT ON FEBRUARY 27, 2018 AGENDA

-

**SCHEDULE B - BUDGET AMENDMENTS TO 2018 APPROPRIATIONS
APPROVED 2018 CHANGES BY COURT ON MARCH 13, 2018 AGENDA**

APPROVED 2018 CHANGES BY COURT ON MARCH 20, 2018 AGENDA

| | |
|--|----------------|
| Consent Agenda | |
| Item 5.D.: Pct. 4 Sanitation | (91,080) |
| Item 5.D.: Pct. 4 CRC Memorial/SH107 | 91,080 |
| Regular Agenda | |
| Item 19.B.1.: New Court Building | |
| Item 19.B.1.: G/F FD-Assigned F/B-New Courthouse | (3,298) |
| | <u>(3,298)</u> |

APPROVED 2018 CHANGES BY COURT ON MARCH 27, 2018 AGENDA

| | |
|---|--------------|
| Consent Agenda | |
| Item 4.A.: Pct. 4 Milo Ponce Park Restroom | (9,825) |
| Item 4.A.: Pct. 4 Parks | 4,913 |
| Item 4.A.: Pct. 4 CRC | 4,913 |
| Item 4.D.: County Wide Contingency | (1,580) |
| Item 4.D.: Public Defender | 1,580 |
| Regular Agenda | |
| Item 11.D.: G/F FD-Restricted F/B-Bail Bond Board | 4,516 |
| | <u>4,516</u> |

APPROVED 2018 CHANGES BY COURT ON APRIL 3, 2018 AGENDA

| | |
|---|----------------|
| Consent Agenda | |
| Item 4.A.: Pct. 1 Sanitation | (1,000) |
| Item 4.A.: Pct. 1 CRC | 1,000 |
| Regular Agenda | |
| Item 7.A.: G/F FD-Restricted F/B-DC Records Archive | 165,000 |
| | <u>165,000</u> |

APPROVED 2018 CHANGES BY COURT ON APRIL 10, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON APRIL 17, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON APRIL 24, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON MAY 1, 2018 AGENDA

| | |
|--|--------------|
| Consent Agenda | |
| Item 4.B.: County Wide Contingency | (15,437) |
| Item 4.B.: Juvenile Boot Camp PAS | 15,437 |
| Item 4.D.: Pct. 4 Parks | (2,500) |
| Item 4.D.: Pct. 4 Emergency Services Linn-SM | 2,500 |
| Item 10.C.: County Wide Contingency | 589,571 |
| Item 10.C.: Salary Sweep | (589,571) |
| Regular Agenda | |
| Item 17.C.1.: Elections | 2,178 |
| | <u>2,178</u> |

APPROVED 2018 CHANGES BY COURT ON MAY 8, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON MAY 15, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON MAY 22, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON MAY 29, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON JUNE 5, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON JUNE 11, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON JUNE 19, 2018 AGENDA

APPROVED 2018 CHANGES BY COURT ON JUNE 26, 2018 AGENDA

| | |
|---|------------------|
| Regular Agenda | |
| Item 5.A.: Disaster-Water Extraction 18 | 950,000 |
| Item 5.A.: Disaster-Water Extraction 18 | 50,000 |
| | <u>1,000,000</u> |

APPROVED 2018 CHANGES BY COURT ON July 3, 2018 AGENDA

| | |
|--|-----------|
| Consent Agenda | |
| Item 4.A.: County Wide Administration | (95) |
| Item 4.A.: Facilities Management | 95 |
| Item 4.B.: Pct. 2 Sanitation | (5,000) |
| Item 4.B.: Pct. 2 Parks | 5,000 |
| Item 4.C.: Pct. 2 Sanitation | (1,500) |
| Item 4.C.: Pct. 2 CRC San Juan | 1,500 |
| Item 11.A.: Salary Sweep - No attachment | - |
| Regular Agenda | |
| Item 20.B.: County Wide Administration | (551,459) |

SCHEDULE B - BUDGET AMENDMENTS TO 2018 APPROPRIATIONS

| | | |
|---|----------|------------------------------|
| Item 20 B.: Jail | 551,459 | |
| Item 20 C.: County Wide Administration | (18,681) | |
| Item 20 C.: Health Clinics | 18,681 | |
| Item 20 F.1.: Elections | 3,260 | |
| Item 20 F.3.: Pct. 3 Parks | 2,494 | |
| | <hr/> | |
| | 5,754 | |
| Total approved Budget Amendments from December 19, 2017 through July 3, 2018 as presented by Budget Office | | \$ 8,082,359 |
| Total 2018 Approved Original Budget Appropriations and Budget Amendments | | <u>\$ 209,927,953</u> |

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

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of July 17, 2018

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|-----------------|--------------------------------|
| 8-1100-258-00-000-000-0-000 | GEN FD-UNASSIGNED FUND BALANCE | (43,363,127.35) | |
| 8-1100-270-00-000-000-0-000 | GEN FD-BUDGETED FUND BALANCE | 8,099,017.20 | (35,264,110.15) |
| 8-1200-258-00-000-000-0-000 | R&B FUND-UNASSIGNED FUND BALANCE | (8,738,222.49) | |
| 8-1200-270-00-000-000-0-000 | R&B FUND-FUND BAL-BUDGETED | 7,393,317.76 | (1,344,904.73) |
| 8-1220-258-00-000-000-0-000 | LEOSE FUND-UNASSIGNED FUND BALANCE | (22,228.21) | |
| 8-1220-270-00-000-000-0-000 | LEOSE FUND-BUDGETED FUND BALANCE | 12,002.62 | (10,225.59) |
| 8-1221-258-00-000-000-0-000 | DA VEH THEFT-UNASSIGNED FUND BALANCE | - | |
| 8-1221-270-00-000-000-0-000 | DA VEH THEFT-BUDGETED FUND BALANCE | - | - |
| 8-1222-258-00-000-000-0-000 | DA CHECK FRAUD-UNASSIGNED FUND BALANCE | (127,389.79) | |
| 8-1222-270-00-000-000-0-000 | DA CHECK FRAUD-BUDGETED FUND BALANCE | 109,800.00 | (17,589.79) |
| 8-1223-258-00-000-000-0-000 | DA CCP59-UNASSIGNED FUND BALANCE | (5,569,339.70) | |
| 8-1223-270-00-000-000-0-000 | DA CCP59-BUDGETED FUND BALANCE | 1,870,536.75 | (3,698,802.95) |
| 8-1224-258-00-000-000-0-000 | DRUG ABUSE PREV/REHAB-UNASSIGNED F/B | (410,740.75) | |
| 8-1224-270-00-000-000-0-000 | DRUG ABUSE PREV/REHAB-BUDGETED FUND BALANCE | - | (410,740.75) |
| 8-1225-258-00-000-000-0-000 | PRETRIAL INTRVNTN PRG-UNASSIGNED F/B | (144,966.67) | |
| 8-1225-270-00-000-000-0-000 | PRETRIAL INTRVNTN PRG-BUDGETED FUND BALANCE | 132,200.00 | (12,766.67) |
| 8-1226-258-00-000-000-0-000 | SHERIFF INVESTIG-UNASSIGNED FUND BALANCE | (19,032.50) | |
| 8-1226-270-00-000-000-0-000 | SHERIFF INVESTIG-BUDGETED FUND BALANCE | - | (19,032.50) |
| 8-1227-258-00-000-000-0-000 | SHERIFF CCP59-UNASSIGNED FUND BALANCE | (1,477,739.96) | |
| 8-1227-270-00-000-000-0-000 | SHERIFF CCP59-BUDGETED FUND BALANCE | 536,252.45 | (941,487.51) |
| 8-1228-258-00-000-000-0-000 | SHRF FED SHRG-US TREAS-UNASSIGNED F/B | (322,332.23) | |
| 8-1228-270-00-000-000-0-000 | SHRF FED SHRG-US TREAS-BUDGETED FUND BALANCE | 155,921.68 | (166,410.55) |
| 8-1229-258-00-000-000-0-000 | SHRF FED SHRG-USDJ-UNASSIGNED F/B | (2,442,602.16) | |
| 8-1229-270-00-000-000-0-000 | SHRF FED SHRG-USDJ-BUDGETED FUND BALANCE | 375,150.08 | (2,067,452.08) |
| 8-1230-258-00-000-000-0-000 | CONST PCT3 CCP59-UNASSIGNED FUND BALANCE | (33,329.52) | |
| 8-1230-270-00-000-000-0-000 | CONST PCT3 CCP59-BUDGETED FUND BALANCE | 33,085.52 | (244.00) |
| 8-1231-258-00-000-000-0-000 | CONST PCT4 CCP59-UNASSIGNED FUND BALANCE | (221,456.54) | |
| 8-1231-270-00-000-000-0-000 | CONST PCT4 CCP59-BUDGETED FUND BALANCE | 221,456.54 | - |
| 8-1233-258-00-000-000-0-000 | CONST PCT1 CCP59-UNASSIGNED FUND BALANCE | (5,755.99) | |
| 8-1233-270-00-000-000-0-000 | CONST PCT1 CCP59-BUDGETED FUND BALANCE | - | (5,755.99) |
| 8-1234-258-00-000-000-0-000 | CHILD ABUSE PREV-UNASSIGNED FUND BALANCE | (45,930.06) | |
| 8-1234-270-00-000-000-0-000 | CHILD ABUSE PREV-BUDGETED FUND BALANCE | (3,000.00) | (48,930.06) |
| 8-1235-258-00-000-000-0-000 | DC REC MGMT/PRESRV-UNASSIGNED FUND BALANCE | (396,017.02) | |
| 8-1235-270-00-000-000-0-000 | DC REC MGMT/PRESRV-BUDGETED FUND BALANCE | (58,000.00) | (454,017.02) |
| 8-1236-258-00-000-000-0-000 | DC TITLE IV-D-UNASSIGNED FUND BALANCE | (28,834.08) | |
| 8-1236-270-00-000-000-0-000 | DC TITLE IV-D-BUDGETED FUND BALANCE | (2,000.00) | (30,834.08) |
| 8-1237-258-00-000-000-0-000 | CC REC MGMT/PRESRV-UNASSIGNED FUND BALANCE | (4,208,111.36) | |
| 8-1237-270-00-000-000-0-000 | CC REC MGMT/PRESRV-BUDGETED FUND BALANCE | (489,984.00) | (4,698,095.36) |
| 8-1238-258-00-000-000-0-000 | CO REC MGMT/PRESRV-UNASSIGNED FUND BALANCE | (111,140.39) | |
| 8-1238-270-00-000-000-0-000 | CO REC MGMT/PRESRV-BUDGETED FUND BALANCE | 60,970.00 | (50,170.39) |
| 8-1239-258-00-000-000-0-000 | CRT REPORTER SRV-UNASSIGNED FUND BALANCE | (76,850.98) | |
| 8-1239-270-00-000-000-0-000 | CRT REPORTER SRV-BUDGETED FUND BALANCE | 43,000.00 | (33,850.98) |
| 8-1240-258-00-000-000-0-000 | JUV DELQ PREV-UNASSIGNED FUND BALANCE | (4,897.84) | |
| 8-1240-270-00-000-000-0-000 | JUV DELQ PREV-BUDGETED FUND BALANCE | - | (4,897.84) |
| 8-1241-258-00-000-000-0-000 | CRTHSE SECURITY-UNASSIGNED FUND BALANCE | (67,008.70) | |
| 8-1241-270-00-000-000-0-000 | CRTHSE SECURITY-BUDGETED FUND BALANCE | 16,993.60 | (50,015.10) |
| 8-1242-258-00-000-000-0-000 | JUST CRT TECH-UNASSIGNED FUND BALANCE | (300,236.51) | |
| 8-1242-270-00-000-000-0-000 | JUST CRT TECH-BUDGETED FUND BALANCE | 59,088.71 | (241,147.80) |
| 8-1243-258-00-000-000-0-000 | CONTRIBUTIONS FUND-UNASSIGNED FUND BALANCE | (352,517.68) | |
| 8-1243-270-00-000-000-0-000 | CONTRIBUTIONS FUND-BUDGETED FUND BALANCE | 5,037.99 | (347,479.69) |
| 8-1245-258-00-000-000-0-000 | JUST CRT BLDG SEC-UNASSIGNED FUND BALANCE | (141,679.71) | |
| 8-1245-270-00-000-000-0-000 | JUST CRT BLDG SEC-BUDGETED FUND BALANCE | 36,766.00 | (104,913.71) |
| 8-1246-258-00-000-000-0-000 | TAC SP VEH INV-UNASSIGNED FUND BALANCE | (430,820.55) | |
| 8-1246-270-00-000-000-0-000 | TAC SP VEH INV-BUDGETED FUND BALANCE | 198,311.60 | (232,508.95) |
| 8-1247-258-00-000-000-0-000 | LAW LIBRARY-UNASSIGNED FUND BALANCE | (1,273,365.78) | |

Please Note: Report generated 7/16/18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of July 17, 2018

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|---|----------------|--------------------------------|
| 8-1247-270-00-000-000-0-000 | LAW LIBRARY-BUDGETED FUND BALANCE | 36,930.39 | (1,236,435.39) |
| 8-1250-258-00-000-000-0-000 | SUPPL CRT GRDNSHP-UNASSIGNED FUND BAI | (86,515.68) | |
| 8-1250-270-00-000-000-0-000 | SUPPL CRT GRDNSHP-BUDGETED FUND BALA | 16,000.00 | (70,515.68) |
| 8-1251-258-00-000-000-0-000 | HIDTA CCP59-UNASSIGNED FUND BALANCE | (2,407,246.84) | |
| 8-1251-270-00-000-000-0-000 | HIDTA CCP59-BUDGETED FUND BALANCE | 417,600.00 | (1,989,646.84) |
| 8-1252-258-00-000-000-0-000 | HIDTA FED SHRG-US TREAS-UNASSIGNED F/B | (586,381.86) | |
| 8-1252-270-00-000-000-0-000 | HIDTA FED SHRG-US TREAS-BUDGETED FD BA | 469,656.80 | (116,725.06) |
| 8-1253-258-00-000-000-0-000 | HIDTA OTHER SHRG-UNASSIGNED FUND BALA | (95,735.24) | |
| 8-1253-270-00-000-000-0-000 | HIDTA OTHER SHRG-BUDGETED FUND BALAN | - | (95,735.24) |
| 8-1254-258-00-000-000-0-000 | HIDTA FED SHRG-USDJ-UNASSIGNED FUND B/ | (385,172.11) | |
| 8-1254-270-00-000-000-0-000 | HIDTA FED SHRG-USDJ-BUDGETED FUND BAL | 111,773.20 | (273,398.91) |
| 8-1255-258-00-000-000-0-000 | CO&DIST CRT TECH-UNASSIGNED FUND BALA | (79,326.47) | |
| 8-1255-270-00-000-000-0-000 | CO&DIST CRT TECH-BUDGETED FUND BALAN | (17,000.00) | (96,326.47) |
| 8-1256-258-00-000-000-0-000 | DA FED SHRG-USDJ-UNASSIGNED FUND BALA | (290,904.90) | |
| 8-1256-270-00-000-000-0-000 | DA FED SHRG-USDJ-BUDGETED FUND BALAN | 58,158.13 | (232,746.77) |
| 8-1257-258-00-000-000-0-000 | CONST PCT3 FED SHRG-TREAS-UNASSIGNED | (21,982.65) | |
| 8-1257-270-00-000-000-0-000 | CONST PCT3 FED SHRG-TREAS-BUDGETED F/I | 21,861.86 | (120.79) |
| 8-1258-258-00-000-000-0-000 | LPPF-UNASSIGNED FUND BALANCE | (7,571,073.98) | |
| 8-1258-270-00-000-000-0-000 | LPPF-BUDGETED FUND BALANCE | 7,571,073.98 | - |
| 8-1259-258-00-000-000-0-000 | CONST PCT4 FED SHRG-TREAS-UNASSIGNED | (47,780.72) | |
| 8-1259-270-00-000-000-0-000 | CONST PCT4 FED SHRG-TREAS-BUDGETED F/I | 37,780.72 | (10,000.00) |
| 8-1260-258-00-000-000-0-000 | CONST PCT2 CHAPTER 59-UNASSIGNED F/B | (7,750.27) | |
| 8-1260-270-00-000-000-0-000 | CONST PCT2 CHAPTER 59-BUDGETED F/B | - | (7,750.27) |
| 8-1261-258-00-000-000-0-000 | CONST PCT3 FED SHRG-DOJ-UNASSIGNED F/E | (69,546.32) | |
| 8-1261-270-00-000-000-0-000 | CONST PCT3 FED SHRG-DOJ-BUDGETED F/B | 11,698.00 | (57,848.32) |
| 8-1280-258-00-000-000-0-000 | GRANTS LVL 0-UNASSIGNED FUND BALANCE | - | |
| 8-1280-270-00-000-000-0-000 | GRANTS LVL 0-BUDGETED FUND BALANCE | - | - |
| 8-1281-258-00-000-000-0-000 | GRANTS LVL 1-UNASSIGNED FUND BALANCE | - | |
| 8-1281-270-00-000-000-0-000 | GRANTS LVL 1-BUDGETED FUND BALANCE | - | - |
| 8-1282-258-00-000-000-0-000 | GRANTS LVL 2-UNASSIGNED FUND BALANCE | - | |
| 8-1282-270-00-000-000-0-000 | GRANTS LVL 2-BUDGETED FUND BALANCE | - | - |
| 8-1283-258-00-000-000-0-000 | GRANTS LVL 3-UNASSIGNED FUND BALANCE | - | |
| 8-1283-270-00-000-000-0-000 | GRANTS LVL 3-BUDGETED FUND BALANCE | - | - |
| 8-1284-258-00-000-000-0-000 | GRANTS LVL 4-UNASSIGNED FUND BALANCE | - | |
| 8-1284-270-00-000-000-0-000 | GRANTS LVL 4-BUDGETED FUND BALANCE | - | - |
| 8-1285-258-00-000-000-0-000 | GRANTS LVL 5-UNASSIGNED FUND BALANCE | 41,047.50 | |
| 8-1285-270-00-000-000-0-000 | GRANTS LVL 5-BUDGETED FUND BALANCE | (145,201.50) | (104,154.00) |
| 8-1286-258-00-000-000-0-000 | GRANTS LVL 6-UNASSIGNED FUND BALANCE | - | |
| 8-1286-270-00-000-000-0-000 | GRANTS LVL 6-BUDGETED FUND BALANCE | - | - |
| 8-1287-258-00-000-000-0-000 | GRANTS LVL 7-UNASSIGNED FUND BALANCE | - | |
| 8-1287-270-00-000-000-0-000 | GRANTS LVL 7-BUDGETED FUND BALANCE | - | - |
| 8-1288-258-00-000-000-0-000 | URBAN COUNTY-UNASSIGNED FUND BALANCE | 75,206.85 | |
| 8-1288-270-00-000-000-0-000 | URBAN COUNTY-BUDGETED FUND BALANCE | - | 75,206.85 |
| 8-1289-258-00-000-000-0-000 | GRANTS LVL 9-UNASSIGNED FUND BALANCE | - | |
| 8-1289-270-00-000-000-0-000 | GRANTS LVL 9-BUDGETED FUND BALANCE | - | - |
| 8-1291-258-00-000-000-0-000 | HIDTA-UNASSIGNED FUND BALANCE | - | |
| 8-1291-270-00-000-000-0-000 | HIDTA-BUDGETED FUND BALANCE | - | - |
| 8-1292-258-00-000-000-0-000 | WIC PRG-UNASSIGNED FUND BALANCE | - | |
| 8-1292-270-00-000-000-0-000 | WIC PRG-BUDGETED FUND BALANCE | - | - |
| 8-1293-258-00-000-000-0-000 | HEALTH GRANTS-UNASSIGNED FUND BALAN | (1,363,383.33) | |
| 8-1293-270-00-000-000-0-000 | HEALTH GRANTS-BUDGETED FUND BALANCE | 125,920.00 | (1,237,463.33) |
| 8-1294-258-00-000-000-0-000 | JUV PROB-UNASSIGNED FUND BALANCE | (4,807.79) | |
| 8-1294-270-00-000-000-0-000 | JUV PROB-BUDGETED FUND BALANCE | - | (4,807.79) |
| 8-1295-258-00-000-000-0-000 | JJAEP ISD-UNASSIGNED FUND BALANCE | (979.97) | |
| 8-1295-270-00-000-000-0-000 | JJAEP ISD-BUDGETED FUND BALANCE | 979.97 | - |
| 8-1296-258-00-000-000-0-000 | IV-E FED FOSTER CARE-UNASSIGNED FUND B. | (149,509.26) | |

Please Note: Report generated 7/16/18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of July 17, 2018

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|---|-----------------|--------------------------------|
| 8-1296-270-00-000-000-0-000 | IV-E FED FOSTER CARE-BUDGETED FUND BAL | 65,000.00 | (84,509.26) |
| 8-1297-258-00-000-000-0-000 | ADULT PROB-UNASSIGNED FUND BALANCE | (2,038,137.55) | |
| 8-1297-270-00-000-000-0-000 | ADULT PROB-BUDGETED FUND BALANCE | - | (2,038,137.55) |
| 8-1301-258-00-000-000-0-000 | CAPITAL OUTLAY-UNASSIGNED FUND BALANC | - | |
| 8-1301-270-00-000-000-0-000 | CAPITAL OUTLAY-BUDGETED FUND BALANCE | - | - |
| 8-1302-258-00-000-000-0-000 | TAX NOTE 2007-UNASSIGNED FUND BALANCE | (13,733.77) | |
| 8-1302-270-00-000-000-0-000 | TAX NOTE 2007-BUDGETED FUND BALANCE | 13,721.43 | (12.34) |
| 8-1303-258-00-000-000-0-000 | SALE OF CO ASSETS-UNASSIGNED FUND BAL | (922,044.97) | |
| 8-1303-270-00-000-000-0-000 | SALE OF CO ASSETS-BUDGETED FUND BALAN | 849,280.40 | (72,764.57) |
| 8-1304-258-00-000-000-0-000 | TAX NOTE 2014-UNASSIGNED FUND BALANCE | (32,415.68) | |
| 8-1304-270-00-000-000-0-000 | TAX NOTE 2014-BUDGETED FUND BALANCE | 32,400.60 | (15.08) |
| 8-1305-258-00-000-000-0-000 | ROAD DIST NO.5-UNASSIGNED FUND BALANCE | - | |
| 8-1305-270-00-000-000-0-000 | ROAD DIST NO.5-BUDGETED FUND BALANCE | - | - |
| 8-1312-258-00-000-000-0-000 | BCAP 3-UNASSIGNED FUND BALANCE | - | |
| 8-1312-270-00-000-000-0-000 | BCAP 3-BUDGETED FUND BALANCE | - | - |
| 8-1315-258-00-000-000-0-000 | TXDOT PRJ-UNASSIGNED FUND BALANCE | 3,295,101.41 | |
| 8-1315-270-00-000-000-0-000 | TXDOT PRJ-BUDGETED FUND BALANCE | (4,151,305.66) | (856,204.25) |
| 8-1331-258-00-000-000-0-000 | CO 2001-UNASSIGNED FUND BALANCE | (0.60) | |
| 8-1331-270-00-000-000-0-000 | CO 2001-BUDGETED FUND BALANCE | - | (0.60) |
| 8-1332-258-00-000-000-0-000 | CO 2002-UNASSIGNED FUND BALANCE | - | |
| 8-1332-270-00-000-000-0-000 | CO 2002-BUDGETED FUND BALANCE | - | - |
| 8-1334-258-00-000-000-0-000 | CO 2004-UNASSIGNED FUND BALANCE | - | |
| 8-1334-270-00-000-000-0-000 | CO 2004-BUDGETED FUND BALANCE | - | - |
| 8-1336-258-00-000-000-0-000 | CO 2006-UNASSIGNED FUND BALANCE | - | |
| 8-1336-270-00-000-000-0-000 | CO 2006-BUDGETED FUND BALANCE | - | - |
| 8-1339-258-00-000-000-0-000 | CO 2009-UNASSIGNED FUND BALANCE | - | |
| 8-1339-270-00-000-000-0-000 | CO 2009-BUDGETED FUND BALANCE | - | - |
| 8-1341-258-00-000-000-0-000 | CO 2009B&C-UNASSIGNED FUND BALANCE | (40,271.95) | |
| 8-1341-270-00-000-000-0-000 | CO 2009B&C-BUDGETED FUND BALANCE | 40,253.96 | (17.99) |
| 8-1342-258-00-000-000-0-000 | CO 2010A&B-UNASSIGNED FUND BALANCE | (36,496.65) | |
| 8-1342-270-00-000-000-0-000 | CO 2010A&B-BUDGETED FUND BALANCE | 36,996.43 | 499.78 |
| 8-1345-258-00-000-000-0-000 | CO 2014-UNASSIGNED FUND BALANCE | (2,926,875.53) | |
| 8-1345-270-00-000-000-0-000 | CO 2014-BUDGETED FUND BALANCE | 2,985,510.42 | 58,634.89 |
| 8-1347-258-00-000-000-0-000 | CO 2015A-UNASSIGNED FUND BALANCE | (3,524,403.60) | |
| 8-1347-270-00-000-000-0-000 | CO 2015A-BUDGETED FUND BALANCE | 3,869,086.68 | 344,683.08 |
| 8-1350-258-00-000-000-0-000 | CO 2016-UNASSIGNED FUND BALANCE | (18,141,414.69) | |
| 8-1350-270-00-000-000-0-000 | CO 2016-BUDGETED FUND BALANCE | 18,455,153.92 | 313,739.23 |
| 8-1351-258-00-000-000-0-000 | CO 2017-UNASSIGNED FUND BALANCE | (31,375,105.11) | |
| 8-1351-270-00-000-000-0-000 | CO 2017-BUDGETED FUND BALANCE | 31,302,667.17 | (72,437.94) |
| 8-1401-258-00-000-000-0-000 | NOTES PAYABLE-UNASSIGNED FUND BALANCE | (78,474.18) | |
| 8-1401-270-00-000-000-0-000 | NOTES PAYABLE-BUDGETED FUND BALANCE | 28,646.05 | (49,828.13) |
| 8-1432-258-00-000-000-0-000 | CO2002-UNASSIGNED FUND BALANCE | - | |
| 8-1432-270-00-000-000-0-000 | CO2002-BUDGETED FUND BALANCE | - | - |
| 8-1435-258-00-000-000-0-000 | REF BONDS 2005-UNASSIGNED FUND BALANCE | - | |
| 8-1435-270-00-000-000-0-000 | REF BONDS 2005-BUDGETED FUND BALANCE | - | - |
| 8-1436-258-00-000-000-0-000 | CO 2006-UNASSIGNED FUND BALANCE | (919.88) | |
| 8-1436-270-00-000-000-0-000 | CO 2006-BUDGETED FUND BALANCE | - | (919.88) |
| 8-1438-258-00-000-000-0-000 | REF BONDS 2007-UNASSIGNED FUND BALANCE | (13.14) | |
| 8-1438-270-00-000-000-0-000 | REF BONDS 2007-BUDGETED FUND BALANCE | - | (13.14) |
| 8-1439-258-00-000-000-0-000 | CO 2009-UNASSIGNED FUND BALANCE | (41,485.44) | |
| 8-1439-270-00-000-000-0-000 | CO 2009-BUDGETED FUND BALANCE | 14,531.50 | (26,953.94) |
| 8-1440-258-00-000-000-0-000 | REF BONDS 2009A-UNASSIGNED FUND BALANCE | (21,480.75) | |
| 8-1440-270-00-000-000-0-000 | REF BONDS 2009A-BUDGETED FUND BALANCE | 18,607.00 | (2,873.75) |
| 8-1441-258-00-000-000-0-000 | CO 2009B&C-UNASSIGNED FUND BALANCE | (456,361.21) | |
| 8-1441-270-00-000-000-0-000 | CO 2009B&C-BUDGETED FUND BALANCE | 159,083.70 | (297,277.51) |
| 8-1442-258-00-000-000-0-000 | CO 2010A&B-UNASSIGNED FUND BALANCE | (1,095,164.46) | |

Please Note: Report generated 7/16/18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
As of July 17, 2018

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|----------------|--------------------------------|
| 8-1442-270-00-000-000-0-000 | CO 2010A&B-BUDGETED FUND BALANCE | 361,477.00 | (733,687.46) |
| 8-1443-258-00-000-000-0-000 | REF BONDS 2014A-UNASSIGNED FUND BALANCE | (195,260.86) | |
| 8-1443-270-00-000-000-0-000 | REF BONDS 2014A-BUDGETED FUND BALANCE | (65,700.00) | (260,960.86) |
| 8-1444-258-00-000-000-0-000 | REF BONDS 2014B-UNASSIGNED FUND BALANCE | (337,842.33) | |
| 8-1444-270-00-000-000-0-000 | REF BONDS 2014B-BUDGETED FUND BALANCE | 117,364.52 | (220,477.81) |
| 8-1445-258-00-000-000-0-000 | CO 2014-UNASSIGNED FUND BALANCE | (458,994.02) | |
| 8-1445-270-00-000-000-0-000 | CO 2014-BUDGETED FUND BALANCE | 14,688.76 | (444,305.26) |
| 8-1446-258-00-000-000-0-000 | REF BONDS 2014C-UNASSIGNED FUND BALANCE | (566,439.73) | |
| 8-1446-270-00-000-000-0-000 | REF BONDS 2014C-BUDGETED FUND BALANCE | 62,795.00 | (503,644.73) |
| 8-1447-258-00-000-000-0-000 | CO 2015A-UNASSIGNED FUND BALANCE | (339,837.29) | |
| 8-1447-270-00-000-000-0-000 | CO 2015A-BUDGETED FUND BALANCE | 19,031.76 | (320,805.53) |
| 8-1448-258-00-000-000-0-000 | REF BONDS 2015B-UNASSIGNED FUND BALANCE | (364,663.74) | |
| 8-1448-270-00-000-000-0-000 | REF BONDS 2015B-BUDGETED FUND BALANCE | 1,343.00 | (363,320.74) |
| 8-1449-258-00-000-000-0-000 | REF BONDS 2015C-UNASSIGNED FUND BALANCE | (377,890.72) | |
| 8-1449-270-00-000-000-0-000 | REF BONDS 2015C-BUDGETED FUND BALANCE | 19,332.02 | (358,558.70) |
| 8-1450-258-00-000-000-0-000 | CO 2016-UNASSIGNED FUND BALANCE | (780,971.08) | |
| 8-1450-270-00-000-000-0-000 | CO 2016-BUDGETED FUND BALANCE | 60,742.00 | (720,229.08) |
| 8-1451-258-00-000-000-0-000 | CO 2017-UNASSIGNED FUND BALANCE | - | |
| 8-1451-270-00-000-000-0-000 | CO 2017-BUDGETED FUND BALANCE | (650,445.56) | (650,445.56) |
| 8-2101-258-00-000-000-0-000 | LANDFILL-NET POSITION-UNRESTRICTED | 873,676.08 | |
| 8-2101-270-00-000-000-0-000 | LANDFILL-BUDGETED NET POSITION | - | 873,676.08 |
| 8-2102-258-00-000-000-0-000 | JAIL COMMISSARY-NET POSITION-UNRESTRICTED | (489,745.93) | |
| 8-2102-270-00-000-000-0-000 | JAIL COMMISSARY-BUDGETED NET POSITION | 1,175,444.13 | 685,698.20 |
| 8-2201-258-00-000-000-0-000 | HEALTH BENEFITS-NET POSITION-UNRESTRICTED | 5,578,118.05 | |
| 8-2201-270-00-000-000-0-000 | HEALTH BENEFITS-BUDGETED NET POSITION | (278,823.25) | 5,299,294.80 |
| 8-2202-258-00-000-000-0-000 | WORKERS COMP-NET POSITION-UNRESTRICTED | (3,643,944.10) | |
| 8-2202-270-00-000-000-0-000 | WORKERS COMP-BUDGETED NET POSITION | (91,040.00) | - |
| 8-3301-258-00-000-000-0-000 | UNCLAIMED MONEY-UNASSIGNED FUND BALANCE | (90,460.12) | |
| 8-3301-270-00-000-000-0-000 | UNCLAIMED MONEY-BUDGETED FUND BALANCE | - | (90,460.12) |
| 8-3302-258-00-000-000-0-000 | UNCLAIMED MONEY CC-UNASSIGNED FUND BALANCE | (145,271.14) | |
| 8-3302-270-00-000-000-0-000 | UNCLAIMED MONEY CC-BUDGETED FUND BALANCE | - | (145,271.14) |
| 8-3303-258-00-000-000-0-000 | UNCLAIMED MONEY DC-UNASSIGNED FUND BALANCE | - | |
| 8-3303-270-00-000-000-0-000 | UNCLAIMED MONEY DC-BUDGETED FUND BALANCE | - | - |
| 8-3304-258-00-000-000-0-000 | BAIL BOND SURETIES-UNASSIGNED FUND BALANCE | - | |
| 8-3304-270-00-000-000-0-000 | BAIL BOND SURETIES-BUDGETED FUND BALANCE | - | - |
| 8-3401-258-00-000-000-0-000 | CLEARING FUND-UNASSIGNED FUND BALANCE | - | |
| 8-3401-270-00-000-000-0-000 | CLEARING FUND-BUDGETED FUND BALANCE | - | - |
| 8-3402-258-00-000-000-0-000 | PAYROLL FUND-UNASSIGNED FUND BALANCE | - | |
| 8-3402-270-00-000-000-0-000 | PAYROLL FUND-BUDGETED FUND BALANCE | - | - |
| 8-3403-258-00-000-000-0-000 | GROUP INS FUND-UNASSIGNED FUND BALANCE | - | |
| 8-3403-270-00-000-000-0-000 | GROUP INS FUND-BUDGETED FUND BALANCE | - | - |
| 8-8000-258-00-000-000-0-000 | GEN CAPITAL ASSETS-UNASSIGNED FUND BALANCE | - | |
| 8-8000-270-00-000-000-0-000 | GEN CAPITAL ASSETS-BUDGETED FUND BALANCE | - | - |
| 8-9000-258-00-000-000-0-000 | GLTD-UNASSIGNED FUND BALANCE | - | |
| 8-9000-270-00-000-000-0-000 | GLTD-BUDGETED FUND BALANCE | - | - |

D. Schedule of Reserved Fund Balances - All Funds

COUNTY OF HIDALGO, TEXAS
Schedule of Reserved Fund Balances
As of July 17, 2018

| Account Number | Account Description | Amount |
|-----------------------------|--|----------------|
| 8-1100-251-00-000-000-0-000 | GEN FD-NONSPENDABLE F/B-PREPAIDS | (3,397,528.46) |
| 8-1100-251-00-000-001-0-000 | GEN FD-NONSPENDABLE F/B-POSTAGE | (64,254.52) |
| 8-1100-251-00-000-002-0-000 | GEN FD-NONSPENDABLE F/B-INVENTORY | (690,725.05) |
| 8-1100-252-00-067-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV JP 4-1 | (50.00) |
| 8-1100-252-00-090-001-0-000 | GEN FD-NONSPENDABLE F/B-ADV DISTRICT CLK | (450.00) |
| 8-1100-252-00-090-002-0-000 | GEN FD-NONSPENDABLE F/B-ADV JURY SCRIPT | (50,000.00) |
| 8-1100-252-00-100-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV LAW LIBRARY | (300.00) |
| 8-1100-252-00-121-001-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT1 CHNG FD | (100.00) |
| 8-1100-252-00-122-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT2 CHNG FD | (400.00) |
| 8-1100-252-00-123-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT3 PARK | (50.00) |
| 8-1100-252-00-123-001-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT3 CHNG FD | (100.00) |
| 8-1100-252-00-124-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT4 CHNG FD | (200.00) |
| 8-1100-252-00-130-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV ELECTIONS | (50.00) |
| 8-1100-252-00-140-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV TAX OFFICE | (54,700.00) |
| 8-1100-252-00-150-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV TREASURER | (50.00) |
| 8-1100-252-00-180-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV COUNTY CLERK | (1,200.00) |
| 8-1100-252-00-210-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV PLANNING DPT | (525.00) |
| 8-1100-252-00-280-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV SHERIFF | (150.00) |
| 8-1100-252-00-300-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV FIRE MARSHAL | (150.00) |
| 8-1100-252-00-340-000-0-000 | GEN FD-NONSPENDABLE F/B-ADV HEALTH DEPT | (425.00) |
| 8-1100-255-01-000-293-0-000 | GEN FD-RESTRICTED F/B-HEALTH GRANTS | (1,011.06) |
| 8-1100-255-02-000-001-0-000 | GEN FD-RESTRICTED F/B-GRAND JURY | (220,706.23) |
| 8-1100-255-02-000-002-0-000 | GEN FD-RESTRICTED F/B-ECONOMIC DEVELOP | (146,786.85) |
| 8-1100-255-02-000-004-0-000 | GEN FD-RESTRICTED F/B-CC RECORDS ARCHIVE | (2,449,187.22) |
| 8-1100-255-02-000-006-0-000 | GEN FD-RESTRICTED F/B-ELECTIONS CONTRACT | (279,192.70) |
| 8-1100-255-02-000-007-0-000 | GEN FD-RESTRICTED F/B-SHRF ABANDONED VEH | (14,100.00) |
| 8-1100-255-02-000-008-0-000 | GEN FD-RESTRICTED F/B-BAIL BOND BOARD | (159,589.43) |
| 8-1100-255-02-000-010-0-000 | GEN FD-RESTRICTED F/B-FAMILY PROTECT FEE | (510,325.21) |
| 8-1100-255-02-000-011-0-000 | GEN FD-RESTRICTED F/B-DRUG COURT CST | (113,240.25) |
| 8-1100-255-02-000-012-0-000 | GEN FD-RESTRICTED F/B-DC RECORDS ARCHIVE | (222,757.89) |
| 8-1100-255-02-000-014-0-000 | GEN FD-RESTRICTED F/B-SHRF GARAGE MV FEE | (7,960.00) |
| 8-1100-255-02-000-015-0-000 | GEN FD-RESTRICTED F/B-SCOFFLAW | (877,427.46) |
| 8-1100-255-02-000-016-0-000 | GEN FD-RESTRICTED F/B-JP PRSRV VITAL STA | (15,463.00) |
| 8-1100-255-02-000-017-0-000 | GEN FD-RESTRICTED F/B-CC PRSRV VITAL STA | (210,702.13) |
| 8-1100-255-02-000-018-0-000 | GEN FD-RESTRICTED F/B-COURT FAC. FEE | (2,464,328.76) |
| 8-1100-255-02-000-019-0-000 | GEN FD-RESTRICTED F/B-JUVENILE PROBATION | (175.00) |
| 8-1100-257-00-000-003-0-000 | GEN FD-ASSIGNED F/B-1115 WAIVER | (889,349.37) |
| 8-1100-257-00-000-006-0-000 | GEN FD-ASSIGNED F/B-NEW COURTHOUSE | 6,595.00 |
| 8-1200-255-01-000-315-0-000 | R&B FUND-RESTRICTED F/B-TXDOT PROJECTS | (417,706.26) |
| 8-1223-252-00-180-001-0-000 | DA CCP59-NONSPENDABLE F/B-ADV CC ESCROW | (800.00) |
| 8-1227-252-03-000-426-0-000 | SHERIFF CCP59-NONSPENDABLE F/B-ADVANCE | (10,000.00) |
| 8-1297-252-00-320-000-0-000 | ADULT PROB-NONSPENDABLE F/B-ADV ADLT PRB | (400.00) |
| 8-2202-251-00-000-000-0-000 | WORKERS COMP-NONSPENDABLE F/B-PREPAID | (205,199.00) |
| 8-2202-252-03-000-480-0-000 | 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 July 17, 2018

Fiscal Year 2018: September 1, 2017 thru August 31, 2018

| | September 2017 | October 2017 | November 2017 | December 2017 | January 2018 | February 2018 | March 2018 | April 2018 | May 2018 | June 2018 | July 2018 | August 2018 | Totals |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|-------------|-------------|------------------------|
| Physician Services | 101,791.43 | 88,805.15 | 84,974.81 | 66,736.08 | 82,903.68 | 90,541.61 | 75,378.56 | 76,495.60 | 96,925.94 | 62,294.31 | - | - | 826,857.17 |
| Prescription Drugs | 97,436.66 | 90,365.34 | 99,216.72 | 77,874.64 | 94,769.61 | 108,367.41 | 74,126.17 | 90,224.42 | 108,063.62 | 84,555.89 | - | - | 925,000.48 |
| Hospital, Inpatient Services | 108,128.47 | 148,031.72 | 103,862.87 | 143,917.45 | 114,953.81 | 127,327.45 | 219,459.80 | 251,718.18 | 330,350.13 | 301,042.03 | - | - | 1,848,786.91 |
| Hospital, Outpatient Services | 301,454.54 | 323,239.59 | 295,219.13 | 267,504.13 | 304,530.61 | 232,899.23 | 314,333.13 | 297,464.79 | 440,505.38 | 305,597.22 | - | - | 3,082,747.75 |
| Laboratory / X-Ray Services | 65,759.67 | 58,221.58 | 50,826.87 | 41,989.35 | 58,799.32 | 52,583.30 | 54,093.87 | 53,882.42 | 72,577.60 | 46,076.21 | - | - | 554,810.19 |
| Skilled Nursing Facility Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | - | - | - | - | - | - | - | - | - | - | - | - | 6.42 |
| Advanced Practice Nursing | - | - | 124.80 | 2,757.33 | 183.40 | 312.51 | - | 92.56 | 447.52 | 30.61 | - | - | 3,948.73 |
| Ambulatory Surgical Center | 13,580.84 | 12,856.62 | 9,283.38 | 10,981.86 | 11,669.80 | 2,957.92 | 7,715.59 | 9,819.83 | 17,376.44 | 12,720.63 | - | - | 108,962.93 |
| Physician Assistant | - | - | 91.06 | 96.97 | - | - | 261.28 | 85.98 | 417.87 | 100.96 | - | - | 1,054.12 |
| CRNA Services | 3,746.31 | 3,183.66 | 5,041.35 | 2,896.08 | 3,360.60 | 1,359.48 | 4,840.22 | 7,045.12 | 5,253.12 | 4,056.32 | - | - | 40,782.26 |
| Optional Services | 69,189.92 | 724,703.66 | 648,640.99 | 614,753.91 | 671,176.83 | 616,343.91 | 750,208.62 | 786,837.90 | 1,071,924.04 | 816,474.18 | - | - | 7,352,956.96 |
| LESS: Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements Hfd. Co. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCCS | (5,320.43) | (1,843.96) | (6,572.84) | (5,560.81) | (281.03) | (7,749.18) | (586.22) | (5,904.89) | (3,260.34) | (1,974.01) | - | - | (39,063.71) |
| Provider Reimbursements HCCS- Hospital Credit | (5,320.43) | (1,843.96) | (6,572.84) | (5,560.81) | (281.03) | (7,749.18) | (586.22) | (5,904.89) | (3,260.34) | (1,974.01) | - | - | (39,063.71) |
| LESS: Voids not Reissued | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL: | \$ 686,577.49 | \$ 722,859.70 | \$ 642,068.15 | \$ 609,193.10 | \$ 670,895.80 | \$ 608,594.73 | \$ 749,622.40 | \$ 780,928.01 | \$ 1,068,663.70 | \$ 814,500.17 | \$ - | \$ - | \$ 7,352,993.25 |

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

| | |
|---------------|-------------------|
| July 3, 2018 | 253,019.70 |
| July 10, 2018 | 129,856.06 |
| July 17, 2018 | 330,481.17 |
| | <u>713,356.93</u> |

| Program | CC Data | | Intergovernmental Transfers (ICT) | |
|---------------------|---------|---------------------------------|-----------------------------------|--------|
| | Amount | Reform Incentive Payment (DSRP) | Uncompensated Care (UC) | Amount |
| 1115 Waiver Program | 012318 | - | 5,500,000.00 | - |
| Total | | | 5,500,000.00 | |

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.

County Indigent Health Care Program
Activity Report Form 105
2017 Fiscal Year
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 | 102,086.60 | 144,611.40 | 128,067.45 | 124,557.92 | 77,710.63 | 86,534.45 | 96,614.15 | 96,027.41 | 176,201.64 | 102,112.60 | 82,845.78 | 141,252.96 | 1,350,622.99 |
| Prescription Drugs | 13,768.41 | 96,033.10 | 42,778.74 | 167,796.08 | 84,411.01 | 99,833.02 | 83,742.01 | 89,992.13 | 93,185.77 | 105,970.76 | 87,764.50 | 93,208.08 | 1,168,473.61 |
| Hospital, Inpatient Services | 320,670.66 | 236,699.50 | 387,868.97 | 407,199.34 | 269,935.50 | 787,607.78 | 184,944.32 | 227,199.83 | 406,989.85 | 283,619.00 | 205,608.26 | 384,676.43 | 4,102,819.44 |
| Hospital, Outpatient Services | 241,967.97 | 281,943.05 | 218,300.90 | 233,280.10 | 252,076.74 | 1,031,417.13 | 491,945.62 | 370,203.42 | 492,113.60 | 333,229.94 | 238,049.49 | 535,369.96 | 4,719,897.92 |
| Laboratory / X-Ray Services | 56,011.39 | 70,182.36 | 74,681.20 | 66,083.20 | 55,877.19 | 53,498.46 | 62,408.70 | 51,702.78 | 100,321.91 | 71,468.89 | 56,839.21 | 68,512.68 | 787,587.95 |
| Skilled Nursing Facility Services | - | - | - | - | - | - | - | - | 84.11 | - | - | - | 84.11 |
| Family Planning Services | - | - | 54.41 | - | - | - | 221.60 | - | - | - | - | - | 276.01 |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Optional Services | 12,418.93 | 16,018.78 | 11,925.53 | 23,939.23 | 19,543.49 | 3,223.41 | 7,540.98 | 5,646.38 | 21,691.84 | 13,736.78 | 10,920.42 | 24,528.38 | 165,334.15 |
| LESS: Miscellaneous | 846,923.96 | 845,488.19 | 863,677.20 | 1,022,855.87 | 753,554.56 | 2,062,114.25 | 937,417.38 | 840,761.95 | 1,290,788.72 | 910,037.97 | 682,027.66 | 1,247,448.47 | 12,303,096.18 |
| Provider Reimbursements Hid. Co. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1 Provider Reimbursements HCCS | (9,314.74) | (4,077.36) | (4,562.90) | (1,137.85) | - | (211.56) | (418.70) | (630.04) | (908.80) | (20,401.46) | (2,244.63) | (1,192.93) | (45,100.97) |
| 2 Provider Reimbursements HCCS- Hospital Credit | (2,321.61) | (17.50) | - | - | - | (11,353.19) | (12,419.09) | (7,810.16) | (17,697.28) | - | (33,228.06) | (13,934.60) | (98,781.49) |
| LESS: Voids not Reissued | (11,636.35) | (4,094.86) | (4,562.90) | (1,137.85) | - | (11,564.75) | (12,837.79) | (8,440.20) | (18,606.08) | (20,401.46) | (35,472.69) | (15,127.53) | (143,882.46) |
| TOTAL: | \$ 835,287.61 | \$ 841,393.33 | \$ 859,114.30 | \$ 1,021,718.02 | \$ 753,554.56 | \$ 2,060,549.50 | \$ 924,579.59 | \$ 832,321.75 | \$ 1,272,192.64 | \$ 889,636.51 | \$ 648,554.97 | \$ 1,232,320.84 | \$ 12,159,213.72 |

AGRTL FOR FISCAL YEAR 2017 \$ 179,239,333.07
6% AGRTL \$ 10,754,359.98
8% AGRTL \$ 14,339,146.65

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

| Program | CC Date | Intergovernmental Transfers (IGT) | Uncompensated Care (UC) | Reform Incentive Payment (DSRP) |
|---------------------|----------|-----------------------------------|-------------------------|---------------------------------|
| 1115 Waiver Program | 02/08/17 | 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
2016 Fiscal Year

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 | 129,375.88 | 102,084.29 | 71,938.58 | 94,509.66 | 73,486.54 | 84,562.23 | 101,543.65 | 96,378.70 | 132,191.07 | 98,738.76 | 97,864.55 | 106,043.11 | 1,188,837.02 |
| Prescription Drugs | 104,449.04 | 94,212.93 | 96,109.43 | 93,061.25 | 88,146.61 | 95,581.47 | 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 | 145,723.04 | 273,477.31 | 3,290,843.62 |
| Hospital, Outpatient Services | 231,591.88 | 262,376.13 | 247,181.60 | 155,485.04 | 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 | 61,569.36 | 71,851.06 | 68,530.55 | 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 | 17,098.82 | 12,384.28 | 16,717.03 | 12,551.01 | 16,516.97 | 13,488.72 | 172,743.89 |
| LESS: Miscellaneous | 750,122.82 | 779,661.37 | 695,037.77 | 607,543.84 | 649,976.60 | 769,779.69 | 1,056,981.50 | 630,083.87 | 1,075,675.09 | 767,555.25 | 595,192.39 | 817,374.89 | 9,255,676.08 |
| 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) | (11,843.64) | (9,095.91) | (3,793.86) | (9,688.92) | (138,830.06) |
| TOTAL: | \$ 739,002.63 | \$ 775,171.93 | \$ 691,574.40 | \$ 579,291.02 | \$ 669,306.31 | \$ 750,690.80 | \$ 1,067,848.79 | \$ 621,865.15 | \$ 1,063,731.25 | \$ 758,459.34 | \$ 592,198.53 | \$ 807,685.97 | \$ 9,116,846.02 |

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 | Intergovernmental Transfers (IGT) | Reborm Incentive Payment (DS&IP) |
|---------------------|----------|-----------------------------------|----------------------------------|
| 1115 Waiver Program | 02/19/16 | Uncompensated Care (UC) Amount | 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.