

RELATED AGENCIES

This section contains financial and grant information on the County's related agencies, which are as follows:

Community Service Agency

This agency administers health and welfare grants from various Federal and State grantors.

Head Start Program

This agency administers health and welfare grants from the U.S. Department of Health and U.S. Department of Agriculture.

Urban County Program

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



COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY
 COMBINED BALANCE SHEET
 DECEMBER 31, 2013

EXHIBIT C-84

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Totals
ASSETS AND OTHER DEBITS					
Assets:					
Cash	\$ 181,818	\$ 257	\$ -	\$ -	\$ 182,075
Investments, at fair value:					-
Mutual funds	-	1,448,368	-	-	1,448,368
Participant loans	-	17,995	-	-	17,995
Due from other funds	63,505	-	-	-	63,505
Due from other governments	175,429	-	-	-	175,429
Accounts receivable	11,295	6,018	-	-	17,313
General capital assets	-	-	39,619	-	39,619
Total assets	<u>432,047</u>	<u>1,472,638</u>	<u>39,619</u>	<u>-</u>	<u>1,944,304</u>
Other debits:					
Amount to be provided for payment of accrued vacation	-	-	-	74,768	74,768
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,768</u>	<u>74,768</u>
Total assets and other debits	<u>\$ 432,047</u>	<u>\$ 1,472,638</u>	<u>\$ 39,619</u>	<u>\$ 74,768</u>	<u>\$ 2,019,072</u>
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 11,474	\$ -	\$ -	\$ -	\$ 11,474
Salaries and benefits payable	35,070	-	-	-	35,070
Due to other funds	63,505	-	-	-	63,505
Due to other governments	9,137	-	-	-	9,137
Unearned revenue	203,724	-	-	-	203,724
Accrued vacation	-	-	-	74,768	74,768
Total liabilities	<u>322,910</u>	<u>-</u>	<u>-</u>	<u>74,768</u>	<u>397,678</u>
Fund balances and other credits:					
Net investment in capital assets	-	-	39,619	-	39,619
Held in trust for pension benefits	-	1,472,638	-	-	1,472,638
Restricted	109,137	-	-	-	109,137
Total fund balances and other credits	<u>109,137</u>	<u>1,472,638</u>	<u>39,619</u>	<u>-</u>	<u>1,621,394</u>
Total liabilities, fund balances, and other credits	<u>\$ 432,047</u>	<u>\$ 1,472,638</u>	<u>\$ 39,619</u>	<u>\$ 74,768</u>	<u>\$ 2,019,072</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Community Service Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
ASSETS			
Cash	\$ 65,114	\$ 2,202	\$ 12,593
Due from other funds	-	-	-
Due from other governments	103,215	-	-
Accounts receivable	-	-	-
Total assets	\$ 168,329	\$ 2,202	\$ 12,593
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 1,704	\$ -	\$ 1,365
Salaries and benefits payable	32,264	2,202	604
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned revenue - grants	134,361	-	10,624
Unearned revenue - others	-	-	-
Total liabilities	168,329	2,202	12,593
Fund balances			
Restricted	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 168,329	\$ 2,202	\$ 12,593

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
\$ 41,526	\$ 51,156	\$ -	\$ 9,227	\$ 181,818
63,505	-	-	-	63,505
247	-	71,967	-	175,429
5,575	-	5,720	-	11,295
<u>\$ 110,853</u>	<u>\$ 51,156</u>	<u>\$ 77,687</u>	<u>\$ 9,227</u>	<u>\$ 432,047</u>
\$ 475	\$ 2,885	\$ 5,045	\$ -	\$ 11,474
-	-	-	-	35,070
-	-	63,505	-	63,505
-	-	9,137	-	9,137
-	48,271	-	-	193,256
10,468	-	-	-	10,468
<u>10,943</u>	<u>51,156</u>	<u>77,687</u>	<u>-</u>	<u>322,910</u>
<u>99,910</u>	<u>-</u>	<u>-</u>	<u>9,227</u>	<u>109,137</u>
<u>99,910</u>	<u>-</u>	<u>-</u>	<u>9,227</u>	<u>109,137</u>
<u>\$ 110,853</u>	<u>\$ 51,156</u>	<u>\$ 77,687</u>	<u>\$ 9,227</u>	<u>\$ 432,047</u>

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Community Service Block Grant	Community Service Block Grant MSFW	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
REVENUES				
Intergovernmental	\$ 1,462,688	\$ 43,479.00	\$ 84,095	\$ 35,731
Investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,462,688</u>	<u>43,479</u>	<u>84,095</u>	<u>35,731</u>
EXPENDITURES				
Health and welfare	<u>1,462,688</u>	<u>43,479</u>	<u>84,095</u>	<u>35,731</u>
Total expenditures	<u>1,462,688</u>	<u>43,479</u>	<u>84,095</u>	<u>35,731</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-	-
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	-	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
\$ -	\$ -	\$ 4,504,487	\$ -	\$ 6,130,480
-	-	-	-	-
22,471	77,866	-	-	100,337
<u>22,471</u>	<u>77,866</u>	<u>4,504,487</u>	<u>-</u>	<u>6,230,817</u>
15,282	77,866	4,504,487	-	6,223,628
<u>15,282</u>	<u>77,866</u>	<u>4,504,487</u>	<u>-</u>	<u>6,223,628</u>
7,189	-	-	-	7,189
-	-	-	-	-
7,189	-	-	-	7,189
92,721	-	-	9,227	101,948
-	-	-	-	-
92,721	-	-	9,227	101,948
<u>\$ 99,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,227</u>	<u>\$ 109,137</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-87

	Pension Trust Fund
ADDITIONS	
Contributions	\$ 146,910
Unrealized gain (loss)	39,626
Other income	1,152
Total additions	<u>187,688</u>
DEDUCTIONS	
Benefits paid	290,817
Other loss	1,295
Total deductions	<u>292,112</u>
Change in net position	(104,424)
Net position at beginning of year, as previously reported	1,577,069
Prior period adjustment	<u>(7)</u>
Net position at beginning of year, as restated	1,577,062
Net position at end of year	<u>\$ 1,472,638</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-88

COMMUNITY SERVICE AGENCY
 COMMUNITY SERVICES BLOCK GRANT
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance**Federal Grantor: U. S. Department of Health and Human Services****Passed Through Grantor: Texas Department of Housing and Community Affairs****CFDA Number: 93.569****Contract Number: 61120001323****Contract Period: 01/01/12 to 04/30/13****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 766,142	\$ 919,222	\$ 1,685,364	\$ 1,685,364	\$ -
Total revenues	<u>766,142</u>	<u>919,222</u>	<u>1,685,364</u>	<u>1,685,364</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	389,119	623,923	1,013,042	939,751	(73,291)
Fringe benefits	128,011	191,960	319,971	381,724	61,753
Travel	7,888	1,311	9,199	7,500	(1,699)
Supplies	43,837	10,125	53,962	20,501	(33,461)
Contractual	-	3,793	3,793	22,000	18,207
Other	197,287	88,110	285,397	313,888	28,491
Total expenditures	<u>766,142</u>	<u>919,222</u>	<u>1,685,364</u>	<u>1,685,364</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2013

EXHIBIT C-89

Federal Financial Assistance**Federal Grantor: U. S. Department of Health and Human Services****Passed Through Grantor: Texas Department of Housing and Community Affairs****CFDA Number: 93.569****Contract Number: 61120001464****Contract Period: 06/01/12 to 05/31/13****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 43,479	\$ 8,121	\$ 51,600	\$ 51,600	\$ -
Total revenues	<u>43,479</u>	<u>8,121</u>	<u>51,600</u>	<u>51,600</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Supplies	800	-	800	800	-
Contractual	800	-	800	800	-
Other	41,879	8,121	50,000	50,000	-
Total expenditures	<u>43,479</u>	<u>8,121</u>	<u>51,600</u>	<u>51,600</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-90

COMMUNITY SERVICE AGENCY
 COMMUNITY SERVICES BLOCK GRANT
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Health and Human Services

Passed Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.569

Contract Number: 61130001583

Contract Period: 01/01/13 to 04/30/14

Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 696,546	\$ -	\$ 696,546	\$ 1,500,905	\$ (804,359)
Total revenues	<u>696,546</u>	<u>-</u>	<u>696,546</u>	<u>1,500,905</u>	<u>(804,359)</u>
EXPENDITURES					
Health and welfare					
Personnel	456,003	-	456,003	873,490	417,487
Fringe benefits	145,894	-	145,894	377,351	231,457
Travel	1,984	-	1,984	7,000	5,016
Supplies	3,900	-	3,900	10,000	6,100
Equipment	-	-	-	5,000	5,000
Contractual	8,000	-	8,000	22,000	14,000
Other	80,765	-	80,765	206,064	125,299
Total expenditures	<u>696,546</u>	<u>-</u>	<u>696,546</u>	<u>1,500,905</u>	<u>804,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-91

COMMUNITY SERVICE AGENCY
 NCS RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance**Federal Grantor: Corporation for National and Community Service****CFDA Number: 94.002****Contract Number: 11SRWTX016****Contract Period: 07/01/12 - 06/30/13****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 44,095	\$ 32,656	\$ 76,751	\$ 76,751	\$ -
Total revenues	<u>44,095</u>	<u>32,656</u>	<u>76,751</u>	<u>76,751</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	31,062	17,981	49,043	48,792	(251)
Fringe benefits	8,877	4,664	13,541	15,294	1,753
Travel	558	267	825	825	-
Supplies	(27)	27	-	-	-
Other	3,625	9,717	13,342	11,840	(1,502)
Total expenditures	<u>44,095</u>	<u>32,656</u>	<u>76,751</u>	<u>76,751</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-92

COMMUNITY SERVICE AGENCY
 NCS RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance**Federal Grantor: Corporation for National and Community Service****CFDA Number: 94.002****Contract Number: 11SRWTX016****Contract Period: 04/01/11 - 06/30/14****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 40,000	\$ -	\$ 40,000	\$ 78,251	\$ (38,251)
Total revenues	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>78,251</u>	<u>(38,251)</u>
EXPENDITURES					
Health and welfare					
Personnel	28,671	-	28,671	53,223	24,552
Fringe benefits	9,029	-	9,029	16,516	7,487
Travel	2,300	-	2,300	825	(1,475)
Supplies	-	-	-	1,500	1,500
Other	-	-	-	6,187	6,187
Total expenditures	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>78,251</u>	<u>38,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-93

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Department of Aging and Disability Services

CFDA Number: 94.002

Contract Number: 11RZWTX025

Contract Period: 09/01/12 - 08/31/13

Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 26,355	\$ 8,681	\$ 35,036	\$ 35,036	\$ -
Total revenues	<u>26,355</u>	<u>8,681</u>	<u>35,036</u>	<u>35,036</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	9,964	7,018	16,982	12,486	(4,496)
Travel	8,887	89	8,976	1,300	(7,676)
Supplies	212	-	212	450	238
Contractual	-	-	-	600	600
Other	7,292	1,574	8,866	20,200	11,334
Total expenditures	<u>26,355</u>	<u>8,681</u>	<u>35,036</u>	<u>35,036</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-94

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance**Federal Grantor: Corporation for National and Community Service****Passed Through Grantor: Texas Department of Aging and Disability Services****CFDA Number: 94.002****Contract Number: 13RZWTX018****Contract Period: 09/01/13 - 08/31/14****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 9,376	\$ -	\$ 9,376	\$ 35,036	\$ (25,660)
Total revenues	<u>9,376</u>	<u>-</u>	<u>9,376</u>	<u>35,036</u>	<u>(25,660)</u>
EXPENDITURES					
Health and welfare					
Personnel	4,762	-	4,762	11,826	7,064
Travel	4,184	-	4,184	1,800	(2,384)
Supplies	-	-	-	450	450
Equipment	-	-	-	5,839	5,839
Contractual	-	-	-	600	600
Other	430	-	430	14,521	14,091
Total expenditures	<u>9,376</u>	<u>-</u>	<u>9,376</u>	<u>35,036</u>	<u>25,660</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-95

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance**Federal Grantor: U.S. Department of Health and Human Services****Passed Through Grantor: Texas Department of Housing and Community Affairs****CFDA Number: 93.568****Contract Number: 58130001631****Contract Period: 01/01/13 to 12/31/13****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 2,507,207	\$ -	\$ 2,507,207	\$ 4,580,520	\$ (2,073,313)
Total revenues	<u>2,507,207</u>	<u>-</u>	<u>2,507,207</u>	<u>4,580,520</u>	<u>(2,073,313)</u>
EXPENDITURES					
Health and welfare					
Administration	96,905	-	96,905	286,208	189,303
Case management	19,824	-	19,824	299,488	279,664
Travel/special equipment	449	-	449	1,200	751
Direct Services:					
Energy crisis	1,626	-	1,626	-	(1,626)
Direct services support	2,388,403	-	2,388,403	3,993,624	1,605,221
Total expenditures	<u>2,507,207</u>	<u>-</u>	<u>2,507,207</u>	<u>4,580,520</u>	<u>2,073,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-96

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

Passed Through Grantor: Texas Department of Housing and Community Affairs

CFDA Number: 93.568

Contract Number: 58120001690

Contract Period: 04/01/13 to 07/31/13

Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,997,280	\$ -	\$ 1,997,280	\$ 1,997,280	\$ -
Total revenues	<u>1,997,280</u>	<u>-</u>	<u>1,997,280</u>	<u>1,997,280</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Administration	124,387	-	124,387	124,845	458
Case management	11,521	-	11,521	11,521	-
Travel/special equipment	458	-	458	-	(458)
Direct Services:					
Energy crisis	211,443	-	211,443	200,000	(11,443)
Direct services support	1,649,471	-	1,649,471	1,660,914	11,443
Total expenditures	<u>1,997,280</u>	<u>-</u>	<u>1,997,280</u>	<u>1,997,280</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



COUNTY OF HIDALGO, TEXAS

EXHIBIT C-97

HEAD START PROGRAM
 COMBINED BALANCE SHEET
 DECEMBER 31, 2013

	Special Revenue Funds	Trust & Agency Funds	General Capital Assets	Totals
ASSETS AND OTHER DEBITS				
Assets:				
Cash	\$ 341,148	\$ 9,136	\$ -	\$ 350,284
Investments, at fair value:				
Mutual funds	-	20,134,169	-	20,134,169
Participant loans	-	1,478,826	-	1,478,826
Accounts receivable	863,141	-	-	863,141
Due from other funds	-	24,450	-	24,450
General capital assets	-	-	3,365,029	3,365,029
Total assets	<u>1,204,289</u>	<u>21,646,581</u>	<u>3,365,029</u>	<u>26,215,899</u>
Other debits:				
Amount to be provided for payment of accrued vacation	-	-	-	-
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 1,204,289</u>	<u>\$ 21,646,581</u>	<u>\$ 3,365,029</u>	<u>\$ 26,215,899</u>
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 343,529	\$ 33,586	\$ -	\$ 377,115
Salaries and benefits payable	505,495	-	-	505,495
Due to other funds	24,450	-	-	24,450
Total liabilities	<u>873,474</u>	<u>33,586</u>	<u>-</u>	<u>907,060</u>
Fund balances and other credits:				
Net investment in capital assets	-	-	3,365,029	3,365,029
Held in trust for pension benefits	-	21,612,995	-	21,612,995
Restricted	330,815	-	-	330,815
Total fund balances and other credits	<u>330,815</u>	<u>21,612,995</u>	<u>3,365,029</u>	<u>25,308,839</u>
Total liabilities, fund balances, and other credits	<u>\$ 1,204,289</u>	<u>\$ 21,646,581</u>	<u>\$ 3,365,029</u>	<u>\$ 26,215,899</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-98

HEAD START PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Head Start Program	TDA Program	Total Special Revenue Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 14,333	\$ 326,815	\$ 341,148
Accounts receivable	805,163	57,978	863,141
Total assets	<u>\$ 819,496</u>	<u>\$ 384,793</u>	<u>\$ 1,204,289</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 318,165	\$ 25,364	\$ 343,529
Salaries and benefits payable	477,519	27,976	505,495
Due to other funds	23,812	638	24,450
Total liabilities	<u>819,496</u>	<u>53,978</u>	<u>873,474</u>
Fund Balances			
Restricted	<u>-</u>	<u>330,815</u>	<u>330,815</u>
Total fund balances	<u>-</u>	<u>330,815</u>	<u>330,815</u>
Total liabilities and fund balances	<u>\$ 819,496</u>	<u>\$ 384,793</u>	<u>\$ 1,204,289</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-99

HEAD START PROGRAM

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	\$ 24,134,644	\$ 2,809,367	\$ 26,944,011
Other - in kind	6,033,661	-	6,033,661
Total revenues	<u>30,168,305</u>	<u>2,809,367</u>	<u>32,977,672</u>
EXPENDITURES			
Health and welfare			
Personnel	15,961,650	929,933	16,891,583
Fringe benefits	5,189,810	345,437	5,535,247
Supplies	1,113,288	138,505	1,251,793
Food cost	-	1,129,017	1,129,017
Other	1,792,817	186,849	1,979,666
Other - local travel	77,079	3,673	80,752
Other - in kind	6,033,661	-	6,033,661
Total expenditures	<u>30,168,305</u>	<u>2,733,414</u>	<u>32,901,719</u>
Excess (deficiency) of revenues over (under) expenditures	-	75,953	75,953
Fund balances at beginning of year	-	254,862	254,862
Fund balances at end of year	<u>\$ -</u>	<u>\$ 330,815</u>	<u>\$ 330,815</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2013

EXHIBIT C-100

	Pension Trust Fund	Agency Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ -	\$ 9,136	\$ 9,136
Investments, at fair value:			
Mutual funds	20,134,169	-	20,134,169
Participant loans	1,478,826	-	1,478,826
Due from other funds	-	24,450	24,450
Total assets	<u>\$ 21,612,995</u>	<u>\$ 33,586</u>	<u>\$ 21,646,581</u>
LIABILITIES			
Accounts payable	\$ -	\$ 33,586	\$ 33,586
Total liabilities	<u>-</u>	<u>33,586</u>	<u>33,586</u>
NET POSITION			
Held in trust for pension benefits	21,612,995	-	21,612,995
Total net position	<u>\$ 21,612,995</u>	<u>\$ -</u>	<u>\$ 21,612,995</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-101

HEAD START PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Pension Trust Fund
ADDITIONS	
Contributions	\$ 2,329,247
Unrealized gain (loss)	1,059,824
Other Income	81,133
Total additions	<u>3,470,204</u>
DEDUCTIONS	
Benefits paid	2,174,459
Other	4,419
Total deductions	<u>2,178,878</u>
Change in net position	1,291,326
Net position at beginning of year	20,321,669
Net position at end of year	<u>\$ 21,612,995</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-102

HEAD START PROGRAM

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Payroll Fund				
Assets				
Cash and cash equivalents	\$ 64,144	\$ 23,066,396	\$ 23,121,404	\$ 9,136
Due from other funds	240,032	22,452,190	22,667,772	24,450
Total assets	<u>304,176</u>	<u>45,518,586</u>	<u>45,789,176</u>	<u>33,586</u>
Liabilities				
Accounts payable	304,176	10,828,179	11,098,769	33,586
Total liabilities	<u>\$ 304,176</u>	<u>\$ 10,828,179</u>	<u>\$ 11,098,769</u>	<u>\$ 33,586</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-103

HEAD START PROGRAM
 HEAD START GRANT
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

CFDA Number: 93.600

Project Number: 06CH0183-32

Contract Period: 01/01/13 to 12/31/13

Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 24,134,644	\$ -	\$ 24,134,644	\$ 24,134,644	\$ -
Other - in kind	6,033,661	-	6,033,661	6,033,661	-
Total revenues	30,168,305	-	30,168,305	30,168,305	-
EXPENDITURES					
Health and welfare					
Personnel	15,961,650	-	15,961,650	16,293,283	331,633
Fringe benefits	5,189,810	-	5,189,810	5,479,132	289,322
Supplies	1,113,288	-	1,113,288	578,403	(534,885)
Other	1,792,817	-	1,792,817	1,697,426	(95,391)
Other - local travel	77,079	-	77,079	86,400	9,321
Other - in kind	6,033,661	-	6,033,661	6,033,661	-
Total expenditures	30,168,305	-	30,168,305	30,168,305	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-104

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U.S. Department of Agriculture

Passed Through Grantor: Texas Department of Agriculture

CFDA Number: 10.558

Project Number: TX-1080006

Contract Period: 10/01/12 to 09/30/13

Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,633,980	\$ 1,327,425	\$ 2,961,405	\$ 2,922,622	\$ 38,783
Total revenues	<u>1,633,980</u>	<u>1,327,425</u>	<u>2,961,405</u>	<u>2,922,622</u>	<u>38,783</u>
EXPENDITURES					
Health and welfare					
Personnel	662,573	280,113	942,686	967,265	24,579
Fringe benefits	253,301	94,076	347,377	426,296	78,919
Equipment	-	64,909	64,909	60,000	(4,909)
Supplies	101,024	63,479	164,503	124,324	(40,179)
Food cost	771,319	495,594	1,266,913	1,192,081	(74,832)
Other	115,279	82,559	197,838	147,656	(50,182)
Other - local travel	2,229	1,186	3,415	5,000	1,585
Total expenditures	<u>1,905,725</u>	<u>1,081,916</u>	<u>2,987,641</u>	<u>2,922,622</u>	<u>(65,019)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (271,745)</u>	<u>\$ 245,509</u>	<u>\$ (26,236)</u>	<u>\$ -</u>	<u>\$ (26,236)</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-105

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance**Federal Grantor: U.S. Department of Agriculture****Passed Through Grantor: Texas Department of Agriculture****CFDA Number: 10.558****Project Number: TX-1080006****Contract Period: 10/01/13 to 09/30/14****Period of Audit: 01/01/13 to 12/31/13**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
Revenues					
Intergovernmental	\$ 1,175,387	\$ -	\$ 1,175,387	\$ 2,990,057	\$ (1,814,670)
Total revenues	<u>1,175,387</u>	<u>-</u>	<u>1,175,387</u>	<u>2,990,057</u>	<u>(1,814,670)</u>
Expenditures					
Health and welfare					
Personnel	267,360	-	267,360	918,157	650,797
Fringe benefits	92,136	-	92,136	361,190	269,054
Supplies	37,481	-	37,481	142,076	104,595
Food cost	357,698	-	357,698	1,352,923	995,225
Other	71,570	-	71,570	212,211	140,641
Other - local travel	1,444	-	1,444	3,500	2,056
Total expenditures	<u>827,689</u>	<u>-</u>	<u>827,689</u>	<u>2,990,057</u>	<u>2,162,368</u>
Excess(deficiency) of revenues over(under) expenditures	<u>\$ 347,698</u>	<u>\$ -</u>	<u>\$ 347,698</u>	<u>\$ -</u>	<u>\$ 347,698</u>



COUNTY OF HIDALGO, TEXAS

EXHIBIT C-106

URBAN COUNTY PROGRAM
 COMBINED BALANCE SHEET
 DECEMBER 31, 2013

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Totals
ASSETS AND OTHER DEBITS					
Assets:					
Cash	\$ 72,859	\$ 562,027	\$ -	\$ -	\$ 634,886
Investments, at fair value:					
Mutual funds	-	430,596	-	-	430,596
Participant loans	-	18,259	-	-	18,259
Due from other governments	1,483,390	69,071	-	-	1,552,461
Other receivables	-	2,904	-	-	2,904
Other assets	7,650,233	-	-	-	7,650,233
General capital assets	-	-	156,440	-	156,440
Total assets	<u>9,206,482</u>	<u>1,082,857</u>	<u>156,440</u>	<u>-</u>	<u>10,445,779</u>
Other debits:					
Amount to be provided for payment of the note payable	-	-	-	1,515,000	1,515,000
Amount to be provided for payment of accrued vacation	-	-	-	46,139	46,139
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,561,139</u>	<u>1,561,139</u>
Total assets and other debits	<u>\$ 9,206,482</u>	<u>\$ 1,082,857</u>	<u>\$ 156,440</u>	<u>\$ 1,561,139</u>	<u>\$ 12,006,918</u>
LIABILITIES, DEFERRED INFLOWS, FUND BALANCES AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 1,242,066	\$ 5,206	\$ -	\$ -	\$ 1,247,272
Salaries and benefits payable	-	70,444	-	-	70,444
Due to other governments	80,513	-	-	-	80,513
Unearned revenue	1,129,092	-	-	-	1,129,092
Note payable	194,752	-	-	1,515,000	1,709,752
Accrued vacation	-	-	-	46,139	46,139
Total liabilities	<u>2,646,423</u>	<u>75,650</u>	<u>-</u>	<u>1,561,139</u>	<u>4,283,212</u>
Deferred inflow of resources:					
Unavailable revenue	6,560,059	-	-	-	6,560,059
Total deferred inflow of resources	<u>6,560,059</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,560,059</u>
Fund balances and other credits:					
Net investment in capital assets	-	-	156,440	-	156,440
Held in trust for pension benefits	-	449,461	-	-	449,461
Held in trust for others	-	557,746	-	-	557,746
Total fund balances and other credits	<u>-</u>	<u>1,007,207</u>	<u>156,440</u>	<u>-</u>	<u>1,163,647</u>
Total liabilities, deferred inflows, fund balances and other credits	<u>\$ 9,206,482</u>	<u>\$ 1,082,857</u>	<u>\$ 156,440</u>	<u>\$ 1,561,139</u>	<u>\$ 12,006,918</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabilization Program	Texas Department of Housing and Community Affairs (DRP)
ASSETS					
Cash	\$ 9,634	\$ -	\$ 4,171	\$ -	\$ 20,136
Due from other governments	602,284	38,545	143,684	5,192	31,333
Other assets	-	-	-	-	-
Total assets	<u>\$ 611,918</u>	<u>\$ 38,545</u>	<u>\$ 147,855</u>	<u>\$ 5,192</u>	<u>\$ 51,469</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 611,918	\$ 38,545	\$ 147,855	\$ 5,192	\$ 6,163
Due to other governments	-	-	-	-	45,306
Unavailable revenues-other	-	-	-	-	-
Notes payable-current	-	-	-	-	-
Total liabilities	<u>611,918</u>	<u>38,545</u>	<u>147,855</u>	<u>5,192</u>	<u>51,469</u>
Fund balances					
Restricted	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 611,918</u>	<u>\$ 38,545</u>	<u>\$ 147,855</u>	<u>\$ 5,192</u>	<u>\$ 51,469</u>

Texas General Land Office (DRS)	Colonia	Loans Fund	Total Special Revenue Funds
\$ -	\$ -	\$ 38,918	\$ 72,859
441,623	220,729	-	1,483,390
-	-	7,650,233	7,650,233
<u>\$ 441,623</u>	<u>\$ 220,729</u>	<u>\$ 7,689,151</u>	<u>\$ 9,206,482</u>
\$ 402,613	\$ 29,780	\$ -	\$ 1,242,066
35,207	-	-	80,513
-	-	7,689,151	7,689,151
3,803	190,949	-	194,752
<u>441,623</u>	<u>220,729</u>	<u>7,689,151</u>	<u>9,206,482</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 441,623</u>	<u>\$ 220,729</u>	<u>\$ 7,689,151</u>	<u>\$ 9,206,482</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabilization Program	Texas Department of Housing and Community Affairs (DRP)
REVENUES					
Intergovernmental	\$ 7,267,492	\$ 803,361	\$ 1,377,494	\$ 1,086,104	\$ 52,438
Miscellaneous	53,872	-	284,485	-	1,453
Total revenues	<u>7,321,364</u>	<u>803,361</u>	<u>1,661,979</u>	<u>1,086,104</u>	<u>53,891</u>
EXPENDITURES					
Urban and economic development	7,321,364	803,361	1,661,979	1,086,104	53,891
Total expenditures	<u>7,321,364</u>	<u>803,361</u>	<u>1,661,979</u>	<u>1,086,104</u>	<u>53,891</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-	-	-
Prior period adjustments	-	-	-	-	-
Fund balances at beginning of year, as restated	-	-	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas General Land Office (DRS)	Colonia	Total Special Revenue Funds
\$ 1,497,150	\$ 419,555	\$ 12,503,594
-	29,384	369,194
<u>1,497,150</u>	<u>448,939</u>	<u>12,872,788</u>
1,497,150	448,939	12,872,788
<u>1,497,150</u>	<u>448,939</u>	<u>12,872,788</u>
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	11,672	11,672
<u>-</u>	<u>(11,672)</u>	<u>(11,672)</u>
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-109

URBAN COUNTY PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2013

	Trust Funds			Agency Fund	Totals
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	
ASSETS					
Cash	\$ 606	\$ 274,588	\$ 283,158	\$ 3,675	\$ 562,027
Investments, at fair value:					
Mutual funds	430,596	-	-	-	430,596
Participant loans	18,259	-	-	-	18,259
Due from other governments	-	-	-	69,071	69,071
Other receivables	-	-	-	2,904	2,904
Total assets	<u>\$ 449,461</u>	<u>\$ 274,588</u>	<u>\$ 283,158</u>	<u>\$ 75,650</u>	<u>\$ 1,082,857</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 5,206	\$ 5,206
Salaries and benefits payable	-	-	-	70,444	70,444
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,650</u>	<u>75,650</u>
NET POSITION					
Held in trust for pension benefits	449,461	-	-	-	449,461
Held in trust for others	-	274,588	283,158	-	557,746
Total net position	<u>\$ 449,461</u>	<u>\$ 274,588</u>	<u>\$ 283,158</u>	<u>\$ -</u>	<u>\$ 1,007,207</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-110

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Pension Trust Fund
ADDITIONS	
Contributions	\$ -
Investment gain (loss)	48,879
Other income	-
Total additions	<u>48,879</u>
DEDUCTIONS	
Benefits paid	12,308
Other	-
Total deductions	<u>12,308</u>
Change in net position	36,571
Net position at beginning of year	412,890
Net position at end of year	<u>\$ 449,461</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-111

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

HOUSING AND URBAN DEVELOPMENT SECTION 108

FOR THE YEAR ENDED DECEMBER 31, 2013

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 Loans	\$ 33,062
Total additions	<u>33,062</u>
DEDUCTIONS	
Section 108 Loans	12,437
Total deductions	<u>12,437</u>
Change in net position	20,625
Net position at beginning of year	262,533
Net position at end of year	<u>\$ 283,158</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-112

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	\$ 28,213
Total additions	<u>28,213</u>
DEDUCTIONS	
Various boards	<u>8,209</u>
Total deductions	<u>8,209</u>
Change in net position	20,004
Net position at beginning of year	254,584
Net position at end of year	<u>\$ 274,588</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-113

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash	\$ 3,675	\$ 15,371,144	\$ 15,371,144	\$ 3,675
Due from other governments	66,878	2,193	-	69,071
Other receivables	2,904	-	-	2,904
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
Total liabilities	<u>\$ 73,457</u>	<u>\$ 18,972,456</u>	<u>\$ 18,970,263</u>	<u>\$ 75,650</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-114

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas Department of Housing and Community Affairs

C DFA Number: 14.228

Project Number: 70090019

Contract Period: 09/11/09 to 03/31/13

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 52,438	\$ -	\$1,953,832	\$ 2,006,270	\$ 2,006,270	\$ -
Miscellaneous	-	1,453	-	1,453	-	1,453
Total revenues	<u>52,438</u>	<u>1,453</u>	<u>1,953,832</u>	<u>2,007,723</u>	<u>2,006,270</u>	<u>1,453</u>
EXPENDITURES						
Homeownership rehabilitation and construction	52,438	-	1,676,316	1,728,754	1,728,754	-
FEMA assistance	-	-	6,270	6,270	6,270	-
Family contribution	-	1,453	-	1,453	-	(1,453)
Project delivery - UCP	-	-	184,103	184,103	184,103	-
General administration - UCP	-	-	87,143	87,143	87,143	-
Total expenditures	<u>52,438</u>	<u>1,453</u>	<u>1,953,832</u>	<u>2,007,723</u>	<u>2,006,270</u>	<u>(1,453)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-115

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas General Land Office

CDFA Number: 14.228

Project Number: 010068

Contract Period: 12/01/09 to 12/31/15

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 450,793	\$ -	\$ 5,279,905	\$ 5,730,698	\$ 6,147,633	\$ (416,935)
Total revenues	<u>450,793</u>	<u>-</u>	<u>5,279,905</u>	<u>5,730,698</u>	<u>6,147,633</u>	<u>(416,935)</u>
EXPENDITURES						
Engineering services	-	-	362,880	362,880	367,491	4,611
Construction services	310,928	-	4,329,829	4,640,757	4,899,912	259,155
Acquisition/appraisals	139,764	-	333,601	473,365	595,349	121,984
General administration	101	-	253,595	253,696	284,881	31,185
Total expenditures	<u>450,793</u>	<u>-</u>	<u>5,279,905</u>	<u>5,730,698</u>	<u>6,147,633</u>	<u>416,935</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-116

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas Department of Agriculture

CDFA Number: 14.228

Project Number: 713005

Contract Period: 6/17/13 to 6/16/15

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 32,005	\$ -	\$ -	\$ 32,005	\$ 497,775	\$ (465,770)
Total revenues	<u>32,005</u>	<u>-</u>	<u>-</u>	<u>32,005</u>	<u>497,775</u>	<u>(465,770)</u>
EXPENDITURES						
Sewer construction	-	-	-	-	402,975	402,975
Sewer engineering	22,350	-	-	22,350	35,000	12,650
General administration	9,655	-	-	9,655	59,800	50,145
Total expenditures	<u>32,005</u>	<u>-</u>	<u>-</u>	<u>32,005</u>	<u>497,775</u>	<u>465,770</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-117

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas Department of Agriculture

CDFA Number: 14.228

Project Number: 711195

Contract Period: 8/22/11 to 8/21/13

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 56,196	\$ -	\$ 250,856	\$ 307,052	\$ 500,000	\$ (192,948)
Total revenues	<u>56,196</u>	<u>-</u>	<u>250,856</u>	<u>307,052</u>	<u>500,000</u>	<u>(192,948)</u>
EXPENDITURES						
Sewer construction	41,750	-	213,750	255,500	446,000	190,500
Sewer engineering	3,375	-	23,625	27,000	27,000	-
General administration	11,071	-	13,481	24,552	27,000	2,448
Total expenditures	<u>56,196</u>	<u>-</u>	<u>250,856</u>	<u>307,052</u>	<u>500,000</u>	<u>192,948</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-118

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas Department of Agriculture

CDFA Number: 14.228

Project Number: 711245

Contract Period: 10/01/11 to 9/30/13

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 293,302	\$ -	\$ 68,602	\$ 361,904	\$ 370,000	\$ (8,096)
Miscellaneous	-	29,384	-	29,384	29,384	-
Total revenues	<u>293,302</u>	<u>29,384</u>	<u>68,602</u>	<u>391,288</u>	<u>399,384</u>	<u>(8,096)</u>
EXPENDITURES						
Rehabilitation single-unit:						
Construction	60,833	-	3,797	64,630	257,781	193,151
Local match	-	29,384	-	29,384	29,384	-
Engineering	4,240	-	-	4,240	8,219	3,979
Sewer improvements:						
Construction	228,229	-	64,805	293,034	104,000	(189,034)
Total expenditures	<u>293,302</u>	<u>29,384</u>	<u>68,602</u>	<u>391,288</u>	<u>399,384</u>	<u>8,096</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-119

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas General Land Office

CDFA Number: 14.228

Project Number: 210068

Contract Period: 04/12/12 to 12/31/15

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 988,475	\$ -	\$ 764,461	\$ 1,752,936	\$ 20,942,306	\$ (19,189,370)
Total revenues	<u>988,475</u>	<u>-</u>	<u>764,461</u>	<u>1,752,936</u>	<u>20,942,306</u>	<u>(19,189,370)</u>
EXPENDITURES						
Engineering services	672,782	-	733,338	1,406,120	2,655,421	1,249,301
Construction services	171,111	-	-	171,111	15,841,012	15,669,901
Acquisition/appraisals	-	-	-	-	1,840,633	1,840,633
General administration	144,582	-	31,123	175,705	605,240	429,535
Total expenditures	<u>988,475</u>	<u>-</u>	<u>764,461</u>	<u>1,752,936</u>	<u>20,942,306</u>	<u>19,189,370</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-120

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas General Land Office

C DFA Number: 14.228

Project Number: 220068

Contract Period: 09/12/12 to 12/31/15

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 57,882	\$ -	\$ 638	\$ 58,520	\$ 4,216,981	\$ (4,158,461)
Total revenues	<u>57,882</u>	<u>-</u>	<u>638</u>	<u>58,520</u>	<u>4,216,981</u>	<u>(4,158,461)</u>
EXPENDITURES						
Engineering services	-	-	-	-	61,415	61,415
Construction services	-	-	-	-	3,536,323	3,536,323
Acquisition/appraisals	36,000	-	-	36,000	358,750	322,750
General administration	21,882	-	638	22,520	260,493	237,973
Total expenditures	<u>57,882</u>	<u>-</u>	<u>638</u>	<u>58,520</u>	<u>4,216,981</u>	<u>4,158,461</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-121

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development

Passed Through Grantor: Texas Department of Housing and Community Affairs

CDFA Number: 14.228

Project Number: 712013

Contract Period: 07/26/12 to 07/26/16

Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 38,052	\$ -	\$ 8,028	\$ 46,080	\$ 1,000,000	\$ (953,920)
Total revenues	<u>38,052</u>	<u>-</u>	<u>8,028</u>	<u>46,080</u>	<u>1,000,000</u>	<u>(953,920)</u>
EXPENDITURES						
Public service	-	-	-	-	12,540	12,540
Residential rehabilitation	-	-	-	-	260,460	260,460
Residential reconstruction	32,362	-	-	32,362	387,000	354,638
New construction	-	-	-	-	240,000	240,000
General administration	5,690	-	8,028	13,718	100,000	86,282
Total expenditures	<u>38,052</u>	<u>-</u>	<u>8,028</u>	<u>46,080</u>	<u>1,000,000</u>	<u>953,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>