

Hidalgo County Auditor's Office
Approval of Check Register as Summarized Below
April 29th, 2014

| Bank Account | Fund | Start Ck # | End Ck # | Next Ck # | Amount |
|--------------|------------------|------------|----------|-----------|--------------|
| 01 | General Fund | 396639 | 396939 | 396940 | 2,256,843.47 |
| 02 | Special Revenue | 393120 | 393248 | 393249 | 532,264.48 |
| 04 | Capital Projects | 15485 | 15495 | 15496 | 1,134,186.87 |
| 05 | Trust & Agency | 23491 | 23492 | 23493 | 23,618.52 |
| 07 | Proprietary | 5893 | 5896 | 5897 | 1,542,838.70 |
| 15 | Urban County | 29187 | 29231 | 29232 | 984,291.06 |

Total checks 6,474,043.10

Ach Withdrawals for:

| | | | |
|----------------------|--------|---|--------------|
| General Fund | ITEMS: | 1 | 521,920.52 |
| Trust & Agency Funds | ITEMS: | 5 | 1,122,111.92 |
| Proprietary Funds | ITEMS: | 2 | 722,592.36 |

Total withdrawals: 2,366,624.80

Bank Internal Transfer for:

| | | | |
|--------------|--------|---|--------------|
| General Fund | ITEMS: | 5 | 1,285,437.72 |
|--------------|--------|---|--------------|

Total transfers: 1,285,437.72

Total electronic payments: 3,652,062.52

Grand Total: 10,126,105.62

The aforementioned bills listed hereto have been approved
for payment by the Hidalgo County Commissioner's Court
witnessed on this the 29th day of April, 2014

Ramon Garcia
Co. Judge Hidalgo County

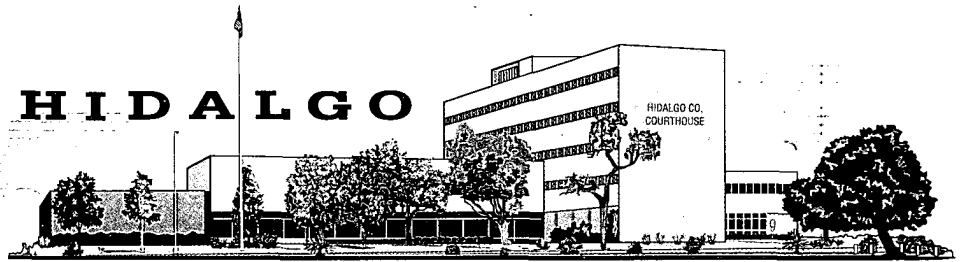
Car. M. Jean
Co. Comm., Pct. No. 3

ac celt
Co. Comm., Pct No. 1

Joseph Pelaez
Co. Comm., Pct. No. 4

Heidi Pelaez
Co. Comm., Pct. No. 2

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

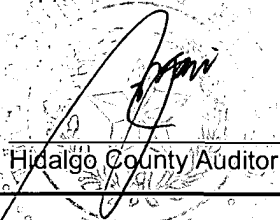
MEMORANDUM

TO: The Commissioner's Court of Hidalgo County, Texas
 FROM: The Office of the Hidalgo County Auditor
 DATE: April 29, 2014

Request for placement on the Commissioner's Court Consent Agenda of April 29, 2014 for the purpose of approving payment of the following claims:

| <u>FUND</u> | <u>FROM CLAIM NO.</u> | <u>TO CLAIM NO.</u> | <u>AMOUNT</u> |
|------------------|-----------------------|-------------------------|-----------------|
| GENERAL | 396639 | 396939 | \$ 2,256,843.47 |
| GENERAL | | ACH WITHDRAWALS | \$ 521,920.52 |
| GENERAL | | BANK INTERNAL TRANSFERS | \$ 1,285,437.72 |
| SPECIAL REVENUE | 393120 | 393248 | \$ 532,264.48 |
| CAPITAL PROJECTS | 15485 | 15495 | \$ 1,134,186.87 |
| TRUST & AGENCY | 23491 | 23492 | \$ 23,618.52 |
| TRUST & AGENCY | | ACH WITHDRAWALS | \$ 1,122,111.92 |
| PROPRIETARY | 5893 | 5896 | \$ 1,542,838.70 |
| PROPRIETARY | | ACH WITHDRAWALS | \$ 722,592.36 |
| URBAN COUNTY | 29187 | 29231 | \$ 984,291.06 |

The above mentioned claims have been audited, and I furthermore certify that funds exist within the various county departments and accounts for the payment of said claims.


 Hidalgo County Auditor

4/29/14
 Date

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 92ND D.C.
 RODOLFO DELGADO JUDGE, 93RD D.C.
 J. R. "BOBBY" FLORES JUDGE, 139TH D.C.
 ROSÉ GUERRA REYNA JUDGE, 206TH D.C.
 JUAN R. PARTIDA JUDGE, 275TH D.C.
 MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C.
 NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER
 LETICIA LOPEZ JUDGE, 389TH D.C.
 AIDA SALINAS FLORES JUDGE, 398TH D.C.
 ISRAEL RAMON, JR. JUDGE, 430TH D.C.
 JESSE CONTRERAS JUDGE, 449TH D.C.

County Auditor's
Fund
Information Report
Commissioners' Court Meeting

April 29, 2014



Prepared by the Office of the County Auditor
Raymundo Eufrazio, C.P.A.

County of Hidalgo

County Auditors

Agenda Information

Report

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

A. Letter of Concern

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

April 29, 2014

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

RE: Agenda Concerns

Dear Judge and Commissioners:

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

Consent Agenda Item 7.A (AI-44216) – County Commissioners

Recommend No Action: The invoice is for the 2013-2014 fiscal year which began July 1, 2013 and ends June 30, 2014. This should have been presented and approved by Commissioners Court prior to July 1, 2013. Approval should be for the fiscal year 2014-2015 membership dues.

Regular Agenda Item 10.A (AI-44097) – Human Resources

Recommend No Action: The Commissioners Court **Budget Amendment Policy – Personnel-Related Amendments** as amended prohibits changes to increase the number of budgeted positions funded by General Fund revenues until the next budget cycle.

Regular Agenda Item 12.A (AI-44188) – Tax Office

Recommend No Action: Legal counsel's review and approval of agreement is not documented.

Regular Agenda Item 21.B (AI-44238) – Precinct 2

Recommend No Action: The closing documents are not attached for review.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

JAIMÉ E. TIERINA
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOÉ GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH 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 April 29, 2014

| | 2013 Original Budget | 2013 Adjusted Budget | 2013 Actual | % Actual To Adjusted Budget |
|--|----------------------------|----------------------------|-------------------|-----------------------------------|
| 2013 Revenues and other financing sources (See Schedule A) | 161,349,082 | 162,723,850 | 175,588,946 | 107.9% |
| 2013 Expenditures and other financing uses (See Schedule B) | 178,956,978 | 185,638,138 | 175,727,201 | 94.7% |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (17,607,896) | (22,914,289) | (138,255) | |
| Adjusted, unreserved fund balance at December 31, 2012 | 39,202,855 | 39,202,855 | 39,202,855 | |
| Adjusting journal entries | | (96,226) | (96,226) | |
| Unreserved (reserved) fund balance | - | (5,959,704) | (5,959,704) | |
| 2013 Unadjusted, unreserved fund balance as of April 29, 2014 | <u>21,594,959</u> | <u>10,232,636</u> | <u>33,008,670</u> | |

Requested Changes on the Current April 29, 2014 Agenda

Unadjusted 2013 Unreserved Fund Balance for General Fund as of April 29, 2014 If Requested Changes are Approved

10,232,636

| | 2014 Original Budget | 2014 Adjusted Budget | 2014 Actual | % Actual To Adjusted Budget |
|--|----------------------------|----------------------------|--------------------|-----------------------------------|
| 2014 Revenues and other financing sources (See Schedule A) | 166,283,522 | 166,290,288 | 133,214,761 | 80.1% |
| 2014 Expenditures and other financing uses (See Schedule B) | 177,989,712 | 189,213,518 | 43,784,145 | 23.1% |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (11,706,190) | (22,923,230) | 89,430,616 | |
| * Unadjusted, unreserved fund balance at December 31, 2013 | 33,104,896 | 33,104,896 | 33,104,896 | |
| Adjusting journal entries | | (96,226) | (96,226) | |
| Unreserved (reserved) fund balance | - | 13,754,744 | 13,754,744 | |
| 2014 Unadjusted, unreserved fund balance as of April 29, 2014 | <u>21,398,706</u> | <u>23,840,185</u> | <u>136,194,030</u> | |

Requested Changes on the Current April 29, 2014 Agenda
Consent Agenda

| | |
|--|-------------|
| Item 3.A.: Co Wide Adm - Contingency | 2,500 |
| Item 3.A.: Child Protection Court | (2,500) |
| Item 3.B.: Co Wide Adm - Contingency | 1,235,589 |
| Item 3.B.: 1115 Waiver UC | (1,235,589) |
| Item 10.A.: Salary Sweep - Various Departments | 1,235,589 |
| Item 10.A.: Co Wide Adm - Contingency | (1,235,589) |

Unadjusted 2014 Unreserved Fund Balance for General Fund as of April 29, 2014 If Requested Changes are Approved

23,840,185

| | |
|--|----------------------|
| *2013 Unadjusted, unreserved F/B at 12/31/13 | \$ 33,104,896 |
| 2013 Adjustments to F/B at 4/29/14 | (96,226) |
| 2013 Adjustments to unreserved/reserved F/B | - |
| 2013 Unadjusted, unreserved F/B at 4/29/14 | <u>\$ 33,008,670</u> |

**GENERAL FUND BUDGET AMENDMENTS
COMMISSIONERS' COURT MEETINGS
As of April 29, 2014**

SCHEDULE A- BUDGET AMENDMENTS TO 2014 ESTIMATED REVENUES

| | | |
|--|----------|-------------------|
| 2014 Original Budget | | \$ 166,283,522.00 |
| Adjustments to the 2014 Estimated Revenues | | |
| APPROVED 2014 CHANGES BY COURT ON APRIL 15, 2014 AGENDA 4/15/2014 Increase to Estimated Revenue | 6,766.11 | |
| | 6,766.11 | |
| Total Adjustments to the 2014 Estimated Revenues | | |
| | | 6,766.11 |
| Total 2014 Approved Original Estimated Revenues and Budget Amendments | | |
| | | \$ 166,290,288.11 |

SCHEDULE B - BUDGET AMENDMENTS TO 2014 APPROPRIATIONS

| | | |
|--|--------------|----------------|
| 2014 Original Budget | | 177,989,711.98 |
| Prior Approved Carryovers - Fund 1280 | | 498,532.68 |
| Prior Approved Carryovers - Fund 1282 | | 114,928.12 |
| Prior Approved Carryovers - Fund 1283 | | 33,250.00 |
| Prior Approved Carryovers - Fund 1285 | | 60,075.56 |
| Prior Approved Carryovers - Fund 1286 | | 1,971.94 |
| Prior Approved Carryovers - Fund 1293 | | 220,300.37 |
| Prior Approved Carryovers - Fund 1301 | | 20,168.44 |
| Prior Approved Carryovers - Fund 1315 | | 709,346.85 |
| Amendments Approved by Commissioners' Court and as Presented by the Budget Office | | |
| APPROVED 2014 CHANGES BY COURT ON DECEMBER 20, 2013 AGENDA | | |
| APPROVED 2014 CHANGES BY COURT ON JANUARY 7, 2014 AGENDA | | |
| APPROVED 2014 CHANGES BY COURT ON JANUARY 14, 2014 AGENDA | | |
| APPROVED 2014 CHANGES BY COURT ON JANUARY 21, 2014 AGENDA | | |
| Consent Agenda | | |
| Item 5.A.: Pct.1 Parks | (8,630.00) | |
| Item 5.A.: Pct.1 CRC | 8,630.00 | |
| Item 5.D.: Co Wide Adm-Contingency | (15,233.00) | |
| Item 5.D.: Urban County | 15,233.00 | |
| Item 5.E.: General Litigation | (142,363.00) | |
| Item 5.E.: Co Wide Adm-Contingency | 142,363.00 | |
| Item 5.F.: Co Wide Adm-Contingency | (142,363.00) | |
| Item 5.F.: Tax Office | 142,363.00 | |
| Regular Agenda | | |
| Item 8.A.: Parks Pct.3 | (50,472.62) | |
| Item 8.A.: Executive Office | 50,472.62 | |
| Item 17.E.: 1115 Waiver DSRIP | 4,164,601.85 | |
| | 4,164,601.85 | |
| APPROVED 2014 CHANGES BY COURT ON JANUARY 28, 2014 AGENDA | | |
| Consent Agenda | | |
| Item 4.B.: Facilities Management | (499.64) | |
| Item 4.B.: Courts Modular | 499.64 | |
| Item 4.C.: RGV Food Bank | (650.00) | |
| Item 4.C.: Humane Society | (5,000.00) | |
| Item 4.C.: Co Wide Law Enforcment | 5,650.00 | |
| Item 4.D.: RGV Food Bank | (6,792.00) | |
| Item 4.D.: Predatory Animals | 6,792.00 | |

SCHEDULE B - BUDGET AMENDMENTS TO 2014 APPROPRIATIONS

| | |
|---|---------------------------------|
| Item 4.E.: Texas DPS | (12,000.00) |
| Item 4.E.: Mailing Services | 12,000.00 |
| Item 4.F.: Texas DPS | (17,566.28) |
| Item 4.F.: Executive Office | 17,566.28 |
| Regular Agenda | |
| Item 17.B.1.: County Clerk Record Archive | <u>6,000.00</u> |
| | 6,000.00 |
| APPROVED 2014 CHANGES BY COURT ON FEBRUARY 11, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON FEBRUARY 18, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON FEBRUARY 25, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON MARCH 5, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON MARCH 11, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON MARCH 18, 2014 AGENDA | - |
| Consent Agenda | |
| Item 18.C.1.: County Clerks Records Archive | <u>408,850.00</u> |
| | 408,850.00 |
| APPROVED 2014 CHANGES BY COURT ON MARCH 25, 2014 AGENDA | - |
| Consent Agenda | |
| Item 3.A.: Co Wide Adm-Bank Fees | (171,000) |
| Item 3.A.: Various Departments - Bank Fees | 171,000 |
| Item 3.C.: Co Wide Adm-Contingency | (3,500) |
| Item 3.C.: Info Tech Department | 3,500 |
| Regular Agenda | |
| Item 8.C.: Transfers Out - R&B Fund | (41,254) |
| Item 8.C.: Planning Department | 41,254 |
| Item 21.B.1.: Jail Landmark | 4,921,354 |
| Item 21.B.3.: County Clerks Records Archive | <u>2,700</u> |
| | 4,924,053.88 |
| APPROVED 2014 CHANGES BY COURT ON APRIL 2, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON APRIL 8, 2014 AGENDA | - |
| APPROVED 2014 CHANGES BY COURT ON APRIL 15, 2014 AGENDA | - |
| Consent Agenda | |
| Item 3.B.: Co Wide Adm - Contingency | (7,546.00) |
| Item 3.B.: DBM-Budget Division | 7,546.00 |
| Regular Agenda | |
| Item 21.A.1.: Sheriff | 6,766.11 |
| Item 21.A.3.: County Clerk Record Archive | <u>54,960.00</u> |
| | 61,726.11 |
| APPROVED 2014 CHANGES BY COURT ON APRIL 22, 2014 AGENDA | - |
| Total approved Budget Amendments from January 1, 2014 through April 22, 2014 as presented by Budget Office | 9,565,231.84 |
| Total 2014 Approved Original Budget Appropriations and Budget Amendments | <u>\$ 189,213,517.78</u> |

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

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
 As of April 29, 2014

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|-----------------|-----------------------------|
| 4-1100-258-00-000-000-0-000 | GEN FD-UNASSIGNED FUND BALANCE | (46,763,414.39) | |
| 4-1100-270-00-000-000-0-000 | GEN FD-BUDGETED FUND BALANCE | 22,923,229.67 | (23,840,184.72) |
| 4-1200-258-00-000-000-0-000 | R&B FUND-UNASSIGNED FUND BALANCE | (7,069,294.37) | |
| 4-1200-270-00-000-000-0-000 | R&B FUND-FUND BAL-BUDGETED | 5,731,953.88 | (1,337,340.49) |
| 4-1220-258-00-000-000-0-000 | LEOSE FUND-UNASSIGNED FUND BALANCE | (7,405.34) | |
| 4-1220-270-00-000-000-0-000 | LEOSE FUND-BUDGETED FUND BALANCE | 3,199.03 | (4,206.31) |
| 4-1221-258-00-000-000-0-000 | DA VEH THEFT-UNASSIGNED FUND BALANCE | (31.92) | |
| 4-1221-270-00-000-000-0-000 | DA VEH THEFT-BUDGETED FUND BALANCE | - | (31.92) |
| 4-1222-258-00-000-000-0-000 | DA BAD CK-UNASSIGNED FUND BALANCE | (212,835.48) | |
| 4-1222-270-00-000-000-0-000 | DA BAD CK-BUDGETED FUND BALANCE | 19,863.46 | (192,972.02) |
| 4-1223-258-00-000-000-0-000 | DA CCP59-UNASSIGNED FUND BALANCE | (2,992,836.91) | |
| 4-1223-270-00-000-000-0-000 | DA CCP59-BUDGETED FUND BALANCE | 644,099.94 | (2,348,736.97) |
| 4-1224-258-00-000-000-0-000 | DRUG ABUSE PREV/REHAB-UNASSIGNED F/B | (29,563.93) | |
| 4-1224-270-00-000-000-0-000 | DRUG ABUSE PREV/REHAB-BUDGETED FUND BAL | - | (29,563.93) |
| 4-1225-258-00-000-000-0-000 | PRETRIAL INTRVNTN PRG-UNASSIGNED F/B | (417,949.74) | |
| 4-1225-270-00-000-000-0-000 | PRETRIAL INTRVNTN PRG-BUDGETED FUND BAL | 37,120.05 | (380,829.69) |
| 4-1226-258-00-000-000-0-000 | SHERIFF INVESTIG-UNASSIGNED FUND BALANCE | (18,881.93) | |
| 4-1226-270-00-000-000-0-000 | SHERIFF INVESTIG-BUDGETED FUND BALANCE | - | (18,881.93) |
| 4-1227-258-00-000-000-0-000 | SHERIFF CCP59-UNASSIGNED FUND BALANCE | (198,883.53) | |
| 4-1227-270-00-000-000-0-000 | SHERIFF CCP59-BUDGETED FUND BALANCE | 112,463.00 | (86,420.53) |
| 4-1228-258-00-000-000-0-000 | SHRF FED SHRG-US TREAS-UNASSIGNED F/B | (1,543,426.12) | |
| 4-1228-270-00-000-000-0-000 | SHRF FED SHRG-US TREAS-BUDGETED FUND BAL | 693,168.50 | (850,257.62) |
| 4-1229-258-00-000-000-0-000 | SHRF FED SHRG-USDJ-UNASSIGNED F/B | (1,692,439.08) | |
| 4-1229-270-00-000-000-0-000 | SHRF FED SHRG-USDJ-BUDGETED FUND BALANCE | 653,122.50 | (1,039,316.58) |
| 4-1230-258-00-000-000-0-000 | CONST PCT3 CCP59-UNASSIGNED FUND BALANCE | (4,033.19) | |
| 4-1230-270-00-000-000-0-000 | CONST PCT3 CCP59-BUDGETED FUND BALANCE | - | (4,033.19) |
| 4-1231-258-00-000-000-0-000 | CONST PCT4 CCP59-UNASSIGNED FUND BALANCE | (12,451.75) | |
| 4-1231-270-00-000-000-0-000 | CONST PCT4 CCP59-BUDGETED FUND BALANCE | 1,060.00 | (11,391.75) |
| 4-1233-258-00-000-000-0-000 | CONST PCT1 CCP59-UNASSIGNED FUND BALANCE | (2,281.79) | |
| 4-1233-270-00-000-000-0-000 | CONST PCT1 CCP59-BUDGETED FUND BALANCE | - | (2,281.79) |
| 4-1234-258-00-000-000-0-000 | CHILD ABUSE PREV-UNASSIGNED FUND BALANCE | (26,467.75) | |
| 4-1234-270-00-000-000-0-000 | CHILD ABUSE PREV-BUDGETED FUND BALANCE | (3,500.00) | (29,967.75) |
| 4-1235-258-00-000-000-0-000 | DC REC MGMT/PRESRV-UNASSIGNED FUND BAL | (106,735.08) | |
| 4-1235-270-00-000-000-0-000 | DC REC MGMT/PRESRV-BUDGETED FUND BALANCE | (50,000.00) | (156,735.08) |
| 4-1236-258-00-000-000-0-000 | DC TITLE IV-D-UNASSIGNED FUND BALANCE | (20,438.61) | |
| 4-1236-270-00-000-000-0-000 | DC TITLE IV-D-BUDGETED FUND BALANCE | (2,000.00) | (22,438.61) |
| 4-1237-258-00-000-000-0-000 | CC REC MGMT/PRESRV-UNASSIGNED FUND BAL | (1,704,679.98) | |
| 4-1237-270-00-000-000-0-000 | CC REC MGMT/PRESRV-BUDGETED FUND BALANCE | 216,867.79 | (1,487,812.19) |
| 4-1238-258-00-000-000-0-000 | CO REC MGMT/PRESRV-UNASSIGNED FUND BAL | (148,594.91) | |
| 4-1238-270-00-000-000-0-000 | CO REC MGMT/PRESRV-BUDGETED FUND BALANCE | 31,048.83 | (117,546.08) |
| 4-1239-258-00-000-000-0-000 | CRT REPORTER SRV-UNASSIGNED FUND BALANCE | (111,838.62) | |
| 4-1239-270-00-000-000-0-000 | CRT REPORTER SRV-BUDGETED FUND BALANCE | 32,400.00 | (79,438.62) |
| 4-1240-258-00-000-000-0-000 | JUV DELQ PREV-UNASSIGNED FUND BALANCE | (3,748.08) | |
| 4-1240-270-00-000-000-0-000 | JUV DELQ PREV-BUDGETED FUND BALANCE | - | (3,748.08) |
| 4-1241-258-00-000-000-0-000 | CRTHSE SECURITY-UNASSIGNED FUND BALANCE | (128,205.20) | |
| 4-1241-270-00-000-000-0-000 | CRTHSE SECURITY-BUDGETED FUND BALANCE | 93,399.37 | (34,805.83) |
| 4-1242-258-00-000-000-0-000 | JUST CRT TECH-UNASSIGNED FUND BALANCE | (800,863.85) | |
| 4-1242-270-00-000-000-0-000 | JUST CRT TECH-BUDGETED FUND BALANCE | 155,293.12 | (645,570.73) |
| 4-1243-258-00-000-000-0-000 | CONTRIBUTIONS FUND-UNASSIGNED FUND BAL | (306,888.96) | |
| 4-1243-270-00-000-000-0-000 | CONTRIBUTIONS FUND-BUDGETED FUND BALANCE | 1,000.00 | (305,888.96) |
| 4-1245-258-00-000-000-0-000 | JUST CRT BLDG SEC-UNASSIGNED FUND BAL | (134,809.11) | |
| 4-1245-270-00-000-000-0-000 | JUST CRT BLDG SEC-BUDGETED FUND BALANCE | 66,272.25 | (68,536.86) |
| 4-1246-258-00-000-000-0-000 | TAC SP VEH INV-UNASSIGNED FUND BALANCE | (70,040.56) | |
| 4-1246-270-00-000-000-0-000 | TAC SP VEH INV-BUDGETED FUND BALANCE | 49,445.53 | (20,595.03) |
| 4-1247-258-00-000-000-0-000 | LAW LIBRARY-UNASSIGNED FUND BALANCE | (685,387.19) | |
| 4-1247-270-00-000-000-0-000 | LAW LIBRARY-BUDGETED FUND BALANCE | 39,194.45 | (646,192.74) |
| 4-1250-258-00-000-000-0-000 | SUPPL CRT GRDNShP-UNASSIGNED FUND BAL | (71,491.58) | |
| 4-1250-270-00-000-000-0-000 | SUPPL CRT GRDNShP-BUDGETED FUND BALANCE | 22,260.83 | (49,230.75) |
| 4-1251-258-00-000-000-0-000 | HIDTA CCP59-UNASSIGNED FUND BALANCE | (921,661.16) | |
| 4-1251-270-00-000-000-0-000 | HIDTA CCP59-BUDGETED FUND BALANCE | 58,000.00 | (863,661.16) |
| 4-1252-258-00-000-000-0-000 | HIDTA FED SHRG-US TREAS-UNASSIGNED F/B | (1,485,849.39) | |
| 4-1252-270-00-000-000-0-000 | HIDTA FED SHRG-US TREAS-BUDGETED FD BAL | 515,328.40 | (970,520.99) |

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
 As of April 29, 2014

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|-----------------|-----------------------------|
| 4-1253-258-00-000-000-0-000 | HIDTA OTHER SHRG-UNASSIGNED FUND BALANCE | (200,863.40) | |
| 4-1253-270-00-000-000-0-000 | HIDTA OTHER SHRG-BUDGETED FUND BALANCE | - | (200,863.40) |
| 4-1254-258-00-000-000-0-000 | HIDTA FED SHRG-USDJ-UNASSIGNED FUND BAL | (49,142.69) | |
| 4-1254-270-00-000-000-0-000 | HIDTA FED SHRG-USDJ-BUDGETED FUND BALANC | 54,721.84 | 5,579.15 |
| 4-1255-258-00-000-000-0-000 | CO&DIST CRT TECH-UNASSIGNED FUND BALANCE | (5,142.54) | |
| 4-1255-270-00-000-000-0-000 | CO&DIST CRT TECH-BUDGETED FUND BALANCE | (14,000.00) | (19,142.54) |
| 4-1256-258-00-000-000-0-000 | DA FED SHRG-USDJ-UNASSIGNED FUND BALANCE | (173,925.88) | |
| 4-1256-270-00-000-000-0-000 | DA FED SHRG-USDJ-BUDGETED FUND BALANCE | - | (173,925.88) |
| 4-1257-258-00-000-000-0-000 | CONST PCT3 FED SHRG-TREAS-UNASSIGNED F/B | (8,226.92) | |
| 4-1257-270-00-000-000-0-000 | CONST PCT3 FED SHRG-TREAS-BUDGETED F/B | (10,000.00) | (18,226.92) |
| 4-1258-258-00-000-000-0-000 | LPPF-UNASSIGNED FUND BALANCE | (194,668.17) | |
| 4-1258-270-00-000-000-0-000 | LPPF-BUDGETED FUND BALANCE | - | (194,668.17) |
| 4-1259-258-00-000-000-0-000 | CONST PCT4 FED SHRG-TREAS-UNASSIGNED F/B | - | |
| 4-1259-270-00-000-000-0-000 | CONST PCT4 FED SHRG-TREAS-BUDGETED F/B | - | - |
| 4-1280-258-00-000-000-0-000 | GRANTS LVL 0-UNASSIGNED FUND BALANCE | - | |
| 4-1280-270-00-000-000-0-000 | GRANTS LVL 0-BUDGETED FUND BALANCE | - | |
| 4-1281-258-00-000-000-0-000 | GRANTS LVL 1-UNASSIGNED FUND BALANCE | - | |
| 4-1281-270-00-000-000-0-000 | GRANTS LVL 1-BUDGETED FUND BALANCE | - | |
| 4-1282-258-00-000-000-0-000 | GRANTS LVL 2-UNASSIGNED FUND BALANCE | - | |
| 4-1282-270-00-000-000-0-000 | GRANTS LVL 2-BUDGETED FUND BALANCE | (145,785.00) | (145,785.00) |
| 4-1283-258-00-000-000-0-000 | GRANTS LVL 3-UNASSIGNED FUND BALANCE | - | |
| 4-1283-270-00-000-000-0-000 | GRANTS LVL 3-BUDGETED FUND BALANCE | - | |
| 4-1284-258-00-000-000-0-000 | GRANTS LVL 4-UNASSIGNED FUND BALANCE | - | |
| 4-1284-270-00-000-000-0-000 | GRANTS LVL 4-BUDGETED FUND BALANCE | (5,466.88) | (5,466.88) |
| 4-1285-258-00-000-000-0-000 | GRANTS LVL 5-UNASSIGNED FUND BALANCE | - | |
| 4-1285-270-00-000-000-0-000 | GRANTS LVL 5-BUDGETED FUND BALANCE | (88,537.17) | (88,537.17) |
| 4-1286-258-00-000-000-0-000 | GRANTS LVL 6-UNASSIGNED FUND BALANCE | - | |
| 4-1286-270-00-000-000-0-000 | GRANTS LVL 6-BUDGETED FUND BALANCE | (2,516.44) | (2,516.44) |
| 4-1287-258-00-000-000-0-000 | GRANTS LVL 7-UNASSIGNED FUND BALANCE | - | |
| 4-1287-270-00-000-000-0-000 | GRANTS LVL 7-BUDGETED FUND BALANCE | - | |
| 4-1288-258-00-000-000-0-000 | URBAN COUNTY-UNASSIGNED FUND BALANCE | 62,112.00 | |
| 4-1288-270-00-000-000-0-000 | URBAN COUNTY-BUDGETED FUND BALANCE | - | 62,112.00 |
| 4-1289-258-00-000-000-0-000 | GRANTS LVL 9-UNASSIGNED FUND BALANCE | - | |
| 4-1289-270-00-000-000-0-000 | GRANTS LVL 9-BUDGETED FUND BALANCE | - | |
| 4-1291-258-00-000-000-0-000 | HIDTA-UNASSIGNED FUND BALANCE | - | |
| 4-1291-270-00-000-000-0-000 | HIDTA-BUDGETED FUND BALANCE | - | |
| 4-1292-258-00-000-000-0-000 | WIC PRG-UNASSIGNED FUND BALANCE | - | |
| 4-1292-270-00-000-000-0-000 | WIC PRG-BUDGETED FUND BALANCE | - | |
| 4-1293-258-00-000-000-0-000 | HEALTH GRANTS-UNASSIGNED FUND BALANCE | (1,507,416.83) | |
| 4-1293-270-00-000-000-0-000 | HEALTH GRANTS-BUDGETED FUND BALANCE | (169,144.00) | (1,676,560.83) |
| 4-1294-258-00-000-000-0-000 | JUV PROB-UNASSIGNED FUND BALANCE | (5,063.51) | |
| 4-1294-270-00-000-000-0-000 | JUV PROB-BUDGETED FUND BALANCE | 5,063.51 | |
| 4-1295-258-00-000-000-0-000 | JUV BOOT CAMP-UNASSIGNED FUND BALANCE | (673,520.84) | |
| 4-1295-270-00-000-000-0-000 | JUV BOOT CAMP-BUDGETED FUND BALANCE | 525,397.89 | (148,122.95) |
| 4-1296-258-00-000-000-0-000 | IV-E FED FOSTER CARE-UNASSIGNED FUND BAL | (141,904.49) | |
| 4-1296-270-00-000-000-0-000 | IV-E FED FOSTER CARE-BUDGETED FUND BAL | - | (141,904.49) |
| 4-1297-258-00-000-000-0-000 | ADULT PROB-UNASSIGNED FUND BALANCE | (819,412.18) | |
| 4-1297-270-00-000-000-0-000 | ADULT PROB-BUDGETED FUND BALANCE | - | (819,412.18) |
| 4-1301-258-00-000-000-0-000 | CAPITAL OUTLAY-UNASSIGNED FUND BALANCE | (46.76) | |
| 4-1301-270-00-000-000-0-000 | CAPITAL OUTLAY-BUDGETED FUND BALANCE | - | (46.76) |
| 4-1302-258-00-000-000-0-000 | TAX NOTE 2007-UNASSIGNED FUND BALANCE | (1,348,983.27) | |
| 4-1302-270-00-000-000-0-000 | TAX NOTE 2007-BUDGETED FUND BALANCE | 1,345,926.89 | (3,056.38) |
| 4-1303-258-00-000-000-0-000 | SALE OF CO ASSETS-UNASSIGNED FUND BAL | (10,441,696.73) | |
| 4-1303-270-00-000-000-0-000 | SALE OF CO ASSETS-BUDGETED FUND BALANCE | 9,238,154.02 | (1,203,542.71) |
| 4-1305-258-00-000-000-0-000 | ROAD DIST NO 5-UNASSIGNED FUND BALANCE | (14,490.42) | |
| 4-1305-270-00-000-000-0-000 | ROAD DIST NO 5-BUDGETED FUND BALANCE | - | (14,490.42) |
| 4-1312-258-00-000-000-0-000 | BCAP 3-UNASSIGNED FUND BALANCE | - | |
| 4-1312-270-00-000-000-0-000 | BCAP 3-BUDGETED FUND BALANCE | - | |
| 4-1315-258-00-000-000-0-000 | TXDOT PRJ-UNASSIGNED FUND BALANCE | 1,602,747.26 | |
| 4-1315-270-00-000-000-0-000 | TXDOT PRJ-BUDGETED FUND BALANCE | (1,964,750.93) | (362,003.67) |
| 4-1328-258-00-000-000-0-000 | CO 1998-UNASSIGNED FUND BALANCE | (901.96) | |
| 4-1328-270-00-000-000-0-000 | CO 1998-BUDGETED FUND BALANCE | - | (901.96) |

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF UNRESERVED UNBUDGETED FUND BALANCES
 As of April 29, 2014

| Account Number | Account Description | Amount | Available for Appropriation |
|-----------------------------|--|----------------|-----------------------------|
| 4-1330-258-00-000-000-0-000 | CO 2000-UNASSIGNED FUND BALANCE | (60,715.44) | |
| 4-1330-270-00-000-000-0-000 | CO 2000-BUDGETED FUND BALANCE | 23,838.63 | (36,876.81) |
| 4-1331-258-00-000-000-0-000 | CO 2001-UNASSIGNED FUND BALANCE | (154,834.59) | |
| 4-1331-270-00-000-000-0-000 | CO 2001-BUDGETED FUND BALANCE | 139,809.42 | (15,025.17) |
| 4-1332-258-00-000-000-0-000 | CO 2002-UNASSIGNED FUND BALANCE | (5,549.64) | |
| 4-1332-270-00-000-000-0-000 | CO 2002-BUDGETED FUND BALANCE | 5,549.64 | |
| 4-1334-258-00-000-000-0-000 | CO 2004-UNASSIGNED FUND BALANCE | (70,421.33) | |
| 4-1334-270-00-000-000-0-000 | CO 2004-BUDGETED FUND BALANCE | 70,421.33 | |
| 4-1336-258-00-000-000-0-000 | CO 2006-UNASSIGNED FUND BALANCE | (977,723.94) | |
| 4-1336-270-00-000-000-0-000 | CO 2006-BUDGETED FUND BALANCE | 977,723.94 | |
| 4-1339-258-00-000-000-0-000 | CO 2009-UNASSIGNED FUND BALANCE | (1,586,917.60) | |
| 4-1339-270-00-000-000-0-000 | CO 2009-BUDGETED FUND BALANCE | 1,585,348.17 | (1,569.43) |
| 4-1341-258-00-000-000-0-000 | CO 2009B&C-UNASSIGNED FUND BALANCE | (803,276.24) | |
| 4-1341-270-00-000-000-0-000 | CO 2009B&C-BUDGETED FUND BALANCE | 801,866.42 | (1,409.82) |
| 4-1342-258-00-000-000-0-000 | CO 2010A&B-UNASSIGNED FUND BALANCE | (7,251,058.54) | |
| 4-1342-270-00-000-000-0-000 | CO 2010A&B-BUDGETED FUND BALANCE | 7,080,917.56 | (170,140.98) |
| 4-1401-258-00-000-000-0-000 | NOTES PAYABLE-UNASSIGNED FUND BALANCE | (15,269.02) | |
| 4-1401-270-00-000-000-0-000 | NOTES PAYABLE-BUDGETED FUND BALANCE | 6,231.17 | (9,037.85) |
| 4-1432-258-00-000-000-0-000 | CO 2002-UNASSIGNED FUND BALANCE | (134,593.46) | |
| 4-1432-270-00-000-000-0-000 | CO 2002-BUDGETED FUND BALANCE | 102,659.76 | (31,933.70) |
| 4-1434-258-00-000-000-0-000 | CO 2004-UNASSIGNED FUND BALANCE | (268,077.28) | |
| 4-1434-270-00-000-000-0-000 | CO 2004-BUDGETED FUND BALANCE | 170,248.50 | (97,828.78) |
| 4-1435-258-00-000-000-0-000 | REF BONDS 2005-UNASSIGNED FUND BALANCE | (1,238,122.37) | |
| 4-1435-270-00-000-000-0-000 | REF BONDS 2005-BUDGETED FUND BALANCE | 334,479.50 | (903,642.87) |
| 4-1436-258-00-000-000-0-000 | CO 2006-UNASSIGNED FUND BALANCE | (852,179.64) | |
| 4-1436-270-00-000-000-0-000 | CO 2006-BUDGETED FUND BALANCE | 130,307.50 | (721,872.14) |
| 4-1438-258-00-000-000-0-000 | REF BONDS 2007-UNASSIGNED FUND BALANCE | (580,015.48) | |
| 4-1438-270-00-000-000-0-000 | REF BONDS 2007-BUDGETED FUND BALANCE | 31,460.50 | (548,554.98) |
| 4-1439-258-00-000-000-0-000 | CO 2009-UNASSIGNED FUND BALANCE | (533,643.10) | |
| 4-1439-270-00-000-000-0-000 | CO 2009-BUDGETED FUND BALANCE | 72,555.76 | (461,087.34) |
| 4-1440-258-00-000-000-0-000 | REF BONDS 2009A-UNASSIGNED FUND BALANCE | (66,374.55) | |
| 4-1440-270-00-000-000-0-000 | REF BONDS 2009A-BUDGETED FUND BALANCE | 36,627.00 | (29,747.55) |
| 4-1441-258-00-000-000-0-000 | CO 2009B&C-UNASSIGNED FUND BALANCE | (373,664.69) | |
| 4-1441-270-00-000-000-0-000 | CO 2009B&C-BUDGETED FUND BALANCE | 53,166.70 | (320,497.99) |
| 4-1442-258-00-000-000-0-000 | CO 2010A&B-UNASSIGNED FUND BALANCE | (883,464.08) | |
| 4-1442-270-00-000-000-0-000 | CO 2010A&B-BUDGETED FUND BALANCE | 70,147.00 | (813,317.08) |
| 4-2101-258-00-000-000-0-000 | LANDFILL-NET POSITION-UNRESTRICTED | 787,474.86 | |
| 4-2101-270-00-000-000-0-000 | LANDFILL-BUDGETED NET POSITION | - | 787,474.86 |
| 4-2102-258-00-000-000-0-000 | JAIL COMMISSARY-NET POSITION-UNRESTRICTD | (83,881.33) | |
| 4-2102-270-00-000-000-0-000 | JAIL COMMISSARY-BUDGETED NET POSITION | 491,124.89 | 407,243.56 |
| 4-2201-258-00-000-000-0-000 | HEALTH BENEFITS-NET POSITION-UNRESTRICTD | 5,559,702.15 | |
| 4-2201-270-00-000-000-0-000 | HEALTH BENEFITS-BUDGETED NET POSITION | 15,360.00 | 5,575,062.15 |
| 4-2202-258-00-000-000-0-000 | WORKERS COMP-NET POSITION-UNRESTRICTED | (2,625,281.81) | |
| 4-2202-270-00-000-000-0-000 | WORKERS COMP-BUDGETED NET POSITION | 688,384.48 | (1,936,897.33) |
| 4-3301-258-00-000-000-0-000 | UNCLAIMED MONEY-UNASSIGNED FUND BALANCE | (86,190.94) | |
| 4-3301-270-00-000-000-0-000 | UNCLAIMED MONEY-BUDGETED FUND BALANCE | - | (86,190.94) |
| 4-3302-258-00-000-000-0-000 | UNCLAIMED MONEY CC-UNASSIGNED FUND BAL | (141,417.18) | |
| 4-3302-270-00-000-000-0-000 | UNCLAIMED MONEY CC-BUDGETED FUND BALANCE | - | (141,417.18) |
| 4-3303-258-00-000-000-0-000 | UNCLAIMED MONEY DC-UNASSIGNED FUND BAL | - | |
| 4-3303-270-00-000-000-0-000 | UNCLAIMED MONEY DC-BUDGETED FUND BALANCE | - | |
| 4-3304-258-00-000-000-0-000 | BAIL BOND SURETIES-UNASSIGNED FUND BAL | - | |
| 4-3304-270-00-000-000-0-000 | BAIL BOND SURETIES-BUDGETED FUND BALANCE | - | |
| 4-3401-258-00-000-000-0-000 | CLEARING FUND-UNASSIGNED FUND BALANCE | - | |
| 4-3401-270-00-000-000-0-000 | CLEARING FUND-BUDGETED FUND BALANCE | - | |
| 4-3402-258-00-000-000-0-000 | PAYROLL FUND-UNASSIGNED FUND BALANCE | - | |
| 4-3402-270-00-000-000-0-000 | PAYROLL FUND-BUDGETED FUND BALANCE | - | |
| 4-3403-258-00-000-000-0-000 | GROUP INS FUND-UNASSIGNED FUND BALANCE | - | |
| 4-3403-270-00-000-000-0-000 | GROUP INS FUND-BUDGETED FUND BALANCE | - | |
| 4-8000-258-00-000-000-0-000 | GEN CAPITAL ASSETS-UNASSIGNED FUND BAL | - | |
| 4-8000-270-00-000-000-0-000 | GEN CAPITAL ASSETS-BUDGETED FUND BALANCE | - | |
| 4-9000-258-00-000-000-0-000 | GLTD-UNASSIGNED FUND BALANCE | - | |
| 4-9000-270-00-000-000-0-000 | GLTD-BUDGETED FUND BALANCE | - | |

D. Schedule of Reserved Fund Balances - All Funds

COUNTY OF HIDALGO, TEXAS
Schedule of Reserved Fund Balances
As of April 29, 2014

| Account Number | Account Description | Amount |
|-----------------------------|--|--------------|
| 4-1100-251-00-000-001-0-000 | GEN FD-NONSPENDABLE F/B-POSTAGE | (720,676.04) |
| 4-1100-252-00-000-001-0-000 | GEN FD-NONSPENDABLE F/B-RMA LOAN | (200,000.00) |
| 4-1100-252-03-000-421-0-000 | GEN FD-NONSPENDABLE F/B-ADV JP'S | (50.00) |
| 4-1100-252-03-000-423-0-000 | GEN FD-NONSPENDABLE F/B-ADV DISTRICT CLK | (250.00) |
| 4-1100-252-03-000-424-0-000 | GEN FD-NONSPENDABLE F/B-ADV TAX OFFICE | (42,800.00) |
| 4-1100-252-03-000-425-0-000 | GEN FD-NONSPENDABLE F/B-ADV COUNTY CLERK | (1,200.00) |
| 4-1100-252-03-000-426-0-000 | GEN FD-NONSPENDABLE F/B-ADV SHERIFF | (150.00) |
| 4-1100-252-03-000-429-0-000 | GEN FD-NONSPENDABLE F/B-ADV TREASURER | (50.00) |
| 4-1100-252-03-000-431-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT1 PARK | (100.00) |
| 4-1100-252-03-000-433-0-000 | GEN FD-NONSPENDABLE F/B-ADV PCT3 PARK | (50.00) |
| 4-1100-252-03-000-435-0-000 | GEN FD-NONSPENDABLE F/B-ADV JURY SCRIPT | (50,000.00) |
| 4-1100-252-03-000-455-0-000 | GEN FD-NONSPENDABLE F/B-ADV FIRE MARSHAL | (150.00) |
| 4-1100-252-03-000-460-0-000 | GEN FD-NONSPENDABLE F/B-ADV HEALTH DEPT | (300.00) |
| 4-1100-252-03-000-461-0-000 | GEN FD-NONSPENDABLE F/B-ADV PLANNING DPT | (525.00) |
| 4-1100-252-03-000-462-0-000 | GEN FD-NONSPENDABLE F/B-ADV ELECTIONS | (50.00) |
| 4-1100-252-03-000-463-0-000 | GEN FD-NONSPENDABLE F/B-ADV LAW LIBRARY | (300.00) |
| 4-1100-255-02-000-001-0-000 | GEN FD-RESTRICTED F/B-GRAND JURY | (140,093.19) |
| 4-1100-255-02-000-002-0-000 | GEN FD-RESTRICTED F/B-ECONOMIC DEVELOP | (238,736.51) |
| 4-1100-255-02-000-004-0-000 | GEN FD-RESTRICTED F/B-CC RECORDS ARCHIVE | (567,115.88) |
| 4-1100-255-02-000-006-0-000 | GEN FD-RESTRICTED F/B-ELECTIONS CONTRACT | (156,321.77) |
| 4-1100-255-02-000-008-0-000 | GEN FD-RESTRICTED F/B-BAIL BOND BOARD | (161,154.71) |
| 4-1100-255-02-000-010-0-000 | GEN FD-RESTRICTED F/B-FAMILY PROTECT FEE | (362,425.04) |
| 4-1100-255-02-000-011-0-000 | GEN FD-RESTRICTED F/B-DRUG COURT CST | (197,554.66) |
| 4-1100-255-02-000-012-0-000 | GEN FD-RESTRICTED F/B-DC RECORDS ARCHIVE | (209,864.93) |
| 4-1100-257-00-000-002-0-000 | GEN FD-ASSIGNED F/B-JAIL REPAIRS | (203,818.10) |
| 4-1200-255-03-000-001-0-000 | R&B FUND-RESTRICTED F/B-ROAD DISTRICT 2 | (246.04) |
| 4-1200-255-03-000-002-0-000 | R&B FUND-RESTRICTED F/B-ROAD DISTRICT 5 | (54,360.20) |
| 4-1200-255-03-000-003-0-000 | R&B FUND-RESTRICTED F/B-ROAD DISTRICT 14 | (372.39) |
| 4-1200-255-03-000-004-0-000 | R&B FUND-RESTRICTED F/B-ROAD DISTRICT 15 | (976.01) |
| 4-1227-252-03-000-426-0-000 | SHERIFF CCP59-NONSPENDABLE F/B-ADVANCE | (10,000.00) |
| 4-1297-252-03-000-427-0-000 | ADULT PROB-NONSPENDABLE F/B-ADV ADLT PRB | (400.00) |
| 4-2202-252-03-000-480-0-000 | 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 29, 2014

Fiscal Year 2014: September 1, 2013 thru August 31, 2014

| | September 2013 | October 2013 | November 2013 | December 2013 | January 2014 | February 2014 | March 2014 | April 2014 | May 2014 | June 2014 | July 2014 | August 2014 | Totals |
|---|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| Physician Services | 190,775.96 | 239,827.91 | 195,529.43 | 109,171.24 | 162,224.81 | 160,208.66 | 114,802.36 | - | - | - | - | - | 1,173,540.31 |
| Prescription Drugs | 84,668.11 | 63,347.68 | 95,094.29 | 78,976.62 | 92,360.14 | 77,548.92 | 70,278.72 | - | - | - | - | - | 562,274.48 |
| Hospital, Inpatient Services | 417,224.14 | 424,134.82 | 270,965.40 | 272,287.93 | 259,061.04 | 213,039.54 | 220,060.27 | - | - | - | - | - | 2,076,773.14 |
| Hospital, Outpatient Services | 324,166.35 | 315,465.05 | 238,560.07 | 303,387.69 | 284,698.05 | 214,859.61 | 200,145.13 | - | - | - | - | - | 1,881,300.95 |
| Laboratory / X-Ray Services | 112,512.33 | 138,386.71 | 114,297.39 | 69,634.18 | 94,843.94 | 87,606.51 | 72,532.80 | - | - | - | - | - | 689,813.86 |
| Skilled Nursing Facility Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | 26,751.03 | 39,339.29 | 19,826.96 | 23,934.58 | 25,395.69 | 22,392.79 | 24,528.60 | - | - | - | - | - | 182,188.94 |
| Optional Services | 1,156,097.92 | 1,220,501.46 | 935,293.54 | 857,392.24 | 918,583.67 | 775,655.03 | 702,347.88 | - | - | - | - | - | 6,565,871.74 |
| LESS: Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCCS | (5,760.15) | (19,161.30) | (2,160.70) | (8,162.18) | (10,477.60) | (2,467.84) | (2,813.35) | - | - | - | - | - | (52,003.12) |
| Provider Reimbursements HCCS- Hospital Credit | (7,815.16) | (25,973.66) | (5,530.53) | (21,979.62) | (7,835.42) | (7,835.42) | (1,288.45) | - | - | - | - | - | (70,423.06) |
| LESS: Voids not Reissued | (13,575.33) | (45,135.16) | (7,691.23) | (9,162.18) | (32,457.22) | (10,303.26) | (4,101.80) | - | - | - | - | - | (122,426.19) |
| TOTAL: | \$ 1,142,522.59 | \$ 1,175,366.30 | \$ 927,602.31 | \$ 848,230.06 | \$ 886,126.45 | \$ 765,351.77 | \$ 698,246.08 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,443,445.56 |

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

AGRTL FOR FISCAL YEAR 2014 \$159,808,918.00

6% AGRTL \$ 9,588,535.08

8% AGRTL \$ 12,784,713.44

| | |
|----------------|----------------------|
| April 2, 2014 | 189,624.58 |
| April 8, 2014 | 245,578.51 |
| April 15, 2014 | 178,450.51 |
| April 22, 2014 | 186,451.13 |
| April 29, 2014 | 142,953.69 |
| Total | \$ 943,058.42 |

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

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

County Indigent Health Care Program
Activity Report Form 105
2013 Fiscal Year

Fiscal Year 2013: September 1, 2012 thru August 31, 2013

| | September 2012 | October 2012 | November 2012 | December 2012 | January 2013 | February 2013 | March 2013 | April 2013 | May 2013 | June 2013 | July 2013 | August 2013 | Totals |
|--|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|------------------------|-------------------------|
| Physician Services | 163,143.18 | 249,452.40 | 140,168.10 | 187,654.59 | 185,453.56 | 182,074.96 | 186,728.95 | 226,878.69 | 152,464.97 | 141,876.36 | 219,452.11 | 190,787.07 | 2,238,139.94 |
| Prescription Drugs | 84,670.06 | 87,965.45 | 83,770.10 | 72,537.25 | 74,982.06 | 69,730.37 | 69,381.94 | 62,143.74 | 85,218.12 | 79,847.98 | 83,175.73 | 86,509.81 | 963,938.61 |
| Hospital, Inpatient Services | 257,545.42 | 497,609.38 | 219,578.01 | 381,608.98 | 319,218.88 | 413,962.62 | 343,671.32 | 497,760.43 | 347,651.45 | 304,216.18 | 474,929.23 | 370,460.05 | 4,428,211.95 |
| Hospital, Outpatient Services | 177,929.82 | 280,839.63 | 236,111.49 | 327,032.20 | 220,745.49 | 350,811.37 | 244,900.49 | 408,208.72 | 243,098.69 | 192,058.05 | 442,264.79 | 281,403.68 | 3,405,404.42 |
| Laboratory / X-Ray Services | 114,772.42 | 145,476.17 | 89,010.26 | 125,984.14 | 110,185.23 | 121,313.98 | 98,108.04 | 131,569.38 | 99,130.72 | 83,384.96 | 138,018.02 | 119,257.31 | 1,375,210.63 |
| Skilled Nursing Facility Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | 14,924.01 | 25,962.02 | 36,649.31 | 28,605.67 | 23,226.31 | 27,273.84 | 17,916.71 | 30,658.31 | 21,343.37 | 11,469.46 | 43,003.85 | 29,770.99 | 310,803.85 |
| Optional Services | 812,984.91 | 1,286,305.05 | 805,287.27 | 1,123,422.83 | 933,816.53 | 1,175,167.14 | 960,713.45 | 1,377,219.27 | 955,907.32 | 812,852.99 | 1,400,843.73 | 1,077,188.91 | 12,721,709.40 |
| LESS: Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provider Reimbursements HCCS | (14,021.99) | (11,933.75) | (3,927.99) | (1,892.38) | (15,905.02) | (3,130.04) | (966.43) | (21,217.31) | (3,842.29) | (243.15) | (4,744.38) | (16,273.28) | (98,098.01) |
| *Provider Reimbursements HCCS- Hospital Credit | (322.15) | (69,009.98) | - | (33,972.31) | - | - | - | - | - | - | - | - | (102,304.44) |
| LESS: Voids not Reissued | (14,344.14) | (79,943.73) | (3,927.99) | (35,864.69) | (15,905.02) | (3,130.04) | (966.43) | (21,217.31) | (3,842.29) | (243.15) | (4,744.38) | (16,273.28) | (200,402.45) |
| TOTAL: | \$ 798,640.77 | \$ 1,206,361.32 | \$ 801,359.28 | \$ 1,087,558.14 | \$ 917,911.51 | \$ 1,172,037.10 | \$ 959,747.02 | \$ 1,356,001.96 | \$ 952,065.03 | \$ 812,609.84 | \$ 1,396,099.35 | \$ 1,060,915.63 | \$ 12,521,306.95 |

AGRTL FOR FISCAL YEAR 2013 \$158,392,085.00
6% AGRTL \$ 9,503,525.10
8% AGRTL \$ 12,671,366.80

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

\$

| Program | CC Date | Uncompensated Care (UC) Amount | Reform Incentive Payment (DSRP) |
|---------------------|----------|--------------------------------|---------------------------------|
| 1115 Waiver Program | 04/16/13 | 8,000,000.00 | - |
| 1115 Waiver Program | 04/30/13 | - | 2,858,335.50 |
| Total | | 8,000,000.00 | 2,858,335.50 |

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
2012 Fiscal Year

Fiscal Year 2012: September 1, 2011 thru August 31, 2012

| | September 2011 | October 2011 | November 2011 | December 2011 | January 2012 | February 2012 | March 2012 | April 2012 | May 2012 | June 2012 | July 2012 | August 2012 | Totals |
|---|-----------------|-----------------|---------------|-----------------|-----------------|---------------|---------------|---------------|-----------------|---------------|-----------------|-----------------|------------------|
| Physician Services | 166,228.48 | 247,779.22 | 266,682.38 | 239,938.29 | 235,411.92 | 166,197.77 | 148,229.37 | 132,643.90 | 178,474.00 | 133,558.75 | 215,614.94 | 166,648.42 | 2,300,344.44 |
| Prescription Drugs | 261,571.32 | 247,224.69 | 81,199.17 | 133,964.73 | 75,292.53 | 92,116.04 | 87,357.69 | 85,365.98 | 98,490.08 | 51,510.33 | 93,795.17 | 139,414.38 | 1,447,302.11 |
| Hospital, Inpatient Services | 284,413.30 | 326,920.09 | 172,933.12 | 249,523.77 | 371,052.68 | 322,200.64 | 266,225.98 | 332,536.39 | 357,534.52 | 275,910.38 | 504,043.84 | 311,174.99 | 3,774,469.70 |
| Hospital, Outpatient Services | 155,794.30 | 177,600.79 | 167,019.15 | 231,619.09 | 216,052.99 | 294,775.05 | 200,284.70 | 209,876.42 | 322,981.20 | 179,703.96 | 255,108.03 | 285,146.15 | 2,695,961.83 |
| Laboratory / X-Ray Services | 121,237.33 | 165,696.71 | 189,795.68 | 170,498.78 | 172,936.92 | 113,757.30 | 98,049.87 | 101,245.46 | 120,100.12 | 95,668.90 | 146,350.90 | 128,188.34 | 1,623,529.31 |
| Skilled Nursing Facility Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Family Planning Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Health Clinic Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Hospital Contracts | 18,764.74 | 23,183.47 | 25,983.64 | 25,772.76 | 32,171.73 | 27,521.94 | 29,963.89 | 19,283.27 | 24,071.65 | 20,411.25 | 30,237.37 | 27,071.94 | 304,437.65 |
| Optional Services | 1,010,009.47 | 1,188,407.97 | 903,613.14 | 1,050,317.42 | 1,102,916.77 | 1,016,568.74 | 830,108.50 | 880,951.42 | 1,101,591.57 | 756,763.57 | 1,245,150.25 | 1,059,644.22 | 12,146,045.04 |
| LESS: Miscellaneous | - | - | (4,381.94) | - | - | - | - | - | - | - | - | - | (4,381.94) |
| Provider Reimbursements Hid. Co. | (8,881.01) | (5,791.51) | (11,120.71) | (8,793.72) | (5,967.47) | (20,186.93) | (15,223.13) | (12,259.47) | (6,831.05) | (6,639.61) | (5,652.31) | (10,601.28) | (117,948.20) |
| 1 Provider Reimbursements HCCS | (129.44) | (6,781.65) | (11,795.99) | (21,744.93) | (28,127.19) | - | - | (7,561.56) | - | (87,810.94) | (1,025.84) | (8,901.81) | (173,879.15) |
| 2 Provider Reimbursements HCCS- Hospital Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LESS: Voids not Reissued | (9,070.45) | (12,573.16) | (27,298.64) | (30,538.65) | (34,094.66) | (20,186.93) | (15,223.13) | (19,821.03) | (6,831.05) | (64,450.55) | (6,677.95) | (19,503.09) | (296,209.29) |
| TOTAL: | \$ 1,000,999.02 | \$ 1,175,834.81 | \$ 876,314.50 | \$ 1,019,776.77 | \$ 1,068,824.11 | \$ 996,381.81 | \$ 814,885.37 | \$ 861,130.39 | \$ 1,094,760.52 | \$ 662,313.02 | \$ 1,238,472.30 | \$ 1,040,141.13 | \$ 11,849,835.75 |

AGRTL FOR FISCAL YEAR 2012 \$160,333,623.00
6% AGRTL \$9,620,017.38
8% AGRTL \$12,826,689.84

VALUATION PERFORMED BY COUNTY
PAYMENTS MADE BY
HIDALGO COUNTY CLINICAL SERVICES

\$

| QUARTER | PERIOD | AMOUNT | | INTEREST | | TOTAL | |
|--------------|-----------------|--------------|--------------|--------------|-------------|-----------------|-------------|
| | | EXPENDITURES | UPL | EARNED ON | AMOUNT FOR | | |
| | | | ACCOUNTS | UPL ACCOUNTS | UPL PROGRAM | GENERAL REVENUE | RESTORATION |
| First | Sep 11 - Nov 11 | - | - | - | - | - | - |
| Second | Dec 11 - Feb 12 | - | 1,375,000.00 | - | - | 1,375,000.00 | - |
| Third | Mar 12 - May 12 | - | 2,062,500.00 | - | - | 2,062,500.00 | - |
| Fourth | Jun 12 - Aug 12 | - | - | - | - | - | - |
| Total | | - | 3,437,500.00 | - | - | 3,437,500.00 | - |

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 UPL Program.

