

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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July 30, 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 § 111.07075 SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR.

The county auditor shall certify to the commissioners court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

I, Maria A. Duran, County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court the following revenue for interest earnings FY2018 in the amount of \$98.30. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

8-1236-361-10-000-000-0-000 DC TITLE IV-D-INTEREST EARNINGS \$ 98.30

CERTIFIED BY:



Maria A. Duran, CPA
Hidalgo County Auditor

7-30-18

Date



HIDALGO COUNTY DISTRICT JUDGES

- LUIS M. SINGLETERRY
JUDGE, 32ND D.C.
- JAIME E. TIJERINA
JUDGE, 93RD D.C.
- J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.
- ROSE GUERRA REYNA
JUDGE, 208TH D.C.
- JUAN R. PARTIDA
JUDGE, 275TH D.C.
- MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.
- NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER
- LETICIA LOPEZ
JUDGE, 389TH D.C.
- L. KENO VASQUEZ
JUDGE, 394TH D.C.
- ISRAEL HAMON, JR.
JUDGE, 436TH D.C.
- PENELE R. STANFORD
JUDGE, 443RD D.C.

AI-65827

Budget and Management 11. D. 2.

CC CONSENT

Interfund transfers

Meeting Date: 07/31/2018

Submitted For: Linda Fong, AUDITOR'S OFFICE

Submitted By: Margaret Mungia, AUDITOR'S OFFICE

Department: AUDITOR'S OFFICE

Information

CAPTION

A. Certification of revenues for interest earned in 2018 and de-certification of Title IV-D revenues for District Clerk Title IV-D (Fund 1236).

B. Approval of 2018 interfund transfer in the amount of \$28,932.38 from District Clerk Title IV-D (Fund 1236) to General Fund (Fund 1100) to close out fund 1236.

BACKGROUND

GASB Statement 54 clarified that, for financial reporting purposes, a special fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Fund 1236 does not meet the definition of a special revenue fund because the revenue source is not restricted.

Fiscal Impact

Attachments

Budget Amendment

Form Review

| Inbox | Reviewed By | Date |
|----------------------------------|--------------------|---------------------------------|
| Budget & Management | Veronica Ortiz | 07/25/2018 10:29 AM |
| Final Approval | Monica Salinas | 07/27/2018 05:51 PM |
| Form Started By: Margaret Mungia | | Started On: 07/25/2018 09:44 AM |
| Final Approval Date: 07/27/2018 | | |

| Account Number | Description | Budget | Pre Encumbrance Encumbrance | Pre Actual Actual | Avail/Rec |
|-----------------------------|-----------------------------------|-----------------|--------------------------------|----------------------|-----------------|
| 3-1236-101-00-090-001-0-000 | DC TITLE IV-D-CASES REDIRECTED & | 2 000 00 | 00 | 00 | 2 000 00 |
| 6-1236-361-10-000-000-0-000 | DC TITLE IV-D-INTEREST EARNINGS | 00 | 00 | 98 30 | 08 30- |
| 3-1236-392-10-000-000-0-000 | DC TITLE IV-D SALE OF CAPITAL ASS | 00 | 00 | 00 | 00 |
| 6-1236-412-00-090-002-0-610 | DC TITLE IV GENERAL SUPPLIES | 00 | 00 | 00 | 00 |
| 8-1236-412-00-090-002-0-660 | DC TITLE IV FURN & EQUIP CNTRLD | 00 | 00 | 00 | 00 |
| Totals | | 2,000.00 | .00 | 98.30 | 1,901.70 |
| Cancel | | | | | |