

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, 2014

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 (L.E.O.S.E.)

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 Chapter 59

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

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 Chapter 59

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 Chapter 59

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

Constable Precinct No. 4 Investigation Chapter 59

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

Constable Precinct No. 1 Investigation Chapter 59

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. Department 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 Federal Sharing 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 Federal Sharing 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 to the Precinct 3 Constable. 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. 4 Federal Sharing U.S. Treasury

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2014 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 4 Constable. 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 Federal Sharing 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 2014 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 3 Constable. 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.

Head Start Program

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

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, 2014

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
ASSETS				
Cash and cash equivalents	\$ 5,539,962	\$ 14,253	\$ 32	\$ 196,953
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	1,533,849	-	-	-
Loans	-	-	-	-
Interest	646	-	-	8
Due from other funds	936,949	-	-	-
Due from other governments	-	-	-	-
Due from others	117	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>8,011,523</u>	<u>14,253</u>	<u>32</u>	<u>196,961</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities				
Accounts payable	922,008	-	-	3,558
Salaries and benefits payable	613,549	-	-	748
Retainage payable	52,272	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	43,652	-	-	165
Due to other governments	217,013	-	-	-
Due to others	3,864	-	-	-
Unearned revenue	1,363,033	-	-	-
Held in escrow	564	-	-	-
Total liabilities	<u>3,215,955</u>	<u>-</u>	<u>-</u>	<u>4,471</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	12,499	-	-	-
Total deferred inflows of resources	<u>12,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	4,783,069	14,253	32	192,490
Total fund balances	<u>4,783,069</u>	<u>14,253</u>	<u>32</u>	<u>192,490</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 8,011,523</u>	<u>\$ 14,253</u>	<u>\$ 32</u>	<u>\$ 196,961</u>

EXHIBIT C-1
Continued

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59
\$ 4,354,990	\$ 329,543	\$ 247,652	\$ 18,882	\$ 1,437,538
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,000
242	8	24	-	57
166,662	6	35,700	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,521,894</u>	<u>329,557</u>	<u>283,376</u>	<u>18,882</u>	<u>1,447,595</u>
15,595	-	-	-	70
20,192	-	17,502	-	3,266
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
184	-	-	-	-
<u>35,971</u>	<u>-</u>	<u>17,502</u>	<u>-</u>	<u>3,336</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,000
4,485,923	329,557	265,874	18,882	1,434,259
<u>4,485,923</u>	<u>329,557</u>	<u>265,874</u>	<u>18,882</u>	<u>1,444,259</u>
<u>\$ 4,521,894</u>	<u>\$ 329,557</u>	<u>\$ 283,376</u>	<u>\$ 18,882</u>	<u>\$ 1,447,595</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Investigation Chapter 59	Constable Precinct No. 4 Investigation Chapter 59
ASSETS				
Cash and cash equivalents	\$ 983,823	\$ 1,616,929	\$ 6,237	\$ 24,092
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	928	-
Loans	-	-	-	-
Interest	81	81	-	-
Due from other funds	-	-	-	23,400
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>983,904</u>	<u>1,617,010</u>	<u>7,165</u>	<u>47,492</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities				
Accounts payable	2,854	16,823	-	-
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	11,700
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	<u>2,854</u>	<u>16,823</u>	<u>-</u>	<u>11,700</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	981,050	1,600,187	7,165	35,792
Total fund balances	<u>981,050</u>	<u>1,600,187</u>	<u>7,165</u>	<u>35,792</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 983,904</u>	<u>\$ 1,617,010</u>	<u>\$ 7,165</u>	<u>\$ 47,492</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service	Juvenile Delinquency Prevention
ASSETS				
Cash and cash equivalents	\$ 2,321,915	\$ 148,291	\$ 119,021	\$ 3,945
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Loans	-	-	-	-
Interest	162	8	8	-
Due from other funds	255,304	83,193	40,216	5
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>2,577,381</u>	<u>231,492</u>	<u>159,245</u>	<u>3,950</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities				
Accounts payable	70,544	-	7,189	-
Salaries and benefits payable	834	2,916	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	<u>71,378</u>	<u>2,916</u>	<u>7,189</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	2,506,003	228,576	152,056	3,950
Total fund balances	<u>2,506,003</u>	<u>228,576</u>	<u>152,056</u>	<u>3,950</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,577,381</u>	<u>\$ 231,492</u>	<u>\$ 159,245</u>	<u>\$ 3,950</u>

EXHIBIT C-1
Continued

<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Probate Court Contributions</u>	<u>Justice Court Building Security</u>	<u>Tax Assessor/Collector (T.A.C.) Special Vehicle Inventory</u>
\$ 75,870	\$ 872,646	\$ 319,685	\$ 123,864	\$ 109,558
-	-	-	-	-
601	801	-	192	-
16	65	20	8	1,266
39,970	21,794	-	5,229	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>116,457</u>	<u>895,306</u>	<u>319,705</u>	<u>129,293</u>	<u>110,824</u>
-	28,360	120	2,743	-
36,990	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>36,990</u>	<u>28,360</u>	<u>120</u>	<u>2,743</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
79,467	866,946	319,585	126,550	110,824
<u>79,467</u>	<u>866,946</u>	<u>319,585</u>	<u>126,550</u>	<u>110,824</u>
<u>\$ 116,457</u>	<u>\$ 895,306</u>	<u>\$ 319,705</u>	<u>\$ 129,293</u>	<u>\$ 110,824</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
ASSETS				
Cash and cash equivalents	\$ 950,176	\$ 78,166	\$ 1,001,642	\$ 1,259,531
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	111	-	-	87
Loans	-	-	-	-
Interest	65	-	65	81
Due from other funds	91,660	3,120	104,810	241
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>1,042,012</u>	<u>81,286</u>	<u>1,106,517</u>	<u>1,259,940</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities				
Accounts payable	18,552	-	-	12,989
Salaries and benefits payable	5,725	-	1,366	329
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	2,437	6,604
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	<u>24,277</u>	<u>-</u>	<u>3,803</u>	<u>19,922</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,017,735	81,286	1,102,714	1,240,018
Total fund balances	<u>1,017,735</u>	<u>81,286</u>	<u>1,102,714</u>	<u>1,240,018</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,042,012</u>	<u>\$ 81,286</u>	<u>\$ 1,106,517</u>	<u>\$ 1,259,940</u>

EXHIBIT C-1
Continued

HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing U.S. Department of Justice	County and District Court Technology	District Attorney Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Federal Sharing U.S. Treasury
\$ 202,919	\$ 573,927	\$ 18,597	\$ 173,964	\$ 18,227
-	-	-	-	-
-	-	-	-	-
972	-	-	-	-
-	-	-	-	-
8	40	-	-	-
3,967	247	4,049	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>207,866</u>	<u>574,214</u>	<u>22,646</u>	<u>173,964</u>	<u>18,227</u>
-	474	-	-	-
-	135	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,844	-	-	-
-	<u>3,453</u>	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
207,866	570,761	22,646	173,964	18,227
<u>207,866</u>	<u>570,761</u>	<u>22,646</u>	<u>173,964</u>	<u>18,227</u>
<u>\$ 207,866</u>	<u>\$ 574,214</u>	<u>\$ 22,646</u>	<u>\$ 173,964</u>	<u>\$ 18,227</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Constable Precinct No. 4 Federal Sharing U.S. Treasury	Constable Precinct No. 3 Federal Sharing U.S. Department of Justice	Community Service Agency	Head Start Program	Urban County Program
ASSETS					
Cash and cash equivalents	\$ 12,059	\$ 33,135	\$ 152,738	\$ 171,984	\$ 248,454
Certificates of deposit	-	-	-	-	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	-	29,132	-	-
Loans	-	-	-	-	-
Interest	-	-	-	-	-
Due from other funds	-	-	75,388	-	-
Due from other governments	-	-	304,437	216,095	1,835,326
Due from others	-	-	-	-	-
Prepays	-	-	-	-	-
Other assets	-	-	-	-	6,862,470
Total assets	<u>12,059</u>	<u>33,135</u>	<u>561,695</u>	<u>388,079</u>	<u>8,946,250</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts payable	5,128	-	116,656	205,029	999,686
Salaries and benefits payable	-	-	46,444	1,324	-
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	128,603
Due to other funds	-	-	75,388	-	-
Due to other governments	-	-	61,780	-	950,880
Due to others	-	-	-	-	-
Unearned revenue	-	-	183,938	-	1,020,874
Held in escrow	-	-	-	-	-
Total liabilities	<u>5,128</u>	<u>-</u>	<u>484,206</u>	<u>206,353</u>	<u>3,100,043</u>
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	-	-	-	5,846,207
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,846,207</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	6,931	33,135	77,489	181,726	-
Total fund balances	<u>6,931</u>	<u>33,135</u>	<u>77,489</u>	<u>181,726</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 12,059</u>	<u>\$ 33,135</u>	<u>\$ 561,695</u>	<u>\$ 388,079</u>	<u>\$ 8,946,250</u>

Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)
\$ 955,066	\$ -
-	-
-	-
22,474	1,212
-	-
57	-
757,420	2,445
1,834,079	138,390
-	-
-	-
-	-
<u>3,569,096</u>	<u>142,047</u>
269,917	-
148,545	32,041
-	-
-	-
715,418	109,982
612,849	-
-	-
1,710,467	24
-	-
<u>3,457,196</u>	<u>142,047</u>
-	-
184,281	-
<u>184,281</u>	<u>-</u>
-	-
(72,381)	-
<u>(72,381)</u>	<u>-</u>
<u>\$ 3,569,096</u>	<u>\$ 142,047</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Women, Infants, and Children (WIC)	Health and Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants	Title IV-E Federal Foster Care
ASSETS					
Cash and cash equivalents	\$ -	\$ 786,769	\$ 179,767	\$ 321,902	\$ 259,500
Certificates of deposit	-	-	-	-	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	13,439	580	97,336	-
Loans	-	-	-	-	-
Interest	-	113	20	48	32
Due from other funds	-	508,770	1,499	152,097	-
Due from other governments	3,407,119	983,998	387,642	-	-
Due from others	-	-	-	-	-
Prepays	50,358	-	-	-	-
Other assets	-	-	-	-	-
Total assets	<u>3,457,477</u>	<u>2,293,089</u>	<u>569,508</u>	<u>571,383</u>	<u>259,532</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts payable	58,816	38,032	176,664	16,674	15,897
Salaries and benefits payable	382,026	108,279	69,361	83,753	6,595
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	-
Due to other funds	3,015,270	966	49,489	-	-
Due to other governments	380	-	-	-	-
Due to others	-	-	-	-	-
Unearned revenue	-	446,950	145,770	-	94,844
Held in escrow	985	27	-	-	-
Total liabilities	<u>3,457,477</u>	<u>594,254</u>	<u>441,284</u>	<u>100,427</u>	<u>117,336</u>
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	197,052	123,380	-	-
Total deferred inflows of resources	<u>-</u>	<u>197,052</u>	<u>123,380</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	50,358	-	-	-	-
Restricted	(50,358)	1,501,783	4,844	470,956	142,196
Total fund balances	<u>-</u>	<u>1,501,783</u>	<u>4,844</u>	<u>470,956</u>	<u>142,196</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 3,457,477</u>	<u>\$ 2,293,089</u>	<u>\$ 569,508</u>	<u>\$ 571,383</u>	<u>\$ 259,532</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-1)
\$ 288,738	\$ 18,596,088	\$ 45,382,599
-	5,025,047	5,025,047
-	9,562,637	9,562,637
805	-	1,702,519
400	-	10,400
113	-	3,350
2,725,900	1,606,044	7,663,523
-	4,404,350	13,511,519
-	1,661	1,778
-	-	50,358
-	-	6,862,470
<u>3,015,956</u>	<u>39,195,827</u>	<u>89,776,200</u>
46,766	750,043	3,801,187
566,154	351,418	2,499,492
-	67,702	119,974
-	-	128,603
4,095	6,398,716	10,433,882
-	318,894	2,161,796
-	-	3,864
1,159,102	9,381,575	15,506,577
1,674	-	6,278
<u>1,777,791</u>	<u>17,268,348</u>	<u>34,661,653</u>
-	5,158,441	5,158,441
-	-	6,363,419
-	<u>5,158,441</u>	<u>11,521,860</u>
400	-	60,758
1,237,765	16,769,038	43,531,929
<u>1,238,165</u>	<u>16,769,038</u>	<u>43,592,687</u>
<u>\$ 3,015,956</u>	<u>\$ 39,195,827</u>	<u>\$ 89,776,200</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, 2014

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	5,863,522	-	-	-
Intergovernmental	1,373,024	50,029	-	-
Charges for services	663,848	-	-	111,350
Fines and forfeits	4,540,057	-	-	-
Interest	6,429	3	-	-
Miscellaneous	682,638	-	-	1,709
Total revenues	13,129,518	50,032	-	113,059
EXPENDITURES				
Current:				
General government	4,912	-	-	133,405
Public safety	-	43,185	-	-
Highways and streets	21,667,625	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	16,640	-	-	-
Interest and fiscal charges	810	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	21,689,987	43,185	-	133,405
Excess (deficiency) of revenues over (under) expenditures	(8,560,469)	6,847	-	(20,346)
OTHER FINANCING SOURCES (USES):				
Transfers in	5,483,181	-	-	-
Transfers out	(67,023)	-	-	-
Capital leases	7,220	-	-	-
Long-term notes issued	-	-	-	-
Sale of capital assets	735,794	-	-	-
Total other financing sources (uses)	6,159,172	-	-	-
Net change in fund balances	(2,401,297)	6,847	-	(20,346)
Fund balances at beginning of year, as previously reported	7,184,366	7,406	32	212,836
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	7,184,366	7,406	32	212,836
Fund balances at the end of year	\$ 4,783,069	\$ 14,253	\$ 32	\$ 192,490

EXHIBIT C-2
Continued

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	181,300	-	-
1,788,379	299,921	-	-	1,619,817
2,737	66	140	-	412
-	-	-	-	-
<u>1,791,116</u>	<u>299,987</u>	<u>181,440</u>	<u>-</u>	<u>1,620,229</u>
489,409	-	333,516	-	-
-	-	-	-	384,853
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>489,409</u>	<u>-</u>	<u>333,516</u>	<u>-</u>	<u>384,853</u>
1,301,707	299,987	(152,076)	-	1,235,376
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
191,380	6	-	-	-
<u>191,380</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,493,087	299,993	(152,076)	-	1,235,376
2,992,836	29,564	417,950	18,882	208,883
-	-	-	-	-
2,992,836	29,564	417,950	18,882	208,883
<u>\$ 4,485,923</u>	<u>\$ 329,557</u>	<u>\$ 265,874</u>	<u>\$ 18,882</u>	<u>\$ 1,444,259</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, 2014

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Investigation Chapter 59	Constable Precinct No. 4 Investigation Chapter 59
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	722,609	1,539	-
Interest	1,261	1,296	-	-
Miscellaneous	200	-	-	-
Total revenues	1,461	723,905	1,539	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	563,838	816,157	1,458	1,059
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	563,838	816,157	1,458	1,059
Excess (deficiency) of revenues over (under) expenditures	(562,377)	(92,252)	81	(1,059)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Long-term notes issued	-	-	-	-
Sale of capital assets	-	-	3,050	24,400
Total other financing sources (uses)	-	-	3,050	24,400
Net change in fund balances	(562,377)	(92,252)	3,131	23,341
Fund balances at beginning of year, as previously reported	1,543,427	1,692,439	4,034	12,451
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	1,543,427	1,692,439	4,034	12,451
Fund balances at the end of year	\$ 981,050	\$ 1,600,187	\$ 7,165	\$ 35,792

Constable Precinct No. 1 Investigation Chapter 59	County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D
\$ -	\$ -	\$ -	\$ -
-	-	-	1,898
-	5,375	87,846	-
-	-	53	-
-	-	-	-
<u>-</u>	<u>5,375</u>	<u>87,899</u>	<u>1,898</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	5,375	87,899	1,898
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	5,375	87,899	1,898
2,282	26,469	106,735	20,440
-	-	-	-
2,282	26,469	106,735	20,440
<u>\$ 2,282</u>	<u>\$ 31,844</u>	<u>\$ 194,634</u>	<u>\$ 22,338</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, 2014

	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service	Juvenile Delinquency Prevention	Courthouse Security
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	1,126,031	440,153	248,328	202	316,068
Fines and forfeits	-	-	-	-	-
Interest	1,383	55	49	-	81
Miscellaneous	-	12,956	2,829	-	10,126
Total revenues	1,127,414	453,164	251,206	202	326,275
EXPENDITURES					
Current:					
General government	327,477	373,185	210,988	-	-
Public safety	-	-	-	-	863,667
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	6,253	-	-	-	-
Interest and fiscal charges	515	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	334,245	373,185	210,988	-	863,667
Excess (deficiency) of revenues over (under) expenditures	793,169	79,979	40,218	202	(537,392)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	488,655
Transfers out	-	-	-	-	-
Capital leases	8,155	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	8,155	-	-	-	488,655
Net change in fund balances	801,324	79,979	40,218	202	(48,737)
Fund balances at beginning of year, as previously reported	1,704,679	148,597	111,838	3,748	128,204
Prior period adjustments	-	-	-	-	-
Fund balances at beginning of year, as restated	1,704,679	148,597	111,838	3,748	128,204
Fund balances at the end of year	\$ 2,506,003	\$ 228,576	\$ 152,056	\$ 3,950	\$ 79,467

EXHIBIT C-2
Continued

Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/Collector (T.A.C.) Special Vehicle Inventory
\$ -	\$ -	\$ -	\$ 30,266
-	-	-	-
-	40,696	-	-
123,431	-	29,266	-
-	-	-	8,786
724	224	108	1,731
-	-	-	-
<u>124,155</u>	<u>40,920</u>	<u>29,374</u>	<u>40,783</u>
60,482	28,225	37,634	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,445	-	-	-
91	-	-	-
-	-	-	-
-	-	-	-
<u>63,018</u>	<u>28,225</u>	<u>37,634</u>	<u>-</u>
61,137	12,695	(8,260)	40,783
-	-	-	-
-	-	-	-
4,927	-	-	-
-	-	-	-
18	-	-	-
<u>4,945</u>	<u>-</u>	<u>-</u>	<u>-</u>
66,082	12,695	(8,260)	40,783
800,864	306,890	134,810	70,041
-	-	-	-
800,864	306,890	134,810	70,041
<u>\$ 866,946</u>	<u>\$ 319,585</u>	<u>\$ 126,550</u>	<u>\$ 110,824</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, 2014

	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury	HIDTA Other States Asset Forfeitures
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	585,659	13,160	-	-	-
Fines and forfeits	-	-	16,876	-	1,004
Interest	555	14	762	1,233	89
Miscellaneous	84,394	-	389	-	-
Total revenues	670,608	13,174	18,027	1,233	1,093
EXPENDITURES					
Current:					
General government	336,602	3,379	48,285	236,305	227
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	1,548	-	-	-	-
Interest and fiscal charges	110	-	-	-	-
Intergovernmental:					
General government	-	-	-	771	-
Public safety	-	-	-	-	-
Total expenditures	338,260	3,379	48,285	237,076	227
Excess (deficiency) of revenues over (under) expenditures	332,348	9,795	(30,258)	(235,843)	866
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(10,000)	-
Capital leases	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	211,311	12	6,136
Total other financing sources (uses)	-	-	211,311	(9,988)	6,136
Net change in fund balances	332,348	9,795	181,053	(245,831)	7,002
Fund balances at beginning of year, as previously reported	685,387	71,491	921,661	1,485,849	200,864
Prior period adjustments	-	-	-	-	-
Fund balances at beginning of year, as restated	685,387	71,491	921,661	1,485,849	200,864
Fund balances at the end of year	\$ 1,017,735	\$ 81,286	\$ 1,102,714	\$ 1,240,018	\$ 207,866

HIDTA Federal Sharing U.S. Department of Justice	County and District Court Technology	District Attorney Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Federal Sharing U.S. Treasury
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	17,503	-	-
558,458	-	-	-
179	-	39	-
-	-	-	-
<u>558,637</u>	<u>17,503</u>	<u>39</u>	<u>-</u>
43,523	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,240	-	-	-
118	-	-	-
-	-	-	-
-	-	-	-
<u>44,881</u>	<u>-</u>	<u>-</u>	<u>-</u>
513,756	17,503	39	-
-	-	-	10,000
-	-	-	-
7,750	-	-	-
-	-	-	-
112	-	-	-
<u>7,862</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
521,618	17,503	39	10,000
49,143	5,143	173,925	8,227
-	-	-	-
49,143	5,143	173,925	8,227
<u>\$ 570,761</u>	<u>\$ 22,646</u>	<u>\$ 173,964</u>	<u>\$ 18,227</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, 2014

	Constable Precinct No. 4 Federal Sharing U.S. Treasury	Constable Precinct No. 3 Federal Sharing U.S. Department of Justice	Community Service Agency	Head Start Program	Urban County Program
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	6,250,133	34,829,728	14,731,654
Charges for services	-	-	-	-	-
Fines and forfeits	38,981	33,135	-	-	-
Interest	1	-	-	-	-
Miscellaneous	-	-	78,442	-	471,970
Total revenues	38,982	33,135	6,328,575	34,829,728	15,203,624
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	32,051	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	6,339,437	34,978,817	-
Urban and economic development	-	-	-	-	15,203,624
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	32,051	-	6,339,437	34,978,817	15,203,624
Excess (deficiency) of revenues over (under) expenditures	6,931	33,135	(10,862)	(149,089)	-
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	6,931	33,135	(10,862)	(149,089)	-
Fund balances at beginning of year, as previously reported	-	-	109,137	330,815	-
Prior period adjustments	-	-	(20,786)	-	-
Fund balances at beginning of year, as restated	-	-	88,351	330,815	-
Fund balances at the end of year	\$ 6,931	\$ 33,135	\$ 77,489	\$ 181,726	\$ -

EXHIBIT C-2
Continued

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
6,926,916	698,350	11,025,990	3,020,407	3,840,620	-	600,910
38,499	-	-	220,419	163,365	1,255,421	-
-	-	-	-	-	-	-
-	-	-	1,245	177	280	292
43,581	-	-	-	-	-	-
<u>7,008,996</u>	<u>698,350</u>	<u>11,025,990</u>	<u>3,242,071</u>	<u>4,004,162</u>	<u>1,255,701</u>	<u>601,202</u>
701,346	698,350	-	-	-	-	-
4,053,769	-	-	-	4,004,381	2,238,837	600,910
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,933,142	3,571,213	-	-	-
-	-	-	-	-	-	-
2,542	-	144,085	2,273	-	4,659	-
94	-	27,217	242	-	70	-
98,539	-	-	-	-	-	-
2,799,791	-	-	-	-	-	-
<u>7,656,081</u>	<u>698,350</u>	<u>11,104,444</u>	<u>3,573,728</u>	<u>4,004,381</u>	<u>2,243,566</u>	<u>600,910</u>
(647,085)	-	(78,454)	(331,657)	(219)	(987,865)	292
627,732	-	-	312,494	-	785,300	-
-	-	-	-	-	-	-
-	-	78,276	13,505	-	-	-
-	-	-	-	-	-	-
-	-	178	25	-	-	-
<u>627,732</u>	<u>-</u>	<u>78,454</u>	<u>326,024</u>	<u>-</u>	<u>785,300</u>	<u>-</u>
(19,353)	-	-	(5,633)	(219)	(202,565)	292
-	-	-	1,507,416	5,063	673,521	141,904
<u>(53,028)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(53,028)	-	-	1,507,416	5,063	673,521	141,904
<u>\$ (72,381)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,501,783</u>	<u>\$ 4,844</u>	<u>\$ 470,956</u>	<u>\$ 142,196</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, 2014

	Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-2)
REVENUES			
Taxes	\$ -	\$ 12,452,851	\$ 12,483,117
Licenses and permits	-	-	5,863,522
Intergovernmental	8,279,851	-	91,670,206
Charges for services	4,495,231	48,000	10,170,455
Fines and forfeits	-	-	9,629,562
Interest	1,715	41,915	65,248
Miscellaneous	13,758	-	1,402,992
Total revenues	12,790,555	12,542,766	131,285,102
EXPENDITURES			
Current:			
General government	-	1,827,153	5,894,403
Public safety	12,341,363	-	25,945,528
Highways and streets	-	-	21,667,625
Drainage flood control	-	8,830,537	8,830,537
Health and welfare	-	-	55,822,609
Urban and economic development	-	-	15,203,624
Debt Service:			
Principal	-	-	181,685
Interest and fiscal charges	-	-	29,267
Intergovernmental:			
General government	-	-	99,310
Public safety	-	-	2,799,791
Total expenditures	12,341,363	10,657,690	136,474,379
Excess (deficiency) of revenues over (under) expenditures	449,192	1,885,076	(5,189,277)
OTHER FINANCING SOURCES (USES):			
Transfers in	858,432	-	8,565,794
Transfers out	(889,751)	(145,959)	(1,112,733)
Capital leases	-	-	119,833
Long-term notes issued	-	406,980	406,980
Sale of capital assets	480	47,996	1,220,898
Total other financing sources (uses)	(30,839)	309,017	9,200,772
Net change in fund balances	418,353	2,194,093	4,011,495
Fund balances at beginning of year, as previously reported	1,000,111	14,574,945	39,835,305
Prior period adjustments	(180,299)	-	(254,113)
Fund balances at beginning of year, as restated	819,812	14,574,945	39,581,192
Fund balances at the end of year	\$ 1,238,165	\$ 16,769,038	\$ 43,592,687

COUNTY OF HIDALGO, TEXAS
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, 2014

EXHIBIT C-3

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
REVENUES				
Licenses and permits	\$ 5,250,000	\$ 5,250,000	\$ 5,863,522	\$ 613,522
Intergovernmental	800,000	1,701,125	1,373,024	(328,101)
Charges for services	-	598,054	663,848	65,794
Fines and forfeits	4,249,000	4,249,000	4,540,057	291,057
Interest	10,000	10,000	6,429	(3,571)
Miscellaneous	-	676,879	682,638	5,759
Total revenues	10,309,000	12,485,058	13,129,518	644,460
EXPENDITURES				
Current:				
General government				
Commissioner, Pct. No. 4	-	696	696	-
Executive Office	20,000	4,813	4,216	597
Total general government	20,000	5,509	4,912	597
Highways and streets				
Commissioner, Pct. No. 1	4,692,381	5,588,692	5,348,358	240,334
Commissioner, Pct. No. 2	4,245,714	7,734,673	5,441,069	2,293,604
Commissioner, Pct. No. 3	4,692,381	5,861,632	5,275,763	585,869
Commissioner, Pct. No. 4	4,304,446	5,683,015	5,348,470	334,545
Executive Office	778,964	175,590	168,072	7,518
Planning	113,607	85,893	85,893	-
Total highways and streets	18,827,493	25,129,495	21,667,625	3,461,870
Debt service:				
Principal	-	16,640	16,640	-
Interest and fiscal charges	-	810	810	-
Total debt service	-	17,450	17,450	-
Total expenditures	18,847,493	25,152,454	21,689,987	3,462,467
Excess (deficiency) of revenues over (under) expenditures	(8,538,493)	(12,667,396)	(8,560,469)	4,106,927
OTHER FINANCING SOURCES (USES):				
Transfers in	6,646,560	5,483,181	5,483,181	-
Transfers out	-	(715,124)	(67,023)	648,101
Capital leases	-	7,220	7,220	-
Sale of capital assets	-	707,753	735,794	28,041
Total financing sources (uses)	6,646,560	5,483,030	6,159,172	676,142
Net change in fund balances	(1,891,933)	(7,184,366)	(2,401,297)	4,783,069
Fund balances at beginning of year	-	-	7,184,366	7,184,366
Fund balances at the end of year	\$(1,891,933)	\$(7,184,366)	\$ 4,783,069	\$ 11,967,435

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-4

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 LAW ENFORCEMENT OFFICERS SPECIAL EDUCATION (L.E.O.S.E.)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 50,029	\$ 50,029	\$ -
Interest	-	-	3	3
Total revenues	<u>-</u>	<u>50,029</u>	<u>50,032</u>	<u>3</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	2,134	-	2,134
Total general government	<u>-</u>	<u>2,134</u>	<u>-</u>	<u>2,134</u>
Public Safety				
Sheriff	-	42,532	40,135	2,397
Constable, Pct. No. 1	-	2,072	-	2,072
Constable, Pct. No. 2	-	1,713	-	1,713
Constable, Pct. No. 3	-	1,689	1,557	132
Constable, Pct. No. 4	-	1,731	1,493	238
Total public safety	<u>-</u>	<u>49,737</u>	<u>43,185</u>	<u>6,552</u>
Total expenditures	<u>-</u>	<u>51,871</u>	<u>43,185</u>	<u>8,686</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,842)	6,847	8,689
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(1,842)	6,847	8,689
Fund balances at beginning of year	-	-	7,406	7,406
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,842)</u>	<u>\$ 14,253</u>	<u>\$ 16,095</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	32	32
Fund balances at the end of year	\$ -	\$ -	\$ 32	\$ 32

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 150,000	\$ 150,000	\$ 111,350	\$ (38,650)
Miscellaneous	-	-	1,709	1,709
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>113,059</u>	<u>(36,941)</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	169,788	169,863	133,405	36,458
Total general government	<u>169,788</u>	<u>169,863</u>	<u>133,405</u>	<u>36,458</u>
Total expenditures	<u>169,788</u>	<u>169,863</u>	<u>133,405</u>	<u>36,458</u>
Excess (deficiency) of revenues over (under) expenditures	(19,788)	(19,863)	(20,346)	(483)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(19,788)	(19,863)	(20,346)	(483)
Fund balances at beginning of year	-	-	212,836	212,836
Fund balances at the end of year	<u>\$ (19,788)</u>	<u>\$ (19,863)</u>	<u>\$ 192,490</u>	<u>\$ 212,353</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 DISTRICT ATTORNEY INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 1,788,379	\$ 1,788,379
Interest	2,500	2,500	2,737	237
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,791,116</u>	<u>1,788,616</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	643,265	665,351	489,409	175,942
Total general government	<u>643,265</u>	<u>665,351</u>	<u>489,409</u>	<u>175,942</u>
Total expenditures	<u>643,265</u>	<u>665,351</u>	<u>489,409</u>	<u>175,942</u>
Excess (deficiency) of revenues over (under) expenditures	(640,765)	(662,851)	1,301,707	1,964,558
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	191,380	191,380
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>191,380</u>	<u>191,380</u>
Net change in fund balances	(640,765)	(662,851)	1,493,087	2,155,938
Fund balances at beginning of year	-	-	2,992,836	2,992,836
Fund balances at the end of year	<u>\$ (640,765)</u>	<u>\$ (662,851)</u>	<u>\$ 4,485,923</u>	<u>\$ 5,148,774</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ 159,462	\$ 299,921	\$ 140,459
Interest	-	-	66	66
Total revenues	<u>-</u>	<u>159,462</u>	<u>299,987</u>	<u>140,525</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	159,462	299,987	140,525
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	6	6
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Net change in fund balances	-	159,462	299,993	140,531
Fund balances at beginning of year	-	-	29,564	29,564
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 159,462</u>	<u>\$ 329,557</u>	<u>\$ 170,095</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 PRETRIAL INTERVENTION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 300,000	\$ 300,000	\$ 181,300	\$ (118,700)
Interest	-	-	140	140
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>181,440</u>	<u>(118,560)</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	337,120	337,120	333,516	3,604
Total general government	<u>337,120</u>	<u>337,120</u>	<u>333,516</u>	<u>3,604</u>
Total expenditures	<u>337,120</u>	<u>337,120</u>	<u>333,516</u>	<u>3,604</u>
Excess (deficiency) of revenues over (under) expenditures	(37,120)	(37,120)	(152,076)	(114,956)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(37,120)	(37,120)	(152,076)	(118,560)
Fund balances at beginning of year	-	-	417,950	417,950
Fund balances at the end of year	<u>\$ (37,120)</u>	<u>\$ (37,120)</u>	<u>\$ 265,874</u>	<u>\$ 302,994</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 SHERIFF INVESTIGATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	18,882	18,882
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,882</u>	<u>\$ 18,882</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 SHERIFF INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ 316,000	\$ 1,619,817	\$ 1,303,817
Interest	-	-	412	412
Total revenues	-	316,000	1,620,229	1,304,229
EXPENDITURES				
Current:				
Public safety				
Sheriff	112,463	428,463	384,853	43,610
Total public safety	112,463	428,463	384,853	43,610
Total expenditures	112,463	428,463	384,853	43,610
Excess (deficiency) of revenues over (under) expenditures	(112,463)	(112,463)	1,235,376	1,347,839
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(112,463)	(112,463)	1,235,376	1,347,839
Fund balances at beginning of year	-	-	208,883	208,883
Fund balances at the end of year	<u>\$ (112,463)</u>	<u>\$ (112,463)</u>	<u>\$ 1,444,259</u>	<u>\$ 1,556,722</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ 1,000	\$ 1,000	\$ 1,261	\$ 261
Miscellaneous	-	-	200	200
Total revenues	1,000	1,000	1,461	461
EXPENDITURES				
Current:				
Public safety				
Sheriff	325,000	694,169	563,838	130,331
Total public safety	325,000	694,169	563,838	130,331
Total expenditures	325,000	694,169	563,838	130,331
Excess (deficiency) of revenues over (under) expenditures	(324,000)	(693,169)	(562,377)	130,792
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(324,000)	(693,169)	(562,377)	130,792
Fund balances at beginning of year	-	-	1,543,427	1,543,427
Fund balances at the end of year	\$ (324,000)	\$ (693,169)	\$ 981,050	\$ 1,674,219

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 722,609	\$ 722,609
Interest	1,000	1,000	1,296	296
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>723,905</u>	<u>722,905</u>
EXPENDITURES				
Current:				
Public safety				
Sheriff	245,000	1,014,123	816,157	197,966
Total public safety	245,000	1,014,123	816,157	197,966
Total expenditures	<u>245,000</u>	<u>1,014,123</u>	<u>816,157</u>	<u>197,966</u>
Excess (deficiency) of revenues over (under) expenditures	(244,000)	(1,013,123)	(92,252)	920,871
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(244,000)	(1,013,123)	(92,252)	920,871
Fund balances at beginning of year	-	-	1,692,439	1,692,439
Fund balances at the end of year	<u>\$ (244,000)</u>	<u>\$ (1,013,123)</u>	<u>\$ 1,600,187</u>	<u>\$ 2,613,310</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 3 INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 1,539	\$ 1,539
Total revenues	-	-	1,539	1,539
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	4,033	1,458	2,575
Total public safety	-	4,033	1,458	2,575
Total expenditures	-	4,033	1,458	2,575
Excess (deficiency) of revenues over (under) expenditures	-	(4,033)	81	4,114
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	3,050	3,050
Total financing sources (uses)	-	-	3,050	3,050
Net change in fund balances	-	(4,033)	3,131	7,164
Fund balances at beginning of year	-	-	4,034	4,034
Fund balances at the end of year	\$ -	\$ (4,033)	\$ 7,165	\$ 11,198

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 4 INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	13,760	1,059	12,701
Total public safety	-	13,760	1,059	12,701
Total expenditures	<u>-</u>	<u>13,760</u>	<u>1,059</u>	<u>12,701</u>
Excess (deficiency) of revenues over (under) expenditures	-	(13,760)	(1,059)	12,701
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	12,700	24,400	11,700
Total financing sources (uses)	<u>-</u>	<u>12,700</u>	<u>24,400</u>	<u>11,700</u>
Net change in fund balances	-	(1,060)	23,341	24,401
Fund balances at beginning of year	-	-	12,451	12,451
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,060)</u>	<u>\$ 35,792</u>	<u>\$ 36,852</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 1 INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	2,882	2,282
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,882</u>	<u>\$ 2,282</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 3,500	\$ 3,500	\$ 5,375	\$ 1,875
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>5,375</u>	<u>1,875</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,500	3,500	5,375	1,875
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,500	3,500	5,375	1,875
Fund balances at beginning of year	-	-	26,469	26,469
Fund balances at the end of year	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 31,844</u>	<u>\$ 28,344</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 50,000	\$ 50,000	\$ 87,846	\$ 37,846
Interest	-	-	53	53
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>87,899</u>	<u>37,899</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	87,899	37,899
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	50,000	50,000	87,899	37,899
Fund balances at beginning of year	-	-	106,735	106,735
Fund balances at the end of year	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 194,634</u>	<u>\$ 144,634</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 1,898	\$ (102)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,898</u>	<u>(102)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	2,000	2,000	1,898	(102)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,000	2,000	1,898	(102)
Fund balances at beginning of year	-	-	20,440	20,440
Fund balances at the end of year	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 22,338</u>	<u>\$ 20,338</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 525,000	\$ 525,000	\$ 1,126,031	\$ 601,031
Interest	1,000	1,000	1,383	383
Total revenues	526,000	526,000	1,127,414	601,414
EXPENDITURES				
Current:				
General government				
County Clerk	616,739	1,154,784	327,477	827,307
Total general government	616,739	1,154,784	327,477	827,307
Debt service:				
Principal	-	6,253	6,253	-
Interest and fiscal charges	-	515	515	-
Total debt service	-	6,768	6,768	-
Total expenditures	616,739	1,161,552	334,245	827,307
Excess (deficiency) of revenues over (under) expenditures	(90,739)	(635,552)	793,169	1,428,721
OTHER FINANCING SOURCES (USES):				
Capital leases	-	8,155	8,155	-
Total financing sources (uses)	-	8,155	8,155	-
Net change in fund balances	(90,739)	(627,397)	801,324	1,428,721
Fund balances at beginning of year	-	-	1,704,679	1,704,679
Fund balances at the end of year	\$ (90,739)	\$ (627,397)	\$ 2,506,003	\$ 3,133,400

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 290,000	\$ 290,000	\$ 440,153	\$ 150,153
Interest	-	-	55	55
Miscellaneous	-	12,956	12,956	-
Total revenues	290,000	302,956	453,164	150,208
EXPENDITURES				
Current:				
General government				
District Clerk	245,017	308,857	308,857	-
County Clerk	76,032	76,032	64,328	11,704
Total general government	<u>321,049</u>	<u>384,889</u>	<u>373,185</u>	<u>11,704</u>
Total expenditures	321,049	384,889	373,185	11,704
Excess (deficiency) of revenues over (under) expenditures	(31,049)	(81,933)	79,979	161,912
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(31,049)	(81,933)	79,979	161,912
Fund balances at beginning of year	-	-	148,597	148,597
Fund balances at the end of year	<u>\$ (31,049)</u>	<u>\$ (81,933)</u>	<u>\$ 228,576</u>	<u>\$ 310,509</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 155,000	\$ 155,000	\$ 248,328	\$ 93,328
Interest	-	-	49	49
Miscellaneous	-	2,829	2,829	-
Total revenues	<u>155,000</u>	<u>157,829</u>	<u>251,206</u>	<u>93,377</u>
EXPENDITURES				
Current:				
General government				
Budget and Management	187,400	266,839	210,988	55,851
Total general government	<u>187,400</u>	<u>266,839</u>	<u>210,988</u>	<u>55,851</u>
Total expenditures	<u>187,400</u>	<u>266,839</u>	<u>210,988</u>	<u>55,851</u>
Excess (deficiency) of revenues over (under) expenditures	(32,400)	(109,010)	40,218	149,228
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(32,400)	(109,010)	40,218	149,228
Fund balances at beginning of year	-	-	111,838	111,838
Fund balances at the end of year	<u>\$ (32,400)</u>	<u>\$ (109,010)</u>	<u>\$ 152,056</u>	<u>\$ 261,066</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 202	\$ 202
Total revenues	-	-	202	202
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	202	202
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	202	202
Fund balances at beginning of year	-	-	3,748	3,748
Fund balances at the end of year	\$ -	\$ -	\$ 3,950	\$ 3,950

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 COURTHOUSE SECURITY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 280,000	\$ 280,000	\$ 316,068	\$ 36,068
Interest	-	-	81	81
Miscellaneous	-	10,126	10,126	-
Total revenues	<u>280,000</u>	<u>290,126</u>	<u>326,275</u>	<u>36,149</u>
EXPENDITURES				
Current:				
Public safety				
Executive Office	882,850	864,055	863,667	388
Total public safety	882,850	864,055	863,667	388
Total expenditures	<u>882,850</u>	<u>864,055</u>	<u>863,667</u>	<u>388</u>
Excess (deficiency) of revenues over (under) expenditures	(602,850)	(573,929)	(537,392)	36,537
OTHER FINANCING SOURCES (USES):				
Transfers in	510,235	488,655	488,655	-
Total financing sources (uses)	<u>510,235</u>	<u>488,655</u>	<u>488,655</u>	<u>-</u>
Net change in fund balances	(92,615)	(85,274)	(48,737)	36,537
Fund balances at beginning of year	-	-	128,204	128,204
Fund balances at the end of year	<u>\$ (92,615)</u>	<u>\$ (85,274)</u>	<u>\$ 79,467</u>	<u>\$ 164,741</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 125,000	\$ 125,000	\$ 123,431	\$ (1,569)
Interest	-	-	724	724
Total revenues	<u>125,000</u>	<u>125,000</u>	<u>124,155</u>	<u>(845)</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	277,000	928,256	60,482	867,774
Total general government	<u>277,000</u>	<u>928,256</u>	<u>60,482</u>	<u>867,774</u>
Debt Service:				
Principal	-	2,445	2,445	-
Interest and fiscal charges	-	91	91	-
Total debt service	<u>-</u>	<u>2,536</u>	<u>2,536</u>	<u>-</u>
Total expenditures	<u>277,000</u>	<u>930,792</u>	<u>63,018</u>	<u>867,774</u>
Excess (deficiency) of revenues over (under) expenditures	(152,000)	(805,792)	61,137	866,929
OTHER FINANCING SOURCES (USES):				
Capital leases	-	4,927	4,927	-
Sale of capital assets	-	-	18	18
Total financing sources (uses)	<u>-</u>	<u>4,927</u>	<u>4,945</u>	<u>18</u>
Net change in fund balances	(152,000)	(800,865)	66,082	866,947
Fund balances at beginning of year	-	-	800,864	800,864
Fund balances at the end of year	<u>\$ (152,000)</u>	<u>\$ (800,865)</u>	<u>\$ 866,946</u>	<u>\$ 1,667,811</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,696	\$ 696
Interest	-	-	224	224
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>40,920</u>	<u>920</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	41,000	41,000	28,225	12,775
Total general government	41,000	41,000	28,225	12,775
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>28,225</u>	<u>12,775</u>
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,000)	12,695	13,695
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,000)	(1,000)	12,695	13,695
Fund balances at beginning of year	-	-	306,890	306,890
Fund balances at the end of year	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ 319,585</u>	<u>\$ 320,585</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 28,000	\$ 28,000	\$ 29,266	\$ 1,266
Interest	-	-	108	108
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>29,374</u>	<u>1,374</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	94,272	37,634	56,638
Total general government	-	94,272	37,634	56,638
Total expenditures	<u>-</u>	<u>94,272</u>	<u>37,634</u>	<u>56,638</u>
Excess (deficiency) of revenues over (under) expenditures	28,000	(66,272)	(8,260)	58,012
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	28,000	(66,272)	(8,260)	58,012
Fund balances at beginning of year	-	-	134,810	134,810
Fund balances at the end of year	<u>\$ 28,000</u>	<u>\$ (66,272)</u>	<u>\$ 126,550</u>	<u>\$ 192,822</u>

COUNTY OF HIDALGO, TEXAS

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
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 10,000	\$ 10,000	\$ 30,266	\$ 20,266
Fines and forfeits	-	-	8,786	8,786
Interest	-	-	1,731	1,731
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>40,783</u>	<u>30,783</u>
EXPENDITURES				
Current:				
General government				
Tax Assessor/Collector	6,681	59,446	-	59,446
Total general government	<u>6,681</u>	<u>59,446</u>	<u>-</u>	<u>59,446</u>
Total expenditures	<u>6,681</u>	<u>59,446</u>	<u>-</u>	<u>59,446</u>
Excess (deficiency) of revenues over (under) expenditures	3,319	(49,446)	40,783	90,229
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,319	(49,446)	40,783	90,229
Fund balances at beginning of year	-	-	70,041	70,041
Fund balances at the end of year	<u>\$ 3,319</u>	<u>\$ (49,446)</u>	<u>\$ 110,824</u>	<u>\$ 160,270</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 LAW LIBRARY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 377,000	\$ 377,000	\$ 585,659	\$ 208,659
Interest	-	-	555	555
Miscellaneous	-	84,305	84,394	89
Total revenues	<u>377,000</u>	<u>461,305</u>	<u>670,608</u>	<u>209,303</u>
EXPENDITURES				
Current:				
General government				
Law Library	416,009	414,537	336,602	77,935
Total general government	<u>416,009</u>	<u>414,537</u>	<u>336,602</u>	<u>77,935</u>
Debt service:				
Principal	-	1,548	1,548	-
Interest and fiscal charges	-	110	110	-
Total debt service	<u>-</u>	<u>1,658</u>	<u>1,658</u>	<u>-</u>
Total expenditures	<u>416,009</u>	<u>416,195</u>	<u>338,260</u>	<u>77,935</u>
Excess (deficiency) of revenues over (under) expenditures	(39,009)	45,110	332,348	287,238
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(39,009)	45,110	332,348	287,238
Fund balances at beginning of year	-	-	685,387	685,387
Fund balances at the end of year	<u>\$ (39,009)</u>	<u>\$ 45,110</u>	<u>\$ 1,017,735</u>	<u>\$ 972,625</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 SUPPLEMENTAL COURT ORDERED GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 12,000	\$ 12,000	\$ 13,160	\$ 1,160
Interest	-	-	14	14
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>13,174</u>	<u>1,174</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	34,261	34,261	3,379	30,882
Total general government	<u>34,261</u>	<u>34,261</u>	<u>3,379</u>	<u>30,882</u>
Total expenditures	<u>34,261</u>	<u>34,261</u>	<u>3,379</u>	<u>30,882</u>
Excess (deficiency) of revenues over (under) expenditures	(22,261)	(22,261)	9,795	32,056
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(22,261)	(22,261)	9,795	32,056
Fund balances at beginning of year	-	-	71,491	71,491
Fund balances at the end of year	<u>\$ (22,261)</u>	<u>\$ (22,261)</u>	<u>\$ 81,286</u>	<u>\$ 103,547</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 16,876	\$ 16,876
Interest	-	-	762	762
Miscellaneous	-	-	389	389
Total revenues	<u>-</u>	<u>-</u>	<u>18,027</u>	<u>18,027</u>
EXPENDITURES				
Current:				
General government				
HIDTA	58,000	94,000	48,285	45,715
Total general government	<u>58,000</u>	<u>94,000</u>	<u>48,285</u>	<u>45,715</u>
Total expenditures	<u>58,000</u>	<u>94,000</u>	<u>48,285</u>	<u>45,715</u>
Excess (deficiency) of revenues over (under) expenditures	(58,000)	(94,000)	(30,258)	63,742
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	211,311	211,311
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>211,311</u>	<u>211,311</u>
Net change in fund balances	(58,000)	(94,000)	181,053	275,053
Fund balances at beginning of year	-	-	921,661	921,661
Fund balances at the end of year	<u>\$ (58,000)</u>	<u>\$ (94,000)</u>	<u>\$ 1,102,714</u>	<u>\$ 1,196,714</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ 1,000	\$ 1,000	\$ 1,233	\$ 233
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,233</u>	<u>233</u>
EXPENDITURES				
Current:				
General government				
HIDTA	500,000	504,328	236,305	268,023
Total general government	<u>500,000</u>	<u>504,328</u>	<u>236,305</u>	<u>268,023</u>
Intergovernmental expenditures				
HIDTA	-	2,000	771	1,229
Total intergovernmental	<u>-</u>	<u>2,000</u>	<u>771</u>	<u>1,229</u>
Total expenditures	<u>500,000</u>	<u>506,328</u>	<u>237,076</u>	<u>269,252</u>
Excess (deficiency) of revenues over (under) expenditures	(499,000)	(505,328)	(235,843)	269,485
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(10,000)	(10,000)	-
Sale of capital assets	-	-	12	12
Total financing sources (uses)	<u>-</u>	<u>(10,000)</u>	<u>(9,988)</u>	<u>12</u>
Net change in fund balances	(499,000)	(515,328)	(245,831)	269,497
Fund balances at beginning of year	-	-	1,485,849	1,485,849
Fund balances at the end of year	<u>\$ (499,000)</u>	<u>\$ (515,328)</u>	<u>\$ 1,240,018</u>	<u>\$ 1,755,346</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 1,004	\$ 1,004
Interest	-	-	89	89
Total revenues	-	-	1,093	1,093
EXPENDITURES				
Current:				
General government				
HIDTA	-	225	227	(2)
Total general government	-	225	227	(2)
Total expenditures	-	225	227	(2)
Excess (deficiency) of revenues over (under) expenditures	-	(225)	866	1,091
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	6,136	6,136
Total financing sources (uses)	-	-	6,136	6,136
Net change in fund balances	-	(225)	7,002	7,227
Fund balances at beginning of year	-	-	200,864	200,864
Fund balances at the end of year	\$ -	\$ (225)	\$ 207,866	\$ 208,091

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 558,458	\$ 558,458
Interest	-	-	179	179
Total revenues	-	-	558,637	558,637
EXPENDITURES				
Current:				
General government				
HIDTA	47,900	61,114	43,523	17,591
Total general government	47,900	61,114	43,523	17,591
Debt service:				
Principal	-	1,240	1,240	-
Interest and fiscal charges	-	118	118	-
Total debt service	-	1,358	1,358	-
Total expenditures	47,900	62,472	44,881	17,591
Excess (deficiency) of revenues over (under) expenditures	(47,900)	(62,472)	513,756	576,228
OTHER FINANCING SOURCES (USES):				
Capital leases	-	7,750	7,750	-
Sale of capital assets	-	-	112	112
Total financing sources (uses)	-	7,750	7,862	112
Net change in fund balances	(47,900)	(54,722)	521,618	576,340
Fund balances at beginning of year	-	-	49,143	49,143
Fund balances at the end of year	<u>\$ (47,900)</u>	<u>\$ (54,722)</u>	<u>\$ 570,761</u>	<u>\$ 625,483</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 14,000	\$ 14,000	\$ 17,503	\$ 3,503
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>17,503</u>	<u>3,503</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	14,000	14,000	17,503	3,503
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	14,000	14,000	17,503	3,503
Fund balances at beginning of year	-	-	5,143	5,143
Fund balances at the end of year	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 22,646</u>	<u>\$ 8,646</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 DISTRICT ATTORNEY FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 39	\$ 39
Total revenues	-	-	39	39
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	39	39
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	39	39
Fund balances at beginning of year	-	-	173,925	173,925
Fund balances at the end of year	\$ -	\$ -	\$ 173,964	\$ 173,964

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 3 FEDERAL SHARING U.S. TREASURY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Current				
Public safety				
Constable, Pct. No. 3	-	8,226	-	8,226
Total public safety	-	8,226	-	8,226
Total expenditures	<u>-</u>	<u>8,226</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(8,226)	-	8,226
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Total financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balances	-	1,774	10,000	8,226
Fund balances at beginning of year	-	-	8,227	8,227
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 1,774</u>	<u>\$ 18,227</u>	<u>\$ 16,453</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. 4 FEDERAL SHARING U.S. TREASURY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ 38,981	\$ 38,981	\$ -
Interest	-	-	1	1
Total revenues	-	38,981	38,982	1
EXPENDITURES				
Public safety				
Constable, Pct. No. 4	-	38,981	32,051	6,930
Total public safety	-	38,981	32,051	6,930
Total expenditures	-	38,981	32,051	6,930
Excess (deficiency) of revenues over (under) expenditures	-	-	6,931	6,931
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	-	-	6,931	6,931
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	\$ -	\$ -	\$ 6,931	\$ 6,931

COUNTY OF HIDALGO, TEXAS**EXHIBIT C-39**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUND

CONSTABLE PRECINCT NO. 3 FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 33,135	\$ 33,135
Total revenues	<u>-</u>	<u>-</u>	<u>33,135</u>	<u>33,135</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>33,135</u>	<u>33,135</u>
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	33,135	33,135
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,135</u>	<u>\$ 33,135</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 12,103,398	\$ 12,103,398	\$ 12,452,851	\$ 349,453
Charges for services	85,000	85,000	48,000	(37,000)
Interest	20,000	20,000	41,915	21,915
Miscellaneous	50,000	50,000	-	(50,000)
Total revenues	12,258,398	12,258,398	12,542,766	284,368
EXPENDITURES				
Current:				
General government				
Appraisal Fees	1,675,931	1,968,455	1,827,153	141,302
Total general government	1,675,931	1,968,455	1,827,153	141,302
Drainage flood control				
Drainage flood control	8,388,502	11,222,271	8,830,537	2,391,734
Total drainage flood control	8,388,502	11,222,271	8,830,537	2,391,734
Total expenditures	10,064,433	13,190,726	10,657,690	2,533,036
Excess (deficiency) of revenues over (under) expenditures	2,193,965	(932,328)	1,885,076	2,817,404
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,180,000)	(1,180,000)	(145,959)	1,034,041
Long-term notes issued	406,980	406,980	406,980	-
Sale of capital assets	-	-	47,996	47,996
Total financing sources (uses)	(773,020)	(773,020)	309,017	1,082,037
Net change in fund balances	1,420,945	(1,705,348)	2,194,093	3,899,441
Fund balances at beginning of year	-	-	14,574,945	14,574,945
Fund balances at the end of year	\$ 1,420,945	\$ (1,705,348)	\$ 16,769,038	\$ 18,474,386



COUNTY OF HIDALGO, TEXAS
Grants
December 31, 2014

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 (OCDETF)

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 Department of Public Safety (SAA) – 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.

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.

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.

Prostitution Court

The Prostitution Court Program supports projects that provide a non-adversarial approach involving prosecutors and defense attorneys to promote public safety, to reduce the demand for the commercial sex trade and trafficking of persons by educating offenders, and to protect the due process rights of program participants.

Re-Entry Court

The Re-Entry Court Program supports projects that provide court-supervised substance abuse treatment for participants that are discharged from the Hidalgo County Substance Abuse Treatment Facility. The Court has its own Clinical/Treatment Team in order to ensure the integration of alcohol and drug treatment in the judicial process. The Clinical/Treatment Team provides a range of services which includes mental health treatment, drug and alcohol abuse treatment, sex offender treatment, evidence based assessment and evaluation, and consultations.

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 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.

Infectious Disease Control Unit/Foodborne Associated Infections Interviews

The purpose of this grant is to assist State and local health authorities to control foodborne and waterborne illnesses. The funds are used to support surveillance activities through the conduct of telephone interviews of patients with foodborne and waterborne illness who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the Department of State Health Services (DSHS) to be part of cluster or outbreak to ascertain possible risk factors.

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, 2014

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergovt' Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 0</u>							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	508,983	32	-	-	-	-	509,015
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	443,098	-	123,610	-	-	-	566,707
Total Designated Purpose Grants Lvl 0	952,081	32	123,610	-	-	-	1,075,723
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY14	-	-	-	-	-	-	-
D.A. State Supplement - FY15	-	-	7,370	-	-	-	7,370
Border Prosecution Unit - FY14	-	-	-	-	-	-	-
Border Prosecution Unit - FY15	-	-	69,331	-	-	-	69,331
Total Designated Purpose Grants Lvl 1	-	-	76,700	-	-	-	76,700
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY16	-	-	8,782	1,191	-	-	9,974
JAG - FY17	-	-	9,632	250	-	-	9,882
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY15	-	-	16,871	42,674	-	-	59,546
Total Designated Purpose Grants Lvl 2	-	-	35,285	44,116	-	-	79,401
<u>Designated Purpose Grants - Level 3</u>							
HAVA Program Income	-	-	23,031	242,671	-	-	265,702
Chapter 19 FY12	-	-	-	-	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
Chapter 19 FY14	-	-	-	-	-	-	-
HAVA ADA	-	24	75,811	347,598	-	-	423,434
Texas VINE Program FY14	-	-	-	-	-	-	-
Texas VINE Program FY15	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	-	23,609	-	-	-	23,609
Total Designated Purpose Grants Lvl 3	-	24	122,451	590,270	-	-	712,745

Liabilities and Fund Balance							Total Liabilities, Deferred Inflows of Resources, and Fund Balance	
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities		Fund Balance
-	-	1,344	-	507,671	-	509,015	-	509,015
-	-	-	-	566,707	-	566,707	-	566,707
-	-	1,344	-	1,074,379	-	1,075,723	-	1,075,723
-	-	-	-	-	-	-	-	-
1,853	-	-	5,516	-	-	7,370	-	7,370
-	-	-	-	-	-	-	-	-
9,578	199	-	59,554	-	-	69,331	-	69,331
11,432	199	-	65,070	-	-	76,701	-	76,701
311	-	-	9,663	-	-	9,974	-	9,974
2,575	-	-	7,307	-	-	9,882	-	9,882
-	-	-	(670)	670	-	-	-	-
-	-	-	-	-	-	-	-	-
10,586	896	-	48,064	-	-	59,546	-	59,546
13,472	896	-	64,364	670	-	79,401	-	79,401
-	-	-	-	265,702	-	265,702	-	265,702
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	32,764	-	-	390,669	-	423,434	-	423,434
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	23,609	-	-	-	23,609	-	23,609
-	32,764	23,609	-	656,371	-	712,745	-	712,745

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2014

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 4</u>							
COPS Universal Hiring 13	-	298	13,778	40,618	-	-	54,694
OCDE - FY14	-	-	-	-	-	-	-
OCDE - FY15	-	-	2,322	390	-	-	2,712
Operation Stonegarden - FY14	-	-	-	-	-	-	-
Operation Stonegarden - FY15	-	-	-	-	-	-	-
Operation Stonegarden - FY16	-	(12,807)	484,426	(9,611)	-	-	462,007
FBI - FY14	-	-	-	-	-	-	-
FBI - FY15	-	-	-	-	-	-	-
OCDETF - FY14	-	-	-	-	-	-	-
OCDETF - FY15	-	-	3,117	324	-	-	3,441
Department of Justice USMS - FY14	-	-	-	-	-	-	-
Department of Justice USMS - FY15	-	-	3,346	954	-	-	4,300
Texas Rangers LBSP - FY12	-	-	-	-	-	-	-
Texas Rangers LBSP - FY13	-	-	-	-	-	-	-
Texas Rangers LBSP - FY14	-	-	14,170	-	-	-	14,170
Cops Retention	-	36,625	-	69,935	-	-	106,559
Constable Pct.1 OPSG - FY16	-	-	48,395	-	-	-	48,395
Constable Pct.1 LBSP FY12	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY14	-	580	31,749	149	-	-	32,478
Constable Pct.2 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY16	-	(411)	15,346	107	-	-	15,042
Constable Pct.2 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY16	-	-	14,492	-	-	-	14,492
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY13	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY14	-	(513)	24,503	-	-	-	23,990
Constable Pct.4 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY16	-	(1,297)	75,757	-	-	-	74,460
Constable Pct.4 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY13	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY14	-	-	-	-	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-
SCAAP - FY14	-	-	-	-	-	-	-
Stonegarden (Donna) - FY15	-	-	-	-	-	-	-
Stonegarden (Donna) - FY16	-	-	54,648	-	-	-	54,648
Stonegarden (Hidalgo) - FY14	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY15	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY16	-	-	40,864	-	-	-	40,864
Stonegarden (La Joya) - FY15	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY16	-	-	49,100	-	-	-	49,100
Stonegarden (Palmview) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY16	-	-	23,784	-	-	-	23,784
Stonegarden (Pharr) - FY14	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY15	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY16	-	-	14,252	-	-	-	14,252
Stonegarden (Mission) - FY14	-	-	-	-	-	-	-
Stonegarden (Mission) - FY15	-	-	-	-	-	-	-
Stonegarden (Mission) - FY16	-	-	129,026	-	-	-	129,026
Stonegarden (Alamo) - FY15	-	-	-	-	-	-	-
Stonegarden (Alamo) - FY16	-	-	33,902	-	-	-	33,902
Stonegarden (Mercedes) - FY15	-	-	-	-	-	-	-
Stonegarden (Mercedes) - FY16	-	-	7,252	-	-	-	7,252
Stonegarden (Penitas) - FY15	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY16	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY15	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY16	-	-	43,106	-	-	-	43,106
Stonegarden (Weslaco) - FY15	-	-	-	-	-	-	-
Stonegarden (Weslaco) - FY16	-	-	67,189	-	-	-	67,189
Stonegarden (Edinburg) - FY15	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY16	-	-	84,371	-	-	-	84,371
Total Designated Purpose Grants Lvl 4	-	22,474	1,278,895	102,866	-	-	1,404,234

Liabilities and Fund Balance							Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance
4,774	-	40,326	9,594	-	-	54,694	-
-	-	-	-	-	-	-	-
-	1,931	-	781	-	-	2,712	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
45,946	179,573	-	236,488	-	-	462,007	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,441	-	-	3,441	-
-	-	-	-	-	-	-	-
-	-	-	4,300	-	-	4,300	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	14,170	-	-	14,170	-
26,087	-	-	80,472	-	-	106,559	-
-	-	-	48,395	-	-	48,395	-
-	-	-	-	-	-	-	-
-	-	-	32,478	-	-	32,478	-
-	-	-	-	-	-	-	-
3,100	-	-	11,942	-	-	15,042	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	14,492	-	-	-	-	14,492	-
-	-	-	-	-	-	-	-
-	-	-	23,990	-	-	23,990	-
-	-	-	-	-	-	-	-
-	39,266	-	35,194	-	-	74,460	-
-	-	75	(75)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(32)	32	-	-	-
-	-	-	(115)	115	-	-	-
-	-	-	(23)	23	-	-	-
-	-	-	(5,897)	5,897	-	-	-
-	-	-	(27,922)	27,922	-	-	-
-	-	-	-	-	-	-	-
-	-	54,648	-	-	-	54,648	-
-	-	-	-	-	-	-	-
-	-	40,864	-	-	-	40,864	-
-	-	-	-	-	-	-	-
-	-	49,100	-	-	-	49,100	-
-	-	-	-	-	-	-	-
-	-	23,784	-	-	-	23,784	-
-	-	-	-	-	-	-	-
-	-	14,252	-	-	-	14,252	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	129,026	-	-	-	129,026	-
-	-	-	-	-	-	-	-
-	-	33,902	-	-	-	33,902	-
-	-	-	-	-	-	-	-
-	-	7,252	-	-	-	7,252	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	43,106	-	-	-	43,106	-
-	-	-	-	-	-	-	-
-	-	67,189	-	-	-	67,189	-
-	-	-	-	-	-	-	-
-	-	84,371	-	-	-	84,371	-
79,907	235,262	587,895	467,182	33,989	-	1,404,234	-

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2014

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 5</u>							
CONST PCT 1 TTBH - FY14	-	-	12,779	-	-	-	12,779
CONST PCT 2 TTBH - FY14	-	-	13,663	-	-	-	13,663
CONST PCT 4 TTBH - FY14	-	-	6,418	-	-	-	6,418
Stop Truancy - FY13	-	-	53,028	-	-	-	53,028
Stop Truancy - FY14	-	-	18	-	-	-	18
Stop Truancy - FY15	-	-	32,393	19,911	-	-	52,304
WALMART CPCT1 - FY14	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 5	-	-	118,299	19,911	-	-	138,210
<u>Designated Purpose Grants - Level 6</u>							
CJD JAIBG - FY14	-	-	-	-	-	-	-
CJD JAIBG - FY15	-	-	2,322	258	-	-	2,580
Total Designated Purpose Grants Lvl 6	-	-	2,322	258	-	-	2,580
<u>Designated Purpose Grants - Level 7</u>							
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
<u>Designated Purpose Grants - Level 9</u>							
DWI Court - FY14	-	-	-	-	-	-	-
DWI Court - FY15	2,984	-	14,218	-	-	-	17,202
Veterans Court - FY14	-	-	-	-	-	-	-
Veterans Court - FY15	-	-	11,257	-	-	-	11,257
Federal RSAT - FY14	-	-	-	-	-	-	-
Texas Veterans Commission - FY15	-	-	17,933	-	-	-	17,933
High Risk Offenders - FY14	-	-	-	-	-	-	-
High Risk Offenders - FY15	-	-	3,354	-	-	-	3,354
Prostitution Prevention - FY14	-	-	-	-	-	-	-
Prostitution Prevention - FY15	-	-	11,924	-	-	-	11,924
Re-Entry Court - FY15	-	-	17,831	-	-	-	17,831
Total Designated Purpose Grants Lvl 9	2,984	-	76,517	-	-	-	79,501
<u>HIDTA Grants</u>							
HIDTA Task Force - FY12	-	-	-	-	-	-	-
HIDTA Task Force - FY13	-	-	-	-	-	-	-
HIDTA Task Force - FY14	-	-	1,212	138,390	2,445	-	142,047
Total HIDTA Grants	-	-	1,212	138,390	2,445	-	142,047
<u>WIC Grants</u>							
WIC Obesity Prevention - FY13	-	-	-	-	-	-	-
WIC Administration - FY14	-	-	614,059	-	-	-	614,059
WIC Administration - FY15	-	-	2,428,514	-	-	50,228	2,478,742
WIC Breastfeeding - FY14	-	-	41,239	-	-	-	41,239
WIC Breastfeeding - FY15	-	-	157,052	-	-	-	157,052
WIC Registered Dietician - FY14	-	-	44	-	-	-	44
WIC Registered Dietician - FY15	-	-	14,557	-	-	-	14,557
WIC Lactation - FY14	-	-	4,892	-	-	-	4,892
WIC Lactation - FY15	-	-	18,094	-	-	-	18,094
WIC Mini Obesity - FY14	-	-	2,397	-	-	-	2,397
WIC Mini Obesity - FY15	-	-	8,751	-	-	-	8,751
WIC Lactation Service Center - FY14	-	-	57,855	-	-	-	57,855
WIC Lactation Service Center - FY15	-	-	59,664	-	-	130	59,794
Total WIC Grants	-	-	3,407,119	-	-	50,358	3,457,477

Liabilities and Fund Balance							Total Liabilities, Deferred Inflows of Resources, and Fund Balance	
Accrued Wages	Accounts/ Retainage Payable	Intergov'tl Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
4,188	-	-	8,591	-	-	12,779	-	12,779
5,101	-	-	8,562	-	-	13,663	-	13,663
2,567	-	-	3,851	-	-	6,418	-	6,418
-	-	-	53,028	53,028	-	106,056	(53,028)	53,028
-	-	-	18	18	-	36	(18)	18
8,124	-	-	(11,778)	75,293	-	71,639	(19,335)	52,304
-	-	-	(1,000)	1,000	-	-	-	-
19,981	-	-	61,272	129,339	-	210,591	(72,381)	138,210
-	-	-	-	-	-	-	-	-
-	-	2,580	-	-	-	2,580	-	2,580
-	-	2,580	-	-	-	2,580	-	2,580
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,872	-	-	10,330	-	-	17,202	-	17,202
-	-	-	-	-	-	-	-	-
4,071	-	-	7,185	-	-	11,257	-	11,257
-	-	-	-	-	-	-	-	-
2,203	274	-	15,457	-	-	17,933	-	17,933
-	-	-	-	-	-	-	-	-
1,131	-	-	2,223	-	-	3,354	-	3,354
-	-	-	-	-	-	-	-	-
3,877	523	-	7,524	-	-	11,924	-	11,924
5,600	-	-	12,231	-	-	17,831	-	17,831
23,754	797	-	54,950	-	-	79,501	-	79,501
-	-	-	-	-	-	-	-	-
32,041	-	-	109,982	24	-	142,047	-	142,047
32,041	-	-	109,982	24	-	142,047	-	142,047
-	-	380	(380)	-	-	-	-	-
-	-	-	613,074	-	985	614,059	-	614,059
339,196	48,097	-	2,091,449	-	-	2,478,742	-	2,478,742
-	-	-	41,239	-	-	41,239	-	41,239
26,929	659	-	129,464	-	-	157,052	-	157,052
-	-	-	44	-	-	44	-	44
2,671	-	-	11,886	-	-	14,557	-	14,557
-	-	-	4,892	-	-	4,892	-	4,892
3,357	-	-	14,737	-	-	18,094	-	18,094
-	-	-	2,397	-	-	2,397	-	2,397
-	8,751	-	-	-	-	8,751	-	8,751
-	-	-	57,855	-	-	57,855	-	57,855
9,874	1,308	-	48,612	-	-	59,794	-	59,794
382,026	58,816	380	3,015,270	-	985	3,457,477	-	3,457,477

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2014

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Health Grants</u>							
Health Administration	1,012,004	113	-	497,933	-	-	1,510,051
RLSS-LPHS - FY14	-	-	-	-	-	-	-
RLSS-LPHS - FY15	(25,713)	-	29,319	-	-	-	3,606
TB Control - FY14	(50,660)	-	50,660	-	-	-	-
TB Control - FY15	(160,794)	2,711	186,106	1,196	-	-	29,219
TB Elimination - FY14	-	-	-	-	-	-	-
TB Elimination - FY15	(113,541)	-	129,169	1,590	-	-	17,218
Immunization - FY14	966	-	-	-	-	-	966
Immunization - FY15	(119,056)	10,614	137,291	8,011	-	-	36,861
CPS/Hazards - FY14	-	-	-	-	-	-	-
CPS/Hazards - FY15	(158,385)	-	182,266	-	-	-	23,882
PPCPS-BDS FY14	-	-	-	-	-	-	-
PPCPS-BDS FY15	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY14	-	-	-	-	-	-	-
Child Health - FY15	(2,396)	-	9,465	-	-	-	7,069
Prenatal / Maternity - FY14	-	-	-	-	-	-	-
Prenatal / Maternity - FY15	(10,875)	-	44,271	38	-	-	33,435
BBHW	(327)	-	2,450	-	-	-	2,123
DEEP	-	-	-	-	-	-	-
Medicaid Administration	427,781	-	197,052	-	-	-	624,833
Infectious Disease FY14	-	-	-	-	-	-	-
Infectious Disease FY15	(9,699)	-	12,694	-	-	-	2,994
TX Healthy Communities FY15	-	-	-	-	-	-	-
BBHW#2	(2,423)	-	3,255	-	-	-	832
Total Health Grants	786,882	13,439	983,998	508,770	-	-	2,293,089
<u>Juvenile Probation Grants</u>							
TJPC-M-2014	-	-	-	-	-	-	-
TJPC-M-2015	11,869	-	-	-	-	-	11,869
TJPC-A-2013	-	-	-	-	-	-	-
TJJD-A-2014	-	-	-	-	-	-	-
TJJD-A-2015	112,087	580	112,031	1,500	-	-	226,197
Computerization	3,841	20	-	-	-	-	3,861
Donna ISD - FY14	-	-	-	-	-	-	-
Donna ISD - FY15	27,924	-	85,320	-	-	-	113,244
La Joya ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY15	-	-	-	-	-	-	-
TJPC-P-2014	-	-	-	-	-	-	-
TJPC-P-2015	(73,186)	-	95,632	-	-	-	22,446
McAllen ISD - FY14	-	-	-	-	-	-	-
McAllen ISD - FY15	(12,470)	-	20,554	-	-	-	8,084
PSJA ISD - FY14	-	-	-	-	-	-	-
PSJA ISD - FY15	-	-	-	-	-	-	-
Sharyland ISD - FY14	-	-	-	-	-	-	-
Sharyland ISD - FY15	(688)	-	688	-	-	-	-
Edinburg CISD - FY14	-	-	-	-	-	-	-
Edinburg CISD - FY15	(5,246)	-	7,912	-	-	-	2,666
Edcouch-Elsa ISD - FY14	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY15	7,100	-	7,100	-	-	-	14,200
Mission ISD - FY14	-	-	-	-	-	-	-
Mission ISD - FY15	(1,720)	-	1,720	-	-	-	-
JJAEP Discretionary - FY14	5,651	-	-	-	-	-	5,651
JJAEP Discretionary - FY15	(4,336)	-	-	-	-	-	(4,336)
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Monte Alto ISD - FY15	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY15	-	-	-	-	-	-	-
Mercedes ISD - FY14	-	-	-	-	-	-	-
Mercedes ISD - FY15	17,544	-	30,960	-	-	-	48,504
Valley View ISD - FY14	-	-	-	-	-	-	-
Valley View ISD - FY15	-	-	1,290	-	-	-	1,290
TJJD-C-2014	-	-	-	-	-	-	-
TJJD-C-2015	72,535	-	-	-	-	-	72,535
TJJD-N-2014	-	-	-	-	-	-	-
TJJD-N-2015	18,861	-	24,435	-	-	-	43,296
Total Juvenile Probation Grants	179,766	600	387,642	1,500	-	-	569,507

Liabilities and Fund Balance							Total Liabilities, Deferred Inflows of Resources, and Fund Balance	
Accrued Wages	Accounts/ Retainage Payable	Intergov't'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
3,264	4,989	-	-	-	15	8,268	1,501,783	1,510,051
-	-	-	-	-	-	-	-	-
3,606	-	-	-	-	-	3,606	-	3,606
-	-	-	-	-	-	-	-	-
26,156	352	-	-	2,711	-	29,219	-	29,219
-	-	-	-	-	-	-	-	-
17,218	-	-	-	-	-	17,218	-	17,218
-	-	-	966	-	-	966	-	966
28,233	7,999	-	-	619	10	36,861	-	36,861
-	-	-	-	-	-	-	-	-
23,493	388	-	-	-	-	23,882	-	23,882
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,122	39	-	-	5,906	2	7,069	-	7,069
-	-	-	-	-	-	-	-	-
2,192	7,388	-	-	23,855	-	33,435	-	33,435
-	2,123	-	-	-	-	2,123	-	2,123
-	-	-	-	-	-	-	-	-
-	13,922	-	-	610,911	-	624,833	-	624,833
-	-	-	-	-	-	-	-	-
2,994	-	-	-	-	-	2,994	-	2,994
-	-	-	-	-	-	-	-	-
-	832	-	-	-	-	832	-	832
108,279	38,032	-	966	644,002	27	791,306	1,501,783	2,293,089
-	-	-	-	-	-	-	-	-
3,880	641	-	-	7,348	-	11,869	-	11,869
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
55,948	120,760	-	49,489	-	-	226,197	-	226,197
-	332	-	-	-	-	332	3,529	3,861
-	-	-	-	-	-	-	-	-
-	2,236	-	-	111,008	-	113,244	-	113,244
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	22,446	-	-	-	-	22,446	-	22,446
-	-	-	-	-	-	-	-	-
-	8,084	-	-	-	-	8,084	-	8,084
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,666	-	-	-	-	2,666	-	2,666
-	-	-	-	-	-	-	-	-
-	1,720	-	-	12,480	-	14,200	-	14,200
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,651	5,651
-	-	-	-	-	-	-	(4,336)	(4,336)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,612	-	-	44,892	-	48,504	-	48,504
-	-	-	-	-	-	-	-	-
-	1,290	-	-	-	-	1,290	-	1,290
-	-	-	-	-	-	-	-	-
-	8,627	-	-	63,908	-	72,535	-	72,535
-	-	-	-	-	-	-	-	-
9,533	4,250	-	-	29,514	-	43,296	-	43,296
69,361	176,664	-	49,489	269,150	-	564,663	4,844	569,507

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2014

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Juvenile Probation Post-Adjudication Grants</u>							
Weslaco Boot Camp	321,902	97,384	-	152,097	-	-	571,383
Total Juvenile Probation Post-Adjudication Grants	321,902	97,384	-	152,097	-	-	571,383
<u>Juvenile Probation Title IV-E Grants</u>							
IV-E Foster Care - FY14	142,071	-	-	-	-	-	142,071
IV-E Foster Care - FY15	117,429	32	-	-	-	-	117,462
IV-E Enhanced Administration - FY14	-	-	-	-	-	-	-
Total Juvenile Probation Title IV-E Grants	259,500	32	-	-	-	-	259,533
<u>Adult Probation Grants</u>							
Basic Supervision - FY14	-	-	-	1,159,398	-	-	1,159,398
Basic Supervision - FY15	288,738	113	-	618,946	400	-	908,197
Mentally Impaired - FY14	-	-	-	-	-	-	-
Mentally Impaired - FY15	-	-	-	14,958	-	-	14,958
TAIP - FY14	-	-	-	-	-	-	-
TAIP - FY15	-	-	-	16,699	-	-	16,699
Drug Court - FY14	-	-	-	4	-	-	4
Drug Court - FY15	-	805	-	30,389	-	-	31,194
Sex Offenders Caseload - FY14	-	-	-	-	-	-	-
Sex Offenders Caseload - FY15	-	-	-	27,701	-	-	27,701
SATF - FY14	-	-	-	-	-	-	-
SATF - FY15	-	-	-	270,101	-	-	270,101
Aftercare Services - FY14	-	-	-	-	-	-	-
Aftercare Services - FY15	-	-	-	14,603	-	-	14,603
CCP High Risk - FY14	-	-	-	2	-	-	2
CCP High Risk - FY15	-	-	-	21,812	-	-	21,812
CCP Reduced Risk - FY14	-	-	-	2	-	-	2
CCP Reduced Risk - FY15	-	-	-	52,541	-	-	52,541
CCP Employment - FY14	-	-	-	78,809	-	-	78,809
CCP Employment - FY15	-	-	-	419,934	-	-	419,934
Total Adult Probation Grants	288,738	919	-	2,725,900	400	-	3,015,956
<u>Border Colonia Access Round III</u>							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	99,728	-	-	-	99,728
Precinct No. 2	-	-	13,275	-	-	-	13,275
Precinct No. 3	-	-	-	-	-	-	-
Precinct No. 4	-	-	2,723	-	-	-	2,723
Total Border Colonia Access Round III	-	-	115,725	-	-	-	115,725

Liabilities and Fund Balance							Total Liabilities, Deferred Inflows of Resources, and Fund Balance	
Accrued Wages	Accounts/Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
83,753	16,674	-	-	-	-	100,427	470,956	571,383
83,753	16,674	-	-	-	-	100,427	470,956	571,383
-	-	-	-	-	-	-	142,071	142,071
6,595	15,897	-	-	94,844	-	117,336	125	117,462
-	-	-	-	-	-	-	-	-
6,595	15,897	-	-	94,844	-	117,336	142,196	259,533
-	-	-	-	-	49	49	1,159,349	1,159,398
418,051	18,466	-	1,095	468,960	1,625	908,197	-	908,197
-	-	-	-	-	-	-	-	-
8,178	841	-	-	5,938	-	14,958	-	14,958
-	-	-	-	-	-	-	-	-
7,084	-	-	-	9,615	-	16,699	-	16,699
-	-	-	-	-	-	-	4	4
9,392	-	-	-	21,802	-	31,194	-	31,194
-	-	-	-	-	-	-	-	-
20,746	6,955	-	-	-	-	27,701	-	27,701
-	-	-	-	-	-	-	-	-
74,445	20,503	-	3,000	172,153	-	270,101	-	270,101
-	-	-	-	-	-	-	-	-
8,988	-	-	-	5,616	-	14,603	-	14,603
-	-	-	-	-	-	-	2	2
4,987	-	-	-	16,826	-	21,812	-	21,812
-	-	-	-	-	-	-	2	2
11,697	-	-	-	40,845	-	52,541	-	52,541
-	-	-	-	-	-	-	78,809	78,809
2,586	-	-	-	417,348	-	419,934	-	419,934
566,154	46,766	-	4,095	1,159,102	1,674	1,777,791	1,238,165	3,015,956
-	-	-	-	-	-	-	-	-
-	-	-	99,728	-	-	99,728	-	99,728
-	13,275	-	-	-	-	13,275	-	13,275
-	-	-	-	-	-	-	-	-
-	2,723	-	-	-	-	2,723	-	2,723
-	15,997	-	99,728	-	-	115,725	-	115,725

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 0							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 0	-	-	-	-	-	-	-
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY14	-	14,931	-	14,931	-	-	-
D.A. State Supplement - FY15	-	7,370	-	7,370	-	-	-
Border Prosecution Unit - FY14	-	146,189	-	146,189	-	-	-
Border Prosecution Unit - FY15	-	69,331	-	69,331	-	-	-
Total Designated Purpose Grants Lvl 1	-	237,820	-	237,820	-	-	-
Designated Purpose Grants - Level 2							
JAG - FY16	-	48,319	-	48,319	-	-	-
JAG - FY17	-	9,632	-	9,632	-	-	-
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	90,322	96,551	186,873	-	-	-
Public Defender's Juvenile Sect - FY15	-	16,871	42,674	59,546	-	-	-
Total Designated Purpose Grants Lvl 2	-	165,143	139,225	304,369	-	-	-
Designated Purpose Grants - Level 3							
HAVA Program Income	-	33,879	-	33,879	-	-	-
Chapter 19 FY12	-	87,865	-	87,865	-	-	-
Chapter 19 FY13	-	2,633	-	2,633	-	-	-
Chapter 19 FY14	-	-	-	-	-	-	-
HAVA ADA	-	9,702	-	9,702	-	-	-
Texas VINE Program FY14	-	20,786	-	20,786	-	-	-
Texas VINE Program FY15	-	6,929	-	6,929	-	-	-
Hazard Mitigation	-	45,413	15,138	60,551	-	-	-
Texas Safe Shelter Initiative	-	98,539	-	98,539	-	-	-
Total Designated Purpose Grants Lvl 3	-	305,746	15,138	320,884	-	-	-

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 4							
COPS Universal Hiring 13	-	215,376	-	215,376	-	-	-
OCDE - FY14	-	11,640	-	11,640	-	-	-
OCDE - FY15	-	2,322	-	2,322	-	-	-
Operation Stonegarden - FY14	-	98,316	-	98,316	-	-	-
Operation Stonegarden - FY15	-	459,385	-	459,385	-	-	-
Operation Stonegarden - FY16	-	1,013,081	-	1,013,081	-	-	-
FBI - FY14	-	9,948	-	9,948	-	-	-
FBI - FY15	-	-	-	-	-	-	-
OCDETF - FY14	-	9,608	-	9,608	-	-	-
OCDETF - FY15	-	3,117	-	3,117	-	-	-
Department of Justice USMS - FY14	-	24,552	-	24,552	-	-	-
Department of Justice USMS - FY15	-	3,346	-	3,346	-	-	-
Texas Rangers LBSP - FY12	-	-	-	-	-	-	-
Texas Rangers LBSP - FY13	-	1,528	-	1,528	-	-	-
Texas Rangers LBSP - FY14	-	173,200	-	173,200	-	-	-
Cops Retention	-	-	361,099	361,099	-	-	-
Constable Pct.1 OPSG - FY16	-	52,714	-	52,714	-	-	-
Constable Pct.1 LBSP FY12	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY14	-	39,540	-	39,540	-	-	-
Constable Pct.2 OPSG - FY15	-	8,706	-	8,706	-	-	-
Constable Pct.2 OPSG - FY16	-	78,244	-	78,244	-	-	-
Constable Pct.2 LBSP - FY14	-	14,445	-	14,445	-	-	-
Constable Pct.3 OPSG - FY14	-	47,880	-	47,880	-	-	-
Constable Pct.3 OPSG - FY15	-	556	-	556	-	-	-
Constable Pct.3 OPSG - FY16	-	111,815	-	111,815	-	-	-
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY13	-	5,978	-	5,978	-	-	-
Constable Pct.3 LBSP - FY14	-	86,715	-	86,715	-	-	-
Constable Pct.4 OPSG - FY15	-	11,369	-	11,369	-	-	-
Constable Pct.4 OPSG - FY16	-	121,059	-	121,059	-	-	-
Constable Pct.4 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY13	-	5,782	-	5,782	-	-	-
Constable Pct.4 LBSP - FY14	-	74,459	-	74,459	-	-	-
LRGVDC 911 Program	-	16,368	-	16,368	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-
SCAAP - FY13	-	21,325	-	21,325	-	-	-
SCAAP - FY14	-	-	-	-	-	-	-
Stonegarden (Donna) - FY15	-	38,327	-	38,327	-	-	-
Stonegarden (Donna) - FY16	-	62,644	-	62,644	-	-	-
Stonegarden (Hidalgo) - FY14	-	27,693	-	27,693	-	-	-
Stonegarden (Hidalgo) - FY15	-	139,815	-	139,815	-	-	-
Stonegarden (Hidalgo) - FY16	-	124,855	-	124,855	-	-	-
Stonegarden (La Joya) - FY15	-	11,540	-	11,540	-	-	-
Stonegarden (La Joya) - FY16	-	49,100	-	49,100	-	-	-
Stonegarden (Palmview) - FY15	-	28,659	-	28,659	-	-	-
Stonegarden (Palmview) - FY16	-	23,784	-	23,784	-	-	-
Stonegarden (Pharr) - FY14	-	127,783	-	127,783	-	-	-
Stonegarden (Pharr) - FY15	-	113,742	-	113,742	-	-	-
Stonegarden (Pharr) - FY16	-	129,686	-	129,686	-	-	-
Stonegarden (Mission) - FY14	-	87,628	-	87,628	-	-	-
Stonegarden (Mission) - FY15	-	148,033	-	148,033	-	-	-
Stonegarden (Mission) - FY16	-	177,839	-	177,839	-	-	-
Stonegarden (Alamo) - FY15	-	31,878	-	31,878	-	-	-
Stonegarden (Alamo) - FY16	-	33,902	-	33,902	-	-	-
Stonegarden (Mercedes) - FY15	-	48,033	-	48,033	-	-	-
Stonegarden (Mercedes) - FY16	-	22,345	-	22,345	-	-	-
Stonegarden (Penitas) - FY15	-	17,655	-	17,655	-	-	-
Stonegarden (Penitas) - FY16	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY15	-	70,525	-	70,525	-	-	-
Stonegarden (San Juan) - FY16	-	43,968	-	43,968	-	-	-
Stonegarden (Weslaco) - FY15	-	68,276	-	68,276	-	-	-
Stonegarden (Weslaco) - FY16	-	68,249	-	68,249	-	-	-
Stonegarden (Edinburg) - FY15	-	57,588	-	57,588	-	-	-
Stonegarden (Edinburg) - FY16	-	158,260	-	158,260	-	-	-
Stonegarden TXDPS	-	97,981	-	97,981	-	-	-
Stonegarden TXDPS	-	528,176	-	528,176	-	-	-
Stonegarden TPWD	-	261,828	-	261,828	-	-	-
Total Designated Purpose Grants Lvl 4	-	5,522,165	361,099	5,883,265	-	-	-

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 5							
CONST PCT 1 TTBH - FY14	-	43,984	-	43,984	-	-	-
CONST PCT 2 TTBH - FY14	-	43,835	-	43,835	-	-	-
CONST PCT 4 TTBH - FY14	-	22,022	-	22,022	-	-	-
Stop Truancy - FY13	(53,028)	-	-	-	-	-	(53,028)
Stop Truancy - FY14	-	59,551	59,569	119,137	-	(18)	(18)
Stop Truancy - FY15	-	19,911	19,911	59,157	-	(19,335)	(19,335)
WALMART CPCT1 - FY14	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 5	(53,028)	189,304	79,480	288,136	-	(19,353)	(72,381)
Designated Purpose Grants - Level 6							
CJD JAIBG - FY14	-	10,913	1,213	12,125	-	-	-
CJD JAIBG - FY15	-	2,322	258	2,580	-	-	-
Total Designated Purpose Grants Lvl 6	-	13,235	1,471	14,705	-	-	-
Designated Purpose Grants - Level 7							
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY14	-	119,700	-	119,700	-	-	-
DWI Court - FY15	-	57,786	-	57,786	-	-	-
Veterans Court - FY14	-	56,684	-	56,684	-	-	-
Veterans Court - FY15	-	30,367	-	30,367	-	-	-
Federal RSAT - FY14	-	122,201	31,319	153,520	-	-	-
Texas Veterans Commission - FY15	-	34,447	-	34,447	-	-	-
High Risk Offenders - FY14	-	22,251	-	22,251	-	-	-
High Risk Offenders - FY15	-	7,116	-	7,116	-	-	-
Prostitution Prevention - FY14	-	55,480	-	55,480	-	-	-
Prostitution Prevention - FY15	-	31,665	-	31,665	-	-	-
Re-Entry Court - FY15	-	37,885	-	37,885	-	-	-
Total Designated Purpose Grants Lvl 9	-	575,583	31,319	606,902	-	-	-
HIDTA Grants							
HIDTA Task Force - FY12	-	9,368	-	9,368	-	-	-
HIDTA Task Force - FY13	-	199,686	-	199,686	-	-	-
HIDTA Task Force - FY14	-	489,296	-	489,296	-	-	-
Total HIDTA Grants	-	698,350	-	698,350	-	-	-
WIC Grants							
WIC Obesity Prevention - FY13	-	-	-	-	-	-	-
WIC Administration - FY14	-	7,604,890	-	7,604,890	-	-	-
WIC Administration - FY15	-	2,489,902	-	2,489,902	-	-	-
WIC Breastfeeding - FY14	-	491,699	-	491,699	-	-	-
WIC Breastfeeding - FY15	-	157,052	-	157,052	-	-	-
WIC Registered Dietician - FY14	-	39,038	-	39,038	-	-	-
WIC Registered Dietician - FY15	-	14,557	-	14,557	-	-	-
WIC Lactation - FY14	-	58,028	-	58,028	-	-	-
WIC Lactation - FY15	-	18,094	-	18,094	-	-	-
WIC Mini Obesity - FY14	-	13,225	-	13,225	-	-	-
WIC Mini Obesity - FY15	-	8,751	-	8,751	-	-	-
WIC Lactation Service Center - FY14	-	149,544	-	149,544	-	-	-
WIC Lactation Service Center - FY15	-	59,664	-	59,664	-	-	-
Total WIC Grants	-	11,104,444	-	11,104,444	-	-	-

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Health Grants							
Health Administration	1,507,342	90,857	-	96,416	-	(5,559)	1,501,783
RLSS-LPHS - FY14	-	92,746	-	92,746	-	-	-
RLSS-LPHS - FY15	-	29,319	-	29,319	-	-	-
TB Control - FY14	-	470,875	112,804	583,679	-	-	-
TB Control - FY15	-	198,233	37,221	235,454	-	-	-
TB Elimination - FY14	-	309,034	69,373	378,407	-	-	-
TB Elimination - FY15	-	129,169	25,834	155,003	-	-	-
Immunization - FY14	-	519,725	-	519,725	-	-	-
Immunization - FY15	-	232,813	-	232,813	-	-	-
CPS/Hazards - FY14	-	404,580	39,107	443,687	-	-	-
CPS/Hazards - FY15	-	182,266	18,228	200,494	-	-	-
PPCPS-BDS FY14	-	89,346	9,927	99,273	-	-	-
PPCPS-BDS FY15	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY14	-	28,176	-	28,176	-	-	-
Child Health - FY15	-	3,560	-	3,560	-	-	-
Prenatal / Maternity - FY14	-	119,003	-	119,003	-	-	-
Prenatal / Maternity - FY15	-	36,390	-	36,390	-	-	-
BBHW	-	2,450	-	2,450	-	-	-
DEEP	75	-	-	75	-	(75)	-
Medicaid Administration	-	271,183	-	271,183	-	-	-
Infectious Disease FY14	-	22,681	-	22,681	-	-	-
Infectious Disease FY15	-	19,945	-	19,945	-	-	-
TX Healthy Communities FY15	-	-	-	-	-	-	-
BBHW#2	-	3,250	-	3,250	-	-	-
Total Health Grants	1,507,417	3,255,602	312,494	3,573,729	-	(5,634)	1,501,783
Juvenile Probation Grants							
TJPC-M-2014	-	64,758	-	64,758	-	-	-
TJPC-M-2015	-	33,228	-	33,228	-	-	-
TJPC-A-2013	-	24,119	-	24,119	-	-	-
TJJD-A-2014	-	1,506,449	-	1,506,449	-	-	-
TJJD-A-2015	-	1,231,805	-	1,231,805	-	-	-
Computerization	5,064	177	-	1,711	-	(1,534)	3,529
Donna ISD - FY14	-	7,224	-	7,224	-	-	-
Donna ISD - FY15	-	2,752	-	2,752	-	-	-
La Joya ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY15	-	-	-	-	-	-	-
TJPC-P-2014	-	192,812	-	192,812	-	-	-
TJPC-P-2015	-	95,632	-	95,632	-	-	-
McAllen ISD - FY14	-	15,014	-	15,014	-	-	-
McAllen ISD - FY15	-	20,898	-	20,898	-	-	-
PSJA ISD - FY14	-	4,042	-	4,042	-	-	-
PSJA ISD - FY15	-	-	-	-	-	-	-
Sharyland ISD - FY14	-	1,634	-	1,634	-	-	-
Sharyland ISD - FY15	-	3,784	-	3,784	-	-	-
Edinburg CISD - FY14	-	42,485	-	42,485	-	-	-
Edinburg CISD - FY15	-	10,922	-	10,922	-	-	-
Edcouch-Elsa ISD - FY14	-	5,590	-	5,590	-	-	-
Edcouch-Elsa ISD - FY15	-	1,720	-	1,720	-	-	-
Mission ISD - FY14	-	6,364	-	6,364	-	-	-
Mission ISD - FY15	-	3,354	-	3,354	-	-	-
JJAEP Discretionary - FY14	-	12,623	-	6,972	-	5,651	5,651
JJAEP Discretionary - FY15	-	11,101	-	15,437	-	(4,336)	(4,336)
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Monte Alto ISD - FY15	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY15	-	-	-	-	-	-	-
Mercedes ISD - FY14	-	5,676	-	5,676	-	-	-
Mercedes ISD - FY15	-	17,028	-	17,028	-	-	-
Valley View ISD - FY14	-	8,084	-	8,084	-	-	-
Valley View ISD - FY15	-	6,794	-	6,794	-	-	-
TJJD-C-2014	-	250,802	-	250,802	-	-	-
TJJD-C-2015	-	101,021	-	101,021	-	-	-
TJJD-N-2014	-	215,478	-	215,478	-	-	-
TJJD-N-2015	-	100,793	-	100,793	-	-	-
Total Juvenile Probation Grants	5,064	4,004,162	-	4,004,381	-	(220)	4,844

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Concluded

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Juvenile Probation Post-Adjudication							
Weslaco Boot Camp	673,521	1,255,700	785,300	2,243,565	-	(202,565)	470,956
Total Juvenile Probation Post-Adjudication	673,521	1,255,700	785,300	2,243,565	-	(202,565)	470,956
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY14	141,904	373,293	-	373,126	-	167	142,071
IV-E Foster Care - FY15	-	124,337	-	124,212	-	125	125
IV-E Enhanced Administration - FY14	-	103,572	-	103,572	-	-	-
Total Juvenile Probation Title IV-E Grants	141,904	601,202	-	600,910	-	292	142,196
Adult Probation Grants							
Basic Supervision - FY14	819,812	6,166,768	-	5,812,040	15,192	339,537	1,159,349
Basic Supervision - FY15	-	2,950,397	-	2,946,844	3,553	-	-
Mentally Impaired - FY14	-	66,215	53,275	119,490	-	-	-
Mentally Impaired - FY15	-	51,406	8,756	60,162	-	-	-
TAIP - FY14	-	60,970	59,961	115,539	5,393	-	-
TAIP - FY15	-	45,369	2,487	47,857	-	-	-
Drug Court - FY14	-	126,251	-	126,247	-	4	4
Drug Court - FY15	-	65,549	-	65,549	-	-	-
Sex Offenders Caseload - FY14	-	92,766	237,082	329,848	-	-	-
Sex Offenders Caseload - FY15	-	83,570	83,608	167,178	-	-	-
SATF - FY14	-	1,009,732	283,939	1,286,488	7,182	-	-
SATF - FY15	-	623,859	-	623,859	-	-	-
Aftercare Services - FY14	-	57,845	118,907	176,752	-	-	-
Aftercare Services - FY15	-	52,152	10,416	62,569	-	-	-
CCP High Risk - FY14	-	69,608	-	69,607	-	2	2
CCP High Risk - FY15	-	34,492	-	34,492	-	-	-
CCP Reduced Risk - FY14	-	158,020	-	158,018	-	2	2
CCP Reduced Risk - FY15	-	79,227	-	79,227	-	-	-
CCP Employment - FY14	-	874,031	-	42,058	753,164	78,809	78,809
CCP Employment - FY15	-	122,806	-	17,538	105,268	-	-
Total Adult Probation Grants	819,812	12,791,034	858,432	12,341,362	889,751	418,353	1,238,165
Border Colonia Round 3							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	158,783	-	158,783	-	-	-
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	364,887	-	364,887	-	-	-
Precinct No. 4	-	131,421	-	131,421	-	-	-
Total Border Colonia Round 3	-	655,091	-	655,091	-	-	-
	3,094,690	41,374,580	2,583,957	42,877,913	889,751	190,873	3,285,563