

FIDUCIARY FUNDS

Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and cannot be used to support the government's own programs. There are four types of fiduciary funds: pension trust funds (or similar funds), investment trust funds, private-purpose trust funds, and agency funds.

The County uses three of these types: pension trust funds, private-purpose trust funds, and agency funds.

COUNTY OF HIDALGO, TEXAS
Fiduciary Funds
December 31, 2013

Pension Trust Funds

Affiliated Agencies Employees' Retirement Plan (the Plan)

The Plan is a tax deferred money purchase plan and covers all employees of the Head Start Program and Community Service Agency. Several Urban County employees still have accounts with this plan.

Private-Purpose Trust Funds

Unclaimed Money

These funds are used to account for escheat property.

Unclaimed Money County Clerk

These funds are used to account for escheat property maintained by the County Clerk.

Bail Bond Sureties

This fund is used to account for the collateral posted by bondsmen to secure bail bonds.

District Attorney

This fund consists of the following two accounts:

H.B. 65 Account – used to account for the confiscation, forfeiture, and disposition of contraband seized by local law enforcement agencies.

HIDTA (High Intensity Drug Trafficking Area) Account – used to account for the confiscation, forfeiture, and disposition of contraband seized by HIDTA.

District Clerk

This fund consists of the following two accounts:

Registry Account – used to account for monies received for cases involving interpleaders, divorces, minors, excess proceeds tax suits, cash bonds, and returned child support payments.

Child Support Account – used to account for child support payments.

County Clerk

This fund consists of the following two accounts:

Registry Account – used to account for deposits belonging to minors and incapacitated persons, funds tendered in an interpleader action, funds paid to satisfy a judgment, and cash bonds.

Condemnation Escrow Account was closed during the depositor bank transition – used to account for monies put up in condemnation (eminent domain) proceedings.

Sheriff

This fund consists of the following two accounts:

Regular Account – used to account for auction proceeds from the sale of vehicles confiscated and forfeited in accordance with the Court's judgment.

Inmate Account – used to account for funds belonging to an inmate.

Urban County Program

This fund consists of the following two accounts:

Housing and Urban Development Section 108 Account – used to account for the HUD Section 108 projects. Proceeds from bank loans, collateralized by future awards, are held by Urban County and used to pay the costs associated with approved projects for local municipalities.

Various Boards/Committees Account – used to account for funds belonging to Urban County Conference Fund, Hidalgo/Willacy Housing Finance Committee, Hidalgo County Water Development Board, and Hidalgo County Housing Finance Committee.

Agency Funds

Clearing Fund

This fund is used as a clearing account for payroll deductions including: FICA, retirement, optional insurance, unemployment compensation, and child support payments.

Group Insurance

This fund is used as a clearing account for health insurance premiums collected from County employees under Leave Without Pay and from non-employees under Cobra and Retiree. Monies are forwarded to the County's Self-Funded Health Benefits fund.

District Attorney Hot Check

This fund is used to account for the collection of insufficient funds and disbursement of said funds to the victims. Collections include restitution, merchant and processing fees, court costs, fees and fines.

District Clerk

This fund consists of the following two accounts:

Fee Account – used to account for court costs, fees and fines.

Jury Script Account – used to pay for jury service.

Tax Assessor & Collector

This fund consists of the following three accounts:

General Tax Account – used to account for the collection of current and delinquent taxes, title fees collected for properties under litigation such as tax warrants and tax sales, and miscellaneous collections.

Special Inventory Account – used to account for the escrow and annual disbursements of special inventory taxes.

Motor Vehicle Registration Account – used to account for the collection of vehicle registration stickers and titles as well as collections for beer, wine, and liquor permits.

County Clerk

This fund consists of the following three accounts:

Fee Account – used to account for fees for the recording and filing of legal instruments, certified copies, beer and wine permits, etc.

Court Cost Account – used to account for court costs in criminal, civil, and probate cases.

Texas Parks and Wildlife Account – used to account for hunting and fishing licenses.

Sheriff

This fund consists of the following four accounts:

Fee Account – used to account for fees collected by the Sheriff for finger print records, clearance letters, insurance reports, boarding of prisoners, telephone commissions, tuition, and service of process (i.e. subpoenas, citations, notices, summons, writ of execution, etc.).

"B" Account – used to account for cash bail bonds received from County inmates.

"D" Account – used to account for court costs, fees, and fines paid by County inmates in order to be released.

Investigation Account – used to account for flash money for drug investigations, gas, meals, hotels, and other expenses, which may occur during criminal investigations.

Adult Probation

This fund is used to account for fees collected by the Adult Probation Department for various court services and surcharges on penalty assessments.

Health Benefits

This fund is used to account for monies paid to the third party administrator to cover medical claims for the employees of the County.

Head Start Program

This fund is used as a clearing account for payroll deductions.

Urban County Program

This fund is used as a clearing account for accounts payable.



COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PENSION TRUST FUNDS

DECEMBER 31, 2013

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ASSETS				
Cash and cash equivalents	\$ -	\$ 606	\$ 257	\$ 863
Investments at fair value				
Mutual funds	20,134,169	430,596	1,448,368	22,013,133
Participant loans	1,478,826	18,259	17,995	1,515,080
Accounts receivable	-	-	6,018	6,018
Total assets	<u>21,612,995</u>	<u>449,461</u>	<u>1,472,638</u>	<u>23,535,094</u>
LIABILITIES				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Held in trust for others	-	-	-	-
Held in trust for pension benefits	\$ 21,612,995	\$ 449,461	\$ 1,472,638	\$ 23,535,094
Total net position	<u>\$ 21,612,995</u>	<u>\$ 449,461</u>	<u>\$ 1,472,638</u>	<u>\$ 23,535,094</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-14)
ADDITIONS				
Contributions:				
Retirement	\$ 2,329,247	\$ -	\$ 146,910	\$ 2,476,157
Investment earnings:				
Unrealized gains (loss)	1,059,824	48,879	39,626	1,148,329
Other income	81,133	-	1,152	82,285
Total Additions	<u>3,470,204</u>	<u>48,879</u>	<u>187,688</u>	<u>3,706,771</u>
DEDUCTIONS				
Benefits paid	2,174,459	12,308	290,817	2,477,584
Other	4,419	-	1,295	5,714
Total Deductions	<u>2,178,878</u>	<u>12,308</u>	<u>292,112</u>	<u>2,483,298</u>
Change in net position	1,291,326	36,571	(104,424)	1,223,473
Net position beginning of the year, as previously reported	20,321,669	412,890	1,577,069	22,311,628
Prior period adjustments	-	-	(7)	(7)
Net position beginning of the year, as restated	20,321,669	412,890	1,577,062	22,311,621
Net position at end of the year	<u>\$ 21,612,995</u>	<u>\$ 449,461</u>	<u>\$ 1,472,638</u>	<u>\$ 23,535,094</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2013

	Unclaimed Money Fund	Unclaimed Money Fund County Clerk
ASSETS		
Cash and cash equivalents	\$ 695,963	\$ 654,870
Certificates of deposit	-	-
Accounts receivable	-	-
Due from others	-	-
Capital assets (net of accumulated depreciation)	-	-
Total assets	<u>695,963</u>	<u>654,870</u>
LIABILITIES		
Due to others	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Held in trust for others	695,963	654,870
Held in trust for pension benefits	-	-
Total net position	<u>\$ 695,963</u>	<u>\$ 654,870</u>

Bail Bond Sureties	District Attorney	District Clerk	County Clerk
\$ -	\$ 9,148,469	\$ 4,866,879	\$ 3,166,637
1,950,060	-	8,166,362	10,723,450
-	-	17,457	1,530
-	-	-	51
4,380,371	-	-	-
<u>6,330,431</u>	<u>9,148,469</u>	<u>13,050,698</u>	<u>13,891,668</u>
\$ -	\$ -	\$ 34,974	\$ 1,070
-	-	34,974	1,070
6,330,431	9,148,469	13,015,724	13,890,598
-	-	-	-
<u>\$ 6,330,431</u>	<u>\$ 9,148,469</u>	<u>\$ 13,015,724</u>	<u>\$ 13,890,598</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2013

	Sheriff	Urban County Program	Total Private- Purpose Trust Funds (See Exhibit A-13)
ASSETS			
Cash and cash equivalents	\$ 182,386	\$ 557,746	\$ 19,272,950
Certificates of deposit	-	-	20,839,872
Accounts receivable	1,618	-	20,605
Due from others	-	-	51
Capital assets (net of accumulated depreciation)	-	-	4,380,371
Total assets	<u>184,004</u>	<u>557,746</u>	<u>44,513,849</u>
LIABILITIES			
Due to others	\$ 40,505	\$ -	\$ 76,549
Total liabilities	<u>40,505</u>	<u>-</u>	<u>76,549</u>
NET POSITION			
Held in trust for others	143,499	557,746	44,437,300
Held in trust for pension benefits	-	-	-
Total net position	<u>\$ 143,499</u>	<u>\$ 557,746</u>	<u>\$ 44,437,300</u>



COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Unclaimed Money Fund	Unclaimed Money Fund County Clerk	Bail Bond Sureties	District Attorney
Additions:				
Contributions:				
Unclaimed property	\$ 4,123	\$ -	\$ -	\$ -
Bail bond surety collateral	-	-	2,257,598	-
Confiscations	-	-	-	9,700,050
Registry	-	-	-	-
Inmate property	-	-	-	-
Section 108 loans	-	-	-	-
Various boards	-	-	-	-
Investment earnings:				
Interest	-	-	-	-
Total additions	<u>4,123</u>	<u>-</u>	<u>2,257,598</u>	<u>9,700,050</u>
Deductions:				
Release collateral	-	-	1,919,588	-
Forfeitures	-	-	-	5,207,224
Judgements	-	-	-	-
Release of inmate property	-	-	-	-
Section 108 loans	-	-	-	-
Various boards	-	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>1,919,588</u>	<u>5,207,224</u>
Change in net position	4,123	-	338,010	4,492,826
Net position at the beginning of the year	691,841	654,870	5,992,420	4,655,644
Net position at the end of the year	<u>\$ 695,964</u>	<u>\$ 654,870</u>	<u>\$ 6,330,430</u>	<u>\$ 9,148,470</u>

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-14)
\$ -	\$ -	\$ -	\$ -	\$ 4,123
-	-	-	-	2,257,598
-	-	1,682,863	-	11,382,913
104,984,498	10,005,788	-	-	114,990,286
-	-	2,614,336	-	2,614,336
-	-	-	33,062	33,062
-	-	-	28,213	28,213
-	-	-	-	-
<u>104,984,498</u>	<u>10,005,788</u>	<u>4,297,199</u>	<u>61,275</u>	<u>131,310,531</u>
-	-	-	-	1,919,588
-	-	1,957,462	-	7,164,687
105,101,042	9,004,957	-	-	114,105,999
-	-	2,618,473	-	2,618,473
-	-	-	12,437	12,437
-	-	-	8,209	8,209
<u>105,101,042</u>	<u>9,004,957</u>	<u>4,575,935</u>	<u>20,646</u>	<u>125,829,393</u>
(116,544)	1,000,831	(278,736)	40,629	5,481,138
13,132,267	12,889,767	422,236	517,117	38,956,162
<u>\$ 13,015,723</u>	<u>\$ 13,890,598</u>	<u>\$ 143,500</u>	<u>\$ 557,746</u>	<u>\$ 44,437,300</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2013

	Clearing Fund	Group Insurance Fund	District Attorney Hot Check	District Clerk
ASSETS				
Cash and cash equivalents	\$ 2,020,703	\$ 2	\$ 76,561	\$ 327,428
Certificates of deposit	-	-	-	-
Accounts receivable	292	3,037	30	6,028
Other receivables	-	-	-	-
Due from other governments	-	-	-	-
Due from others	256	-	-	13,000
Total assets	<u>\$ 2,021,251</u>	<u>\$ 3,039</u>	<u>\$ 76,591</u>	<u>\$ 346,456</u>
LIABILITIES				
Accounts payable	\$ 2,021,251	\$ 3,037	\$ -	\$ -
Salaries and benefits payable	-	-	-	-
Due to other governments	-	-	-	23,693
Due to others	-	-	76,591	322,763
Deposits	-	-	-	-
Held in escrow	-	2	-	-
Total liabilities	<u>2,021,251</u>	<u>3,039</u>	<u>76,591</u>	<u>346,456</u>
NET POSITION				
Held in trust for others	-	-	-	-
Held in trust for pension benefits	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tax Assessor & Collector	County Clerk	Sheriff	Adult Probation	Health Benefits
\$ 116,407,512	\$ 5,823	-	\$ 1,054,545	\$ 4,210
-	70,000	-	-	-
280,174	40,653	1,625	17,029,796	-
-	-	-	-	-
-	-	1,154	-	-
59,416	1,005	-	-	6,288
<u>\$ 116,747,102</u>	<u>\$ 117,481</u>	<u>\$ 2,779</u>	<u>\$ 18,084,341</u>	<u>\$ 10,498</u>
\$ -	\$ -	\$ -	\$ -	\$ 10,498
-	-	-	-	-
103,949,145	-	-	3,440	-
12,797,957	12,414	79	18,080,901	-
-	105,067	2,700	-	-
-	-	-	-	-
<u>116,747,102</u>	<u>117,481</u>	<u>2,779</u>	<u>18,084,341</u>	<u>10,498</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2013

EXHIBIT C - 82

Page 2 of 2

	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-13)
ASSETS			
Cash and cash equivalents	\$ 33,586	\$ 3,675	\$ 119,934,045
Certificates of deposit	-	-	70,000
Accounts receivable	-	-	17,361,635
Other receivables	-	2,904	2,904
Due from other governments	-	69,071	70,225
Due from others	-	-	79,965
Total assets	<u>\$ 33,586</u>	<u>\$ 75,650</u>	<u>\$ 137,518,774</u>
LIABILITIES			
Accounts payable	\$ 33,586	\$ 5,206	\$ 2,073,578
Salaries and benefits payable	-	70,444	70,444
Due to other governments	-	-	103,976,278
Due to others	-	-	31,290,705
Deposits	-	-	107,767
Held in escrow	-	-	2
Total liabilities	<u>33,586</u>	<u>75,650</u>	<u>137,518,774</u>
NET POSITION			
Held in trust for others	-	-	-
Held in trust for pension benefits	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Clearing Fund				
Assets				
Cash and cash equivalents	\$ 1,726,952	\$ 161,030,528	\$ 160,736,777	\$ 2,020,703
Due from other funds	-	-	-	-
Due from others	95	716,652	716,490	256
Accounts receivable	-	292	-	292
Total assets	\$ 1,727,046	\$ 161,747,472	\$ 161,453,267	\$ 2,021,251
Liabilities				
Accounts payable	\$ 1,727,046	\$ 90,385,721	\$ 90,091,516	\$ 2,021,251
Total liabilities	\$ 1,727,046	\$ 90,385,721	\$ 90,091,516	\$ 2,021,251
Group Insurance Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 535,635	\$ 535,635	\$ -
Due from others	583	-	581	2
Accounts Receivable	-	3,037	-	3,037
Total assets	\$ 583	\$ 535,635	\$ 536,216	\$ 3,039
Liabilities				
Accounts payable	\$ 581	\$ 542,225	\$ 539,769	\$ 3,037
Due to other funds	2	-	-	2
Total liabilities	\$ 583	\$ 542,225	\$ 539,769	\$ 3,039
District Attorney Hot Check				
Assets				
Cash and cash equivalents	\$ 53,195	\$ 2,238,153	\$ 2,214,787	\$ 76,561
Accounts receivable	76	-	46	30
Total assets	\$ 53,271	\$ 2,238,153	\$ 2,214,833	\$ 76,591
Liabilities				
Due to others	\$ 53,271	\$ 91,908	\$ 68,589	\$ 76,591
Total liabilities	\$ 53,271	\$ 91,908	\$ 68,589	\$ 76,591
District Clerk				
Assets				
Cash and cash equivalents	\$ 219,058	\$ 16,660,746	\$ 16,552,375	\$ 327,429
Accounts receivable	6,792	10,407	11,171	6,028
Due from other funds	186	46,663	46,850	(1)
Due from others	70,596	780,177	837,773	13,000
Total assets	\$ 296,633	\$ 17,497,993	\$ 17,448,169	\$ 346,456
Liabilities				
Due to other governments	\$ 23,151.4	\$ 7,533.0	\$ 6,991.0	\$ 23,693.4
Due to others	273,481	143,689	94,407	322,763
Total liabilities	\$ 296,633	\$ 151,534	\$ 101,710	\$ 346,456
Tax Assessor/Collector				
Assets				
Cash and cash equivalents	\$ 108,576,854	\$ 1,139,591,312	\$ 1,131,760,653	\$ 116,407,513
Certificates of deposit	-	-	-	-
Accounts receivable	398,602	12,204,851	12,323,279	280,174
Due from others	60,385	9,554,185	9,555,154	59,416
Total assets	\$ 109,035,840	\$ 1,161,350,348	\$ 1,153,639,086	\$ 116,747,102
Liabilities				
Due to other governments	\$ 98,912,996	\$ 619,080,564	\$ 614,044,415	\$ 103,949,145
Due to others	10,122,844	59,795,891	57,120,778	12,797,957
Total liabilities	\$ 109,035,840	\$ 678,876,454	\$ 671,165,193	\$ 116,747,102
County Clerk				
Assets				
Cash and cash equivalents	\$ 1,234	\$ 14,715,445	\$ 14,710,856	\$ 5,823
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	41,477	3,959	4,783	40,653
Due from other funds	-	-	-	-
Due from others	1,085	3,614	3,694	1,005
Total assets	\$ 113,795	\$ 14,723,018	\$ 14,719,332	\$ 117,481
Liabilities				
Due to others	\$ 9,432	\$ 245,569	\$ 242,586	\$ 12,415
Deposits	104,364	40,425	39,723	105,067
Advance from other funds	-	-	-	-
Total liabilities	\$ 113,795	\$ 285,994	\$ 282,308	\$ 117,481

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
<u>Sheriff</u>				
Assets				
Cash	\$ 2,685	\$ 3,626,711	\$ 3,629,396	\$ -
Accounts receivable	-	67,647	66,022	1,625
Due from other governments	-	243,706	242,551	1,154
Total assets	\$ 2,685	\$ 3,918,064	\$ 3,908,069	\$ 2,779
Liabilities				
Due to others	\$ 30	\$ 77	\$ 28	\$ 79
Deposits	2,655	47,375	47,330	2,700
Total liabilities	\$ 2,685	\$ 47,452	\$ 47,358	\$ 2,779
<u>Adult Probation</u>				
Assets				
Cash and cash equivalents	\$ 1,051,834	\$ 21,829,281	\$ 21,826,570	\$ 1,054,545
Accounts receivable	16,251,982	1,230,457	452,644	17,029,796
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Total assets	\$ 17,303,816	\$ 23,059,738	\$ 22,279,214	\$ 18,084,341
Liabilities				
Due to other funds	\$ 186	\$ 7,682	\$ 7,869	\$ -
Due to other governments	4,641	54,328	55,530	3,440
Due to others	17,298,989	3,783,940	3,002,029	18,080,901
Advance from other funds	-	-	-	-
Total liabilities	\$ 17,303,816	\$ 3,845,950	\$ 3,065,428	\$ 18,084,341
<u>Other Agency Funds</u>				
Assets				
Cash and cash equivalents	\$ -	\$ 10	\$ 10	\$ -
Accounts receivable	-	-	-	-
Total assets	\$ -	\$ 10	\$ 10	\$ -
Liabilities				
Advance from other funds	-	-	-	-
Total liabilities	-	-	-	-
<u>Health Clinics</u>				
Assets				
Cash and cash equivalents	\$ 8,949	\$ 167,990	\$ 176,939	\$ -
Accounts receivable	184	-	184	-
Due from others	20	25	45	-
Total assets	\$ 9,153	\$ 168,015	\$ 177,168	\$ -
Liabilities				
Accounts payable	\$ 9,153	\$ 167,761	\$ 176,914	\$ -
Due to others	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	\$ 9,153	\$ 167,761	\$ 176,914	\$ -
<u>Workers' Compensation</u>				
Assets				
Cash and cash equivalents	\$ -	\$ 271,666	\$ 271,666	\$ -
Total assets	\$ -	\$ 271,666	\$ 271,666	\$ -
Liabilities				
Due to others	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	-	-	-	-
<u>Health Benefits (Self insured)</u>				
Assets				
Cash and cash equivalents	\$ 4,210	\$ -	\$ -	\$ 4,210
Due from others	6,288	-	-	6,288
Total assets	\$ 10,498	\$ -	\$ -	\$ 10,498
Liabilities				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts Payable	10,498	-	-	10,498
Total liabilities	\$ 10,498	\$ -	\$ -	\$ 10,498
<u>Head Start Program</u>				
Assets				
Cash and cash equivalents	\$ 304,177	\$ 45,518,586	\$ 45,789,177	\$ 33,586
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 304,177	\$ 45,518,586	\$ 45,789,177	\$ 33,586

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-83
 Page 3 of 3

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Liabilities				
Bank Overdraft	-	-	-	-
Accounts payable	\$ 304,177	\$ 10,828,179	\$ 11,098,770	\$ 33,586
Total liabilities	<u>\$ 304,177</u>	<u>\$ 10,828,179</u>	<u>\$ 11,098,770</u>	<u>\$ 33,586</u>
Urban County Program				
Assets				
Cash and cash equivalents	\$ 3,675	\$ 15,371,144	\$ 15,371,144	\$ 3,675
Other receivables	2,904	-	-	2,904
Due from other governments	66,878	2,193	-	69,071
Total assets	<u>\$ 73,457</u>	<u>\$ 15,373,337</u>	<u>\$ 15,371,144</u>	<u>\$ 75,650</u>
Liabilities				
Accounts payable	\$ 5,206	\$ 18,970,263	\$ 18,970,263	\$ 5,206
Salaries and benefits payable	68,251	2,193	-	70,444
Due to other funds	-	-	-	-
Total liabilities	<u>\$ 73,457</u>	<u>\$ 18,972,456</u>	<u>\$ 18,970,263</u>	<u>\$ 75,650</u>
Total Agency Funds				
Assets				
Cash and cash equivalents	\$ 111,952,823	\$ 1,421,557,207	\$ 1,413,575,985	\$ 119,934,044
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	16,699,113	13,520,650	12,858,129	17,361,635
Other receivables	2,904	-	-	2,904
Due from other funds	186	46,663	46,850	1
Due from other governments	66,878	245,899	242,551	70,225
Due from others	139,051	11,054,652	11,113,737	79,965
Prepays	-	-	-	-
Total assets	<u>\$ 128,930,955</u>	<u>\$ 1,446,425,071</u>	<u>\$ 1,437,837,252</u>	<u>\$ 137,518,774</u>
Liabilities				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	2,056,661	120,894,149	120,877,232	2,073,578
Salaries and benefits payable	68,251	2,193	-	70,444
Due to other funds	188	7,682	7,869	-
Due to other governments	98,940,788	619,142,425	614,106,935	103,976,278
Due to others	27,758,048	64,061,075	60,528,416	31,290,707
Deposits	107,019	87,800	87,053	107,767
Held in trust	-	-	-	-
Held in escrow	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	<u>\$ 128,930,955</u>	<u>\$ 804,195,324</u>	<u>\$ 795,607,504</u>	<u>\$ 137,518,774</u>

