

## **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**COUNTY OF HIDALGO, TEXAS**  
**Special Revenue Funds**  
**December 31, 2013**

**Road and Bridge County Wide**

These funds are used to account for the County's share of tax revenue and other revenue sources that are legally restricted to the maintenance and construction of the County's roads and bridges. The Road and Bridge Fund is authorized to share with the General Fund the \$0.80 per \$100 valuation which is granted by the Texas Constitution. The Road and Bridge Fund also has authority to assess a special tax of \$0.15 per \$100 valuation.

**Law Enforcement Officers Special Education (LEOSE)**

This fund was created in 1999 to account for revenues received from the state pursuant to Section 1701.157 of the Occupations Code for training of law enforcement officers.

**District Attorney Motor Vehicle Theft**

This fund was created in 1998 to account for the auction proceeds of vehicles that are awarded by court judgment to the district attorney.

**District Attorney Bad Check Processing**

This fund is used to account for fees collected under Article 102.007 (formerly Article 53.08) of the Code of Criminal Procedure. The fund may be used only to defray the salaries and expenses of the prosecutor's office.

**District Attorney Investigation HB 65**

This fund is used to account for confiscations (after October 18, 1989) awarded by court judgment to the District Attorney. Article 59.06 of the Code of Criminal Procedure requires that the attorney use the funds solely for the official purposes of his office.

**Drug Abuse Prevention and Rehabilitation**

This fund was created in 1991 to account for 10% of drug related confiscated funds, awarded by the courts to the County. H.B. 1185, Section 1, Article 59.06, Code of Criminal Procedure requires that funds be used for drug abuse prevention and rehabilitation.

**Pretrial Intervention Program**

This fund was created in 2011 to account for pretrial intervention program fees collected by the District Attorney.

**Sheriff Investigation**

This fund is used to account for confiscations (prior to October 18, 1989) awarded to the Sheriff's Department.

**Sheriff Investigation HB 65**

This fund is used to account for confiscations (after October 18, 1989) awarded to the Sheriff's Department. Article 59.06 of the Code of Criminal Procedure requires that the funds be used solely for law enforcement purposes.

**Sheriff Federal Sharing U.S. Treasury**

This fund was created in 1996 to account for court ordered confiscations awarded to the Sheriff's Department.

**Sheriff Federal Sharing U.S. Department of Justice**

This fund was created in 1996 to account for court ordered confiscations awarded to the Sheriff's Department.

**Constable, Precinct No. 3 Investigation HB65**

This fund was created in 2007 to account for court ordered confiscations awarded to the Precinct 3 Constable.

**Constable, Precinct No. 4 Investigation HB 65**

This fund was created in 1997 to account for court ordered confiscations awarded to the Precinct 4 Constable.

**Constable, Precinct No. 5 Investigation HB 65**

This fund was created in 1994 to account for court ordered confiscations awarded to the Precinct 5 Constable.

**Constable, Precinct No. 1 Investigation HB 65**

This fund was created in 2011 to account for court ordered confiscations awarded to the Precinct 1 Constable.

**County Child Abuse Prevention**

This fund was created in 2006 to account for an additional court cost of \$100 on conviction of offenses for certain child sexual assaults and related convictions pursuant to Article 102.0186 of the Code of Criminal Procedure. The fund may be used only to fund child abuse prevention programs in the county where the court is located.

**District Clerk Records Management and Preservation**

This fund was created in 2003 to account for a \$20 fee on conviction of an offense in a county court, county court at law, or district court pursuant to Article 102.005 of the Code of Criminal Procedure. The fund may be used only for records management and preservation purposes.

**District Clerk Title IV-D**

This fund was created in 1998 to account for revenue received from the State Attorney General. The fund is used to pay for the salaries of the employees of the Child Support Division at the District Clerk's Office.

**County Clerk Records Management and Preservation**

This fund was created in 1982 to account for the collection of the County Clerk's Records Management and Preservation Fees. Section 118.011(b) of the Local Government Code requires that all funds collected from this fee only be spent for specific records management and preservation projects.

**County Records Management and Preservation**

This fund was created in 1993 to account for a \$10 fee on conviction of an offense in a county court at law or a district court. The fee can only be used for records management and preservation purposes in the County as required by Chapter 203 of the Local Government Code.

**Court Reporter Service**

This fund was created in 1995 in compliance with Section 51.601 of the Government Code. This section states that the clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15 in the Court Reporter Service Fund as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment.

**Juvenile Delinquency Prevention**

This fund was created in 1998 to account for a \$5 fee on conviction of an offense under Section 28.08, Penal Code, in a county court, county court at law, or district court. This fund can be used only to repair damage caused by the commission of offenses, provide educational and intervention programs, and provide to the public rewards for identifying and aiding in the apprehension and prosecution of offenders.

**Courthouse Security**

This fund was created in 1993 to account for the collection of a security fee in accordance with Subchapter A, Chapter 102 of the Code of Criminal Procedure. This fund may be used only to finance items when used for the purpose of providing security services for buildings housing a district, county, justice, or municipal court.

**Justice Court Technology**

This fund was created in 2001 to account for fees received on misdemeanor offenses in a justice court to be used only to finance: (1) the cost of continuing education and training for justice court judges and clerks regarding technological advancements for justice courts; and (2) the purchase and maintenance of technological enhancements for a justice court.

**Probate Court Contributions**

This fund was created in 2002 to account for additional fees under Government Code Section 51.704 used only for court-related purposes for the support of the statutory probate court in the County.

**Justice Court Building Security**

This fund was created in 2006 in compliance with HB 1937. It is funded through a cost of court security fee charged to defendants convicted of a misdemeanor in a justice court. Once this fee is deposited with the county treasurer, one-fourth of this fee goes into the Justice Court Building Security Fund to be used for the purpose of providing security for a justice court not housed in the courthouse.

**Tax Assessor/Collector (T.A.C) Special Vehicle Inventory**

This fund was created in 1996 to account for interest generated by the Motor Vehicle Trust Account. Pursuant to Section 23.122 of the Tax Code, the funds may be used solely to defray administration costs of the collector.

**Law Library**

This fund is used to maintain a law library in the county courthouse and is financed by special fees charged for each civil case filed in a county or district court, except suits for delinquent taxes pursuant to Chapter 323 of the Local Government Code. The fund may be used only for purchasing or leasing library materials, maintaining the library, or acquiring furniture, shelving, or equipment for the library.

**Supplemental Court Ordered Guardianship**

This fund was created in 2007 to account for a supplemental court-initiated guardianship fee under Government Code Section 118.052 and 118.067 for the support of the judiciary in guardianships initiated under Section 683, Texas Probate Code.

**HIDTA Chapter 59 State Asset Forfeiture**

Chapter 59 monies are state monies received from the disposition of forfeited property distributed to be used solely for law enforcement purposes to significantly reduce drug trafficking and related money laundering and violent crimes.

**HIDTA Federal Sharing U.S. Treasury**

Federal sharing funds from the U.S. Department of the Treasury. The primary purpose is to deter crime and to deprive criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

**HIDTA Other States Asset Forfeitures**

Other State monies are monies received from the participation of other State forfeitures, to be used for law enforcement purposes to significantly reduce drug trafficking and related money laundering and violent crimes.

**HIDTA Federal Sharing U.S. Dept. of Justice**

Federal sharing funds from the U.S. Department of Justice. The primary purpose is law enforcement and to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

### **County and District Court Technology**

This fund was created in 2010 to account for a \$4 county and district court technology fee under Code of Criminal Procedures Section 102.0169 and Government Code Section 102.041 and 102.081. The primary purpose is to finance the cost of continuing education and training for county courts, statutory county courts, or district court judges and clerks regarding technological enhancements for those courts and for the purchase and maintenance of technological enhancements.

### **District Attorney U.S. Department of Justice**

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2011 to account for proceeds from the Department of Justice Equitable Sharing Program. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

### **Constable, Precinct No. 3 U.S. Treasury**

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2012 to account for proceeds from the Department of Justice Equitable Sharing Program. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

## **RELATED AGENCIES**

### **Community Service Agency**

This agency administers health and welfare grants received from various federal and state grantors.

### **Urban County Program**

This agency administers economic and urban development grants received primarily from the U.S. Department of Housing and Urban Development.

## **GRANTS**

### **Designated Purpose Grants**

#### **High Intensity Drug Trafficking Area (HIDTA)**

#### **Women, Infants, and Children (WIC)**

#### **Health and Human Services Grants**

#### **Juvenile Probation Grants**

#### **Post-Adjudication Boot Camp Grants**

#### **Title IV-E Federal Foster Care**

#### **Adult Probation Grants**

These funds were created to account for federal, state, and local grants. Brief descriptions and detailed financial data for each grant within these funds can be found at the end of this section.

## **BLENDED COMPONENT UNITS**

### **Drainage District No. 1 (the Drainage District)**

The Drainage District was created on April 9, 1908 by order of the Commissioners Court of Hidalgo County, Texas, pursuant to an election held within the territory affected. The Drainage District is organized as a Conservation and Reclamation district under the provisions of Article XVI, Section 59 of the Texas Constitution.

### **Health Care Funding District**

The Hidalgo County Health Care Funding District was created in 2013. The purpose of the district is to generate revenue to provide the nonfederal share of a Medicaid supplemental payment program by requiring a mandatory payment from institutional health care providers in the district.

**COUNTY OF HIDALGO, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Road & Bridge County Wide	L.E.O.S.E.	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,419,540	\$ 7,406	\$ 32	\$ 220,579
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	23,978	-	-	-
Loans	-	-	-	-
Interest	1,924	-	-	61
Due from other funds	858,713	-	-	-
Due from other governments	113,683	-	-	-
Due from others	111,661	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
<b>Total assets</b>	<u>\$ 10,529,499</u>	<u>\$ 7,406</u>	<u>\$ 32</u>	<u>\$ 220,640</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 904,644	\$ -	\$ -	\$ 1,506
Salaries and benefits payable	587,882	-	-	5,944
Retainage payable	250	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	153,925	-	-	354
Due to other governments	189,521	-	-	-
Due to others	3,864	-	-	-
Unearned revenues	1,279,256	-	-	-
Held in escrow	564	-	-	-
<b>Total liabilities</b>	<u>3,119,906</u>	<u>-</u>	<u>-</u>	<u>7,804</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	225,227	-	-	-
<b>Total deferred inflows of resources</b>	<u>225,227</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	7,184,366	7,406	32	212,836
<b>Total fund balances</b>	<u>7,184,366</u>	<u>7,406</u>	<u>32</u>	<u>212,836</u>
<b>Total liabilities, deferred inflows,     and fund balances</b>	<u>\$ 10,529,499</u>	<u>\$ 7,406</u>	<u>\$ 32</u>	<u>\$ 220,640</u>

District Attorney Investigation HB 65	Drug Abuse Prevention & Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation HB 65
\$ 2,964,797	\$ 29,564	\$ 378,290	\$ 18,883	\$ 202,635
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
763	-	-	-	10,000
46,175	-	53,899	-	40
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 3,011,735</u>	<u>\$ 29,564</u>	<u>\$ 432,189</u>	<u>\$ 18,883</u>	<u>\$ 212,675</u>
\$ 2,332	\$ -	\$ -	\$ -	\$ 772
16,567	-	14,239	-	3,020
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>18,899</u>	<u>-</u>	<u>14,239</u>	<u>-</u>	<u>3,792</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	10,000
2,992,836	29,564	417,950	18,883	198,883
<u>2,992,836</u>	<u>29,564</u>	<u>417,950</u>	<u>18,883</u>	<u>208,883</u>
<u>\$ 3,011,735</u>	<u>\$ 29,564</u>	<u>\$ 432,189</u>	<u>\$ 18,883</u>	<u>\$ 212,675</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing Dept. of Justice	Constable Precinct No. 3 Investigation HB 65	Constable Precinct No.4 Investigation HB 65
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,566,499	\$ 1,772,950	\$ 4,034	\$ 4,601
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Loans	-	-	-	-
Interest	458	458	-	-
Due from other funds	-	-	-	10,600
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
<b>Total assets</b>	<u>\$ 1,566,957</u>	<u>\$ 1,773,408</u>	<u>\$ 4,034</u>	<u>\$ 15,201</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 23,530	\$ 80,969	\$ -	\$ -
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	2,750
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenues	-	-	-	-
Held in escrow	-	-	-	-
<b>Total liabilities</b>	<u>23,530</u>	<u>80,969</u>	<u>-</u>	<u>2,750</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,543,427	1,692,439	4,034	12,451
<b>Total fund balances</b>	<u>1,543,427</u>	<u>1,692,439</u>	<u>4,034</u>	<u>12,451</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 1,566,957</u>	<u>\$ 1,773,408</u>	<u>\$ 4,034</u>	<u>\$ 15,201</u>

Constable Precinct No. 5 Investigation HB 65	Constable Precinct No. 1 Investigation HB 65	County Child Abuse Prevention	District Clerk Records Management & Preservation	District Clerk Title IV-D
\$ -	\$ 2,282	\$ 25,151	\$ 115,696	\$ 20,011
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,318	17,183	-
-	-	-	-	429
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 2,282</u>	<u>\$ 26,469</u>	<u>\$ 132,879</u>	<u>\$ 20,440</u>
\$ -	\$ -	\$ -	\$ 26,144	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	26,144	-
-	-	-	-	-
-	-	-	-	-
-	2,282	26,469	106,735	20,440
-	<u>2,282</u>	<u>26,469</u>	<u>106,735</u>	<u>20,440</u>
<u>\$ -</u>	<u>\$ 2,282</u>	<u>\$ 26,469</u>	<u>\$ 132,879</u>	<u>\$ 20,440</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	County Clerk Records Management & Preservation	County Records Management & Preservation	Court Reporter Service	Juvenile Delinquency Prevention
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,599,099	\$ 100,293	\$ 79,037	\$ 3,748
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Loans	-	-	-	-
Interest	305	-	15	-
Due from other funds	159,618	74,154	43,320	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
<b>Total assets</b>	<u>\$ 1,759,022</u>	<u>\$ 174,447</u>	<u>\$ 122,372</u>	<u>\$ 3,748</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 53,573	\$ 23,158	\$ 10,534	\$ -
Salaries and benefits payable	770	2,692	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenues	-	-	-	-
Held in escrow	-	-	-	-
<b>Total liabilities</b>	<u>54,343</u>	<u>25,850</u>	<u>10,534</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,704,679	148,597	111,838	3,748
<b>Total fund balances</b>	<u>1,704,679</u>	<u>148,597</u>	<u>111,838</u>	<u>3,748</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 1,759,022</u>	<u>\$ 174,447</u>	<u>\$ 122,372</u>	<u>\$ 3,748</u>

Courthouse Security	Justice Court Technology	Probate Court Contributions	Justice Court Building Security	T.A.C. Special Vehicle Inventory
\$ 111,416	\$ 815,967	\$ 307,580	\$ 137,959	\$ 71,156
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31	244	61	46	1,547
53,584	22,793	-	5,303	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 165,031</u>	<u>\$ 839,004</u>	<u>\$ 307,641</u>	<u>\$ 143,308</u>	<u>\$ 72,703</u>
\$ 1,100	\$ 38,140	\$ 751	\$ 8,498	\$ 2,662
35,727	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>36,827</u>	<u>38,140</u>	<u>751</u>	<u>8,498</u>	<u>2,662</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
128,204	800,864	306,890	134,810	70,041
<u>128,204</u>	<u>800,864</u>	<u>306,890</u>	<u>134,810</u>	<u>70,041</u>
<u>\$ 165,031</u>	<u>\$ 839,004</u>	<u>\$ 307,641</u>	<u>\$ 143,308</u>	<u>\$ 72,703</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Law Library	Supplemental Court Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
<b>ASSETS</b>				
Cash and cash equivalents	\$ 620,094	\$ 69,731	\$ 810,630	\$ 1,506,418
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	43	-	-	-
Loans	-	-	-	-
Interest	122	-	235	458
Due from other funds	99,237	1,760	115,635	162
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
<b>Total assets</b>	<u>\$ 719,496</u>	<u>\$ 71,491</u>	<u>\$ 926,500</u>	<u>\$ 1,507,038</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 28,652	\$ -	\$ -	\$ 12,269
Salaries and benefits payable	5,457	-	4,152	1,989
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	687	6,931
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenues	-	-	-	-
Held in escrow	-	-	-	-
<b>Total liabilities</b>	<u>34,109</u>	<u>-</u>	<u>4,839</u>	<u>21,189</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	685,387	71,491	921,661	1,485,849
<b>Total fund balances</b>	<u>685,387</u>	<u>71,491</u>	<u>921,661</u>	<u>1,485,849</u>
<b>Total liabilities, deferred inflows,     and fund balances</b>	<u>\$ 719,496</u>	<u>\$ 71,491</u>	<u>\$ 926,500</u>	<u>\$ 1,507,038</u>

HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing-U.S. Department Justice	County & District Court Technology	District Attorney U.S. Department Justice	Constable Precinct No. 3 Treasury
\$ 198,162	\$ 57,898	\$ 1,924	\$ 173,925	\$ 8,227
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
52	18	-	-	-
2,650	-	3,219	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 200,864</u>	<u>\$ 57,916</u>	<u>\$ 5,143</u>	<u>\$ 173,925</u>	<u>\$ 8,227</u>
\$ -	\$ 2,292	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	6,481	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>8,773</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
200,864	49,143	5,143	173,925	8,227
<u>200,864</u>	<u>49,143</u>	<u>5,143</u>	<u>173,925</u>	<u>8,227</u>
<u>\$ 200,864</u>	<u>\$ 57,916</u>	<u>\$ 5,143</u>	<u>\$ 173,925</u>	<u>\$ 8,227</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Local Provider Participation	County Community Service Agency	Urban County Program	Designated Purpose Grants
<b>ASSETS</b>				
Cash and cash equivalents	\$ 194,668	\$ 181,818	\$ 72,859	\$ 985,537
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	11,295	-	-
Loans	-	-	-	-
Interest	-	-	-	244
Due from other funds	-	63,505	-	409,228
Due from other governments	-	175,429	1,483,390	2,011,345
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	7,650,233	-
<b>Total assets</b>	<u>\$ 194,668</u>	<u>\$ 432,047</u>	<u>\$ 9,206,482</u>	<u>\$ 3,406,354</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ 11,474	\$ 1,242,066	\$ 144,745
Salaries and benefits payable	-	35,070	-	108,183
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	194,752	-
Due to other funds	-	63,505	-	1,062,448
Due to other governments	-	9,137	80,513	404,633
Due to others	-	-	-	-
Unearned revenues	-	203,724	1,129,092	1,612,673
Held in escrow	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>322,910</u>	<u>2,646,423</u>	<u>3,332,682</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	6,560,059	73,672
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>6,560,059</u>	<u>73,672</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	194,668	109,137	-	-
<b>Total fund balances</b>	<u>194,668</u>	<u>109,137</u>	<u>-</u>	<u>-</u>
<b>Total liabilities, deferred inflows,     and fund balances</b>	<u>\$ 194,668</u>	<u>\$ 432,047</u>	<u>\$ 9,206,482</u>	<u>\$ 3,406,354</u>

HIDTA	W.I.C. Program	Health & Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants
\$ -	\$ 50,188	\$ 52,083	\$ -	\$ 535,246
-	-	-	-	-
-	-	-	-	-
-	-	931	392	-
-	-	-	-	-
-	-	305	-	-
672	-	1,436,682	67,341	264,836
75,827	2,452,985	746,554	1,668,528	-
-	-	-	-	-
-	-	-	354	-
-	-	-	-	-
<u>\$ 76,499</u>	<u>\$ 2,503,173</u>	<u>\$ 2,236,555</u>	<u>\$ 1,736,615</u>	<u>\$ 800,082</u>
\$ -	\$ 29,982	\$ 89,721	\$ 386,927	\$ 44,912
27,052	364,742	96,809	53,470	81,649
-	-	-	-	-
-	-	-	-	-
49,447	2,107,939	-	1,115,578	-
-	-	6,905	-	-
-	-	-	-	-
-	510	535,679	175,577	-
-	-	25	-	-
<u>76,499</u>	<u>2,503,173</u>	<u>729,139</u>	<u>1,731,552</u>	<u>126,561</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	354	-
-	-	1,507,416	4,709	673,521
-	-	1,507,416	5,063	673,521
<u>\$ 76,499</u>	<u>\$ 2,503,173</u>	<u>\$ 2,236,555</u>	<u>\$ 1,736,615</u>	<u>\$ 800,082</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Title IV-E Federal Foster Care Grants	Adult Probation	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-1)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 391,285	\$ 277,840	\$ 14,133,432	\$ 40,301,170
Certificates of deposit	-	-	5,000,000	5,000,000
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	7,267,154	7,267,154
Accounts	-	460	-	37,099
Loans	-	400	-	10,400
Interest	-	362	-	7,749
Due from other funds	34,317	2,527,523	1,599,492	7,972,919
Due from other governments	-	-	5,555,512	14,283,682
Due from others	-	-	268,120	379,781
Prepays	-	7,274	20,255	27,883
Other assets	-	-	-	7,650,233
<b>Total assets</b>	<u>\$ 425,602</u>	<u>\$ 2,813,859</u>	<u>\$ 33,843,965</u>	<u>\$ 82,938,070</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ 75,882	\$ 370,324	\$ 3,617,559
Salaries and benefits payable	6,185	485,096	265,253	2,201,948
Retainage payable	-	-	99,451	99,701
Notes payable - short-term	-	-	-	194,752
Due to other funds	-	7,996	4,463,223	9,041,264
Due to other governments	-	-	347,865	1,038,574
Due to others	-	-	-	3,864
Unearned revenues	277,513	1,244,732	8,738,277	15,197,033
Held in escrow	-	42	-	631
<b>Total liabilities</b>	<u>283,698</u>	<u>1,813,748</u>	<u>14,284,393</u>	<u>31,395,326</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	4,984,627	4,984,627
Unavailable revenue-other	-	-	-	6,858,958
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>4,984,627</u>	<u>11,843,585</u>
Fund balances:				
Nonspendable	-	7,674	20,255	38,283
Restricted	141,904	992,437	14,554,690	39,660,876
<b>Total fund balances</b>	<u>141,904</u>	<u>1,000,111</u>	<u>14,574,945</u>	<u>39,699,159</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 425,602</u>	<u>\$ 2,813,859</u>	<u>\$ 33,843,965</u>	<u>\$ 82,938,070</u>



**COUNTY OF HIDALGO, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Road & Bridge County Wide	L.E.O.S.E.	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	5,592,090	-	-	-
Intergovernmental	1,465,580	-	-	-
Charges for services	435,428	-	-	140,782
Fines and forfeits	5,153,522	-	-	-
Interest	10,668	-	-	-
Miscellaneous	75,160	-	-	123
<b>Total revenues</b>	<u>12,732,448</u>	<u>-</u>	<u>-</u>	<u>140,905</u>
<b>EXPENDITURES</b>				
Current:				
General government	43,369	2,240	-	157,352
Public safety	-	2,962	-	-
Highways and streets	21,694,129	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	26,130	-	-	-
Interest and fiscal charges	1,159	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
<b>Total expenditures</b>	<u>21,764,787</u>	<u>5,202</u>	<u>-</u>	<u>157,352</u>
Excess (deficiency) of revenues over (under) expenditures	(9,032,339)	(5,202)	-	(16,447)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	6,594,401	-	-	-
Transfers out	(310,586)	-	-	-
Capital leases	33,781	-	-	-
Sale of capital assets	943,300	-	-	-
<b>Total other financing sources (uses)</b>	<u>7,260,896</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,771,443)	(5,202)	-	(16,447)
<b>Fund balances at beginning of year, as previously reported</b>	8,955,809	12,608	32	229,283
Prior period adjustments	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	8,955,809	12,608	32	229,283
<b>Fund balances at the end of year</b>	<u>\$ 7,184,366</u>	<u>\$ 7,406</u>	<u>\$ 32</u>	<u>\$ 212,836</u>

District Attorney Investigation HB 65	Drug Abuse Prevention & Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation HB 65
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	360,000	-	-
313,970	1,521	-	-	77,380
2,843	1	76	-	193
226	-	-	-	4
<u>317,039</u>	<u>1,522</u>	<u>360,076</u>	<u>-</u>	<u>77,577</u>
426,288	-	307,433	-	-
-	-	-	-	59,312
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>426,288</u>	<u>-</u>	<u>307,433</u>	<u>-</u>	<u>59,312</u>
(109,249)	1,522	52,643	-	18,265
-	-	-	-	-
-	-	-	-	(346)
-	-	-	-	-
56,450	-	-	-	-
<u>56,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(346)</u>
(52,799)	1,522	52,643	-	17,919
3,045,635	28,042	365,307	18,883	190,964
-	-	-	-	-
<u>3,045,635</u>	<u>28,042</u>	<u>365,307</u>	<u>18,883</u>	<u>190,964</u>
<u>\$ 2,992,836</u>	<u>\$ 29,564</u>	<u>\$ 417,950</u>	<u>\$ 18,883</u>	<u>\$ 208,883</u>

# COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing Dept. of Justice	Constable Precinct No. 3 Investigation HB 65	Constable Precinct No.4 Investigation HB 65
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	117,867	333,373	-	-
Interest	2,081	1,991	-	1
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>119,948</u>	<u>335,364</u>	<u>-</u>	<u>1</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	411,357	238,221	588	21,114
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
<b>Total expenditures</b>	<u>411,357</u>	<u>238,221</u>	<u>588</u>	<u>21,114</u>
Excess (deficiency) of revenues over (under) expenditures	(291,409)	97,143	(588)	(21,113)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	7,850
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,850</u>
Net change in fund balances	(291,409)	97,143	(588)	(13,263)
<b>Fund balances at beginning of year, as previously reported</b>	1,834,836	1,595,296	4,622	25,714
Prior period adjustments	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	1,834,836	1,595,296	4,622	25,714
<b>Fund balances at the end of year</b>	<u>\$ 1,543,427</u>	<u>\$ 1,692,439</u>	<u>\$ 4,034</u>	<u>\$ 12,451</u>

Constable Precinct No. 5 Investigation HB 65	Constable Precinct No. 1 Investigation HB 65	County Child Abuse Prevention	District Clerk Records Management & Preservation	District Clerk Title IV-D
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	3,303
-	-	4,970	81,257	-
-	-	-	21	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,970</u>	<u>81,278</u>	<u>3,303</u>
-	-	-	50,795	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>50,795</u>	<u>-</u>
-	-	4,970	30,483	3,303
-	1,622	-	-	-
(1,623)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(1,623)</u>	<u>1,622</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,623)	1,622	4,970	30,483	3,303
1,623	660	21,499	76,252	17,137
-	-	-	-	-
<u>1,623</u>	<u>660</u>	<u>21,499</u>	<u>76,252</u>	<u>17,137</u>
\$ <u>-</u>	\$ <u>2,282</u>	\$ <u>26,469</u>	\$ <u>106,735</u>	\$ <u>20,440</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	County Clerk Records Management & Preservation	County Records Management & Preservation	Court Reporter Service	Juvenile Delinquency Prevention
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	716,339	387,732	224,954	348
Fines and forfeits	-	-	-	-
Interest	1,423	4	70	-
Miscellaneous	51	2,561	-	-
<b>Total revenues</b>	<u>717,813</u>	<u>390,297</u>	<u>225,024</u>	<u>348</u>
<b>EXPENDITURES</b>				
Current:				
General government	375,269	315,640	220,103	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	16,186	-	-	-
Interest and fiscal charges	326	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
<b>Total expenditures</b>	<u>391,781</u>	<u>315,640</u>	<u>220,103</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	326,032	74,657	4,921	348
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	16,642	-	-
Transfers out	-	-	-	-
Capital leases	16,495	-	-	-
Sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>16,495</u>	<u>16,642</u>	<u>-</u>	<u>-</u>
Net change in fund balances	342,527	91,299	4,921	348
<b>Fund balances at beginning of year, as previously reported</b>	1,362,152	57,298	106,917	3,400
Prior period adjustments	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	1,362,152	57,298	106,917	3,400
<b>Fund balances at the end of year</b>	<u>\$ 1,704,679</u>	<u>\$ 148,597</u>	<u>\$ 111,838</u>	<u>\$ 3,748</u>

<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Probate Court Contributions</u>	<u>Justice Court Building Security</u>	<u>T.A.C. Special Vehicle Inventory</u>
\$ -	\$ -	\$ -	\$ -	\$ 22,165
-	-	-	-	-
-	-	40,513	-	-
335,228	155,152	-	35,834	-
-	-	-	-	-
85	1,077	284	203	1,806
419	-	-	-	-
<u>335,732</u>	<u>156,229</u>	<u>40,797</u>	<u>36,037</u>	<u>23,971</u>
-	221,240	20,746	81,021	42,817
831,890	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	3,324	-	-	-
-	173	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>831,890</u>	<u>224,737</u>	<u>20,746</u>	<u>81,021</u>	<u>42,817</u>
(496,158)	(68,508)	20,051	(44,984)	(18,846)
584,112	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	11	-	-	-
<u>584,112</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
87,954	(68,497)	20,051	(44,984)	(18,846)
40,250	869,361	286,839	179,794	88,887
-	-	-	-	-
40,250	869,361	286,839	179,794	88,887
<u>\$ 128,204</u>	<u>\$ 800,864</u>	<u>\$ 306,890</u>	<u>\$ 134,810</u>	<u>\$ 70,041</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Law Library	Supplemental Court Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	535,867	12,780	-	-
Fines and forfeits	-	-	81,258	-
Interest	553	12	1,036	2,126
Miscellaneous	61	-	-	388
<b>Total revenues</b>	<u>536,481</u>	<u>12,792</u>	<u>82,294</u>	<u>2,514</u>
<b>EXPENDITURES</b>				
Current:				
General government	306,795	-	105,469	224,989
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	1,498	-	-	-
Interest and fiscal charges	160	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
<b>Total expenditures</b>	<u>308,453</u>	<u>-</u>	<u>105,469</u>	<u>224,989</u>
Excess (deficiency) of revenues over (under) expenditures	228,028	12,792	(23,175)	(222,475)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	115,680	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>115,680</u>	<u>-</u>
Net change in fund balances	228,028	12,792	92,505	(222,475)
<b>Fund balances at beginning of year, as previously reported</b>	457,359	58,699	829,156	1,708,324
Prior period adjustments	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	457,359	58,699	829,156	1,708,324
<b>Fund balances at the end of year</b>	<u>\$ 685,387</u>	<u>\$ 71,491</u>	<u>\$ 921,661</u>	<u>\$ 1,485,849</u>

HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing-U.S. Department Justice	County & District Court Technology	District Attorney U.S. Department Justice	Constable Precinct No. 3 Treasury
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	17,140	-	-
-	-	-	107,047	-
230	231	2	37	-
-	-	-	-	-
<u>230</u>	<u>231</u>	<u>17,142</u>	<u>107,084</u>	<u>-</u>
-	166,962	43,130	-	-
-	-	-	-	1,773
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>166,962</u>	<u>43,130</u>	<u>-</u>	<u>1,773</u>
230	(166,731)	(25,988)	107,084	(1,773)
-	-	-	-	-
-	-	-	-	-
2,650	-	-	-	-
<u>2,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,880	(166,731)	(25,988)	107,084	(1,773)
197,984	215,874	31,131	66,841	10,000
-	-	-	-	-
<u>197,984</u>	<u>215,874</u>	<u>31,131</u>	<u>66,841</u>	<u>10,000</u>
<u>\$ 200,864</u>	<u>\$ 49,143</u>	<u>\$ 5,143</u>	<u>\$ 173,925</u>	<u>\$ 8,227</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Local Provider Participation	County Community Service Agency	Urban County Program	Designated Purpose Grants
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	6,130,480	12,503,594	3,819,904
Charges for services	-	-	-	36,798
Fines and forfeits	10,515,300	-	-	-
Interest	14	-	-	-
Miscellaneous	-	100,337	369,194	-
<b>Total revenues</b>	<u>10,515,314</u>	<u>6,230,817</u>	<u>12,872,788</u>	<u>3,856,702</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	637,582
Public safety	-	-	-	2,920,884
Highways and streets	-	-	-	20,916
Drainage flood control	-	-	-	-
Health and welfare	10,320,646	6,223,628	-	-
Culture-recreation	-	-	-	10,000
Conservation of natural resources	-	-	-	11,454
Urban and economic development	-	-	12,872,788	-
Debt service:				
Principal	-	-	-	2,461
Interest and fiscal charges	-	-	-	176
Intergovernmental:				
General government	-	-	-	57,172
Public safety	-	-	-	610,009
<b>Total expenditures</b>	<u>10,320,646</u>	<u>6,223,628</u>	<u>12,872,788</u>	<u>4,270,654</u>
Excess (deficiency) of revenues over (under) expenditures	194,668	7,189	-	(413,952)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	413,952
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,952</u>
Net change in fund balances	194,668	7,189	-	-
<b>Fund balances at beginning of year, as previously reported</b>	-	101,948	11,672	-
Prior period adjustments	-	-	(11,672)	-
<b>Fund balances at beginning of year, as restated</b>	-	101,948	-	-
<b>Fund balances at the end of year</b>	<u>\$ 194,668</u>	<u>\$ 109,137</u>	<u>\$ -</u>	<u>\$ -</u>

HIDTA	W.I.C. Program	Health & Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
668,719	11,890,117	2,662,891	4,131,376	-
-	-	326,681	99,060	1,465,762
-	-	-	-	-
-	-	1,228	381	564
-	1,990	-	-	-
<u>668,719</u>	<u>11,892,107</u>	<u>2,990,800</u>	<u>4,230,817</u>	<u>1,466,326</u>
668,719	-	-	-	-
-	-	-	4,230,667	2,240,572
-	-	-	-	-
-	-	-	-	-
-	11,767,563	3,202,412	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	135,453	4,841	-	6,330
-	17,655	99	-	271
-	-	-	-	-
-	-	-	-	-
<u>668,719</u>	<u>11,920,671</u>	<u>3,207,352</u>	<u>4,230,667</u>	<u>2,247,173</u>
-	(28,564)	(216,552)	150	(780,847)
-	-	171,522	-	854,183
-	-	-	-	-
-	28,449	-	-	-
-	115	102	-	-
<u>-</u>	<u>28,564</u>	<u>171,624</u>	<u>-</u>	<u>854,183</u>
-	-	(44,928)	150	73,336
-	-	1,552,344	4,913	600,185
-	-	-	-	-
-	-	1,552,344	4,913	600,185
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,507,416</u>	<u>\$ 5,063</u>	<u>\$ 673,521</u>

**COUNTY OF HIDALGO, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Title IV-E Federal Foster Care Grants	Adult Probation	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-2)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 12,348,783	\$ 12,370,948
Licenses and permits	-	-	-	5,592,090
Intergovernmental	769,039	7,837,388	-	51,922,904
Charges for services	-	4,286,404	37,250	9,695,766
Fines and forfeits	-	-	-	16,701,238
Interest	681	3,209	25,442	58,573
Miscellaneous	-	12,080	741,693	1,304,287
<b>Total revenues</b>	<u>769,720</u>	<u>12,139,081</u>	<u>13,153,168</u>	<u>97,645,806</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	1,649,805	6,067,764
Public safety	769,039	12,187,589	-	23,915,968
Highways and streets	-	-	-	21,715,045
Drainage flood control	-	-	12,432,685	12,432,685
Health and welfare	-	-	-	31,514,249
Culture-recreation	-	-	-	10,000
Conservation of natural resources	-	-	-	11,454
Urban and economic development	-	-	-	12,872,788
Debt service:				
Principal	-	-	-	196,223
Interest and fiscal charges	-	-	-	20,019
Intergovernmental:				
General government	-	-	-	57,172
Public safety	-	-	-	610,009
<b>Total expenditures</b>	<u>769,039</u>	<u>12,187,589</u>	<u>14,082,490</u>	<u>109,423,376</u>
Excess (deficiency) of revenues over (under) expenditures	681	(48,508)	(929,322)	(11,777,570)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	832,656	-	9,469,090
Transfers out	-	(841,475)	-	(1,154,030)
Capital leases	-	-	-	78,725
Sale of capital assets	-	35	22,216	1,148,409
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(8,784)</u>	<u>22,216</u>	<u>9,542,194</u>
Net change in fund balances	681	(57,292)	(907,106)	(2,235,376)
<b>Fund balances at beginning of year, as previously reported</b>	141,223	1,057,403	15,482,051	41,946,207
Prior period adjustments	-	-	-	(11,672)
<b>Fund balances at beginning of year, as restated</b>	141,223	1,057,403	15,482,051	41,934,535
<b>Fund balances at the end of year</b>	<u>\$ 141,904</u>	<u>\$ 1,000,111</u>	<u>\$ 14,574,945</u>	<u>\$ 39,699,159</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-3**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 ROAD AND BRIDGE COUNTY WIDE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 4,895,000	\$ 4,895,000	\$ 5,592,090	\$ 697,090
Intergovernmental	1,181,000	1,296,422	1,465,580	169,158
Charges for services	-	363,675	435,428	71,753
Fines and forfeits	3,890,000	3,910,292	5,153,522	1,243,230
Interest	10,000	10,000	10,668	668
Miscellaneous	-	62,838	75,160	12,322
<b>Total revenues</b>	<u>9,976,000</u>	<u>10,538,227</u>	<u>12,732,448</u>	<u>2,194,221</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Commissioner, Pct 3	-	42,865	38,315	4,550
Executive Office	20,000	6,979	5,054	1,925
Total general government	<u>20,000</u>	<u>49,844</u>	<u>43,369</u>	<u>6,475</u>
Highways and streets				
Commissioner, Pct 1	4,242,144	5,342,113	5,090,594	251,519
Commissioner, Pct 2	4,199,372	8,814,534	5,691,512	3,123,022
Commissioner, Pct 3	4,746,144	5,707,533	5,028,955	678,578
Commissioner, Pct 4	4,569,635	5,511,275	5,505,861	5,414
Executive Office	834,084	172,841	165,877	6,964
Planning	110,734	63,145	63,144	1
Right-of-Way	159,610	167,959	148,186	19,773
Total highways and streets	<u>18,861,723</u>	<u>25,779,400</u>	<u>21,694,129</u>	<u>4,085,271</u>
Debt service:				
Principal	-	26,130	26,130	-
Interest and fiscal charges	-	1,159	1,159	-
Total debt service	<u>-</u>	<u>27,289</u>	<u>27,289</u>	<u>-</u>
<b>Total expenditures</b>	<u>18,881,723</u>	<u>25,856,533</u>	<u>21,764,787</u>	<u>4,091,746</u>
Excess (deficiency) of revenues over (under) expenditures	(8,905,723)	(15,318,306)	(9,032,339)	6,285,967
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	6,972,562	6,594,401	6,594,401	-
Transfers out	(266,839)	(1,029,399)	(310,586)	718,813
Capital leases	-	33,781	33,781	-
Sale of capital assets	-	939,198	943,300	4,102
<b>Total financing sources (uses)</b>	<u>6,705,723</u>	<u>6,537,981</u>	<u>7,260,896</u>	<u>722,915</u>
Net change in fund balances	(2,200,000)	(8,780,325)	(1,771,443)	7,008,882
<b>Fund balances at beginning of year, as previously reported</b>	-	-	8,955,809	8,955,809
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	8,955,809	8,955,809
<b>Fund balances at the end of year</b>	<u>\$ (2,200,000)</u>	<u>\$ (8,780,325)</u>	<u>\$ 7,184,366</u>	<u>\$ 15,964,691</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-4**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 L.E.O.S.E.  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current:				
General government				
Criminal District Attorney	-	3,016	2,240	776
<b>Total general government</b>	-	3,016	2,240	776
Public safety				
Constable, Pct 1	-	33	-	33
Constable, Pct 2	-	3,291	1,578	1,713
Constable, Pct 3	-	424	415	9
Constable, Pct 4	-	1,085	969	116
Constable, Pct 5	-	552	-	552
<b>Total public safety</b>	-	5,385	2,962	2,423
<b>Total expenditures</b>	-	8,401	5,202	3,199
Excess (deficiency) of revenues over (under) expenditures	-	(8,401)	(5,202)	3,199
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	(8,401)	(5,202)	3,199
<b>Fund balances at beginning of year, as previously reported</b>	-	-	12,608	12,608
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	12,608	12,608
<b>Fund balances at the end of year</b>	\$ -	\$ (8,401)	\$ 7,406	\$ 15,807

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-5

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DISTRICT ATTORNEY MOTOR VEHICLE THEFT  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current:				
<b>Total expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	-	-	-
<b>Fund balances at beginning of year, as previously reported</b>	-	-	32	32
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	32	32
<b>Fund balances at the end of year</b>	\$ -	\$ -	\$ 32	\$ 32

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-6

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DISTRICT ATTORNEY BAD CHECK PROCESSING  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 160,000	\$ 160,000	\$ 140,782	\$ (19,218)
Miscellaneous	-	-	123	123
<b>Total revenues</b>	<u>160,000</u>	<u>160,000</u>	<u>140,905</u>	<u>(19,095)</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Criminal District Attorney	235,680	237,143	157,352	79,791
Total general government	<u>235,680</u>	<u>237,143</u>	<u>157,352</u>	<u>79,791</u>
<b>Total expenditures</b>	<u>235,680</u>	<u>237,143</u>	<u>157,352</u>	<u>79,791</u>
Excess (deficiency) of revenues over (under) expenditures	(75,680)	(77,143)	(16,447)	60,696
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(75,680)	(77,143)	(16,447)	60,696
<b>Fund balances at beginning of year, as previously reported</b>	-	-	229,283	229,283
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	229,283	229,283
<b>Fund balances at the end of year</b>	<u>\$ (75,680)</u>	<u>\$ (77,143)</u>	<u>\$ 212,836</u>	<u>\$ 289,979</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-7

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE  
 DISTRICT ATTORNEY INVESTIGATION HB65  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 225,507	\$ 313,970	\$ 88,463
Interest	2,500	2,500	2,843	343
Miscellaneous	-	-	226	226
<b>Total revenues</b>	<u>2,500</u>	<u>228,007</u>	<u>317,039</u>	<u>89,032</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Criminal District Attorney	1,365,101	627,800	426,288	201,512
Total general government	<u>1,365,101</u>	<u>627,800</u>	<u>426,288</u>	<u>201,512</u>
<b>Total expenditures</b>	<u>1,365,101</u>	<u>627,800</u>	<u>426,288</u>	<u>201,512</u>
Excess (deficiency) of revenues over (under) expenditures	(1,362,601)	(399,793)	(109,249)	290,544
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	56,450	56,450
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>56,450</u>	<u>56,450</u>
Net change in fund balances	(1,362,601)	(399,793)	(52,799)	346,994
<b>Fund balances at beginning of year, as previously reported</b>	-	-	3,045,635	3,045,635
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	3,045,635	3,045,635
<b>Fund balances at the end of year</b>	<u>\$ (1,362,601)</u>	<u>\$ (399,793)</u>	<u>\$ 2,992,836</u>	<u>\$ 3,392,629</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-8

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DRUG ABUSE PREVENTION AND REHABILITATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 1,059	\$ 1,521	\$ 462
Interest	-	-	1	1
<b>Total revenues</b>	<u>-</u>	<u>1,059</u>	<u>1,522</u>	<u>463</u>
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	1,059	1,522	463
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	1,059	1,522	463
<b>Fund balances at beginning of year, as previously reported</b>	-	-	28,042	28,042
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	28,042	28,042
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ 1,059</u>	<u>\$ 29,564</u>	<u>\$ 28,505</u>

**COUNTY OF HIDALGO, TEXAS****EXHIBIT C-9**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 PRETRIAL INTERVENTION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 200,000	\$ 200,000	\$ 360,000	\$ 160,000
Interest	-	-	76	76
<b>Total revenues</b>	<u>200,000</u>	<u>200,000</u>	<u>360,076</u>	<u>160,076</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Criminal District Attorney	-	311,267	307,433	3,834
Total general government	-	<u>311,267</u>	<u>307,433</u>	<u>3,834</u>
<b>Total expenditures</b>	-	<u>311,267</u>	<u>307,433</u>	<u>3,834</u>
Excess (deficiency) of revenues over (under) expenditures	200,000	(111,267)	52,643	163,910
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	200,000	(111,267)	52,643	163,910
<b>Fund balances at beginning of year, as previously reported</b>	-	-	365,307	365,307
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	365,307	365,307
<b>Fund balances at the end of year</b>	<u>\$ 200,000</u>	<u>\$ (111,267)</u>	<u>\$ 417,950</u>	<u>\$ 529,217</u>

**COUNTY OF HIDALGO, TEXAS****EXHIBIT C-10**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 SHERIFF INVESTIGATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current:				
<b>Total expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	-	-	-
<b>Fund balances at beginning of year, as previously reported</b>	-	-	18,883	18,883
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	18,883	18,883
<b>Fund balances at the end of year</b>	\$ -	\$ -	\$ 18,883	\$ 18,883

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-11

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 SHERIFF INVESTIGATION HB 65  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 75,299	\$ 77,380	\$ 2,081
Interest	-	-	193	193
Miscellaneous	-	-	4	4
<b>Total revenues</b>	<u>-</u>	<u>75,299</u>	<u>77,577</u>	<u>2,278</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Sheriff	54,500	113,245	59,312	53,933
Total public safety	<u>54,500</u>	<u>113,245</u>	<u>59,312</u>	<u>53,933</u>
<b>Total expenditures</b>	<u>54,500</u>	<u>113,245</u>	<u>59,312</u>	<u>53,933</u>
Excess (deficiency) of revenues over (under) expenditures	(54,500)	(37,946)	18,265	56,211
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(346)	(346)	-
<b>Total financing sources (uses)</b>	<u>-</u>	<u>(346)</u>	<u>(346)</u>	<u>-</u>
Net change in fund balances	(54,500)	(38,292)	17,919	56,211
<b>Fund balances at beginning of year, as previously reported</b>	-	-	190,964	190,964
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	190,964	190,964
<b>Fund balances at the end of year</b>	<u>\$ (54,500)</u>	<u>\$ (38,292)</u>	<u>\$ 208,883</u>	<u>\$ 247,175</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-12**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 SHERIFF FEDERAL SHARING U.S. TREASURY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 72,946	\$ 117,867	\$ 44,921
Interest	-	1,298	2,081	783
<b>Total revenues</b>	<u>-</u>	<u>74,244</u>	<u>119,948</u>	<u>45,704</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Sheriff	235,000	565,200	411,357	153,843
Total public safety	<u>235,000</u>	<u>565,200</u>	<u>411,357</u>	<u>153,843</u>
<b>Total expenditures</b>	<u>235,000</u>	<u>565,200</u>	<u>411,357</u>	<u>153,843</u>
Excess (deficiency) of revenues over (under) expenditures	(235,000)	(490,956)	(291,409)	199,547
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(235,000)	(490,956)	(291,409)	199,547
<b>Fund balances at beginning of year, as previously reported</b>	-	-	1,834,836	1,834,836
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	1,834,836	1,834,836
<b>Fund balances at the end of year</b>	<u>\$ (235,000)</u>	<u>\$ (490,956)</u>	<u>\$ 1,543,427</u>	<u>\$ 2,034,383</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-13

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 SHERIFF FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 64,062	\$ 333,373	\$ 269,311
Interest	-	1,206	1,991	785
<b>Total revenues</b>	<u>-</u>	<u>65,268</u>	<u>335,364</u>	<u>270,096</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Sheriff	204,000	787,800	238,221	549,579
Total public safety	<u>204,000</u>	<u>787,800</u>	<u>238,221</u>	<u>549,579</u>
<b>Total expenditures</b>	<u>204,000</u>	<u>787,800</u>	<u>238,221</u>	<u>549,579</u>
Excess (deficiency) of revenues over (under) expenditures	(204,000)	(722,532)	97,143	819,675
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(204,000)	(722,532)	97,143	819,675
<b>Fund balances at beginning of year, as previously reported</b>	-	-	1,595,296	1,595,296
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	1,595,296	1,595,296
<b>Fund balances at the end of year</b>	<u>\$ (204,000)</u>	<u>\$ (722,532)</u>	<u>\$ 1,692,439</u>	<u>\$ 2,414,971</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-14

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 CONSTABLE, PRECINCT NO. 3 INVESTIGATION HB 65  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current:				
Public safety				
Constable, Pct 3	-	4,621	588	4,033
Total public safety	-	4,621	588	4,033
<b>Total expenditures</b>	-	4,621	588	4,033
Excess (deficiency) of revenues over (under) expenditures	-	(4,621)	(588)	4,033
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	(4,621)	(588)	4,033
<b>Fund balances at beginning of year, as previously reported</b>	-	-	4,622	4,622
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	4,622	4,622
<b>Fund balances at the end of year</b>	\$ -	\$ (4,621)	\$ 4,034	\$ 8,655

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-15**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 CONSTABLE, PRECINCT NO. 4 - INVESTIGATION HB 65  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 1	\$ 1
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Constable, Pct 4	-	21,303	21,114	189
Total public safety	<u>-</u>	<u>21,303</u>	<u>21,114</u>	<u>189</u>
<b>Total expenditures</b>	<u>-</u>	<u>21,303</u>	<u>21,114</u>	<u>189</u>
Excess (deficiency) of revenues over (under) expenditures	-	(21,303)	(21,113)	190
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	7,850	7,850
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>7,850</u>	<u>7,850</u>
Net change in fund balances	-	(21,303)	(13,263)	8,040
<b>Fund balances at beginning of year, as previously reported</b>	-	-	25,714	25,714
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at beginning of year, as restated</b>	-	-	25,714	25,714
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ (21,303)</u>	<u>\$ 12,451</u>	<u>\$ 33,754</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-16

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 CONSTABLE, PRECINCT NO. 5 - INVESTIGATION HB 65  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(1,623)	(1,623)	-
<b>Total financing sources (uses)</b>	-	(1,623)	(1,623)	-
Net change in fund balances	-	(1,623)	(1,623)	-
<b>Fund balances at beginning of year, as previously reported</b>	-	-	1,623	1,623
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	1,623	1,623
<b>Fund balances at the end of year</b>	\$ -	\$ (1,623)	\$ -	\$ 1,623

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-17

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 CONSTABLE, PRECINCT NO.1 - INVESTIGATION HB 65  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	1,622	1,622	-
<b>Total financing sources (uses)</b>	-	1,622	1,622	-
Net change in fund balances	-	1,622	1,622	-
<b>Fund balances at beginning of year, as previously reported</b>	-	-	660	660
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	660	660
<b>Fund balances at the end of year</b>	\$ -	\$ 1,622	\$ 2,282	\$ 660

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-18**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 COUNTY CHILD ABUSE PREVENTION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 3,500	\$ 3,500	\$ 4,970	\$ 1,470
<b>Total revenues</b>	<u>3,500</u>	<u>3,500</u>	<u>4,970</u>	<u>1,470</u>
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,500	3,500	4,970	1,470
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,500	3,500	4,970	1,470
<b>Fund balances at beginning of year, as previously reported</b>	-	-	21,499	21,499
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at beginning of year, as restated</b>	-	-	21,499	21,499
<b>Fund balances at the end of year</b>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 26,469</u>	<u>\$ 22,969</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-19**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 40,000	\$ 40,000	\$ 81,257	\$ 41,257
Interest	-	-	21	21
<b>Total revenues</b>	<u>40,000</u>	<u>40,000</u>	<u>81,278</u>	<u>41,278</u>
<b>EXPENDITURES</b>				
Current:				
General government				
District Clerk	-	50,795	50,795	-
Total general government	-	50,795	50,795	-
<b>Total expenditures</b>	<u>-</u>	<u>50,795</u>	<u>50,795</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	40,000	(10,795)	30,483	41,278
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	40,000	(10,795)	30,483	41,278
<b>Fund balances at beginning of year, as previously reported</b>	-	-	76,252	76,252
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	76,252	76,252
<b>Fund balances at the end of year</b>	<u>\$ 40,000</u>	<u>\$ (10,795)</u>	<u>\$ 106,735</u>	<u>\$ 117,530</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-20**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DISTRICT CLERK TITLE IV-D  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,500	\$ 1,500	\$ 3,303	\$ 1,803
<b>Total revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>3,303</u>	<u>1,803</u>
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,500	1,500	3,303	1,803
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,500	1,500	3,303	1,803
<b>Fund balances at beginning of year, as previously reported</b>	-	-	17,137	17,137
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at beginning of year, as restated</b>	-	-	17,137	17,137
<b>Fund balances at the end of year</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 20,440</u>	<u>\$ 18,940</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-21**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 520,000	\$ 520,000	\$ 716,339	\$ 196,339
Interest	-	861	1,423	562
Miscellaneous	-	-	51	51
<b>Total revenues</b>	<u>520,000</u>	<u>520,861</u>	<u>717,813</u>	<u>196,952</u>
<b>EXPENDITURES</b>				
Current:				
General government				
County Clerk	614,379	683,810	375,269	308,541
Total general government	<u>614,379</u>	<u>683,810</u>	<u>375,269</u>	<u>308,541</u>
Debt service:				
Principal	-	16,186	16,186	-
Interest and fiscal charges	-	326	326	-
Total debt service	<u>-</u>	<u>16,512</u>	<u>16,512</u>	<u>-</u>
<b>Total expenditures</b>	<u>614,379</u>	<u>700,322</u>	<u>391,781</u>	<u>308,541</u>
Excess (deficiency) of revenues over (under) expenditures	(94,379)	(179,461)	326,032	505,493
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital leases	-	16,495	16,495	-
<b>Total financing sources (uses)</b>	<u>-</u>	<u>16,495</u>	<u>16,495</u>	<u>-</u>
Net change in fund balances	(94,379)	(162,966)	342,527	505,493
<b>Fund balances at beginning of year, as previously reported</b>	-	-	1,362,152	1,362,152
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	1,362,152	1,362,152
<b>Fund balances at the end of year</b>	<u>\$ (94,379)</u>	<u>\$ (162,966)</u>	<u>\$ 1,704,679</u>	<u>\$ 1,867,645</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-22**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 COUNTY RECORDS MANAGEMENT AND PRESERVATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 245,000	\$ 245,000	\$ 387,732	\$ 142,732
Interest	-	-	4	4
Miscellaneous	-	-	2,561	2,561
<b>Total revenues</b>	<u>245,000</u>	<u>245,000</u>	<u>390,297</u>	<u>145,297</u>
<b>EXPENDITURES</b>				
Current:				
General government				
District Clerk	245,017	245,017	245,017	-
County Clerk	73,921	73,921	70,623	3,298
Total general government	<u>318,938</u>	<u>318,938</u>	<u>315,640</u>	<u>3,298</u>
<b>Total expenditures</b>	<u>318,938</u>	<u>318,938</u>	<u>315,640</u>	<u>3,298</u>
Excess (deficiency) of revenues over (under) expenditures	(73,938)	(73,938)	74,657	148,595
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	15,492	16,642	16,642	-
<b>Total financing sources (uses)</b>	<u>15,492</u>	<u>16,642</u>	<u>16,642</u>	<u>-</u>
Net change in fund balances	(58,446)	(57,296)	91,299	148,595
<b>Fund balances at beginning of year, as previously reported</b>	-	-	57,298	57,298
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	57,298	57,298
<b>Fund balances at the end of year</b>	<u>\$ (58,446)</u>	<u>\$ (57,296)</u>	<u>\$ 148,597</u>	<u>\$ 205,893</u>

**COUNTY OF HIDALGO, TEXAS****EXHIBIT C-23**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 COURT REPORTER SERVICE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 140,000	\$ 140,000	\$ 224,954	\$ 84,954
Interest	-	-	70	70
<b>Total revenues</b>	<u>140,000</u>	<u>140,000</u>	<u>225,024</u>	<u>85,024</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Budget and Management	187,400	246,918	220,103	26,815
Total general government	<u>187,400</u>	<u>246,918</u>	<u>220,103</u>	<u>26,815</u>
<b>Total expenditures</b>	<u>187,400</u>	<u>246,918</u>	<u>220,103</u>	<u>26,815</u>
Excess (deficiency) of revenues over (under) expenditures	(47,400)	(106,918)	4,921	111,839
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(47,400)	(106,918)	4,921	111,839
<b>Fund balances at beginning of year, as previously reported</b>	-	-	106,917	106,917
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	106,917	106,917
<b>Fund balances at the end of year</b>	<u>\$ (47,400)</u>	<u>\$ (106,918)</u>	<u>\$ 111,838</u>	<u>\$ 218,756</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-24**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 JUVENILE DELINQUENCY PREVENTION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 348	\$ 348
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>348</u>	<u>348</u>
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	348	348
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	348	348
<b>Fund balances at beginning of year, as previously reported</b>	-	-	3,400	3,400
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	3,400	3,400
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,748</u>	<u>\$ 3,748</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-25

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 COURTHOUSE SECURITY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 250,000	\$ 250,000	\$ 335,228	\$ 85,228
Interest	-	-	85	85
Miscellaneous	-	-	419	419
<b>Total revenues</b>	<u>250,000</u>	<u>250,000</u>	<u>335,732</u>	<u>85,732</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Executive office	839,303	841,748	831,890	9,858
Total public safety	<u>839,303</u>	<u>841,748</u>	<u>831,890</u>	<u>9,858</u>
<b>Total expenditures</b>	<u>839,303</u>	<u>841,748</u>	<u>831,890</u>	<u>9,858</u>
Excess (deficiency) of revenues over (under) expenditures	(589,303)	(591,748)	(496,158)	95,590
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	583,683	584,112	584,112	-
<b>Total financing sources (uses)</b>	<u>583,683</u>	<u>584,112</u>	<u>584,112</u>	<u>-</u>
Net change in fund balances	(5,620)	(7,636)	87,954	95,590
<b>Fund balances at beginning of year, as previously reported</b>	-	-	40,250	40,250
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	40,250	40,250
<b>Fund balances at the end of year</b>	<u>\$ (5,620)</u>	<u>\$ (7,636)</u>	<u>\$ 128,204</u>	<u>\$ 135,840</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-26**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 JUSTICE COURT TECHNOLOGY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 105,000	\$ 105,000	\$ 155,152	\$ 50,152
Interest	-	-	1,077	1,077
<b>Total revenues</b>	<u>105,000</u>	<u>105,000</u>	<u>156,229</u>	<u>51,229</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Justice of the Peace	277,000	737,074	221,240	515,834
Total general government	<u>277,000</u>	<u>737,074</u>	<u>221,240</u>	<u>515,834</u>
Debt service:				
Principal	-	3,324	3,324	-
Interest and fiscal charges	-	173	173	-
Total debt service	<u>-</u>	<u>3,497</u>	<u>3,497</u>	<u>-</u>
<b>Total expenditures</b>	<u>277,000</u>	<u>740,571</u>	<u>224,737</u>	<u>515,834</u>
Excess (deficiency) of revenues over (under) expenditures	(172,000)	(635,571)	(68,508)	567,063
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	11	11
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
Net change in fund balances	(172,000)	(635,571)	(68,497)	567,074
<b>Fund balances at beginning of year, as previously reported</b>	-	-	869,361	869,361
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	869,361	869,361
<b>Fund balances at the end of year</b>	<u>\$ (172,000)</u>	<u>\$ (635,571)</u>	<u>\$ 800,864</u>	<u>\$ 1,436,435</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-27**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 PROBATE COURT CONTRIBUTIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,513	\$ 513
Interest	-	-	284	284
<b>Total revenues</b>	<u>40,000</u>	<u>40,000</u>	<u>40,797</u>	<u>797</u>
<b>EXPENDITURES</b>				
Current:				
General government				
County Court-at-Law 3	41,000	41,009	20,746	20,263
Total general government	<u>41,000</u>	<u>41,009</u>	<u>20,746</u>	<u>20,263</u>
<b>Total expenditures</b>	<u>41,000</u>	<u>41,009</u>	<u>20,746</u>	<u>20,263</u>
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,009)	20,051	21,060
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,000)	(1,009)	20,051	21,060
<b>Fund balances at beginning of year, as previously reported</b>	-	-	286,839	286,839
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	286,839	286,839
<b>Fund balances at the end of year</b>	<u>\$ (1,000)</u>	<u>\$ (1,009)</u>	<u>\$ 306,890</u>	<u>\$ 307,899</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-28**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 JUSTICE COURT BUILDING SECURITY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 26,000	\$ 26,000	\$ 35,834	\$ 9,834
Interest	-	-	203	203
<b>Total revenues</b>	<u>26,000</u>	<u>26,000</u>	<u>36,037</u>	<u>10,037</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Justice of the Peace	-	179,773	81,021	98,752
Total general government	-	<u>179,773</u>	<u>81,021</u>	<u>98,752</u>
<b>Total expenditures</b>	<u>-</u>	<u>179,773</u>	<u>81,021</u>	<u>98,752</u>
Excess (deficiency) of revenues over (under) expenditures	26,000	(153,773)	(44,984)	108,789
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	26,000	(153,773)	(44,984)	108,789
<b>Fund balances at beginning of year, as previously reported</b>	-	-	179,794	179,794
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	179,794	179,794
<b>Fund balances at the end of year</b>	<u>\$ 26,000</u>	<u>\$ (153,773)</u>	<u>\$ 134,810</u>	<u>\$ 288,583</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-29**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 TAX ASSESSOR/COLLECTOR (T.A.C.) SPECIAL VEHICLE INVENTORY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 5,000	\$ 5,000	\$ 22,165	\$ 17,165
Interest	-	-	1,806	1,806
<b>Total revenues</b>	<u>5,000</u>	<u>5,000</u>	<u>23,971</u>	<u>18,971</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Tax-Assessor Collector	6,681	84,179	42,817	41,362
Total general government	<u>6,681</u>	<u>84,179</u>	<u>42,817</u>	<u>41,362</u>
<b>Total expenditures</b>	<u>6,681</u>	<u>84,179</u>	<u>42,817</u>	<u>41,362</u>
Excess (deficiency) of revenues over (under) expenditures	(1,681)	(79,179)	(18,846)	60,333
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,681)	(79,179)	(18,846)	60,333
<b>Fund balances at beginning of year, as previously reported</b>	-	-	88,887	88,887
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	88,887	88,887
<b>Fund balances at the end of year</b>	<u>\$ (1,681)</u>	<u>\$ (79,179)</u>	<u>\$ 70,041</u>	<u>\$ 149,220</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-30

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 LAW LIBRARY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 315,000	\$ 315,000	\$ 535,867	\$ 220,867
Interest	-	-	553	553
Miscellaneous	-	-	61	61
<b>Total revenues</b>	<u>315,000</u>	<u>315,000</u>	<u>536,481</u>	<u>221,481</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Law Library	409,749	408,635	306,795	101,840
Total general government	<u>409,749</u>	<u>408,635</u>	<u>306,795</u>	<u>101,840</u>
Debt service:				
Principal	-	1,498	1,498	-
Interest and fiscal charges	-	160	160	-
Total debt service	<u>-</u>	<u>1,658</u>	<u>1,658</u>	<u>-</u>
<b>Total expenditures</b>	<u>409,749</u>	<u>410,293</u>	<u>308,453</u>	<u>101,840</u>
Excess (deficiency) of revenues over (under) expenditures	(94,749)	(95,293)	228,028	323,321
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(94,749)	(95,293)	228,028	323,321
<b>Fund balances at beginning of year, as previously reported</b>	-	-	457,359	457,359
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	457,359	457,359
<b>Fund balances at the end of year</b>	<u>\$ (94,749)</u>	<u>\$ (95,293)</u>	<u>\$ 685,387</u>	<u>\$ 780,680</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-31**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 SUPPLEMENTAL COURT GUARDIANSHIP  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 12,780	\$ 2,780
Interest	-	-	12	12
<b>Total revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>12,792</u>	<u>2,792</u>
<b>EXPENDITURES</b>				
Current:				
General government				
County Court-at-Law 3	48,439	48,439	-	48,439
Total general government	<u>48,439</u>	<u>48,439</u>	<u>-</u>	<u>48,439</u>
<b>Total expenditures</b>	<u>48,439</u>	<u>48,439</u>	<u>-</u>	<u>48,439</u>
Excess (deficiency) of revenues over (under) expenditures	(38,439)	(38,439)	12,792	51,231
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(38,439)	(38,439)	12,792	51,231
<b>Fund balances at beginning of year, as previously reported</b>	-	-	58,699	58,699
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	58,699	58,699
<b>Fund balances at the end of year</b>	<u>\$ (38,439)</u>	<u>\$ (38,439)</u>	<u>\$ 71,491</u>	<u>\$ 109,930</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-32**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 HIDTA CHAPTER 59 STATE ASSET FORFEITURE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 33,678	\$ 81,258	\$ 47,580
Interest	-	-	1,036	1,036
<b>Total revenues</b>	<u>-</u>	<u>33,678</u>	<u>82,294</u>	<u>48,616</u>
<b>EXPENDITURES</b>				
Current:				
General government				
HIDTA	104,245	105,469	105,469	-
Total general government	<u>104,245</u>	<u>105,469</u>	<u>105,469</u>	<u>-</u>
<b>Total expenditures</b>	<u>104,245</u>	<u>105,469</u>	<u>105,469</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(104,245)	(71,791)	(23,175)	48,616
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	115,680	115,680
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>115,680</u>	<u>115,680</u>
Net change in fund balances	(104,245)	(71,791)	92,505	164,296
<b>Fund balances at beginning of year, as previously reported</b>	-	-	829,156	829,156
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	829,156	829,156
<b>Fund balances at the end of year</b>	<u>\$ (104,245)</u>	<u>\$ (71,791)</u>	<u>\$ 921,661</u>	<u>\$ 993,452</u>

**COUNTY OF HIDALGO, TEXAS****EXHIBIT C-33**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 HIDTA FEDERAL SHARING U.S. TREASURY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ -	\$ 1,331	\$ 2,126	\$ 795
Miscellaneous	-	-	388	388
<b>Total revenues</b>	<u>-</u>	<u>1,331</u>	<u>2,514</u>	<u>1,183</u>
<b>EXPENDITURES</b>				
Current:				
General government				
HIDTA	283,800	343,800	224,989	118,811
Total general government	<u>283,800</u>	<u>343,800</u>	<u>224,989</u>	<u>118,811</u>
<b>Total expenditures</b>	<u>283,800</u>	<u>343,800</u>	<u>224,989</u>	<u>118,811</u>
Excess (deficiency) of revenues over (under) expenditures	(283,800)	(342,469)	(222,475)	119,994
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(283,800)	(342,469)	(222,475)	119,994
<b>Fund balances at beginning of year, as previously reported</b>	-	-	1,708,324	1,708,324
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	1,708,324	1,708,324
<b>Fund balances at the end of year</b>	<u>\$ (283,800)</u>	<u>\$ (342,469)</u>	<u>\$ 1,485,849</u>	<u>\$ 1,828,318</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-34**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 HIDTA OTHER STATES ASSET FORFEITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 230	\$ 230
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>230</u>	<u>230</u>
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	230	230
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	2,650	2,650
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>2,650</u>	<u>2,650</u>
Net change in fund balances	-	-	2,880	2,880
<b>Fund balances at beginning of year, as previously reported</b>	-	-	197,984	197,984
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	197,984	197,984
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,864</u>	<u>\$ 200,864</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-35

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 HIDTA FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 231	\$ 231
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>231</u>	<u>231</u>
<b>EXPENDITURES</b>				
Current:				
General government				
HIDTA	24,545	213,900	166,962	46,938
Total general government	<u>24,545</u>	<u>213,900</u>	<u>166,962</u>	<u>46,938</u>
<b>Total expenditures</b>	<u>24,545</u>	<u>213,900</u>	<u>166,962</u>	<u>46,938</u>
Excess (deficiency) of revenues over (under) expenditures	(24,545)	(213,900)	(166,731)	47,169
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(24,545)	(213,900)	(166,731)	47,169
<b>Fund balances at beginning of year, as previously reported</b>	-	-	215,874	215,874
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at beginning of year, as restated</b>	-	-	215,874	215,874
<b>Fund balances at the end of year</b>	<u>\$ (24,545)</u>	<u>\$ (213,900)</u>	<u>\$ 49,143</u>	<u>\$ 263,043</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-36

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 COUNTY AND DISTRICT COURT TECHNOLOGY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 12,000	\$ 12,000	\$ 17,140	\$ 5,140
Interest	-	-	2	2
<b>Total revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>17,142</u>	<u>5,142</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Information Technology	-	43,130	43,130	-
Total general government	-	<u>43,130</u>	<u>43,130</u>	-
<b>Total expenditures</b>	-	<u>43,130</u>	<u>43,130</u>	-
Excess (deficiency) of revenues over (under) expenditures	12,000	(31,130)	(25,988)	5,142
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	12,000	(31,130)	(25,988)	5,142
<b>Fund balances at beginning of year, as previously reported</b>	-	-	31,131	31,131
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	31,131	31,131
<b>Fund balances at the end of year</b>	<u>\$ 12,000</u>	<u>\$ (31,130)</u>	<u>\$ 5,143</u>	<u>\$ 36,273</u>

**COUNTY OF HIDALGO, TEXAS**

EXHIBIT C-37

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DISTRICT ATTORNEY FEDERAL - U.S. DEPARTMENT OF JUSTICE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 107,047	\$ 107,047	\$ -
Interest	-	-	37	37
<b>Total revenues</b>	<u>-</u>	<u>107,047</u>	<u>107,084</u>	<u>37</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Criminal District Attorney	-	865	-	865
Total general government	<u>-</u>	<u>865</u>	<u>-</u>	<u>865</u>
<b>Total expenditures</b>	<u>-</u>	<u>865</u>	<u>-</u>	<u>865</u>
Excess (deficiency) of revenues over (under) expenditures	-	106,182	107,084	902
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	106,182	107,084	902
<b>Fund balances at beginning of year, as previously reported</b>	-	-	66,841	66,841
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at beginning of year, as restated</b>	-	-	66,841	66,841
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ 106,182</u>	<u>\$ 173,925</u>	<u>\$ 67,743</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-38**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 CONSTABLE, PRECINCT NO. 3 U.S. TREASURY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current:				
Public safety				
Constable, Pct 3	-	10,000	1,773	8,227
Total public safety	-	10,000	1,773	8,227
<b>Total expenditures</b>	-	10,000	1,773	8,227
Excess (deficiency) of revenues over (under) expenditures	-	(10,000)	(1,773)	8,227
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	-	-	-	-
Net change in fund balances	-	(10,000)	(1,773)	8,227
<b>Fund balances at beginning of year, as previously reported</b>	-	-	10,000	10,000
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	10,000	10,000
<b>Fund balances at the end of year</b>	\$ -	\$ (10,000)	\$ 8,227	\$ 18,227

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-39**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 LOCAL PROVIDER PARTICIPATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ -	\$ 10,320,646	\$ 10,515,300	\$ 194,654
Interest	-	-	14	14
<b>Total revenues</b>	<u>-</u>	<u>10,320,646</u>	<u>10,515,314</u>	<u>194,668</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare				
Human Services	-	10,320,646	10,320,646	-
Total health and welfare	<u>-</u>	<u>10,320,646</u>	<u>10,320,646</u>	<u>-</u>
<b>Total expenditures</b>	<u>-</u>	<u>10,320,646</u>	<u>10,320,646</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	194,668	194,668
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	194,668	194,668
<b>Fund balances at beginning of year, as previously reported</b>	-	-	-	-
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at beginning of year, as restated</b>	-	-	-	-
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,668</u>	<u>\$ 194,668</u>

**COUNTY OF HIDALGO, TEXAS**

**EXHIBIT C-40**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUND  
 DRAINAGE DISTRICT NO. 1  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 12,141,234	\$ 12,141,234	\$ 12,348,783	\$ 207,549
Charges for services	85,000	85,000	37,250	(47,750)
Interest	20,000	20,000	25,442	5,442
Miscellaneous	50,000	50,000	741,693	691,693
<b>Total revenues</b>	<u>12,296,234</u>	<u>12,296,234</u>	<u>13,153,168</u>	<u>856,934</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Appraisal Fees	1,643,722	1,796,806	1,649,805	147,001
Total general government	<u>1,643,722</u>	<u>1,796,806</u>	<u>1,649,805</u>	<u>147,001</u>
Drainage flood control				
Appraisal Fees	8,994,655	11,590,005	12,432,685	(842,680)
Total drainage flood control	<u>8,994,655</u>	<u>11,590,005</u>	<u>12,432,685</u>	<u>(842,680)</u>
<b>Total expenditures</b>	<u>10,638,377</u>	<u>13,386,811</u>	<u>14,082,490</u>	<u>(695,679)</u>
Excess (deficiency) of revenues over (under) expenditures	1,657,857	(1,090,577)	(929,322)	161,255
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(1,180,000)	(1,180,000)	-	1,180,000
Sale of capital assets	-	-	22,216	22,216
<b>Total financing sources (uses)</b>	<u>(1,180,000)</u>	<u>(1,180,000)</u>	<u>22,216</u>	<u>1,202,216</u>
Net change in fund balances	477,857	(2,270,577)	(907,106)	1,363,471
<b>Fund balances at beginning of year, as previously reported</b>	-	-	15,482,051	15,482,051
Prior period adjustment	-	-	-	-
<b>Fund balances at beginning of year, as restated</b>	-	-	15,482,051	15,482,051
<b>Fund balances at the end of year</b>	<u>\$ 477,857</u>	<u>\$ (2,270,577)</u>	<u>\$ 14,574,945</u>	<u>\$ 16,845,522</u>



## COUNTY OF HIDALGO, TEXAS

### Grants

December 31, 2013

#### Designated Purpose Grants

##### **FEMA Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

These funds are provided to assist State and Local governments in recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed.

##### **District Attorney State Supplement**

This grant is for the payment of salaries of assistant district attorneys, investigators, and/or secretarial help and expenses, including travel for these personnel as determined by the district attorney, criminal district attorney, and county attorneys.

##### **Border Prosecution Initiative (CJD-BPI)**

This grant is for funding expenditures incurred in a consolidated effort in targeting border security by federal, state and local law enforcement agencies and that it is in the best interest of all parties that these efforts will increase effective and efficient functioning of all groups involved.

##### **Part E – Developing, Testing & Demonstrating Promising New Programs (JP TRUANCY)**

To develop and implement programs that design, test and demonstrate effective approaches, techniques and methods for preventing and controlling juvenile delinquency such as community based alternatives to institutional confinement.

##### **Edward Byrne Memorial Justice Assistance Grant Program (JAG)**

JAG funds support all components of the criminal justice system from multijurisdictional drug and gang task forces to crime prevention and domestic violence programs, courts, corrections, treatment, and justice information sharing initiatives. JAG funded projects may address crime through the provision of services directly to individuals and/or communities and by improving the effectiveness and efficiency of criminal justice systems, processes, and procedures.

##### **Hazard Mitigation Grant**

The purpose of this mitigation grant is to provide an opportunity to help local jurisdictions build a community safe room for their citizens, including ones with Functional Needs (formerly known as Medical or Special Needs) through Hazard Mitigation Grant Program (HMGP) and/or Pre Disaster Mitigation (PDM) program funded by FEMA. Having a community safe room located nearby could prevent the evacuation of some of the citizens during a hurricane or tornado.

##### **Help America Vote Act (HAVA)**

The purpose of this grant is to create a new federal agency to serve as a clearinghouse for election administration information. This grant also provides funding for States to improve election administration and replace outdated voting systems.

##### **Voter Registration Section 19.002 (CHAPTER19)**

These funds are issued by the Comptroller of Public Accounts and are used to defray expenses of the registrar's office in connection with voter registration, including additional expenses related to the implementation of the National Voter Registration Act of 1993, complying with the weekly updating requirements prescribed by Section 18.063 and the employment of temporary voter registration personnel for not more than 39 weeks in a state fiscal year.

##### **Texas Vine Grant**

This grant is intended to maintain Hidalgo County in a statewide system that will provide relevant offender release information, notification of relevant court settings or events, promote public safety and support the rights of victims of crime.

**Fugitive Apprehension Task Force (DOJ-USMS)**

This funding is for a combined effort to investigate and arrest, as part of joint law enforcement operations, persons who have active state and federal warrants for their arrest. The intent of the joint effort is to investigate and apprehend local, state and federal fugitives, thereby improving public safety and reducing violent crimes.

**Lower Rio Grande Valley Development Council (LRGVDC)-911 Program**

Funding for this grant was made available under provisions of the Commission on State Emergency Communications Rule 251.3 for training of 911 personnel, purchase and maintenance costs of equipment necessary to establish and operate answering points and related 911 operations.

**Homeland Security Grant Program (OPERATION STONEGARDEN)**

This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and enhancements required for border security and protection.

**COPS Universal Hiring Program**

The COPS Universal Hiring Program provides funding directly to law enforcement agencies for the hiring of new or additional law enforcement officers.

**The Department of Justice Assets Forfeiture Funds (OCDEF)**

This funding primarily concerns itself with the disruption of major drug trafficking operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

**State Criminal Alien Assistance Program (SCAAP)**

The State Criminal Alien Assistance Program is a payment program designed to provide federal assistance to states and localities that incur costs for incarcerating undocumented criminal aliens who are being held as a result of state and / or local charges or convictions.

**Organized Crime Drug Enforcement Task Forces (OCDE)**

This funding primarily concerns itself with the disruption of major drug trafficking operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

**Texas Rangers – Local Border Security Program**

The Texas Ranger Division of the Texas Department of Public Safety provides grants to local law enforcement agencies with funding through The Local Border Security Program. The program provides funding for additional manpower by local law enforcement agencies for state led border security enhanced operations for improved border security.

**Border Security Crime Reduction Operation-Edward Byrne Memorial Justice Assistance Grant Program (JAG)**

Funding is provided through the Department of Justice to purchase equipment to be used to reduce crime and improve the criminal justice system along the Texas-Mexico border.

**U.S. Immigration and Customs Enforcement Grants (ICE)**

This funding is for the purpose of the reimbursement costs incurred in providing resources to joint operations / task forces.

**FBI—Safe Streets Task Force (SSTF)/Violent Crime Unit**

This funding provides for the reimbursement, by the FBI, for overtime payment made to the officers assigned full-time to the task force. The task force mission is to identify and target for prosecution organized crime groups responsible for drug trafficking, money laundering, alien smuggling, crimes of violence, robbery, as well as an intensified focus on the apprehension of dangerous fugitives.

**McAllen Drug Enforcement Administration HIDTA Initiative (DEA)**

This funding provides for the reimbursement for overtime pay to the officers assigned full-time to the task force. The task force mission is to disrupt the illicit drug traffic, gather and report intelligence data, and conduct undercover operations and engage in the other traditional methods of investigation.

**Stop Truancy on Patrol (STOP)**

This program makes available truant officers at the schools to work with at-risk youth to encourage them to continue their education.

**Juvenile Accountability Block Grants (JAIBG)–CJD Early Intervention Counseling Program**

CJD funded programs promote help and healing for crime victims, provide safe places and positive role models for young Texans, enforce laws that protect citizens and expand training opportunities for Texas criminal justice professionals.

**Safe Schools Healthy Students Initiative (SSHSI)**

This funding is aimed to foster student and family programs that create a safe, respectful and learning environment where all students and community members feel protected from drug and violence which leads to academic success.

**Texas Citrus Mutual (Department of Agriculture)**

The purpose of these grant funds is to increase awareness of the HLB/ACP threat in Texas by providing support for education and outreach with emphasis on quarantine and identification of high risk areas.

**Energy Efficiency and Conservation Block Grant Program (EECBG)**

Recovery Act - The Program is provided to reduce energy use and fossil fuel emissions, and for improvements in energy efficiency. The EECBG Program is administered by the Office of Weatherization and Intergovernmental Programs in the Office of Energy Efficiency and Renewable Energy of the U.S. Department of Energy (DOE).

**DWI Court**

The Drug Court Program supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code. The overall goal of the project is to reduce the number of repeat DWI's in Hidalgo County.

**Veterans Court**

The Drug Court Program supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code. The overall goal of this project is to provide treatment to veterans involved in the criminal justice system through the Community Supervision and Corrections Department.

**Monitoring Compliance for High Risk Offenders - Edward Byrne Memorial Justice Assistance Grant (JAG)**

This grant is provided to prevent and control crime and make improvements to the criminal justice system. This grant is funding a project aimed at reducing recidivism, rehabilitating offenders and protect of the community through collaboration between the Hidalgo County CSCD and the Hidalgo County Sheriff's Office. The project will have law enforcement officers conduct field visits of high risk offenders in Hidalgo County in specialized programs to monitor compliance with their court-ordered conditions of probation; therefore, increasing community safety.

**Residential Substance Abuse Treatment for State Prisoners (RSAT)**

This grant is provided to develop and implement substance abuse treatment projects within state and local correctional facilities, including jails.

### **Texas Veterans Commission**

This grant is provided to address a broad range of needs for both Veterans and their families in local communities. For Hidalgo County the Hidalgo County Veterans Treatment Court Program (HCVTCP) is a hybrid of Drug Court, Mental Health Court and Sanctions Court. The goal of the HCVTCP is to divert veterans and their dependents on probation in Hidalgo County from prison and provide mental health and substance abuse treatment immediately as the need is identified. With this grant funding, the HCVTCP will expand its program to include providing services to veteran dependents.

### **High Intensity Drug Trafficking Area (HIDTA)**

This grant is from the Office of National Drug Control Policy to significantly reduce drug trafficking and related money laundering and violent crimes.

### **Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)**

The WIC Grants provide assistance to low-income pregnant, breastfeeding and postpartum women, infants, and children to age five determined to be at nutritional risk, at no cost, supplemental nutritious foods, nutrition education, and referrals to health and social services.

### **Health and Human Services Grants**

#### **Health Resources and Services Administration**

The purpose of this grant is to construct, renovate, expand, equip, or modernize health care facilities and other health care related facilities. A percentage of revenue retained from fees for services to non-eligible participants is used for the general operation of the Health Department not funded by other sources.

#### **Preventative Health and Health Services Block Grant (RLSS-LPHS)**

The purpose of this grant is to improve or strengthen local public health infrastructure within the State of Texas by developing objectives to address a public health issue, conduct activities and services that provide or support the delivery of essential public health services, assessing, monitoring and evaluating the essential public health activities and services and develop strategies to improve the delivery of essential public health services.

#### **Tuberculosis Prevention and Control – State Grant**

The purpose of this grant is to assist state and local health agencies in carrying out tuberculosis control activities designed to prevent transmission of infection and disease.

#### **Project Grants for Tuberculosis Control Programs (TB ELIMINATION)**

The purpose of this grant is to provide basic services and associated activities for tuberculosis (TB) prevention and control as well as additional activities to target special populations with individuals who have TB or who are at high risk of developing TB.

#### **Immunization Grants**

The purpose of this grant is to implement an immunization program to assist children, adolescents and adults. Special emphasis is placed on accelerating interventions to improve the immunization coverage of children two years of age or younger and to incorporate traditional barriers, expand immunization capacity, and establish uniform operating policies.

#### **Public Health Emergency Preparedness (BIOTERRORISM / BORDER HEALTH / CPS-PHER)**

The purpose of this grant is to develop emergency-ready public health departments by upgrading, integrating and evaluating State and local public health jurisdictions preparedness for and response to terrorism, pandemic influenza, and other public health emergencies with Federal, State, local, and tribal governments, the private sector, and non-governmental organizations (NGOs). These emergency preparedness and response efforts are intended to support the National Response Plan (NRP) and the National Incident Management System (NIMS).

**Maternal and Child Health Services Block Grant to the States - (SDI)**

The purpose of this grant is to work collaboratively with the Department of State Health Services to pilot tools, processes and activities which are designed to integrate delivery of identified services in the areas of Primary Health Care, Title V Child Health and Dental Services, Prenatal Services, Family Planning, Title XX Family Planning, and Tuberculosis Elimination.

**Strengthening Public Health Services at the Outreach Offices of the U.S. - Mexico Border Health Commission (OGHA)**

This grant funds activities in support of the Centers for Disease Control and Prevention (CDC) Cooperative Agreement Work Plan for Public Health Emergency Preparedness. It further assists the Department of State Health Services in the implementation of CDC Early Warning Infectious Disease Surveillance (EWIDS) along the Texas-Mexico border through active surveillance, exercise and training of personnel.

**Centers for Disease Control and Prevention (PPCPS-BDS)**

The purpose of this grant is to assist State and local health authorities and other health-related organizations in controlling communicable diseases, chronic diseases and disorders, and other preventable health conditions. Investigations and evaluation of all methods of controlling or preventing disease and disability are carried out by providing epidemic aid, surveillance, and technical assistance, consultation and program support, and by providing leadership and coordination of joint national, state, and local efforts.

**Medicaid Administrative Claiming (MAC)**

The Medicaid Administrative Claiming Program (MAC) is an administrative program whereby the federal government permits state Medicaid agencies to claim reimbursement for activities performed that are necessary for the proper and efficient administration of the Texas Medicaid State Plan. Local Health Departments can be reimbursed for certain medical and health related activities, such as, outreach services delivered to clients within the community.

**Juvenile Probation Grants**

**A – State Aid**

The State Aid grant provides funding to local juvenile boards to support the provision of basic juvenile probation services and juvenile justice programs to assist the juvenile board in adhering to the Commission’s standards and policies.

**C- Commitment Reduction Program**

The purpose of the Commitment Reduction Program is to provide an array of rehabilitation services for juvenile offenders, including, but not limited to, community-based, residential, transition and aftercare programs or services. The programs are intended to divert appropriate youth from the Texas Youth Commission (TYC) to suitable programs and services in local communities.

**M – Special Needs Diversionary Program (SNDP)**

The Special Needs Diversionary Program (SNDP) is a grant designed to increase the availability of effective services to juvenile offenders with mental health needs.

**N - Mental Health Services**

The Mental Health Services supports all services concerned with research, prevention, and detection of mental disorders and disabilities and all services necessary to treat, care for, supervise, and rehabilitate persons with a mental illness.

**P – Juvenile Justice Alternative Education Program**

State funding based on cost reimbursement for counties with a population of 125,000 or more for operation of Juvenile Justice Alternative Education Program for students that have been expelled from public schools under Category A mandatory expulsion.

**Computerization**

The Computerization program is revenue other than state used for the maintenance of the departments' operations related to juveniles. This includes computer equipment, maintenance, and other office equipment.

**Juvenile Justice Alternative Education Program – Donna ISD**

Cost reimbursement by Donna ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Edinburg ISD**

Cost reimbursement by Edinburg ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Edcouch- Elsa ISD**

Cost reimbursement by Edcouch - Elsa ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Hidalgo ISD**

Cost reimbursement by Hidalgo ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – La Joya ISD**

Cost reimbursement by La Joya ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – McAllen ISD**

Cost reimbursement by McAllen ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Mercedes ISD**

Cost reimbursement by Mercedes ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Mission ISD**

Cost reimbursement by Mission ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Monte Alto ISD**

Cost reimbursement by Monte Alto ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – PSJA ISD**

Cost reimbursement by PSJA ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Sharyland ISD**

Cost reimbursement by Sharyland ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

**Juvenile Justice Alternative Education Program – Valley View ISD**

Cost reimbursement by Valley View ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

### **Juvenile Justice Alternative Education Program – Discretionary**

Balancing account for excess revenue from school districts resulting when the month's actual billing from the contractor differs from the amount received (as per agreement) by the school district. The differences are caused by the different methods of calculating cost per student by the County and by the contractor. The revenue is used when the County must pay more in a particular month than the amount received from the school district for Juvenile Justice Alternative Education Programs for students that are expelled from public schools under Category B and C of section 37.011, Texas Education Code.

### **Juvenile Probation – Post Adjudication Grants**

#### **Weslaco Boot Camp**

This program is County funded as required by TJPC for the operation of the Post Adjudication - Boot Camp Facility.

#### **TJPC V – Local Post Adjudication Fund**

The Local Post Adjudication Fund is a grant designed to provide funds to select local juvenile probation departments to help defray the costs of operating post-adjudication correctional facilities constructed beginning in 1996 using funds from the State of Texas general obligation bond proceeds.

### **Juvenile Probation Title IV-E Grants**

#### **Foster Care Grants Title IV-E**

The Title IV-E Foster Care program assists with providing safe and stable out-of-home care for children under the jurisdiction of the State or Tribal child welfare agency until the children are returned home safely; placed with adoptive families, or placed in other planned arrangements for permanency. The program provides funds to assist with the costs of foster care maintenance for eligible children, administrative costs to manage the program, and training for public agency staff, foster parents, and certain private agency staff.

### **Adult Probation Grants**

#### **Basic Supervision**

One of three sources of funding from the state (through TDCJ-CJAD) that provides funding used to cover the basic operational costs of the CSCD in providing services to offenders. These costs include employee's salaries, training, and supplies. The state provides funding for the services provided for felony cases for each day the defendants are on direct supervision.

#### **Mentally Impaired**

Funding is used for probationers who have mental incapacity. This program works closely with the local Behavioral Health center and provides services to identified probationers through office contacts, field contacts, and joint contacts with the Community Supervision Officer (CSO) and TTBH counselor.

#### **Community Corrections (Boot Camp)**

Funding for the maintenance of the boot camp facility and costs associated with its operations. The funding for this program is divided into three subprograms. These programs are the High Risk Program (HRP), the Reduced Risk Program (RRP) and the Employment program.

#### **TAIP**

The Treatment Alternative to Incarceration Program uses funding for substance abuse screening, assessment, referral and treatment of offenders who do not qualify or can not afford any other treatment. The program is designed to divert offenders needing outpatient substance abuse treatment from the Texas Department of Criminal Justice Institutional Division to the community in a controlled setting. The treatment philosophy is based on the belief that treatment of the being

as a whole – mind, body, and spirit, is necessary to successfully confront and arrest the progressive diseases of alcoholism and drug addiction.

#### **Drug Court**

The Drug Court Program was devised to address the issues of drug offenders which repeatedly cycle through the court, corrections, and community supervision systems without being held accountable for changing their behavior. This program enhances the effective implementation of a special drug rehabilitation court that targets repeat non-violent drug offenders. Funding is used to provide treatment services for probationers which are designed to assist the probationer to transition to live a drug-free life.

#### **Sex Offenders**

Funding is used for probationers who are sex offenders. The CSCD services in the Sex Offender Caseload program include two phases of supervision. Phase one consists of a high level of probationer monitoring which includes registration, DNA sampling, counseling and frequent home and work contacts. Phase two of the program begins after primary counseling is completed. Phase two probationers are continually monitored at less frequent intervals and are provided with follow-up counseling and continued registration requirements.

#### **Diversion Program- Caseload Reduction**

The Diversion Program is designed for non-violent first time offenders. Offenders selected for this program stay for a maximum of two years. Funding is used to monitor program participants through monthly reporting, drug screening, and other support programs. A defendant's full compliance in the program will result in an order barring prosecution on the case thereby reducing the court system caseload. Non-compliance results in full prosecution.

#### **Substance Abuse Treatment Programs**

These programs include a continuum of care ranging from screening/assessment, outpatient, intensive outpatient and residential programs to treat those under community supervision with drug and/or alcohol problems in lieu of commitments to jail or prison. Program focuses on returning offenders to a functional lifestyle free from the affects of substance abuse.

#### **Aftercare Services**

The Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) will use these grant funds to reduce and prevent criminal narcotics activity through the use of aftercare programs for probationers who have successfully completed residential substance abuse treatment programs along the southern border.

#### **Border Colonia Access Programs**

To enhance and construct public roadway infrastructure of colonia access roads in Hidalgo County.

COUNTY OF HIDALGO, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 DECEMBER 31, 2013

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 0</u>							
FEMA Disaster Grants - Public Assistance	949,057	244	123,610	2,500	-	-	1,075,411
Total Designated Purpose Grants Lvl 0	949,057	244	123,610	2,500	-	-	1,075,411
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY13	-	-	-	-	-	-	-
D.A. State Supplement - FY14	-	-	2,653	-	-	-	2,653
Border Prosecution Initiative - FY12	-	-	-	-	-	-	-
Border Prosecution Initiative - FY13	-	-	-	-	-	-	-
Border Prosecution Initiative - FY14	(29)	-	67,641	93	-	-	67,705
Total Designated Purpose Grants Lvl 1	(29)	-	70,294	93	-	-	70,358
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY13	-	-	-	-	-	-	-
JAG - FY14	-	-	-	22	-	-	22
JAG - FY15	-	-	1,388	3,707	-	-	5,095
JAG - FY16	-	-	9,133	471	-	-	9,604
Public Defender's Juvenile Sect - FY13	-	-	-	670	-	-	670
Public Defender's Juvenile Sect - FY14	(36)	-	28,865	28,906	-	-	57,735
Total Designated Purpose Grants Lvl 2	(36)	-	39,386	33,776	-	-	73,126
<u>Designated Purpose Grants - Level 3</u>							
HAVA Program Income	35,611	-	55,226	151,693	-	-	242,530
Chapter 19 FY11	-	-	-	-	-	-	-
Chapter 19 FY12	-	-	-	-	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
HAVA ADA	-	-	-	265,243	-	-	265,243
HAVA Polling Place Access	-	-	48,147	(48,147)	-	-	-
HAVA Opportunity for Access	-	-	24,939	(24,939)	-	-	-
Texas VINE Program FY13	-	-	-	-	-	-	-
Texas VINE Program FY14	-	-	-	-	-	-	-
Assistance to Firefighters	-	-	-	-	-	-	-
2005 Homeland Security	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	-	42,879	-	-	-	42,879
Total Designated Purpose Grants Lvl 3	35,611	-	171,191	343,850	-	-	550,652

Accrued Wages	Accounts/ Retainage/ Payable	Intergovt'l Payable	Due to Other Funds	Unearned Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	1,344	-	1,074,067	-	1,075,411	-	-	1,075,411
-	-	1,344	-	1,074,067	-	1,075,411	-	-	1,075,411
-	-	-	-	-	-	-	-	-	-
983	-	-	1,670	-	-	2,653	-	-	2,653
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
8,884	836	-	57,985	-	-	67,705	-	-	67,705
9,867	836	-	59,655	-	-	70,358	-	-	70,358
-	-	-	-	-	-	-	-	-	-
-	22	-	-	-	-	22	-	-	22
5,095	-	-	-	-	-	5,095	-	-	5,095
-	-	471	9,133	-	-	9,604	-	-	9,604
-	-	-	-	670	-	670	-	-	670
9,793	220	-	47,722	-	-	57,735	-	-	57,735
14,888	242	471	56,855	670	-	73,126	-	-	73,126
-	-	-	-	230,034	-	230,034	12,496	-	242,530
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	222,513	-	222,513	42,730	-	265,243
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	42,879	-	-	-	42,879	-	-	42,879
-	-	42,879	-	452,547	-	495,426	55,226	-	550,652

COUNTY OF HIDALGO, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 DECEMBER 31, 2013

Funds	Assets							Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Advances to Other Funds	Prepays		
<b>Designated Purpose Grants - Level 4</b>								
COPS Universal Hiring 13	(123)	-	67,036	-	-	-	-	66,913
OCDE - FY13	-	-	-	-	-	-	-	-
OCDE - FY14	-	-	1,940	-	-	-	-	1,940
Operation Stonegarden - FY13	-	-	-	-	-	-	-	-
Operation Stonegarden - FY14	-	-	36	-	-	-	-	36
Operation Stonegarden - FY15	-	-	671,738	-	-	-	-	671,738
ICE - FY13	-	-	-	-	-	-	-	-
FBI - FY13	-	-	895	-	-	-	-	895
FBI - FY14	-	-	-	-	-	-	-	-
DEA - FY13	-	-	-	-	-	-	-	-
OCDETF - FY13	-	-	-	-	-	-	-	-
OCDETF - FY14	-	-	3,696	2	-	-	-	3,698
ARRA Recovery JAG - FY13	-	-	-	-	-	-	-	-
Department of Justice USMS - FY13	-	-	-	-	-	-	-	-
Department of Justice USMS - FY14	-	-	448	-	-	-	-	448
Texas Rangers LBSP - FY11	-	-	-	-	-	-	-	-
Texas Rangers LBSP - FY12	-	-	-	-	-	-	-	-
Texas Rangers LBSP - FY13	-	-	9,095	-	-	-	-	9,095
OCDETF SW-TXS-811	-	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY12	-	-	39,866	-	-	-	-	39,866
Constable Pct.1 LBSP FY13	-	-	45,000	-	-	-	-	45,000
Constable Pct.2 OPSG - FY14	-	-	747	-	-	-	-	747
Constable Pct.2 OPSG - FY15	-	-	3,884	-	-	-	-	3,884
Constable Pct.3 Tobacco Compliance	-	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY13	-	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY14	-	-	2,750	-	-	-	-	2,750
Constable Pct.3 OPSG - FY15	-	-	27,670	-	-	-	-	27,670
Constable Pct.3 LBSP - FY12	-	-	39,450	-	-	-	-	39,450
Constable Pct.3 LBSP - FY13	-	-	33,733	-	-	-	-	33,733
Constable Pct.4 OPSG - FY13	-	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	-	12,234	-	-	-	-	12,234
Constable Pct.4 LBSP - FY12	-	-	6,737	-	-	-	-	6,737
Constable Pct.4 LBSP - FY13	-	-	74,218	-	-	-	-	74,218
LRGVDC 911 Program	-	-	-	-	-	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-	-
Stonegarden (Donna) - FY14	-	-	9,891	-	-	-	-	9,891
Stonegarden (Donna) - FY15	-	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY14	-	-	11,864	-	-	-	-	11,864
Stonegarden (Hidalgo) - FY15	-	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY14	-	-	5,565	-	-	-	-	5,565
Stonegarden (La Joya) - FY15	-	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY14	-	-	20,429	-	-	-	-	20,429
Stonegarden (Palmview) - FY15	-	-	3,936	-	-	-	-	3,936
Stonegarden (Alton) - FY14	-	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY14	-	-	53,411	-	-	-	-	53,411
Stonegarden (Pharr) - FY15	-	-	34,058	-	-	-	-	34,058
Stonegarden (Mission) - FY14	-	-	-	-	-	-	-	-
Stonegarden (Mission) - FY15	-	-	22,452	-	-	-	-	22,452
Stonegarden (Alamo) - FY14	-	-	2,770	-	-	-	-	2,770
Stonegarden (Alamo) - FY15	-	-	9,104	-	-	-	-	9,104
Stonegarden (Mercedes) - FY14	-	-	3,032	-	-	-	-	3,032
Stonegarden (Mercedes) - FY15	-	-	-	-	-	-	-	-
Stonegarden (Palmhurst) - FY14	-	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY14	-	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY15	-	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY14	-	-	1,319	-	-	-	-	1,319
Stonegarden (San Juan) - FY15	-	-	-	-	-	-	-	-
Stonegarden (Sullivan City) - FY14	-	-	4,576	-	-	-	-	4,576
Stonegarden (Weslaco) - FY14	-	-	7,093	-	-	-	-	7,093
Stonegarden (Weslaco) - FY15	-	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY14	-	-	75,962	-	-	-	-	75,962
Stonegarden (Edinburg) - FY15	-	-	93,374	-	-	-	-	93,374
<b>Total Designated Purpose Grants Lvl 4</b>	<b>(123)</b>	<b>-</b>	<b>1,400,009</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,399,888</b>

Accrued Wages	Accounts/Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
23,977	-	-	42,936	-	-	66,913	-	-	66,913
-	-	-	-	-	-	-	-	-	-
-	140	-	1,800	-	-	1,940	-	-	1,940
-	-	-	-	-	-	-	-	-	-
-	-	-	36	-	-	36	-	-	36
26,731	137,482	-	507,525	-	-	671,738	-	-	671,738
-	-	-	-	-	-	-	-	-	-
-	-	-	895	-	-	895	-	-	895
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	3,698	-	-	3,698	-	-	3,698
-	-	-	-	-	-	-	-	-	-
-	-	-	448	-	-	448	-	-	448
-	-	-	-	-	-	-	-	-	-
1,394	-	-	7,701	-	-	9,095	-	-	9,095
-	-	-	-	-	-	-	-	-	-
-	-	-	39,866	-	-	39,866	-	-	39,866
-	-	-	45,000	-	-	45,000	-	-	45,000
-	-	-	747	-	-	747	-	-	747
-	-	-	3,884	-	-	3,884	-	-	3,884
-	-	1,028	(1,028)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	2,750	-	-	2,750	-	-	2,750
-	-	-	27,670	-	-	27,670	-	-	27,670
-	-	-	39,450	-	-	39,450	-	-	39,450
377	-	-	33,356	-	-	33,733	-	-	33,733
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	12,234	-	-	12,234	-	-	12,234
-	-	75	6,662	-	-	6,737	-	-	6,737
7,509	-	-	66,709	-	-	74,218	-	-	74,218
-	-	-	(16,400)	16,400	-	-	-	-	-
-	-	-	(115)	115	-	-	-	-	-
-	-	-	(23)	23	-	-	-	-	-
-	-	-	(27,222)	27,222	-	-	-	-	-
-	-	9,891	-	-	-	9,891	-	-	9,891
-	-	-	-	-	-	-	-	-	-
-	-	11,864	-	-	-	11,864	-	-	11,864
-	-	-	-	-	-	-	-	-	-
-	-	5,565	-	-	-	5,565	-	-	5,565
-	-	-	-	-	-	-	-	-	-
-	-	20,429	-	-	-	20,429	-	-	20,429
-	-	3,936	-	-	-	3,936	-	-	3,936
-	-	-	-	-	-	-	-	-	-
-	-	53,411	-	-	-	53,411	-	-	53,411
-	-	34,058	-	-	-	34,058	-	-	34,058
-	-	-	-	-	-	-	-	-	-
-	-	22,452	-	-	-	22,452	-	-	22,452
-	-	2,770	-	-	-	2,770	-	-	2,770
-	-	9,104	-	-	-	9,104	-	-	9,104
-	-	3,032	-	-	-	3,032	-	-	3,032
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	1,319	-	-	-	1,319	-	-	1,319
-	-	-	-	-	-	-	-	-	-
-	-	4,576	-	-	-	4,576	-	-	4,576
-	-	7,093	-	-	-	7,093	-	-	7,093
-	-	-	-	-	-	-	-	-	-
-	-	75,962	-	-	-	75,962	-	-	75,962
-	-	93,374	-	-	-	93,374	-	-	93,374
59,988	137,622	359,939	798,579	43,760	-	1,399,888	-	-	1,399,888

COUNTY OF HIDALGO, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 DECEMBER 31, 2013

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Advances to Other Funds	Prepays	
<u>Designated Purpose Grants - Level 5</u>							
Stop Truancy - FY13	-	-	53,028	-	-	-	53,028
Stop Truancy - FY14	-	-	88,537	28,462	-	-	116,999
Total Designated Purpose Grants Lvl 5	-	-	141,565	28,462	-	-	170,027
<u>Designated Purpose Grants - Level 6</u>							
JJADPA - FY13	-	-	-	-	-	-	-
CJD JAIBG - FY13	-	-	-	-	-	-	-
CJD JAIBG - FY14	-	-	4,900	545	-	-	5,445
Total Designated Purpose Grants Lvl 6	-	-	4,900	545	-	-	5,445
<u>Designated Purpose Grants - Level 7</u>							
EECBG - Precinct 4	-	-	-	-	-	-	-
EECBG - Facilities Management	-	-	-	-	-	-	-
Texas Citrus Mutual	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
<u>Designated Purpose Grants - Level 9</u>							
DWI Court - FY13	-	-	-	-	-	-	-
DWI Court - FY14	1,057	-	14,763	-	-	-	15,820
Veterans Court - FY13	-	-	-	-	-	-	-
Veterans Court - FY14	-	-	12,003	-	-	-	12,003
Federal RSAT - FY12	-	-	-	-	-	-	-
Federal RSAT - FY14	-	-	9,960	-	-	-	9,960
Texas Veterans Commission - FY13	-	-	20,860	-	-	-	20,860
High Risk Offenders - FY14	-	-	2,804	-	-	-	2,804
Total Designated Purpose Grants Lvl 9	1,057	-	60,390	-	-	-	61,447
<u>HIDTA Grants</u>							
HIDTA Task Force - FY12	-	-	-	-	-	-	-
HIDTA Task Force - FY13	-	672	-	75,827	-	-	76,499
Total HIDTA Grants	-	672	-	75,827	-	-	76,499
<u>WIC Grants</u>							
WIC Administration - FY13	-	-	-	-	-	-	-
WIC Administration - FY14	50,188	-	2,264,504	-	-	-	2,314,692
WIC Breastfeeding - FY13	-	-	-	-	-	-	-
WIC Breastfeeding - FY14	-	-	151,833	-	-	-	151,833
WIC Registered Dietician - FY13	-	-	-	-	-	-	-
WIC Registered Dietician - FY14	-	-	13,114	-	-	-	13,114
WIC Lactation - FY13	-	-	-	-	-	-	-
WIC Lactation - FY14	-	-	16,764	-	-	-	16,764
WIC Obesity Prevention - FY13	-	-	-	-	-	-	-
WIC Mini Obesity - FY13	-	-	-	-	-	-	-
WIC Mini Obesity - FY14	-	-	6,770	-	-	-	6,770
WIC March of Dimes	-	-	-	-	-	-	-
Total WIC Grants	50,188	-	2,452,985	-	-	-	2,503,173
<u>Health Grants</u>							
Health Administration	102,987	305	-	1,423,904	-	-	1,527,196
RLSS-LPHS - FY13	-	-	-	-	-	-	-
RLSS-LPHS - FY14	(15,176)	-	18,504	-	-	-	3,328
TB Control - FY13	-	-	-	-	-	-	-
TB Control - FY14	(101,679)	791	134,269	(1,153)	-	-	32,228
TB Elimination - FY13	-	-	-	-	-	-	-
TB Elimination - FY14	(66,070)	-	81,534	1,037	-	-	16,501
Immunization - FY12	10	-	-	-	-	-	10
Immunization - FY13	-	-	-	-	-	-	-
Immunization - FY14	(111,672)	140	132,282	16,483	-	-	37,233
PHPSB - FY13	3,911	-	-	(3,911)	-	-	-
CPS/Hazards - FY14	(107,250)	-	132,281	-	-	-	25,031
PPCPS-BDS	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY13	-	-	-	-	-	-	-
Child Health - FY14	414	-	3,463	322	-	-	4,199
Prenatal / Maternity - FY13	-	-	-	-	-	-	-
Prenatal / Maternity - FY14	29,978	-	35,679	-	-	-	65,657
BBHW	(2,100)	-	2,100	-	-	-	-
FIT	-	-	-	-	-	-	-
DEEP	75	-	-	-	-	-	75
Medicaid Administration	318,655	-	206,442	-	-	-	525,097
Total Health Grants	52,083	1,236	746,554	1,436,682	-	-	2,236,555

Accrued Wages	Accounts/Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	-	53,028	-	-	53,028	-	-	53,028
7,472	-	-	49,452	41,629	-	98,553	18,446	-	116,999
7,472	-	-	102,480	41,629	-	151,581	18,446	-	170,027
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,630	-	3,815	-	-	5,445	-	-	5,445
-	1,630	-	3,815	-	-	5,445	-	-	5,445
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,678	-	-	10,142	-	-	15,820	-	-	15,820
-	-	-	-	-	-	-	-	-	-
3,364	198	-	8,441	-	-	12,003	-	-	12,003
-	-	-	-	-	-	-	-	-	-
4,319	333	-	5,308	-	-	9,960	-	-	9,960
1,978	3,884	-	14,998	-	-	20,860	-	-	20,860
629	-	-	2,175	-	-	2,804	-	-	2,804
15,968	4,415	-	41,064	-	-	61,447	-	-	61,447
-	-	-	-	-	-	-	-	-	-
27,052	-	-	49,447	-	-	76,499	-	-	76,499
27,052	-	-	49,447	-	-	76,499	-	-	76,499
-	8,194	-	(8,694)	500	-	-	-	-	-
331,518	18,788	-	1,964,386	-	-	2,314,692	-	-	2,314,692
-	-	-	-	-	-	-	-	-	-
27,731	-	-	124,102	-	-	151,833	-	-	151,833
-	-	-	-	-	-	-	-	-	-
2,393	-	-	10,721	-	-	13,114	-	-	13,114
-	-	-	-	-	-	-	-	-	-
3,100	-	-	13,664	-	-	16,764	-	-	16,764
-	-	-	-	-	-	-	-	-	-
-	3,000	-	3,770	-	-	6,770	-	-	6,770
-	-	-	(10)	10	-	-	-	-	-
364,742	29,982	-	2,107,939	510	-	2,503,173	-	-	2,503,173
1,898	17,942	-	-	-	15	19,855	-	1,507,341	1,527,196
-	-	-	-	-	-	-	-	-	-
3,328	-	-	-	-	-	3,328	-	-	3,328
-	-	-	-	-	-	-	-	-	-
22,830	3,510	5,888	-	-	-	32,228	-	-	32,228
-	-	-	-	-	-	-	-	-	-
15,484	-	1,017	-	-	10	16,501	-	-	16,501
-	-	-	-	-	-	10	-	-	10
-	-	-	-	-	-	-	-	-	-
26,739	10,494	-	-	-	-	37,233	-	-	37,233
-	-	-	-	-	-	-	-	-	-
23,528	1,503	-	-	-	-	25,031	-	-	25,031
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,015	-	-	-	3,184	-	4,199	-	-	4,199
-	-	-	-	-	-	-	-	-	-
1,987	11,102	-	-	52,568	-	65,657	-	-	65,657
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	75	75
-	45,170	-	-	479,927	-	525,097	-	-	525,097
96,809	89,721	6,905	-	535,679	25	729,139	-	1,507,416	2,236,555

COUNTY OF HIDALGO, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 DECEMBER 31, 2013

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Advances to Other Funds	Prepays	
<u>Juvenile Probation Grants</u>							
TJPC-M-2013	-	-	-	-	-	-	-
TJPC-M-2014	-	-	32,626	-	-	-	32,626
TJPC-A-2011	-	-	-	-	-	-	-
TJPC-A-2013	-	-	-	-	-	-	-
TJPC-A-2014	-	392	1,297,532	67,341	-	354	1,365,619
Computerization	-	-	-	-	-	-	-
Donna ISD - FY13	-	-	-	-	-	-	-
Donna ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY13	-	-	-	-	-	-	-
La Joya ISD - FY14	-	-	-	-	-	-	-
TJPC-P-2013	-	-	-	-	-	-	-
TJPC-P-2014	-	-	185,971	-	-	-	185,971
McAllen ISD - FY13	-	-	-	-	-	-	-
McAllen ISD - FY14	-	-	860	-	-	-	860
PSJA ISD - FY13	-	-	-	-	-	-	-
PSJA ISD - FY14	-	-	-	-	-	-	-
Sharyland ISD - FY13	-	-	-	-	-	-	-
Sharyland ISD - FY14	-	-	1,892	-	-	-	1,892
South Texas ISD - FY13	-	-	-	-	-	-	-
South Texas ISD - FY14	-	-	-	-	-	-	-
Edinburg CISD - FY13	-	-	-	-	-	-	-
Edinburg CISD - FY14	-	-	-	-	-	-	-
Edecouch-Elsa ISD - FY13	-	-	-	-	-	-	-
Edecouch-Elsa ISD - FY14	-	-	-	-	-	-	-
Mission ISD - FY13	-	-	-	-	-	-	-
Mission ISD - FY14	-	-	774	-	-	-	774
Progreso ISD - FY13	-	-	-	-	-	-	-
Progreso ISD - FY14	-	-	-	-	-	-	-
JJAEP Discretionary - FY13	-	-	-	-	-	-	-
JJAEP Discretionary - FY14	-	-	-	-	-	-	-
Monte Alto ISD - FY13	-	-	-	-	-	-	-
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY13	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	-	3,849	-	-	-	3,849
Mercedes ISD - FY13	-	-	-	-	-	-	-
Mercedes ISD - FY14	-	-	-	-	-	-	-
Valley View ISD - FY13	-	-	-	-	-	-	-
Valley View ISD - FY14	-	-	-	-	-	-	-
TJPC-C-2013	-	-	-	-	-	-	-
TJJD-C-2014	-	-	145,024	-	-	-	145,024
TJJD-N-2014	-	-	-	-	-	-	-
Total Juvenile Probation Grants	-	392	1,668,528	67,341	-	354	1,736,615

Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	-	-	-	-	-	-	-	-
3,573	744	-	28,309	-	-	32,626	-	-	32,626
-	-	-	-	-	-	-	-	-	-
49,897	255,116	-	994,256	66,350	-	1,365,619	-	-	1,365,619
-	-	-	(5,063)	-	-	(5,063)	-	5,063	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(56,880)	56,880	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	75,766	-	110,205	-	-	185,971	-	-	185,971
-	-	-	-	-	-	-	-	-	-
-	860	-	-	-	-	860	-	-	860
-	-	-	-	-	-	-	-	-	-
-	1,892	-	-	-	-	1,892	-	-	1,892
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	2,408	-	(17,560)	15,152	-	-	-	-	-
-	-	-	(7,100)	7,100	-	-	-	-	-
-	774	-	-	-	-	774	-	-	774
-	-	-	-	-	-	-	-	-	-
-	12,517	-	(13,832)	1,315	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	3,849	-	-	3,849	-	-	3,849
-	-	-	(28,780)	28,780	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	36,850	-	108,174	-	-	145,024	-	-	145,024
-	-	-	-	-	-	-	-	-	-
53,470	386,927	-	1,115,578	175,577	-	1,731,552	-	5,063	1,736,615

COUNTY OF HIDALGO, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 DECEMBER 31, 2013

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Advances to Other Funds	Prepays	
<u>Juvenile Probation Post-Adjudication Grants</u>							
Weslaco Boot Camp	535,246	-	-	264,836	-	-	800,082
Total Juvenile Probation Post-Adjudication Grants	535,246	-	-	264,836	-	-	800,082
<u>Juvenile Probation Title IV-E Grants</u>							
IV-E Foster Care - FY13	141,796	-	-	-	-	-	141,796
IV-E Foster Care - FY14	243,304	-	-	34,317	-	-	277,621
IV-E Enhanced Administration - FY13	-	-	-	-	-	-	-
IV-E Enhanced Administration - FY14	6,185	-	-	-	-	-	6,185
Total Juvenile Probation Title IV-E Grants	391,285	-	-	34,317	-	-	425,602
<u>Adult Probation Grants</u>							
Basic Supervision - FY13	-	-	-	868,538	-	-	868,538
Basic Supervision - FY14	277,840	1,222	-	689,966	-	5,960	974,988
Mentally Impaired - FY13	-	-	-	-	-	-	-
Mentally Impaired - FY14	-	-	-	16,187	-	-	16,187
Community Corrections - FY13	-	-	-	-	-	-	-
TAIP - FY13	-	-	-	-	-	-	-
TAIP - FY14	-	-	-	14,125	-	-	14,125
Drug Court - FY13	-	-	-	-	-	-	-
Drug Court - FY14	-	-	-	38,512	-	314	38,826
Sex Offenders Caseload - FY13	-	-	-	-	-	-	-
Sex Offenders Caseload - FY14	-	-	-	25,287	-	-	25,287
Diversion Program Caseload Reduction - FY13	-	-	-	-	-	-	-
SATF - FY13	-	-	-	1	-	-	1
SATF - FY14	-	-	-	294,399	-	276	294,675
Basic Supervision Dedicated Salary - FY13	-	-	-	131,615	-	-	131,615
Aftercare Services - FY13	-	-	-	-	-	-	-
Aftercare Services - FY14	-	-	-	11,125	-	276	11,401
CCP High Risk - FY13	-	-	-	-	-	-	-
CCP High Risk - FY14	-	-	-	20,941	-	448	21,389
CCP Reduced Risk - FY13	-	-	-	-	-	-	-
CCP Reduced Risk - FY14	-	-	-	51,653	-	-	51,653
CCP Employment - FY13	-	-	-	-	-	-	-
CCP Employment - FY14	-	-	-	365,174	-	-	365,174
Total Adult Probation Grants	277,840	1,222	-	2,527,523	-	7,274	2,813,859
<u>Border Colonia Access Round III</u>							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	314,959	-	-	-	314,959
Precinct No. 2	-	-	52,756	-	-	-	52,756
Precinct No. 3	-	-	158,105	-	-	-	158,105
Precinct No. 4	-	-	170,863	-	-	-	170,863
Total Border Colonia Access Round III	-	-	696,683	-	-	-	696,683

Accrued Wages	Accounts/Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
81,649	44,912	-	-	-	-	126,561	-	673,521	800,082
81,649	44,912	-	-	-	-	126,561	-	673,521	800,082
-	-	-	-	-	-	-	-	141,796	141,796
-	-	-	-	277,513	-	277,513	-	108	277,621
-	-	-	-	-	-	-	-	-	-
6,185	-	-	-	-	-	6,185	-	-	6,185
6,185	-	-	-	277,513	-	283,698	-	141,904	425,602
-	-	-	-	-	42	42	-	868,496	868,538
352,733	44,291	-	6,022	571,942	-	974,988	-	-	974,988
-	-	-	-	-	-	-	-	-	-
7,345	796	-	114	7,932	-	16,187	-	-	16,187
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,063	2,000	-	103	4,959	-	14,125	-	-	14,125
-	-	-	-	-	-	-	-	-	-
7,910	-	-	112	30,804	-	38,826	-	-	38,826
-	-	-	-	-	-	-	-	-	-
18,082	6,965	-	240	-	-	25,287	-	-	25,287
-	-	-	-	-	-	-	-	-	-
-	1	-	-	-	-	1	-	-	1
63,366	21,759	-	1,073	208,477	-	294,675	-	-	294,675
-	-	-	-	-	-	-	-	131,615	131,615
-	-	-	-	-	-	-	-	-	-
11,281	-	-	120	-	-	11,401	-	-	11,401
-	-	-	-	-	-	-	-	-	-
4,486	70	-	17	16,816	-	21,389	-	-	21,389
-	-	-	-	-	-	-	-	-	-
10,506	-	-	40	41,107	-	51,653	-	-	51,653
-	-	-	-	-	-	-	-	-	-
2,324	-	-	155	362,695	-	365,174	-	-	365,174
485,096	75,882	-	7,996	1,244,732	42	1,813,748	-	1,000,111	2,813,859
-	-	-	-	-	-	-	-	-	-
-	230,393	-	-	84,566	-	314,959	-	-	314,959
-	13,275	-	-	39,481	-	52,756	-	-	52,756
-	111,247	-	-	46,858	-	158,105	-	-	158,105
-	85,707	-	-	85,156	-	170,863	-	-	170,863
-	440,622	-	-	256,061	-	696,683	-	-	696,683

COUNTY OF HIDALGO, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 0</u>							
FEMA Disaster Grants - Public Assistance	-	7,500	2,500	10,000	-	-	-
Total Designated Purpose Grants Lvl 0	-	7,500	2,500	10,000	-	-	-
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY13	-	13,879	-	13,879	-	-	-
D.A. State Supplement - FY14	-	7,569	-	7,569	-	-	-
Border Prosecution Initiative - FY12	-	35,428	-	35,428	-	-	-
Border Prosecution Initiative - FY13	-	101,846	-	101,846	-	-	-
Border Prosecution Initiative - FY14	-	67,640	-	67,640	-	-	-
Total Designated Purpose Grants Lvl 1	-	226,362	-	228,362	-	-	-
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY13	-	-	-	-	-	-	-
JAG - FY14	-	5	-	5	-	-	-
JAG - FY15	-	40,485	-	40,485	-	-	-
JAG - FY16	-	8,661	-	8,661	-	-	-
Public Defender's Juvenile Sect - FY13	-	104,560	60,695	165,255	-	-	-
Public Defender's Juvenile Sect - FY14	-	28,865	30,857	59,722	-	-	-
Total Designated Purpose Grants Lvl 2	-	182,576	91,552	274,128	-	-	-
<u>Designated Purpose Grants - Level 3</u>							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY11	-	-	-	-	-	-	-
Chapter 19 FY12	-	21,904	-	21,904	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA Polling Place Access	-	48,147	-	48,147	-	-	-
HAVA Opportunity for Access	-	24,939	-	24,939	-	-	-
Texas VINE Program FY13	-	21,881	-	21,881	-	-	-
Texas VINE Program FY14	-	6,929	-	6,929	-	-	-
Assistance to Firefighters	-	-	227,075	227,075	-	-	-
2005 Homeland Security	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	57,171	-	57,171	-	-	-
Interest	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 3	-	180,971	227,075	408,046	-	-	-

COUNTY OF HIDALGO, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<b>Designated Purpose Grants - Level 4</b>							
COPS Universal Hiring 13	-	589,226	-	589,226	-	-	-
OCDE - FY13	-	11,189	-	11,189	-	-	-
OCDE - FY14	-	1,940	-	1,940	-	-	-
Operation Stonegarden - FY13	-	104,386	-	104,386	-	-	-
Operation Stonegarden - FY14	-	4,151	-	4,151	-	-	-
Operation Stonegarden - FY15	-	734,307	-	734,307	-	-	-
ICE - FY13	-	-	-	-	-	-	-
FBI - FY13	-	7,330	-	7,330	-	-	-
FBI - FY14	-	-	-	-	-	-	-
DEA - FY13	-	8,419	-	8,419	-	-	-
OCDEF - FY13	-	10,540	-	10,540	-	-	-
OCDEF - FY14	-	3,696	-	3,696	-	-	-
ARRA Recovery JAG - FY13	-	-	-	-	-	-	-
Department of Justice USMS - FY13	-	26,992	-	26,992	-	-	-
Department of Justice USMS - FY14	-	448	-	448	-	-	-
Texas Rangers LBSP - FY11	-	-	-	-	-	-	-
Texas Rangers LBSP - FY12	-	2,584	-	2,584	-	-	-
Texas Rangers LBSP - FY13	-	198,260	-	198,260	-	-	-
OCDEF SW-TXS-811	-	6,644	-	6,644	-	-	-
Constable Pct.1 LBSP FY12	-	7,537	-	7,537	-	-	-
Constable Pct.1 LBSP FY13	-	45,000	-	45,000	-	-	-
Constable Pct.2 OPSG - FY14	-	4,734	-	4,734	-	-	-
Constable Pct.2 OPSG - FY15	-	3,884	-	3,884	-	-	-
Constable Pct.3 Tobacco Compliance	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY13	-	1,684	-	1,684	-	-	-
Constable Pct.3 OPSG - FY14	-	13,805	-	13,805	-	-	-
Constable Pct.3 OPSG - FY15	-	27,670	-	27,670	-	-	-
Constable Pct.3 LBSP - FY12	-	25,066	-	25,066	-	-	-
Constable Pct.3 LBSP - FY13	-	33,733	-	33,733	-	-	-
Constable Pct.4 OPSG - FY13	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	12,234	-	12,234	-	-	-
Constable Pct.4 LBSP - FY12	-	13,912	-	13,912	-	-	-
Constable Pct.4 LBSP - FY13	-	74,218	-	74,218	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	131	-	131	-	-	-
SCAAP - FY12	-	43,078	-	43,078	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-
Stonegarden (Donna) - FY14	-	18,162	-	18,162	-	-	-
Stonegarden (Donna) - FY15	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY14	-	11,864	-	11,864	-	-	-
Stonegarden (Hidalgo) - FY15	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY14	-	5,565	-	5,565	-	-	-
Stonegarden (La Joya) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY14	-	20,429	-	20,429	-	-	-
Stonegarden (Palmview) - FY15	-	3,936	-	3,936	-	-	-
Stonegarden (Alton) - FY14	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY14	-	92,767	-	92,767	-	-	-
Stonegarden (Pharr) - FY15	-	34,058	-	34,058	-	-	-
Stonegarden (Mission) - FY14	-	102,118	-	102,118	-	-	-
Stonegarden (Mission) - FY15	-	22,452	-	22,452	-	-	-
Stonegarden (Alamo) - FY14	-	22,880	-	22,880	-	-	-
Stonegarden (Alamo) - FY15	-	9,104	-	9,104	-	-	-
Stonegarden (Mercedes) - FY14	-	16,913	-	16,913	-	-	-
Stonegarden (Mercedes) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmhurst) - FY14	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY14	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY15	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY14	-	33,569	-	33,569	-	-	-
Stonegarden (San Juan) - FY15	-	-	-	-	-	-	-
Stonegarden (Sullivan City) - FY14	-	4,576	-	4,576	-	-	-
Stonegarden (Weslaco) - FY14	-	28,996	-	28,996	-	-	-
Stonegarden (Weslaco) - FY15	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY14	-	89,247	-	89,247	-	-	-
Stonegarden (Edinburg) - FY15	-	93,373	-	93,373	-	-	-
Total Designated Purpose Grants Lvl 4	-	2,626,807	-	2,626,807	-	-	-

COUNTY OF HIDALGO, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<b>Designated Purpose Grants - Level 5</b>							
Stop Truancy - FY13	-	52,374	52,374	104,748	-	-	-
Stop Truancy - FY14	-	28,462	28,462	56,924	-	-	-
Total Designated Purpose Grants Lvl 5	-	80,836	80,836	161,672	-	-	-
<b>Designated Purpose Grants - Level 6</b>							
JJADPA - FY13	-	124,026	-	124,026	-	-	-
CJD JAIBG - FY13	-	23,628	2,625	26,253	-	-	-
CJD JAIBG - FY14	-	4,900	545	5,445	-	-	-
Total Designated Purpose Grants Lvl 6	-	152,554	3,170	155,724	-	-	-
<b>Designated Purpose Grants - Level 7</b>							
EECBG - Precinct 4	-	20,916	-	20,916	-	-	-
EECBG - Facilities Management	-	15,930	-	15,930	-	-	-
Texas Citrus Mutual	-	11,454	-	11,454	-	-	-
Total Designated Purpose Grants Lvl 7	-	48,300	-	48,300	-	-	-
<b>Designated Purpose Grants - Level 9</b>							
DWI Court - FY13	-	92,855	-	92,855	-	-	-
DWI Court - FY14	-	47,405	-	47,405	-	-	-
Veterans Court - FY13	-	69,812	-	69,812	-	-	-
Veterans Court - FY14	-	27,390	-	27,390	-	-	-
Federal RSAT - FY12	-	38,969	-	38,969	-	-	-
Federal RSAT - FY14	-	11,902	8,819	20,721	-	-	-
Texas Veterans Commission - FY13	-	59,659	-	59,659	-	-	-
High Risk Offenders - FY14	-	2,804	-	2,804	-	-	-
Total Designated Purpose Grants Lvl 9	-	350,796	8,819	359,615	-	-	-
<b>HIDTA Grants</b>							
HIDTA Task Force - FY12	-	182,700	-	182,700	-	-	-
HIDTA Task Force - FY13	-	486,019	-	486,019	-	-	-
Total HIDTA Grants	-	668,719	-	668,719	-	-	-
<b>WIC Grants</b>							
WIC Administration - FY13	-	8,486,321	-	8,486,321	-	-	-
WIC Administration - FY14	-	2,460,243	-	2,460,243	-	-	-
WIC Breastfeeding - FY13	-	631,829	-	631,829	-	-	-
WIC Breastfeeding - FY14	-	161,792	-	161,792	-	-	-
WIC Registered Dietician - FY13	-	34,356	-	34,356	-	-	-
WIC Registered Dietician - FY14	-	13,962	-	13,962	-	-	-
WIC Lactation - FY13	-	45,351	-	45,351	-	-	-
WIC Lactation - FY14	-	17,861	-	17,861	-	-	-
WIC Obesity Prevention - FY13	-	40,197	-	40,197	-	-	-
WIC Mini Obesity - FY13	-	19,999	-	19,999	-	-	-
WIC Mini Obesity - FY14	-	6,770	-	6,770	-	-	-
WIC March of Dimes	-	1,990	-	1,990	-	-	-
Total WIC Grants	-	11,920,671	-	11,920,671	-	-	-
<b>Health Grants</b>							
Health Administration	1,552,344	197,239	-	242,242	-	(45,003)	1,507,341
RLSS-LPHS - FY13	-	99,638	-	99,638	-	-	-
RLSS-LPHS - FY14	-	26,135	-	26,135	-	-	-
TB Control - FY13	-	312,442	-	312,442	-	-	-
TB Control - FY14	-	173,935	44,262	218,197	-	-	-
TB Elimination - FY13	-	301,134	-	301,134	-	-	-
TB Elimination - FY14	-	110,994	36,437	147,431	-	-	-
Immunization - FY12	-	-	-	-	-	-	-
Immunization - FY13	-	533,060	-	533,060	-	-	-
Immunization - FY14	-	216,021	-	216,021	-	-	-
PHPSB - FY13	-	471,524	49,537	521,061	-	-	-
CPS/Hazards - FY14	-	186,836	18,684	205,520	-	-	-
PPCPS-BDS	-	203,424	22,602	226,026	-	-	-
HRSA	-	1,283	-	1,283	-	-	-
Child Health - FY13	-	11,959	-	11,959	-	-	-
Child Health - FY14	-	4,657	-	4,657	-	-	-
Prenatal / Maternity - FY13	-	50,125	-	50,125	-	-	-
Prenatal / Maternity - FY14	-	25,250	-	25,250	-	-	-
BBHW	-	1,343	-	1,343	-	-	-
FIT	-	3,000	-	3,000	-	-	-
DEEP	-	10,000	-	9,925	-	75	75
Medicaid Administration	-	50,903	-	50,903	-	-	-
Total Health Grants	1,552,344	2,990,902	171,522	3,207,352	-	(44,928)	1,507,416

COUNTY OF HIDALGO, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Juvenile Probation Grants</u>							
TJPC-M-2013	-	66,577	-	66,577	-	-	-
TJPC-M-2014	-	32,626	-	32,626	-	-	-
TJPC-A-2011	-	-	-	-	-	-	-
TJPC-A-2013	-	1,876,764	-	1,876,764	-	-	-
TJPC-A-2014	-	1,297,532	-	1,297,532	-	-	-
Computerization	4,913	381	-	231	-	150	5,063
Donna ISD - FY13	-	8,058	-	8,058	-	-	-
Donna ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY13	-	-	-	-	-	-	-
La Joya ISD - FY14	-	-	-	-	-	-	-
TJPC-P-2013	-	264,255	-	264,255	-	-	-
TJPC-P-2014	-	185,971	-	185,971	-	-	-
McAllen ISD - FY13	-	6,399	-	6,399	-	-	-
McAllen ISD - FY14	-	2,752	-	2,752	-	-	-
PSJA ISD - FY13	-	158	-	158	-	-	-
PSJA ISD - FY14	-	-	-	-	-	-	-
Sharyland ISD - FY13	-	3,400	-	3,400	-	-	-
Sharyland ISD - FY14	-	1,892	-	1,892	-	-	-
South Texas ISD - FY13	-	-	-	-	-	-	-
South Texas ISD - FY14	-	-	-	-	-	-	-
Edinburg CISD - FY13	-	6,478	-	6,478	-	-	-
Edinburg CISD - FY14	-	5,848	-	5,848	-	-	-
Edcouch-Elsa ISD - FY13	-	8,374	-	8,374	-	-	-
Edcouch-Elsa ISD - FY14	-	-	-	-	-	-	-
Mission ISD - FY13	-	1,501	-	1,501	-	-	-
Mission ISD - FY14	-	4,300	-	4,300	-	-	-
Progreso ISD - FY13	-	-	-	-	-	-	-
Progreso ISD - FY14	-	-	-	-	-	-	-
JJAEP Discretionary - FY13	-	-	-	-	-	-	-
JJAEP Discretionary - FY14	-	12,517	-	12,517	-	-	-
Monte Alto ISD - FY13	-	-	-	-	-	-	-
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY13	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	3,849	-	3,849	-	-	-
Mercedes ISD - FY13	-	43,871	-	43,871	-	-	-
Mercedes ISD - FY14	-	2,180	-	2,180	-	-	-
Valley View ISD - FY13	-	-	-	-	-	-	-
Valley View ISD - FY14	-	-	-	-	-	-	-
TJPC-C-2013	-	250,110	-	250,110	-	-	-
TJJD-C-2014	-	145,024	-	145,024	-	-	-
TJJD-N-2014	-	-	-	-	-	-	-
Total Juvenile Probation Grants	4,913	4,230,817	-	4,230,667	-	150	5,063
<u>Juvenile Probation Post-Adjudication</u>							
Weslaco Boot Camp	600,185	1,466,326	854,183	2,247,173	-	73,336	673,521
Total Juvenile Probation Post-Adjudication	600,185	1,466,326	854,183	2,247,173	-	73,336	673,521

COUNTY OF HIDALGO, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<b>Juvenile Probation Title IV-E Grants</b>							
IV-E Foster Care - FY13	141,223	594,499	-	593,926	-	573	141,796
IV-E Foster Care - FY14	-	38,711	-	38,603	-	108	108
IV-E Enhanced Administration - FY13	-	87,827	-	87,827	-	-	-
IV-E Enhanced Administration - FY14	-	48,683	-	48,683	-	-	-
Total Juvenile Probation Title IV-E Grants	141,223	769,720	-	769,039	-	681	141,904
<b>Adult Probation Grants</b>							
Basic Supervision - FY13	677,221	4,910,699	-	4,719,423	-	191,276	868,497
Basic Supervision - FY14	-	2,746,990	-	2,741,341	5,649	-	-
Mentally Impaired - FY13	-	83,283	53,433	136,716	-	-	-
Mentally Impaired - FY14	-	50,352	6,099	56,451	-	-	-
Community Corrections - FY13	212,712	564,657	-	79,019	698,350	(212,712)	-
TAIP - FY13	4,062	81,204	65,568	150,834	-	(4,062)	-
TAIP - FY14	-	51,052	15,639	65,399	1,292	-	-
Drug Court - FY13	15,359	116,836	-	132,195	-	(15,359)	-
Drug Court - FY14	-	53,106	-	53,106	-	-	-
Sex Offenders Caseload - FY13	-	115,875	223,023	338,898	-	-	-
Sex Offenders Caseload - FY14	-	85,374	75,088	160,462	-	-	-
Diversion Program Caseload Reduction - FY13	12,243	647,215	148,596	808,054	-	(12,243)	-
SATF - FY13	120,000	1,016,922	110,996	1,247,918	-	(120,000)	-
SATF - FY14	-	592,778	-	590,900	1,878	-	-
Basic Supervision Dedicated Salary - FY13	-	429,679	-	298,065	-	131,614	131,614
Aftercare Services - FY13	15,806	57,846	96,733	170,385	-	(15,806)	-
Aftercare Services - FY14	-	57,847	37,481	95,328	-	-	-
CCP High Risk - FY13	-	55,617	-	55,617	-	-	-
CCP High Risk - FY14	-	33,166	-	33,166	-	-	-
CCP Reduced Risk - FY13	-	132,460	-	132,460	-	-	-
CCP Reduced Risk - FY14	-	76,001	-	76,001	-	-	-
CCP Employment - FY13	-	28,900	-	28,900	-	-	-
CCP Employment - FY14	-	151,257	-	16,951	134,306	-	-
Total Adult Probation Grants	1,057,403	12,139,116	832,656	12,187,589	841,475	(57,292)	1,000,111
<b>Border Colonia Round 3</b>							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	591,821	-	591,821	-	-	-
Precinct No. 2	-	426,973	-	426,973	-	-	-
Precinct No. 3	-	659,538	-	659,538	-	-	-
Precinct No. 4	-	595,003	-	595,003	-	-	-
Total Border Colonia Round 3	-	2,273,335	-	2,273,335	-	-	-