

County Auditor's

Fund

**Information Report
Commissioners' Court Meeting**

April 7, 2020



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 Unassigned Unbudgeted Fund Balances - All Funds**
- D. Schedule of Restricted and Assigned Fund Balances - All Funds**
- E. Hidalgo County Indigent Health Care Fund Report**

A. Letter of Agenda Observations

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

April 7, 2020

Honorable Richard F. Cortez, 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 Ellie Torres, Commissioner, Precinct No. 4

Re: Agenda Observations

Dear Judge and Commissioners:

We conducted a limited scope review of the Regular and Consent Agendas for April 7, 2020. Our review consisted of selected agenda items. Based on our review, the following observations were made:

Consent Agenda Item 7.A. (AI-75108) – County Judge's Office

The Purchasing Department has advised that no action will be requested on this item.

Consent Agenda Item 7.B. (AI-75116) – County Judge's Office

The Purchasing Department has advised that no action will be requested on this item. The requisition and purchase order protocol will be utilized to process payment.

Regular Agenda Item 7.A. (AI-74994) – Constable Precinct No. 3

The amount of the appropriation is \$34,746.39 and not the amount stated on the agenda caption. We recommend that the correct amount be stated for record prior to Commissioners Court approval.

Regular Agenda Item 9.B. (AI-75050) – Human Resources

Pursuant to the Fiscal Note, funding for this request is undetermined. The Human Resources Department has advised that no action will be requested on this item.

Regular Agenda Item 19.B. (AI-75003) – Budget & Management

The amount to be undesignated for the New Courthouse should be \$18,377.06 instead of \$25,270.16. We recommend that the correct amount be stated for the record prior to Commissioners Court approval.

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY
JUDGE, 92ND D.C.

BERNARDO MARQUEZ
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 276TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VARQUEZ
JUDGE, 393RD D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

YSMAEL D. FONSECA
JUDGE, 464TH 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
April 7, 2020

	2019 Original Budget	2019 Adjusted Budget	2019 Actual	% Actual To Adjusted Budget
2019 Revenues and other financing sources (See Schedule A)	206,619,515	209,444,127	216,128,838	103.2%
2019 Expenditures and other financing uses (See Schedule B)	213,365,644	231,545,054	217,077,842	93.8%
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,746,129)	(22,100,928)	(949,004)	
Adjusted, unassigned fund balance at December 31, 2018	36,096,437	36,096,437	36,096,437	
Prior Period Adjustment	-	(14,683)	(14,683)	
Adjusting Journal Entries	-	(715,240)	(715,240)	
Unreserved (reserved) fund balance	-	(5,386,202)	(5,386,202)	
2019 Unadjusted, unassigned fund balance 43928	<u>29,350,308</u>	<u>7,879,384</u>	<u>29,031,308</u>	

REGULAR AGENDA

Unadjusted 2019 Unassigned Fund Balance for General Fund
as of April 7, 2020 If Requested Changes are Approved

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7,879,384

	2020 Original Budget	2020 Adjusted Budget	2020 Actual	% Actual To Adjusted Budget
2020 Revenues and other financing sources (See Schedule A)	214,371,842	214,471,099	80,978,092	37.8%
2020 Expenditures and other financing uses (See Schedule B)	220,331,006	231,992,082	54,120,243	23.3%
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(17,520,983)	26,857,849	
Adjusted, unassigned fund balance at December 31, 2019	29,031,308	29,031,308	29,031,308	
Prior Period Adjustment	-	-	-	
Adjusting Journal Entries	-	-	-	
Unreserved (reserved) fund balance	-	19,828,271	19,828,271	
2020 Unadjusted, unassigned fund balance 43928	<u>29,031,308</u>	<u>31,338,595</u>	<u>75,717,428</u>	

Conset Agenda

4.A. Various Departments	242,738
4.A. Co. Wide Adm. Contingency	<u>(242,738)</u>
	-

Regular Agenda

19.E.1. Transfer Out- Debt Service CO2018A	(1,298,622)
19.E.1. GF Restricted F/B Court Fac. Fees	<u>1,298,622</u>
	-

Unadjusted 2020 Unassigned Fund Balance for General Fund
as of April 7, 2020 If Requested Changes are Approved

31,338,595

GENERAL FUND BUDGET AMENDMENTS
 COMMISSIONERS' COURT MEETINGS
 April 7, 2020

SCHEDULE A- BUDGET AMENDMENTS TO 2020 ESTIMATED REVENUES

2020 Original Budget	\$	214,371,842
Adjustments to the 2020 Estimated Revenues		
APPROVED 2019 CHANGES BY COURT ON JANUARY 15, 2018 AGENDA 1/15/2019 Increase to Estimated Revenue	94,361	94,361
APPROVED 2019 CHANGES BY COURT ON MARCH 10, 2020 AGENDA 3/10/2020 Increase to Estimated Revenue	4,896	4,896
Total Adjustments to the 2020 Estimated Revenues		99,257
Total 2020 Approved Original Estimated Revenues and Budget Amendments	\$	214,471,099

SCHEDULE B - BUDGET AMENDMENTS TO 2020 APPROPRIATIONS

2020 Original Budget		220,531,006
Prior Approved Carryovers - Fund 1280		654,319
Prior Approved Carryovers - Fund 1281		26,954
Prior Approved Carryovers - Fund 1284		128,119
Prior Approved Carryovers - Fund 1285		104,103
Prior Approved Carryovers - Fund 1289		383,124
Prior Approved Carryovers - Fund 1293		213,262
Prior Approved Carryovers - Fund 1301		-
Prior Approved Carryovers - Fund 1315	\$	-

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

APPROVED 2020 CHANGES BY COURT ON JANUARY 14, 2020 AGENDA

Consent Agenda

6.B. Co. Wide Adm		3,000
6.B. Public Defender		(3,000)
6.C. Co. Wide Adm		4,348
6.C. Gen Fund-Appraisal Fees		(4,348)
6.D. Pct.4 CRC		6,550
6.D. Pct.4 CRC- Endowment		(6,550)
6.E. Pct.4 CRC		6,560
6.E. Pct.4 CRC- Endowment		(6,560)

Regular Agenda

20.F. Pct.4 CRC		151,091
20.F. Pct.4 CRC- Endowment		(151,091)
20.G.2. GEN FD-Assigned F/B-New Courthouse		1,891,451
20.G.2. New Courthouse		(1,891,451)
20.G.2. GEN FD-Assigned F/B-115 Waiver		2,081,868
20.G.2. 115 Waiver DSRIP		(2,081,868)
20.G.2. GEN FD-Assigned F/B-IT		600,000
20.G.2. IT Co. Wide		(600,000)
20.G.2. GEN FD-Assigned F/B-Buildings		4,000,000
20.G.2. IT Co. Wide		(4,000,000)
20.G.2. 115 Waiver DSRIP		2,081,868
20.G.2. New Courthouse		1,891,451
20.G.2. IT Co. Wide		600,000
20.G.2. Co. Wide Adm		4,000,000
20.G.4. Economic Development		759,505
		9,332,824.00

APPROVED 2020 CHANGES BY COURT ON JANUARY 28, 2020 AGENDA

Consent Agenda

6.A. Co. Wide Adm		9,050
6.A. Tax Office		(9,050)
6.B. Co. Wide Adm		33,618
6.B. Co. Judge		(33,618)
6.C. Co. Wide Adm		28,682
6.C. Colonia Strelight Pr		(28,682)

SCHEDULE B - BUDGET AMENDMENTS TO 2020 APPROPRIATIONS

APPROVED 2020 CHANGES BY COURT ON FEBRUARY 11, 2020 AGENDA

Consent Agenda

5.A.	Co. Wide Adm	24,152
5.A.	Fac. Mgmt	(24,152)
5.B.	Pct.1 Sanitation	1,000
5.B.	Pct.1 Crs	(1,000)
5.E.	Co. Wide Adm	1,365
5.E.	IT Co. Wide	(1,365)
5.F.	Co. Wide Adm	70,196
5.F.	New S/D Dev Streetlights	(70,196)
5.G.	Co. Wide Adm	8,852
5.G.	Purchasing	(8,852)
5.H.	Co. Wide Adm	7,209
5.H.	Indigent Defense	(7,209)
5.I.	Co. Wide Adm	1,562
5.I.	Nuisance Abatement	(1,562)
5.J.	Co. Wide Adm	4,000
5.J.	Safety	(4,000)
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Regular Agenda

14.D.	332ND DC	3,233
14.D.	370TH DC	(3,233)
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APPROVED 2020 CHANGES BY COURT ON FEBRUARY 26, 2020 AGENDA

Consent Agenda

5.A.	Co. Wide Adm	15,329
5.A.	Fire Marshal	(15,329)
5.C.	Co. Wide Adm	8,334
5.C.	McAllen Heritage Museum	(8,334)
5.D.	Pct. 1 Sanitation	1,500
5.D.	Pct. 1 CRC	(1,500)
5.E.	Co. Wide Adm	52,296
5.E.	Adult Prob	(52,296)
5.F.	Pct. 1 Sanitation	3,400
5.F.	Pct. 1 CRC Monte Alto	(3,400)
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Regular Agenda

26.A.2.	GEN F/D Restricted F/B-Family Protection Fee	20,000
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		20,000

APPROVED 2020 CHANGES BY COURT ON MARCH 10, 2020 AGENDA

Consent Agenda

5.B.	Co. Wide Adm	10,519
5.B.	Co. Clerk	(10,519)
5.C.	Alt. Incarceration Prg	5,305
5.C.	Co. Wide Adm	(5,305)
5.D.	Co. Wide Adm	5,713
5.D.	Fac. Mgmt	(5,713)
12.D.1.	Co. Wide Adm	329,000
12.D.1.	Transfer Out- R&B Fund	(329,000)
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Regular Agenda

18.E.2.	Juvenile Det Pre	4,896
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		4,896

2019 Snap-Ed Carryover 95,475.68

APPROVED 2020 CHANGES BY COURT ON MARCH 24, 2020 AGENDA

Consent Agenda

4.B.	Co. Wide Adm	10,000
4.B.	Arbitage Calc	(10,000)
4.C.	Executive Office	594
4.C.	Mailing Services	(594)
4.D.	Co. Wide Adm	6,936
4.D.	Human resouces	(6,936)
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APPROVED 2020 CHANGES BY COURT ON MARCH 31, 2020 AGENDA

Regular Agenda

5.A.	COVID-19 Pandemic	(500,000)
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		500,000

Total approved Budget Amendments from January 14, 2020 through December 10, 2020
as presented by Budget Office
Total 2020 Approved Original Budget Appropriations and Budget Amendments

\$ 9,953,196

231,992,082

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

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNASSIGNED UNBUDGETED FUND BALANCES
Report Generated on 4/06/2020

Account Number	Account Description	Amount	Available for Appropriation
0-1100-258-00-000-000-0-000	GEN FD-UNASSIGNED FUND BALANCE	48,859,578.51	
0-1100-270-00-000-000-0-000	GEN FD-BUDGETED FUND BALANCE	(17,520,983.18)	31,338,595.33
0-1200-258-00-000-000-0-000	R&B FUND-UNASSIGNED FUND BALANCE	10,315,807.37	
0-1200-270-00-000-000-0-000	R&B FUND-FUND BAL-BUDGETED	(8,105,291.91)	2,210,515.46
0-1220-258-00-000-000-0-000	LEOSE FUND-UNASSIGNED FUND BALANCE	31,879.95	
0-1220-270-00-000-000-0-000	LEOSE FUND-BUDGETED FUND BALANCE	(14,446.64)	17,433.31
0-1222-258-00-000-000-0-000	DA CHECK FRAUD-UNASSIGNED FUND BALAN	34,958.92	
0-1222-270-00-000-000-0-000	DA CHECK FRAUD-BUDGETED FUND BALANCE	(70,004.00)	(35,045.08)
0-1223-258-00-000-000-0-000	DA CCP59-UNASSIGNED FUND BALANCE	2,607,113.20	
0-1223-270-00-000-000-0-000	DA CCP59-BUDGETED FUND BALANCE	(2,486,509.00)	120,604.20
0-1224-258-00-000-000-0-000	DRUG ABUSE PREV/REHAB-UNASSIGNED F/B	443,209.82	
0-1224-270-00-000-000-0-000	DRUG ABUSE PREV/REHAB-BUDGETED FUND	-	443,209.82
0-1225-258-00-000-000-0-000	PRETRIAL INTRVNTN PRG-UNASSIGNED F/B	225,621.51	
0-1225-270-00-000-000-0-000	PRETRIAL INTRVNTN PRG-BUDGETED FUND B.	(30,399.00)	195,222.51
0-1226-258-00-000-000-0-000	SHERIFF INVESTIG-UNASSIGNED FUND BALAN	6,409.73	
0-1226-270-00-000-000-0-000	SHERIFF INVESTIG-BUDGETED FUND BALANC	(4,517.00)	1,892.73
0-1227-258-00-000-000-0-000	SHERIFF CCP59-UNASSIGNED FUND BALANCE	1,162,841.16	
0-1227-270-00-000-000-0-000	SHERIFF CCP59-BUDGETED FUND BALANCE	(240,671.97)	922,169.19
0-1228-258-00-000-000-0-000	SHRF FED SHRG-TREAS-UNASSIGNED FUND E	289,218.04	
0-1228-270-00-000-000-0-000	SHRF FED SHRG-TREAS-BUDGETED FUND BAI	(297,887.00)	(8,668.96)
0-1229-258-00-000-000-0-000	SHRF FED SHRG-DOJ-UNASSIGNED FUND BAL	2,457,820.90	
0-1229-270-00-000-000-0-000	SHRF FED SHRG-DOJ-BUDGETED FUND BALAN	(293,068.00)	2,164,752.90
0-1230-258-00-000-000-0-000	CONST PCT3 CCP59-UNASSIGNED FUND BALA	34,747.19	
0-1230-270-00-000-000-0-000	CONST PCT3 CCP59-BUDGETED FUND BALANC	(0.80)	34,746.39
0-1231-258-00-000-000-0-000	CONST PCT4 CCP59-UNASSIGNED FUND BALA	287,011.07	
0-1231-270-00-000-000-0-000	CONST PCT4 CCP59-BUDGETED FUND BALANC	(26,555.50)	260,455.57
0-1233-258-00-000-000-0-000	CONST PCT1 CCP59-UNASSIGNED FUND BALA	10,029.57	
0-1233-270-00-000-000-0-000	CONST PCT1 CCP59-BUDGETED FUND BALANC	-	10,029.57
0-1234-258-00-000-000-0-000	CHILD ABUSE PREV-UNASSIGNED FUND BALA	57,090.31	
0-1234-270-00-000-000-0-000	CHILD ABUSE PREV-BUDGETED FUND BALANC	3,000.00	60,090.31
0-1235-258-00-000-000-0-000	DC REC MGMT/PRESRV-UNASSIGNED FUND B.	380,433.44	
0-1235-270-00-000-000-0-000	DC REC MGMT/PRESRV-BUDGETED FUND BAL	54,000.00	434,433.44
0-1236-258-00-000-000-0-000	DC TITLE IV-D-UNASSIGNED FUND BALANCE	-	
0-1236-270-00-000-000-0-000	DC TITLE IV-D-BUDGETED FUND BALANCE	-	-
0-1237-258-00-000-000-0-000	CC REC MGMT/PRESRV-UNASSIGNED FUND B.	3,888,634.26	
0-1237-270-00-000-000-0-000	CC REC MGMT/PRESRV-BUDGETED FUND BAL	(140,066.55)	3,748,567.71
0-1238-258-00-000-000-0-000	CO REC MGMT/PRESRV-UNASSIGNED FUND B	148,529.74	
0-1238-270-00-000-000-0-000	CO REC MGMT/PRESRV-BUDGETED FUND BAL	(90,789.00)	57,740.74
0-1239-258-00-000-000-0-000	CRT REPORTER SRV-UNASSIGNED FUND BAL	82,794.79	
0-1239-270-00-000-000-0-000	CRT REPORTER SRV-BUDGETED FUND BALAN	(75,263.12)	7,531.67
0-1240-258-00-000-000-0-000	JUV DELQ PREV-UNASSIGNED FUND BALANCE	5,002.54	
0-1240-270-00-000-000-0-000	JUV DELQ PREV-BUDGETED FUND BALANCE	-	5,002.54
0-1241-258-00-000-000-0-000	CRTHSE SECURITY-UNASSIGNED FUND BALAN	92,419.10	
0-1241-270-00-000-000-0-000	CRTHSE SECURITY-BUDGETED FUND BALANC	(23,514.00)	68,905.10
0-1242-258-00-000-000-0-000	JUST CRT TECH-UNASSIGNED FUND BALANCE	501,887.47	
0-1242-270-00-000-000-0-000	JUST CRT TECH-BUDGETED FUND BALANCE	45,036.74	546,924.21
0-1243-258-00-000-000-0-000	CONTRIBUTIONS FUND-UNASSIGNED FUND B/	380,375.25	
0-1243-270-00-000-000-0-000	CONTRIBUTIONS FUND-BUDGETED FUND BAL	(25,936.42)	354,438.83
0-1245-258-00-000-000-0-000	JUST CRT BLDG SEC-UNASSIGNED FUND BAL	136,965.35	
0-1245-270-00-000-000-0-000	JUST CRT BLDG SEC-BUDGETED FUND BALAN	47,000.00	183,965.35
0-1246-258-00-000-000-0-000	TAC SP VEH INV-UNASSIGNED FUND BALANCE	614,732.83	
0-1246-270-00-000-000-0-000	TAC SP VEH INV-BUDGETED FUND BALANCE	(291,822.00)	322,910.83
0-1247-258-00-000-000-0-000	LAW LIBRARY-UNASSIGNED FUND BALANCE	1,422,667.05	
0-1247-270-00-000-000-0-000	LAW LIBRARY-BUDGETED FUND BALANCE	(44,727.22)	1,377,939.83

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNASSIGNED UNBUDGETED FUND BALANCES
Report Generated on 4/06/2020

Account Number	Account Description	Amount	Available for Appropriation
0-1250-258-00-000-000-0-000	SUPPL CRT GRDNSHP-UNASSIGNED FUND BA	115,719.88	
0-1250-270-00-000-000-0-000	SUPPL CRT GRDNSHP-BUDGETED FUND BALA	(18,000.00)	97,719.88
0-1251-258-00-000-000-0-000	HIDTA CCP59-UNASSIGNED FUND BALANCE	2,037,845.67	
0-1251-270-00-000-000-0-000	HIDTA CCP59-BUDGETED FUND BALANCE	(1,008,467.00)	1,029,378.67
0-1252-258-00-000-000-0-000	DA FED SHRG-TREAS-UNASSIGNED FUND BAL	304,474.86	
0-1252-270-00-000-000-0-000	DA FED SHRG-TREAS-BUDGETED FUND BAL	(304,474.86)	-
0-1253-258-00-000-000-0-000	HIDTA OTHER SHRG-UNASSIGNED FUND BALA	97,403.01	
0-1253-270-00-000-000-0-000	HIDTA OTHER SHRG-BUDGETED FUND BALAN	-	
0-1254-258-00-000-000-0-000	HIDTA FED SHRG-DOJ-UNASSIGNED FUND BAI	-	
0-1254-270-00-000-000-0-000	HIDTA FED SHRG-DOJ-BUDGETED FUND BALA	-	-
0-1255-258-00-000-000-0-000	CO&DIST CRT TECH-UNASSIGNED FUND BALA	117,815.76	
0-1255-270-00-000-000-0-000	CO&DIST CRT TECH-BUDGETED FUND BALANC	18,000.00	135,815.76
0-1256-258-00-000-000-0-000	DA FED SHRG-DOJ-UNASSIGNED FUND BALAN	829,709.90	
0-1256-270-00-000-000-0-000	DA FED SHRG-DOJ-BUDGETED FUND BALANCI	(297,024.00)	532,685.90
0-1257-258-00-000-000-0-000	CONST PCT3 FED SHRG-TREAS-UNASSIGNED	2,933.26	
0-1257-270-00-000-000-0-000	CONST PCT3 FED SHRG-TREAS-BUDGETED F/	-	2,933.26
0-1258-258-00-000-000-0-000	LPPF-UNASSIGNED FUND BALANCE	14,472,490.31	
0-1258-270-00-000-000-0-000	LPPF-BUDGETED FUND BALANCE	(6,995,551.98)	7,476,938.33
0-1259-258-00-000-000-0-000	CONST PCT4 FED SHRG-TREAS-UNASSIGNED	11,958.03	
0-1259-270-00-000-000-0-000	CONST PCT4 FED SHRG-TREAS-BUDGETED F/	-	11,958.03
0-1260-258-00-000-000-0-000	CONST PCT2 CCP59-UNASSIGNED FUND BALA	5,870.96	
0-1260-270-00-000-000-0-000	CONST PCT2 CCP59-BUDGETED FUND BALANC	(1,582.52)	4,288.44
0-1261-258-00-000-000-0-000	CONST PCT3 FED SHRG-DOJ-UNASSIGNED F/E	75,902.42	
0-1261-270-00-000-000-0-000	CONST PCT3 FED SHRG-DOJ-BUDGETED F/B	-	75,902.42
0-1262-258-00-000-000-0-000	CONST PCT2 FED SHRG-TREAS-UNASSIGNED	-	
0-1262-270-00-000-000-0-000	CONST PCT2 FED SHRG-TREAS-BUDGETED F/	-	-
0-1280-258-00-000-000-0-000	GRANTS LVL 0-UNASSIGNED FUND BALANCE	-	
0-1280-270-00-000-000-0-000	GRANTS LVL 0-BUDGETED FUND BALANCE	-	-
0-1281-258-00-000-000-0-000	GRANTS LVL 1-UNASSIGNED FUND BALANCE	-	
0-1281-270-00-000-000-0-000	GRANTS LVL 1-BUDGETED FUND BALANCE	(371,489.18)	(371,489.18)
0-1282-258-00-000-000-0-000	GRANTS LVL 2-UNASSIGNED FUND BALANCE	-	-
0-1282-270-00-000-000-0-000	GRANTS LVL 2-BUDGETED FUND BALANCE	-	-
0-1283-258-00-000-000-0-000	GRANTS LVL 3-UNASSIGNED FUND BALANCE	-	
0-1283-270-00-000-000-0-000	GRANTS LVL 3-BUDGETED FUND BALANCE	-	-
0-1284-258-00-000-000-0-000	GRANTS LVL 4-UNASSIGNED FUND BALANCE	-	
0-1284-270-00-000-000-0-000	GRANTS LVL 4-BUDGETED FUND BALANCE	-	-
0-1285-258-00-000-000-0-000	GRANTS LVL 5-UNASSIGNED FUND BALANCE	-	
0-1285-270-00-000-000-0-000	GRANTS LVL 5-BUDGETED FUND BALANCE	104,000.00	104,000.00
0-1286-258-00-000-000-0-000	GRANTS LVL 6-UNASSIGNED FUND BALANCE	-	
0-1286-270-00-000-000-0-000	GRANTS LVL 6-BUDGETED FUND BALANCE	-	-
0-1287-258-00-000-000-0-000	GRANTS LVL 7-UNASSIGNED FUND BALANCE	-	
0-1287-270-00-000-000-0-000	GRANTS LVL 7-BUDGETED FUND BALANCE	-	-
0-1288-258-00-000-000-0-000	URBAN COUNTY-UNASSIGNED FUND BALANCE	(94,028.04)	
0-1288-270-00-000-000-0-000	URBAN COUNTY-BUDGETED FUND BALANCE	-	(94,028.04)
0-1289-258-00-000-000-0-000	GRANTS LVL 9-UNASSIGNED FUND BALANCE	-	
0-1289-270-00-000-000-0-000	GRANTS LVL 9-BUDGETED FUND BALANCE	-	-
0-1291-258-00-000-000-0-000	HIDTA-UNASSIGNED FUND BALANCE	-	
0-1291-270-00-000-000-0-000	HIDTA-BUDGETED FUND BALANCE	-	-
0-1292-258-00-000-000-0-000	WIC PRG-UNASSIGNED FUND BALANCE	-	
0-1292-270-00-000-000-0-000	WIC PRG-BUDGETED FUND BALANCE	-	-
0-1293-258-00-000-000-0-000	HEALTH GRANTS-UNASSIGNED FUND BALANC	1,369,836.99	
0-1293-270-00-000-000-0-000	HEALTH GRANTS-BUDGETED FUND BALANCE	(70,784.00)	1,299,052.99
0-1294-258-00-000-000-0-000	JUV PROB-UNASSIGNED FUND BALANCE	26,738.88	
0-1294-270-00-000-000-0-000	JUV PROB-BUDGETED FUND BALANCE	-	26,738.88

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNASSIGNED UNBUDGETED FUND BALANCES
Report Generated on 4/06/2020

Account Number	Account Description	Amount	Available for Appropriation
0-1295-258-00-000-000-0-000	JJAEP ISD-UNASSIGNED FUND BALANCE	5,093.89	
0-1295-270-00-000-000-0-000	JJAEP ISD-BUDGETED FUND BALANCE	-	5,093.89
0-1296-258-00-000-000-0-000	IV-E FED FOSTER CARE-UNASSIGNED FUND B	144,444.41	
0-1296-270-00-000-000-0-000	IV-E FED FOSTER CARE-BUDGETED FUND BAL	(34,425.13)	110,019.28
0-1297-258-00-000-000-0-000	ADULT PROB-UNASSIGNED FUND BALANCE	1,845,197.86	
0-1297-270-00-000-000-0-000	ADULT PROB-BUDGETED FUND BALANCE	-	1,845,197.86
0-1301-258-00-000-000-0-000	CAPITAL OUTLAY-UNASSIGNED FUND BALANC	-	
0-1301-270-00-000-000-0-000	CAPITAL OUTLAY-BUDGETED FUND BALANCE	-	-
0-1302-258-00-000-000-0-000	TAX NOTE 2007-UNASSIGNED FUND BALANCE	-	
0-1302-270-00-000-000-0-000	TAX NOTE 2007-BUDGETED FUND BALANCE	-	-
0-1303-258-00-000-000-0-000	SALE OF CO ASSETS-UNASSIGNED FUND BAL	3,059,574.13	
0-1303-270-00-000-000-0-000	SALE OF CO ASSETS-BUDGETED FUND BALAN	(3,055,615.76)	3,958.37
0-1304-258-00-000-000-0-000	TAX NOTE 2014-UNASSIGNED FUND BALANCE	-	
0-1304-270-00-000-000-0-000	TAX NOTE 2014-BUDGETED FUND BALANCE	-	-
0-1312-258-00-000-000-0-000	BCAP 3-UNASSIGNED FUND BALANCE	-	
0-1312-270-00-000-000-0-000	BCAP 3-BUDGETED FUND BALANCE	-	-
0-1315-258-00-000-000-0-000	TXDOT PRJ-UNASSIGNED FUND BALANCE	(9,697,611.77)	
0-1315-270-00-000-000-0-000	TXDOT PRJ-BUDGETED FUND BALANCE	9,727,244.04	29,632.27
0-1331-258-00-000-000-0-000	CO 2001-UNASSIGNED FUND BALANCE	-	
0-1331-270-00-000-000-0-000	CO 2001-BUDGETED FUND BALANCE	-	-
0-1341-258-00-000-000-0-000	CO 2009BC-UNASSIGNED FUND BALANCE	-	
0-1341-270-00-000-000-0-000	CO 2009BC-BUDGETED FUND BALANCE	-	-
0-1342-258-00-000-000-0-000	CO 2010AB-UNASSIGNED FUND BALANCE	31,725.44	
0-1342-270-00-000-000-0-000	CO 2010AB-BUDGETED FUND BALANCE	(31,699.70)	-
0-1345-258-00-000-000-0-000	CO 2014-UNASSIGNED FUND BALANCE	513,443.49	
0-1345-270-00-000-000-0-000	CO 2014-BUDGETED FUND BALANCE	(518,485.33)	(5,041.84)
0-1347-258-00-000-000-0-000	CO 2015A-UNASSIGNED FUND BALANCE	798,331.92	
0-1347-270-00-000-000-0-000	CO 2015A-BUDGETED FUND BALANCE	(797,675.03)	656.89
0-1350-258-00-000-000-0-000	CO 2016-UNASSIGNED FUND BALANCE	5,181,409.64	
0-1350-270-00-000-000-0-000	CO 2016-BUDGETED FUND BALANCE	(5,143,277.85)	38,131.79
0-1351-258-00-000-000-0-000	CO 2017-UNASSIGNED FUND BALANCE	9,333,566.39	
0-1351-270-00-000-000-0-000	CO 2017-BUDGETED FUND BALANCE	(9,312,677.93)	-
0-1352-258-00-000-000-0-000	CO 2018A-UNASSIGNED FUND BALANCE	78,755,970.99	
0-1352-270-00-000-000-0-000	CO 2018A-BUDGETED FUND BALANCE	(77,675,926.82)	1,080,044.17
0-1353-258-00-000-000-0-000	CO 2018B-UNASSIGNED FUND BALANCE	24,451,081.15	
0-1353-270-00-000-000-0-000	CO 2018B-BUDGETED FUND BALANCE	(24,408,714.30)	42,366.85
0-1355-258-00-000-000-0-000	CO 2019A-UNASSIGNED FUND BALANCE	25,772,130.47	
0-1355-270-00-000-000-0-000	CO 2019A-BUDGETED FUND BALANCE	(25,727,365.48)	-
0-1401-258-00-000-000-0-000	NOTES PAYABLE-UNASSIGNED FUND BALANC	42,953.08	
0-1401-270-00-000-000-0-000	NOTES PAYABLE-BUDGETED FUND BALANCE	-	-
0-1436-258-00-000-000-0-000	CO 2006-UNASSIGNED FUND BALANCE	-	
0-1436-270-00-000-000-0-000	CO 2006-BUDGETED FUND BALANCE	-	-
0-1438-258-00-000-000-0-000	LTRB 2007-UNASSIGNED FUND BALANCE	-	
0-1438-270-00-000-000-0-000	LTRB 2007-BUDGETED FUND BALANCE	-	-
0-1439-258-00-000-000-0-000	CO 2009-UNASSIGNED FUND BALANCE	-	
0-1439-270-00-000-000-0-000	CO 2009-BUDGETED FUND BALANCE	-	-
0-1440-258-00-000-000-0-000	LTRB 2009A-UNASSIGNED FUND BALANCE	-	
0-1440-270-00-000-000-0-000	LTRB 2009A-BUDGETED FUND BALANCE	-	-
0-1441-258-00-000-000-0-000	CO 2009BC-UNASSIGNED FUND BALANCE	56,777.12	
0-1441-270-00-000-000-0-000	CO 2009BC-BUDGETED FUND BALANCE	-	56,777.12
0-1442-258-00-000-000-0-000	CO 2010AB-UNASSIGNED FUND BALANCE	762,393.13	
0-1442-270-00-000-000-0-000	CO 2010AB-BUDGETED FUND BALANCE	(627,940.00)	134,453.13
0-1443-258-00-000-000-0-000	LTRB 2014A-UNASSIGNED FUND BALANCE	21,863.10	
0-1443-270-00-000-000-0-000	LTRB 2014A-BUDGETED FUND BALANCE	-	21,863.10

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF UNASSIGNED UNBUDGETED FUND BALANCES
Report Generated on 4/06/2020

Account Number	Account Description	Amount	Available for Appropriation
0-1444-258-00-000-000-0-000	LTRB TAXABLE 2014B-UNASSIGNED FUND BAL	31,492.47	
0-1444-270-00-000-000-0-000	LTRB TAXABLE 2014B-BUDGETED FUND BALAN	(5,678.00)	25,814.47
0-1445-258-00-000-000-0-000	CO 2014-UNASSIGNED FUND BALANCE	471,308.97	
0-1445-270-00-000-000-0-000	CO 2014-BUDGETED FUND BALANCE	(69,488.18)	401,820.79
0-1446-258-00-000-000-0-000	LTRB 2014C-UNASSIGNED FUND BALANCE	493,991.47	
0-1446-270-00-000-000-0-000	LTRB 2014C-BUDGETED FUND BALANCE	(82,705.00)	411,286.47
0-1447-258-00-000-000-0-000	CO 2015A-UNASSIGNED FUND BALANCE	339,937.69	
0-1447-270-00-000-000-0-000	CO 2015A-BUDGETED FUND BALANCE	16,386.92	356,324.61
0-1448-258-00-000-000-0-000	LTRB 2015B-UNASSIGNED FUND BALANCE	438,335.53	
0-1448-270-00-000-000-0-000	LTRB 2015B-BUDGETED FUND BALANCE	(26,166.00)	412,169.53
0-1449-258-00-000-000-0-000	LTRB TAXABLE 2015C-UNASSIGNED FUND BAL	97,910.71	
0-1449-270-00-000-000-0-000	LTRB TAXABLE 2015C-BUDGETED FUND BALAN	42,282.56	140,193.27
0-1450-258-00-000-000-0-000	CO 2016-UNASSIGNED FUND BALANCE	740,132.16	
0-1450-270-00-000-000-0-000	CO 2016-BUDGETED FUND BALANCE	(44,137.00)	695,995.16
0-1451-258-00-000-000-0-000	CO 2017-UNASSIGNED FUND BALANCE	685,312.81	
0-1451-270-00-000-000-0-000	CO 2017-BUDGETED FUND BALANCE	(57,186.00)	628,126.81
0-1452-258-00-000-000-0-000	CO 2018A-UNASSIGNED FUND BALANCE	3,210,749.60	
0-1452-270-00-000-000-0-000	CO 2018A-BUDGETED FUND BALANCE	(461,865.00)	2,748,884.60
0-1453-258-00-000-000-0-000	CO 2018B-UNASSIGNED FUND BALANCE	655,878.38	
0-1453-270-00-000-000-0-000	CO 2018B-BUDGETED FUND BALANCE	(41,153.00)	614,725.38
0-1454-258-00-000-000-0-000	LTRB TAXABLE 2018C-UNASSIGNED FUND BAL	736,826.69	
0-1454-270-00-000-000-0-000	LTRB TAXABLE 2018C-BUDGETED FUND BALAN	(257,621.50)	479,205.19
0-1455-258-00-000-000-0-000	CO 2019A-UNASSIGNED FUND BALANCE	208.70	
0-1455-270-00-000-000-0-000	CO 2019A-BUDGETED FUND BALANCE	552,956.00	553,164.70
0-1456-258-00-000-000-0-000	LTRB 2019B-UNASSIGNED FUND BAL	21,296.94	
0-1456-270-00-000-000-0-000	LTRB 2019B-BUDGETED FUND BALANCE	534,938.07	556,235.01
0-2101-258-00-000-000-0-000	LANDFILL-NET POSITION-UNRESTRICTED	(894,635.10)	
0-2101-270-00-000-000-0-000	LANDFILL-BUDGETED NET POSITION	-	(894,635.10)
0-2102-258-00-000-000-0-000	JAIL COMMISSARY-NET POSITION-UNRESTRIC	85,381.00	
0-2102-270-00-000-000-0-000	JAIL COMMISSARY-BUDGETED NET POSITION	(34,396.45)	50,984.55
0-2201-258-00-000-000-0-000	HEALTH BENEFITS-NET POSITION-UNRESTRIC	(1,360,744.47)	
0-2201-270-00-000-000-0-000	HEALTH BENEFITS-BUDGETED NET POSITION	8,051.99	(1,352,692.48)
0-2202-258-00-000-000-0-000	WORKERS COMP-NET POSITION-UNRESTRIC	5,652,991.05	
0-2202-270-00-000-000-0-000	WORKERS COMP-BUDGETED NET POSITION	97,063.97	5,750,055.02
0-3301-258-00-000-000-0-000	UNCLAIMED MONEY-UNASSIGNED FUND BALA	117,604.27	
0-3301-270-00-000-000-0-000	UNCLAIMED MONEY-BUDGETED FUND BALANC	-	117,604.27
0-3302-258-00-000-000-0-000	UNCLAIMED MONEY CC-UNASSIGNED FUND B.	155,758.25	
0-3302-270-00-000-000-0-000	UNCLAIMED MONEY CC-BUDGETED FUND BAL	-	155,758.25
0-3304-258-00-000-000-0-000	BAIL BOND SURETIES-UNASSIGNED FUND BAL	-	
0-3304-270-00-000-000-0-000	BAIL BOND SURETIES-BUDGETED FUND BALAI	-	-
0-3401-258-00-000-000-0-000	CLEARING FUND-UNASSIGNED FUND BALANCI	-	
0-3401-270-00-000-000-0-000	CLEARING FUND-BUDGETED FUND BALANCE	-	-
0-3402-258-00-000-000-0-000	PAYROLL FUND-UNASSIGNED FUND BALANCE	-	
0-3402-270-00-000-000-0-000	PAYROLL FUND-BUDGETED FUND BALANCE	-	-
0-3403-258-00-000-000-0-000	GROUP INS FUND-UNASSIGNED FUND BALANC	-	
0-3403-270-00-000-000-0-000	GROUP INS FUND-BUDGETED FUND BALANCE	-	-
0-8000-258-00-000-000-0-000	GEN CAPITAL ASSETS-UNASSIGNED FUND BAL	-	
0-8000-270-00-000-000-0-000	GEN CAPITAL ASSETS-BUDGETED FUND BALA	-	-
0-9000-258-00-000-000-0-000	GLTD-UNASSIGNED FUND BALANCE	-	
0-9000-270-00-000-000-0-000	GLTD-BUDGETED FUND BALANCE	-	-

D. Schedule of Restricted and Assigned Fund Balances - All Funds

COUNTY OF HIDALGO, TEXAS
Schedule of Restricted and Assigned Fund Balances
Report Generated on 4/06/2020

<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
0-2202-252-03-000-480-0-000	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 April 07, 2020
Fiscal Year 2020: September 1, 2019 thru August 31, 2020

	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	Totals
Physician Services	131,509.62	171,989.10	163,033.90	149,434.90	145,102.60	133,547.17	-	-	-	-	-	-	864,997.79
Prescription Drugs	89,847.54	98,511.90	105,777.08	78,584.19	85,054.66	90,871.40	-	-	-	-	-	-	548,836.49
Hospital Inpatient Services	357,833.86	409,811.12	534,437.61	824,317.94	510,822.06	307,933.73	-	-	-	-	-	-	2,735,057.32
Hospital Outpatient Services	460,725.16	653,348.94	751,672.80	683,080.46	644,602.53	420,959.96	-	-	-	-	-	-	3,644,327.85
Laboratory / X-Ray Services	84,997.21	71,066.31	52,469.90	72,349.00	62,470.63	80,426.98	-	-	-	-	-	-	424,409.63
Skilled Nursing Facility Services	-	-	-	84.11	-	-	-	-	-	-	-	-	84.11
Family Planning Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Health Clinic Services	-	-	-	-	-	-	-	-	-	-	-	-	-
State Hospital Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Advanced Practice Nursing	1,828.79	828.58	529.97	979.00	211.91	1,591.62	-	-	-	-	-	-	5,967.87
Ambulatory Surgical Center	18,354.50	24,802.38	55,938.95	84,125.05	25,789.35	24,404.71	-	-	-	-	-	-	163,416.57
Vision Care	-	-	-	-	-	-	-	-	-	-	-	-	-
Physician Assistant	100.12	298.32	162.28	247.00	85.40	340.53	-	-	-	-	-	-	1,223.65
CRNA Services	9,534.72	6,337.26	14,209.28	13,010.98	13,157.66	15,827.20	-	-	-	-	-	-	77,077.32
Optical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL:	1,148,627.52	1,433,673.63	1,648,191.20	1,666,262.63	1,522,307.62	1,075,803.30	-	-	-	-	-	-	8,454,796.10
LESS: Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Provider Reimbursements Hld. Co.	-	-	-	-	-	-	-	-	-	-	-	-	-
Provider Reimbursements HCCS	(48,684.29)	(33,680.86)	(13,123.65)	(26,944.37)	(5,835.49)	(49,936.75)	-	-	-	-	-	-	(176,201.31)
Provider Reimbursements HCCS- Hospital Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: Voids not Reissued	(48,684.29)	(33,680.86)	(13,123.65)	(26,944.37)	(5,835.49)	(49,936.75)	-	-	-	-	-	-	(176,201.31)
TOTAL:	\$ 1,101,963.23	\$ 1,399,992.77	\$ 1,635,067.55	\$ 1,639,318.26	\$ 1,516,472.13	\$ 1,025,866.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,308,694.79

AGRTL FOR FISCAL YEAR 2020 \$ 203,045,168.39
6% AGRTL \$ 12,182,710.10
8% AGRTL \$ 16,243,613.47

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

April 07, 2020 189,574.42
199,574.42

Program	CC Date	Amount	Reform Incentive Payment (DSRP)
1115 Waiver Program	12/20/19	1,377,213.98	-
Total		1,377,213.98	-

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 April 07, 2020

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	88,605.15	84,974.81	149,434.90	232,727.79	170,483.71	75,378.66	76,429.80	86,925.84	82,294.31	115,564.12	102,376.68	1,367,277.00
Prescription Drugs	97,436.66	90,365.34	89,216.72	78,664.19	119,668.44	124,099.82	74,126.17	90,224.42	108,063.62	34,555.03	107,691.49	139,949.81	1,214,620.67
Hospital - Inpatient Services	108,128.47	148,031.72	105,662.67	624,317.94	381,102.62	783,103.91	219,499.60	261,718.18	330,950.13	301,042.83	307,278.65	183,126.30	3,741,522.52
Hospital - Outpatient Services	301,454.34	323,239.59	295,219.13	693,090.46	639,487.63	917,424.83	314,333.13	287,464.79	440,606.38	305,697.22	463,266.44	377,948.73	5,369,022.07
Laboratory / X-Ray Services	85,759.67	58,221.58	50,626.87	72,349.00	126,320.60	92,315.11	84,093.87	54,129.00	72,677.90	46,076.21	80,196.20	45,599.73	799,064.64
Skilled Nursing Facility Services	-	-	-	84.11	-	-	-	-	-	-	-	-	84.11
Family Planning Services	-	-	-	-	7.22	-	-	-	6.42	-	-	-	13.64
Rural Health Clinic Services	-	-	-	-	-	-	-	-	-	-	-	-	-
State - Hospital Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Advanced Practice Nursing	-	-	124.80	979.00	2,440.35	587.03	-	92.66	447.52	30.61	84.11	134.05	4,920.08
Ambulatory Surgical Center	13,580.84	12,656.62	9,293.38	34,125.05	32,765.33	40,933.67	7,715.59	9,819.83	17,376.44	12,720.63	14,665.68	17,249.26	222,262.22
Physician Assistant	3,746.31	3,183.66	5,041.35	247.00	1,599.07	426.09	261.28	65.68	417.87	100.86	96.97	141.03	1,201.15
CRNA Services	-	-	-	-	-	-	4,840.22	7,045.12	5,253.12	4,056.32	4,110.08	5,152.46	45,229.80
Optional Services	661,897.92	724,703.66	648,640.89	1,636,292.63	1,553,966.66	2,140,285.78	750,208.62	787,079.48	1,071,924.04	816,474.18	1,072,992.64	872,284.15	12,786,770.64
LESS: Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Provider Reimbursements Hid. Co.	-	-	-	-	-	-	-	-	-	-	-	-	-
*Provider Reimbursements HCCS	(5,320.43)	(1,848.96)	(6,672.84)	(5,560.81)	(261.03)	(7,749.18)	(586.22)	(5,904.89)	(3,260.34)	(1,974.01)	(407.82)	(335.08)	(39,795.61)
*Provider Reimbursements HCCS- Hospital Credits	-	-	-	(26,944.37)	(2,618.70)	(317.46)	-	-	-	-	-	-	(29,860.53)
LESS: Voids not Reinstated	(5,320.43)	(1,848.96)	(6,672.84)	3,280,080.08	(2,869.73)	(8,066.64)	(586.22)	(5,904.89)	(3,260.34)	(1,974.01)	(407.82)	(335.08)	(69,677.14)
TOTAL:	\$ 606,577.49	\$ 722,659.70	\$ 642,069.15	\$ 3,247,574.90	\$ 1,551,066.92	\$ 2,132,219.14	\$ 749,622.40	\$ 781,174.69	\$ 1,068,663.70	\$ 814,500.17	\$ 1,072,584.72	\$ 871,949.07	\$ 12,717,093.50

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

AGRTL FOR FISCAL YEAR 2018 \$ 188,029,017.00
8% AGRTL \$ 11,281,741.02
8% AGRTL \$ 15,042,321.36