

FIDUCIARY FUNDS

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

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

COUNTY OF HIDALGO, TEXAS
Fiduciary Funds
December 31, 2014

Pension Trust Funds

Affiliated Agencies Employees' Retirement Plan (the Plan)

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

Private-Purpose Trust Funds

Unclaimed Money

These funds are used to account for escheat property.

Unclaimed Money Fund County Clerk

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

Bail Bond Sureties

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

District Attorney

This fund consists of the following two accounts:

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

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

District Clerk

This fund consists of the following two accounts:

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

Child Support Special Registry Account – used to account for child support and juvenile restitution payments.

County Clerk

This fund consists of the following two accounts:

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

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

Sheriff

This fund consists of the following four accounts:

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

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

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

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

Urban County Program

This fund consists of the following two accounts:

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

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

Agency Funds

Clearing Fund

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

Group Insurance Fund

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

District Attorney Hot Check Fund

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

District Clerk

This fund consists of the following two accounts:

Fee Account – used to account for the collection of court costs, fees and fines in criminal, civil, and family cases.

Jury Script Account – used to pay for jury service.

Tax Assessor/Collector

This fund consists of the following three accounts:

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

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

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

County Clerk

This fund consists of the following three accounts:

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

Court Cost Account – used to account for the collection of court costs, fees and fines in criminal, civil, and probate cases.

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

Sheriff

This fund consists of the following two accounts:

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

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

Adult Probation

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

Health Clinics

This fund is no longer used to account for fees collected by the Health Department for providing health services to residents of the County. Funds are deposited into the General Fund.

Head Start Program

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

Urban County Program

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



COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 DECEMBER 31, 2014

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-12)
ASSETS				
Cash and cash equivalents	\$ -	\$ 606	\$ 257	\$ 863
Investments at fair value				
Mutual funds	21,450,778	364,250	1,124,484	22,939,512
Participant loans	1,382,069	37,970	6,347	1,426,386
Accounts	-	-	6,864	6,864
Total assets	<u>\$ 22,832,847</u>	<u>\$ 402,826</u>	<u>\$ 1,137,952</u>	<u>\$ 24,373,625</u>
LIABILITIES				
NET POSITION				
Restricted for pension	\$ 22,832,847	\$ 402,826	\$ 1,137,952	\$ 24,373,625
Total net position	<u>\$ 22,832,847</u>	<u>\$ 402,826</u>	<u>\$ 1,137,952</u>	<u>\$ 24,373,625</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	\$ 2,371,169	\$ -	\$ 160,824	\$ 2,531,993
Investment earnings:				
Unrealized gain (loss)	650,853	23,950	47,123	721,926
Other income	72,053	-	1,390	73,443
Total additions	<u>3,094,075</u>	<u>23,950</u>	<u>209,337</u>	<u>3,327,362</u>
DEDUCTIONS				
Benefits paid	1,872,611	70,585	542,355	2,485,551
Other	1,612	-	1,668	3,280
Total deductions	<u>1,874,223</u>	<u>70,585</u>	<u>544,023</u>	<u>2,488,831</u>
Change in net position	1,219,852	(46,635)	(334,686)	838,531
Net position beginning of the year	21,612,995	449,461	1,472,638	23,535,094
Net position at end of the year	<u>\$ 22,832,847</u>	<u>\$ 402,826</u>	<u>\$ 1,137,952</u>	<u>\$ 24,373,625</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2014

	<u>Unclaimed Money</u>	<u>Unclaimed Money County Clerk</u>	<u>Bail Bond Sureties</u>	<u>District Attorney</u>	<u>District Clerk</u>
ASSETS					
Cash and cash equivalents	\$ 705,237	\$ 654,870	\$ -	\$ -	\$ 11,871,662
Certificates of deposit	-	-	1,986,961	2,107,815	7,944,969
Investments at fair value					
Accounts	-	-	-	-	17,457
Due from others	-	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	4,485,371	-	-
Total assets	<u>\$ 705,237</u>	<u>\$ 654,870</u>	<u>\$ 6,472,332</u>	<u>\$ 2,107,815</u>	<u>\$ 19,834,088</u>
LIABILITIES					
Due to others	\$ -	\$ -	\$ -	\$ -	\$ 12,823
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,823</u>
NET POSITION					
Held in trust for others	705,237	654,870	6,472,332	2,107,815	19,821,265
Total net position	<u>\$ 705,237</u>	<u>\$ 654,870</u>	<u>\$ 6,472,332</u>	<u>\$ 2,107,815</u>	<u>\$ 19,821,265</u>

<u>County Clerk</u>	<u>Sheriff</u>	<u>Urban County Program</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-12)</u>
\$ 2,323,438	\$ 100,234	\$ 588,891	\$ 16,244,332
12,215,148	-	-	24,254,893
1,530	1,725	-	20,712
51	-	-	51
-	-	-	4,485,371
<u>\$ 14,540,167</u>	<u>\$ 101,959</u>	<u>\$ 588,891</u>	<u>\$ 45,005,359</u>
\$ 181	\$ 42,805	\$ -	\$ 55,809
181	42,805	-	55,809
14,539,986	59,154	588,891	44,949,550
<u>\$ 14,539,986</u>	<u>\$ 59,154</u>	<u>\$ 588,891</u>	<u>\$ 44,949,550</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney	District Clerk
Additions:					
Unclaimed property	\$ 9,273	\$ -	\$ -	\$ -	\$ -
Bail bond surety collateral	-	-	1,592,322	-	-
Confiscations	-	-	-	1,878,253	-
Registry	-	-	-	-	108,108,148
Inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Section 108 loans	-	-	-	-	-
Bail bond inmates	-	-	-	-	-
Fees and fines-inmates	-	-	-	-	-
Total additions	<u>9,273</u>	<u>-</u>	<u>1,592,322</u>	<u>1,878,253</u>	<u>108,108,148</u>
Deductions:					
Released collateral	-	-	1,450,420	-	-
Forfeitures	-	-	-	8,918,908	-
Judgments	-	-	-	-	101,302,606
Release of inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Release bail bond inmates	-	-	-	-	-
Release fees and fines inmates	-	-	-	-	-
Total deductions	<u>-</u>	<u>-</u>	<u>1,450,420</u>	<u>8,918,908</u>	<u>101,302,606</u>
Change in net position	9,273	-	141,902	7,040,655)	6,805,542
Net position at the beginning of the year	695,964	654,870	6,330,430	9,148,470	13,015,723
Net position at the end of the year	<u>\$ 705,237</u>	<u>\$ 654,870</u>	<u>\$ 6,472,332</u>	<u>\$ 2,107,815</u>	<u>\$ 19,821,265</u>

County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-13)
\$ -	\$ -	\$ -	\$ 9,273
-	-	-	1,592,322
-	4,150,192	-	6,028,445
7,704,461	-	-	115,812,609
-	2,610,588	-	2,610,588
-	-	10,679	10,679
-	-	24,374	24,374
-	610,394	-	610,394
-	58,781	-	58,781
<u>7,704,461</u>	<u>7,429,955</u>	<u>35,053</u>	<u>126,757,465</u>
-	-	-	1,450,420
-	4,228,726	-	13,147,634
7,055,073	-	-	108,357,679
-	2,616,400	-	2,616,400
-	-	3,908	3,908
-	610,394	-	610,394
-	58,781	-	58,781
<u>7,055,073</u>	<u>7,514,301</u>	<u>3,908</u>	<u>126,245,216</u>
649,388	(84,346)	31,145	512,249
<u>13,890,598</u>	<u>143,500</u>	<u>557,746</u>	<u>44,437,300</u>
<u>\$ 14,539,986</u>	<u>\$ 59,154</u>	<u>\$ 588,891</u>	<u>\$ 44,949,550</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2014

	Clearing Fund	Payroll	Group Insurance	District Attorney Hot Checks	District Clerk
ASSETS					
Cash and cash equivalents	\$ 2,028,362	\$ 283	\$ 2	\$ 20,038	\$ 322,599
Certificates of deposit	-	-	-	-	-
Accounts	2,700	-	-	227	5,220
Other	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	38,544
Total assets	<u>\$ 2,031,062</u>	<u>\$ 283</u>	<u>\$ 2</u>	<u>\$ 20,265</u>	<u>\$ 366,363</u>
LIABILITIES					
Accounts payable	\$ 2,031,062	\$ 283	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other governments	-	-	-	-	20,353
Due to others	-	-	2	20,265	346,010
Deposits	-	-	-	-	-
Total liabilities	<u>2,031,062</u>	<u>283</u>	<u>2</u>	<u>20,265</u>	<u>366,363</u>
NET POSITION					
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Tax Assessor/ Collector</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>Adult Probation</u>	<u>Head Start Program</u>	<u>Urban County Program</u>	<u>Total Agency Funds (See Exhibit A-12)</u>
\$ 97,897,078	\$ 9,645	\$ -	\$ 1,028,153	\$ 650,572	\$ 3,675	\$ 101,960,407
-	70,000	-	-	-	-	70,000
255,279	41,511	-	17,335,502	-	-	17,640,439
-	-	-	-	-	2,904	2,904
-	-	3,509	-	-	69,182	72,691
75,337	1,112	-	-	-	-	114,993
<u>\$ 98,227,694</u>	<u>\$ 122,268</u>	<u>\$ 3,509</u>	<u>\$ 18,363,655</u>	<u>\$ 650,572</u>	<u>\$ 75,761</u>	<u>\$ 119,861,434</u>
\$ -	\$ -	\$ -	\$ -	\$ 272,806	\$ 5,206	\$ 2,309,357
-	-	-	-	377,766	70,555	448,321
85,447,354	45	-	4,624	-	-	85,472,376
12,780,340	9,879	24	18,359,031	-	-	31,515,551
-	112,344	3,485	-	-	-	115,829
<u>98,227,694</u>	<u>122,268</u>	<u>3,509</u>	<u>18,363,655</u>	<u>650,572</u>	<u>75,761</u>	<u>119,861,434</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-90

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

Continued

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
<u>Clearing Fund</u>				
Assets				
Cash and cash equivalents	2,020,703	174,121,000	174,113,341	2,028,362
Due from other funds	-	-	-	-
Due from others	256	718,318	718,574	-
Accounts receivable	292	2,700	292	2,700
Total assets	2,021,251	174,842,018	174,832,207	2,031,062
Liabilities				
Accounts payable	2,021,251	101,115,965	101,106,154	2,031,062
Total liabilities	2,021,251	101,115,965	101,106,154	2,031,062
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	-	85,429,709	85,429,426	283
Total assets	-	85,429,709	85,429,426	283
Liabilities				
Accounts payable	-	283	-	283
Total liabilities	-	283	-	283
<u>Group Insurance Fund</u>				
Assets				
Cash and cash equivalents	-	506,248	506,248	-
Due from others	2	-	-	2
Accounts Receivable	3,037	-	3,037	-
Total assets	3,039	506,248	509,285	2
Liabilities				
Accounts payable	3,037	511,692	514,729	-
Due to other funds	2	-	-	2
Total liabilities	3,039	511,692	514,729	2
<u>District Attorney Hot Check</u>				
Assets				
Cash and cash equivalents	76,561	1,546,274	1,602,796	20,038
Accounts receivable	30	1,368	1,171	227
Total assets	76,591	1,547,642	1,603,967	20,265
Liabilities				
Due to others	76,591	406	56,731	20,265
Total liabilities	76,591	406	56,731	20,265
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	327,429	18,134,485	18,139,315	322,599
Certificates of deposit	-	-	-	-
Accounts receivable	6,028	3,095	3,903	5,220
Due from other funds	(1)	7,452	7,451	-
Due from others	13,000	802,170	776,626	38,544
Total assets	346,456	18,947,202	18,927,295	366,363
Liabilities				
Due to other governments	23,693	8,862	12,202	20,353
Due to others	322,763	163,943	140,696	346,010
Deposits	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	346,456	172,805	152,898	366,363
<u>Tax Assessor/Collector</u>				
Assets				
Cash and cash equivalents	116,407,513	1,266,306,070	1,284,816,505	97,897,078
Certificates of deposit	-	-	-	-
Accounts receivable	280,174	7,922,905	7,947,799	255,279
Due from others	59,416	11,650,492	11,634,571	75,337
Total assets	116,747,102	1,285,879,468	1,304,398,876	98,227,694
Liabilities				
Due to other governments	103,949,145	638,596,249	657,098,040	85,447,354
Due to others	12,797,957	65,615,578	65,633,196	12,780,340
Total liabilities	116,747,102	704,211,828	722,731,236	98,227,694

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-90

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

Continued

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
County Clerk				
Assets				
Cash and cash equivalents	5,823	16,554,557	16,550,735	9,645
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	40,653	2,137	1,279	41,511
Due from other funds	-	-	-	-
Due from others	1,005	11,173	11,066	1,112
Total assets	117,481	16,567,866	16,563,080	122,268
Liabilities				
Bank overdraft	-	-	-	-
Court Costs	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	3,075	3,030	45
Due to others	12,415	40,882	43,418	9,879
Deposits	105,067	39,482	32,205	112,344
Advance from other funds	-	-	-	-
Total liabilities	117,481	83,439	78,653	122,268
	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Sheriff				
Assets				
Cash and cash equivalents	-	-	-	-
Accounts receivable	1,625	170,046	171,671	-
Due from other governments	1,154	3,127,854	3,125,499	3,509
Due from others	-	-	-	-
Total assets	2,779	3,297,900	3,297,171	3,509
Liabilities				
Bank overdraft	-	-	-	-
Due to others	79	19	74	24
Deposits	2,700	39,380	38,595	3,485
Held in trust	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	2,779	39,399	38,669	3,509
Adult Probation				
Assets				
Cash and cash equivalents	1,054,545	19,892,459	19,918,851	1,028,153
Accounts receivable	17,029,796	1,080,782	775,076	17,335,502
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Total assets	18,084,341	20,973,241	20,693,927	18,363,655
Liabilities				
Due to other funds	-	9,051	9,051	-
Due to other governments	3,440	56,038	54,853	4,624
Due to others	18,080,901	2,604,990	2,326,861	18,359,031
Advance from other funds	-	-	-	-
Total liabilities	18,084,341	2,670,078	2,390,764	18,363,655
Health Benefits (Self insured)				
Assets				
Cash and cash equivalents	4,210	-	4,210	-
Due from others	6,288	-	6,288	-
Total assets	10,498	-	10,498	-
Liabilities				
Bank overdraft	-	-	-	-
Accounts Payable	10,498	-	10,498	-
Total liabilities	10,498	-	10,498	-
Head Start Program				
Assets				
Cash and cash equivalents	33,586	49,790,271	49,173,285	650,572
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	33,586	49,790,271	49,173,285	650,572

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-90
Concluded

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Liabilities				
Bank Overdraft	-	-	-	-
Accounts payable	33,586	11,949,163	11,709,943	272,806
Salaries and benefits payable		377,766		377,766
Total liabilities	33,586	12,326,929	11,709,943	650,572
Urban County Program				
Assets				
Cash and cash equivalents	3,675	16,587,164	16,587,164	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	69,071	111	-	69,182
Total assets	75,650	16,587,275	16,587,164	75,761
Liabilities				
Accounts payable	5,206	20,608,638	20,608,638	5,206
Salaries and benefits payable	70,444	111	-	70,555
Due to other funds	-	-	-	-
Total liabilities	75,650	20,608,749	20,608,638	75,761
Total Agency Funds				
Assets				
Cash and cash equivalents	119,934,044	1,648,868,239	1,666,841,876	101,960,407
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	17,361,635	9,183,032	8,904,228	17,640,439
Other receivables	2,904	-	-	2,904
Due from other funds	1	7,452	7,452	-
Due from other governments	70,225	3,127,965	3,125,499	72,691
Due from others	79,965	13,182,153	13,147,126	114,993
Prepays	-	-	-	-
Total assets	137,518,774	1,674,368,839	1,692,026,179	119,861,434
Liabilities				
Bank overdraft	-	-	-	-
Accounts payable	2,073,578	134,185,741	133,949,962	2,309,357
Salaries and benefits payable	70,444	377,877	-	448,321
Due to other funds	-	9,051	9,051	-
Due to other governments	103,976,278	638,664,223	657,168,125	85,472,376
Due to others	31,290,707	68,425,820	68,200,976	31,515,551
Deposits	107,767	78,862	70,800	115,829
Held in trust	-	-	-	-
Held in escrow	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	137,518,774	841,741,574	859,398,914	119,861,434