

RELATED AGENCIES

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

Community Service Agency

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

Head Start Program

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

Urban County Program

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



COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 152,738	\$ 257	\$ -	\$ -	\$ 152,995
Investments, at fair value:					
Mutual funds	-	1,124,484	-	-	1,124,484
Participant loans	-	6,347	-	-	6,347
Due from other funds	75,388	-	-	-	75,388
Due from other governments	304,437	-	-	-	304,437
Accounts receivable	29,132	6,864	-	-	35,996
General capital assets	-	-	29,042	-	29,042
Total assets	561,695	1,137,952	29,042	-	1,728,689
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	71,684	71,684
Total other debits	-	-	-	71,684	71,684
Total assets and other debits	\$ 561,695	\$ 1,137,952	\$ 29,042	\$ 71,684	\$ 1,800,373
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 116,656	\$ -	\$ -	\$ -	\$ 116,656
Salaries and benefits payable	46,444	-	-	-	46,444
Due to other funds	75,388	-	-	-	75,388
Due to other governments	61,780	-	-	-	61,780
Unearned revenue	183,938	-	-	-	183,938
Accrued vacation	-	-	-	71,684	71,684
Total liabilities	484,206	-	-	71,684	555,890
Fund balances and other credits:					
Net investment in capital assets	-	-	29,042	-	29,042
Restricted for pension	-	1,137,952	-	-	1,137,952
Restricted	77,489	-	-	-	77,489
Total fund balances and other credits	77,489	1,137,952	29,042	-	1,244,483
Total liabilities, fund balances, and other credits	\$ 561,695	\$ 1,137,952	\$ 29,042	\$ 71,684	\$ 1,800,373

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	\$ 49,692	\$ 2,657	\$ 16,434	\$ 49,147	\$ 21,200
Due from other funds	-	-	-	75,388	-
Due from other governments	127,165	-	-	-	-
Accounts receivable	-	-	-	59	20,000
Total assets	<u>\$ 176,857</u>	<u>\$ 2,657</u>	<u>\$ 16,434</u>	<u>\$ 124,594</u>	<u>\$ 41,200</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 11,340	\$ -	\$ -	\$ 1,276	\$ 2,711
Salaries and benefits payable	42,939	2,657	843	5	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	52,152	-
Unearned revenue	122,578	-	15,591	7,280	38,489
Total liabilities	<u>176,857</u>	<u>2,657</u>	<u>16,434</u>	<u>60,713</u>	<u>41,200</u>
Fund balances:					
Restricted	-	-	-	63,881	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,881</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 176,857</u>	<u>\$ 2,657</u>	<u>\$ 16,434</u>	<u>\$ 124,594</u>	<u>\$ 41,200</u>

Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
\$ -	\$ 13,608	\$ 152,738
-	-	75,388
177,272	-	304,437
9,073	-	29,132
<u>\$ 186,345</u>	<u>\$ 13,608</u>	<u>\$ 561,695</u>
\$ 101,329	\$ -	\$ 116,656
-	-	46,444
75,388	-	75,388
9,628	-	61,780
-	-	183,938
<u>186,345</u>	<u>-</u>	<u>484,206</u>
-	13,608	77,489
-	13,608	77,489
<u>\$ 186,345</u>	<u>\$ 13,608</u>	<u>\$ 561,695</u>

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY

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

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Community Services Block Grant</u>	<u>NCS Retired Senior Volunteer Program</u>	<u>TDOA Retired Senior Volunteer Program</u>
REVENUES			
Intergovernmental	\$1,758,526	\$ 83,251	\$ 35,068
Miscellaneous	-	-	-
Total revenues	<u>1,758,526</u>	<u>83,251</u>	<u>35,068</u>
EXPENDITURES			
Health and welfare	<u>1,758,526</u>	<u>83,251</u>	<u>35,068</u>
Total expenditures	<u>1,758,526</u>	<u>83,251</u>	<u>35,068</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
\$ -	\$ -	\$ 4,373,288	\$ -	\$ 6,250,133
4,389	69,672	-	4,381	78,442
<u>4,389</u>	<u>69,672</u>	<u>4,373,288</u>	<u>4,381</u>	<u>6,328,575</u>
19,632	69,672	4,373,288	-	6,339,437
<u>19,632</u>	<u>69,672</u>	<u>4,373,288</u>	<u>-</u>	<u>6,339,437</u>
(15,243)	-	-	4,381	(10,862)
-	-	-	-	-
(15,243)	-	-	4,381	(10,862)
99,910	-	-	9,227	109,137
<u>(20,786)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,786)</u>
79,124	-	-	9,227	88,351
<u>\$ 63,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,608</u>	<u>\$ 77,489</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ 160,824
Unrealized gain (loss)	47,123
Other income	1,390
Total additions	<u>209,337</u>
DEDUCTIONS	
Benefits paid	542,355
Other loss	1,668
Total deductions	<u>544,023</u>
Change in net position	(334,686)
Net position at beginning of year	1,472,638
Net position at the end of year	<u><u>\$ 1,137,952</u></u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-95

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance**Federal Grantor: U. S. Department of Health and Human Services****Passed Through Grantor: Texas Department of Housing and Community Affairs****CFDA Number: 93.569****Contract Number: 61130001583****Contract Period: 01/01/13 to 04/30/14****Period of Audit: 01/01/14 to 12/31/14**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 804,359	\$ 696,546	\$ 1,500,905	\$ 1,500,905	\$ -
Total revenues	<u>804,359</u>	<u>696,546</u>	<u>1,500,905</u>	<u>1,500,905</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	404,207	456,003	860,210	873,490	13,280
Fringe benefits	140,014	145,894	285,908	377,351	91,443
Travel	2,432	1,984	4,416	7,000	2,584
Supplies	30,370	3,900	34,270	10,000	(24,270)
Equipment	-	-	-	5,000	5,000
Contractual	-	8,000	8,000	22,000	14,000
Other	227,336	80,765	308,101	206,064	(102,037)
Total expenditures	<u>804,359</u>	<u>696,546</u>	<u>1,500,905</u>	<u>1,500,905</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-96

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance**Federal Grantor: U. S. Department of Health and Human Services****Passed Through Grantor: Texas Department of Housing and Community Affairs****CFDA Number: 93.569****Contract Number: 61140001850****Contract Period: 01/01/14 to 07/31/15****Period of Audit: 01/01/14 to 12/31/14**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 954,167	\$ -	\$ 954,167	\$ 1,571,631	\$ (617,464)
Total revenues	<u>954,167</u>	<u>-</u>	<u>954,167</u>	<u>1,571,631</u>	<u>(617,464)</u>
EXPENDITURES					
Health and welfare					
Personnel	451,036	-	451,036	747,376	296,340
Fringe benefits	196,651	-	196,651	321,476	124,825
Travel	4,926	-	4,926	15,000	10,074
Supplies	27,030	-	27,030	35,000	7,970
Other	274,524	-	274,524	452,779	178,255
Total expenditures	<u>954,167</u>	<u>-</u>	<u>954,167</u>	<u>1,571,631</u>	<u>617,464</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-97

COMMUNITY SERVICE AGENCY
 NCS RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

CFDA Number: 94.002

Contract Number: 11SRWTX016

Contract Period: 04/01/11 to 06/30/14

Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 38,251	\$ 40,000	\$ 78,251	\$ 78,251	\$ -
Total revenues	<u>38,251</u>	<u>40,000</u>	<u>78,251</u>	<u>78,251</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	23,496	28,671	52,167	53,223	1,056
Fringe benefits	7,188	9,029	16,217	16,516	299
Travel	-	2,300	2,300	825	(1,475)
Supplies	1,500	-	1,500	1,500	-
Other	6,067	-	6,067	6,187	120
Total expenditures	<u>38,251</u>	<u>40,000</u>	<u>78,251</u>	<u>78,251</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-98

COMMUNITY SERVICE AGENCY
 NCS RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

CFDA Number: 94.002

Contract Number: 14SRWTX001

Contract Period: 07/01/14 to 06/30/15

Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 45,000	\$ -	\$ 45,000	\$ 79,251	\$ (34,251)
Total revenues	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>79,251</u>	<u>(34,251)</u>
EXPENDITURES					
Health and welfare					
Personnel	30,063	-	30,063	51,223	21,160
Fringe benefits	9,947	-	9,947	15,516	5,569
Travel	1,423	-	1,423	3,825	2,402
Supplies	2,069	-	2,069	2,500	431
Other	1,498	-	1,498	6,187	4,689
Total expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>79,251</u>	<u>34,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-99

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

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

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	25,660	9,376	35,036	35,036	-
Total revenues	<u>25,660</u>	<u>9,376</u>	<u>35,036</u>	<u>35,036</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	7,808	4,762	12,570	12,639	69
Travel	776	4,184	4,960	1,000	(3,960)
Supplies	2,867	-	2,867	2,867	-
Other	14,209	430	14,639	18,530	3,891
Total expenditures	<u>25,660</u>	<u>9,376</u>	<u>35,036</u>	<u>35,036</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-100

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Department of Aging and Disability Services
CFDA Number: 94.002
Contract Number: 13RZWTX018
Contract Period: 09/01/14 to 08/31/15
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 9,408	\$ -	\$ 9,408	\$ 35,036	\$ (25,628)
Total revenues	<u>9,408</u>	<u>-</u>	<u>9,408</u>	<u>35,036</u>	<u>(25,628)</u>
EXPENDITURES					
Health and welfare					
Personnel	7,334	-	7,334	12,639	5,305
Travel	1,000	-	1,000	1,000	-
Supplies	862	-	862	2,867	2,005
Other	212	-	212	18,530	18,318
Total expenditures	<u>9,408</u>	<u>-</u>	<u>9,408</u>	<u>35,036</u>	<u>25,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-101

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services
Passed Through Grantor: Texas Department of Housing and Community Affairs
CFDA Number: 93.568
Contract Number: 58140001799
Contract Period: 01/01/14 to 12/31/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 3,280,588	\$ -	\$ 3,280,588	\$ 4,544,753	\$ (1,264,165)
Total revenues	<u>3,280,588</u>	<u>-</u>	<u>3,280,588</u>	<u>4,544,753</u>	<u>(1,264,165)</u>
EXPENDITURES					
Health and welfare					
Administration	190,137	-	190,137	283,972	93,835
Program services	68,183	-	68,183	340,766	272,583
Travel/special equipment	-	-	-	1,200	1,200
Direct services:					
Energy crisis	184,775	-	184,775	1,959,407	1,774,632
Direct services support	2,837,493	-	2,837,493	1,959,408	(878,085)
Total expenditures	<u>3,280,588</u>	<u>-</u>	<u>3,280,588</u>	<u>4,544,753</u>	<u>1,264,165</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-102

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services
Passed Through Grantor: Texas Department of Housing and Community Affairs
CFDA Number: 93.568
Contract Number: 58130001960
Contract Period: 04/01/14 to 09/30/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,092,700	\$ -	\$ 1,092,700	\$ 1,092,700	\$ -
Total revenues	<u>1,092,700</u>	<u>-</u>	<u>1,092,700</u>	<u>1,092,700</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Administration	68,294	-	68,294	68,294	-
Program services	65,101	-	65,101	65,101	-
Direct services:					
Energy crisis	96,439	-	96,439	96,439	-
Direct services support	862,866	-	862,866	862,866	-
Total expenditures	<u>1,092,700</u>	<u>-</u>	<u>1,092,700</u>	<u>1,092,700</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
 COMBINED BALANCE SHEET
 DECEMBER 31, 2014

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 206,623	\$ 28,742	\$ -	\$ 235,365
Investments, at fair value:				
Mutual funds	-	21,450,778	-	21,450,778
Participant loans	-	1,382,069	-	1,382,069
Due from other funds	-	621,830	-	621,830
Due from other governments	803,286	-	-	803,286
General capital assets	-	-	1,551,431	1,551,431
Total assets	<u>1,009,909</u>	<u>23,483,419</u>	<u>1,551,431</u>	<u>26,044,759</u>
Other debits:				
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 1,009,909</u>	<u>\$ 23,483,419</u>	<u>\$ 1,551,431</u>	<u>\$ 26,044,759</u>
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 205,029	\$ 272,806	\$ -	\$ 477,835
Salaries and benefits payable	1,324	377,766	-	379,090
Due to other funds	621,830	-	-	621,830
Total liabilities	<u>828,183</u>	<u>650,572</u>	<u>-</u>	<u>1,478,755</u>
Fund balances and other credits:				
Net investment in capital assets	-	-	1,551,431	1,551,431
Restricted for pensions	-	22,832,847	-	22,832,847
Restricted	181,726	-	-	181,726
Total fund balances and other credits	<u>181,726</u>	<u>22,832,847</u>	<u>1,551,431</u>	<u>24,566,004</u>
Total liabilities, fund balances, and other credits	<u>\$ 1,009,909</u>	<u>\$ 23,483,419</u>	<u>\$ 1,551,431</u>	<u>\$ 26,044,759</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

	<u>Head Start Program</u>	<u>TDA Program</u>	<u>Total Special Revenue Funds</u>
ASSETS			
Cash and cash equivalents	\$ 15,583	\$ 191,040	\$ 206,623
Due from other governments	<u>768,495</u>	<u>34,791</u>	<u>803,286</u>
Total assets	<u><u>\$ 784,078</u></u>	<u><u>\$ 225,831</u></u>	<u><u>\$ 1,009,909</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 195,563	\$ 9,466	\$ 205,029
Salaries and benefits payable	1,324	-	1,324
Due to other funds	<u>587,191</u>	<u>34,639</u>	<u>621,830</u>
Total liabilities	<u><u>784,078</u></u>	<u><u>44,105</u></u>	<u><u>828,183</u></u>
Fund balances:			
Restricted	<u>-</u>	<u>181,726</u>	<u>181,726</u>
Total fund balances	<u><u>-</u></u>	<u><u>181,726</u></u>	<u><u>181,726</u></u>
Total liabilities and fund balances	<u><u>\$ 784,078</u></u>	<u><u>\$ 225,831</u></u>	<u><u>\$ 1,009,909</u></u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

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

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	\$ 25,607,556	\$ 2,774,846	\$ 28,382,402
Other - in kind	6,447,326	-	6,447,326
Total revenues	<u>32,054,882</u>	<u>2,774,846</u>	<u>34,829,728</u>
EXPENDITURES			
Health and welfare			
Personnel	16,265,913	940,443	17,206,356
Fringe benefits	6,227,321	417,333	6,644,654
Supplies	1,287,864	152,767	1,440,631
Food cost	-	1,261,750	1,261,750
Other	1,758,614	148,762	1,907,376
Other-local travel	67,844	2,880	70,724
Other-in kind	6,447,326	-	6,447,326
Total expenditures	<u>32,054,882</u>	<u>2,923,935</u>	<u>34,978,817</u>
Excess (deficiency) of revenues over (under) expenditures	-	(149,089)	(149,089)
Fund balances at beginning of year	-	330,815	330,815
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 181,726</u>	<u>\$ 181,726</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2014

	Pension Trust fund	Agency Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ 28,742	\$ 28,742
Investments, at fair value:			
Mutual funds	21,450,778	-	21,450,778
Participant loans	1,382,069	-	1,382,069
Due from other funds	-	621,830	621,830
Total assets	<u>22,832,847</u>	<u>650,572</u>	<u>23,483,419</u>
LIABILITIES			
Accounts payable	-	272,806	272,806
Salaries and benefits payable	-	377,766	377,766
Total liabilities	<u>-</u>	<u>650,572</u>	<u>650,572</u>
NET POSITION			
Restricted for pension	<u>22,832,847</u>	-	<u>22,832,847</u>
Total net position	<u>\$ 22,832,847</u>	<u>\$ -</u>	<u>\$ 22,832,847</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Pension Trust Fund</u>
ADDITIONS	
Retirement contributions	\$ 2,371,169
Unrealized gain (loss)	650,853
Other income	72,053
Total additions	<u>3,094,075</u>
DEDUCTIONS	
Benefits paid	1,872,611
Other	1,612
Total deductions	<u>1,874,223</u>
Change in net position	1,219,852
Net position at beginning of year	<u>21,612,995</u>
Net position at the end of year	<u>\$22,832,847</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance January 01, 2014	Additions	Deductions	Balance December 31, 2014
Payroll Fund				
Assets				
Cash and cash equivalents	\$ 9,136	\$ 24,546,760	\$ 24,527,154	\$ 28,742
Due from other funds	24,450	25,243,511	24,646,131	621,830
Total assets	\$ 33,586	\$ 49,790,271	\$ 49,173,285	\$ 650,572
Liabilities				
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

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-109

HEAD START PROGRAM

HEAD START GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

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

CFDA Number: 93.600

Project Number: 06CH0183-33

Contract Period: 01/01/14 to 12/31/14

Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Variance (Negative)
REVENUES					
Intergovernmental	\$25,607,556	\$ -	\$25,607,556	\$25,789,303	\$ (181,747)
Other-in kind	6,447,326	-	6,447,326	6,447,326	-
Total revenues	<u>32,054,882</u>	<u>-</u>	<u>32,054,882</u>	<u>32,236,629</u>	<u>(181,747)</u>
EXPENDITURES					
Health and welfare					
Personnel	16,265,913	-	16,265,913	16,338,966	73,053
Fringe benefits	6,227,321	-	6,227,321	6,231,821	4,500
Equipment	-	-	-	111,690	111,690
Supplies	1,287,864	-	1,287,864	1,097,145	(190,719)
Other	1,758,614	-	1,758,614	1,923,781	165,167
Other-local travel	67,844	-	67,844	85,900	18,056
Other-in kind	6,447,326	-	6,447,326	6,447,326	-
Total expenditures	<u>32,054,882</u>	<u>-</u>	<u>32,054,882</u>	<u>32,236,629</u>	<u>181,747</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-110

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: U.S. Department of Agriculture

Passed Through Grantor: Texas Department of Agriculture

CFDA Number: 10.558

Project Number: TX-1080006

Contract Period: 10/01/13 to 09/30/14

Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Variance (Negative)
REVENUES					
Intergovernmental	\$ 1,533,353	\$ 1,175,387	\$ 2,708,740	\$ 2,990,057	\$ (281,317)
Total revenues	<u>1,533,353</u>	<u>1,175,387</u>	<u>2,708,740</u>	<u>2,990,057</u>	<u>(281,317)</u>
EXPENDITURES					
Health and welfare					
Personnel	657,859	267,360	925,219	918,157	(7,062)
Fringe benefits	303,398	92,136	395,534	361,190	(34,344)
Supplies	108,466	37,481	145,947	142,076	(3,871)
Food costs	896,704	357,698	1,254,402	1,352,923	98,521
Other	97,491	71,570	169,061	212,211	43,150
Other-local travel	1,906	1,444	3,350	3,500	150
Total expenditures	<u>2,065,824</u>	<u>827,689</u>	<u>2,893,513</u>	<u>2,990,057</u>	<u>96,544</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ (532,471)</u>	<u>\$ 347,698</u>	<u>\$ (184,773)</u>	<u>\$ -</u>	<u>\$ (184,773)</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-111

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: U.S. Department of Agriculture

Passed Through Grantor: Texas Department of Agriculture

CFDA Number: 10.558

Project Number: TX-1080006

Contract Period: 10/01/14 to 09/30/15

Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Variance (Negative)
REVENUES					
Intergovernmental	\$ 1,241,493	\$ -	\$ 1,241,493	\$ 3,057,492	\$ (1,815,999)
Total revenues	<u>1,241,493</u>	<u>-</u>	<u>1,241,493</u>	<u>3,057,492</u>	<u>(1,815,999)</u>
EXPENDITURES					
Health and welfare					
Personnel	282,584	-	282,584	957,383	674,799
Fringe benefits	113,935	-	113,935	425,783	311,848
Supplies	44,301	-	44,301	187,973	143,672
Food costs	365,046	-	365,046	1,289,357	924,311
Other	51,271	-	51,271	192,996	141,725
Other-local travel	974	-	974	4,000	3,026
Total expenditures	<u>858,111</u>	<u>-</u>	<u>858,111</u>	<u>3,057,492</u>	<u>2,199,381</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ 383,382</u>	<u>\$ -</u>	<u>\$ 383,382</u>	<u>\$ -</u>	<u>\$ 383,382</u>



COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINING BALANCE SHEET
 DECEMBER 31, 2014

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long- Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 248,454	\$ 593,172	\$ -	\$ -	\$ 841,626
Investments, at fair value:					
Mutual funds	-	364,250	-	-	364,250
Participant loans	-	37,970	-	-	37,970
Due from other governments	1,835,326	69,182	-	-	1,904,508
Other receivables	-	2,904	-	-	2,904
Other assets	6,862,470	-	-	-	6,862,470
General capital assets	-	-	118,382	-	118,382
Total assets	8,946,250	1,067,478	118,382	-	10,132,110
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	1,340,000	1,340,000
Amount to be provided for payment of accrued vacation	-	-	-	39,680	39,680
Total other debits	-	-	-	1,379,680	1,379,680
Total assets and other debits	\$ 8,946,250	\$ 1,067,478	\$ 118,382	\$ 1,379,680	\$ 11,511,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 999,686	\$ 5,206	\$ -	\$ -	\$ 1,004,892
Salaries and benefits payable	-	70,555	-	-	70,555
Due to other governments	950,880	-	-	-	950,880
Unearned revenue	1,020,874	-	-	-	1,020,874
Notes payable	128,603	-	-	1,340,000	1,468,603
Accrued vacation	-	-	-	39,680	39,680
Total liabilities	3,100,043	75,761	-	1,379,680	4,555,484
Deferred inflows of resources:					
Unavailable revenues	5,846,207	-	-	-	5,846,207
Total deferred inflows of resources	5,846,207	-	-	-	5,846,207
Fund balances and other credits:					
Net investment in capital assets	-	-	118,382	-	118,382
Restricted for pension	-	402,826	-	-	402,826
Held in trust for others	-	588,891	-	-	588,891
Total fund balances and other credits	-	991,717	118,382	-	1,110,099
Total liabilities, deferred inflows of resources, fund balances, and other credits	\$ 8,946,250	\$ 1,067,478	\$ 118,382	\$ 1,379,680	\$ 11,511,790

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program
ASSETS				
Cash and cash equivalents	\$ 170,478	\$ -	\$ 73,365	\$ -
Due from other governments	366,049	46,591	31,857	-
Other assets	-	-	-	-
Total assets	<u>\$ 536,527</u>	<u>\$ 46,591</u>	<u>\$ 105,222</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 491,578	\$ 45,591	\$ 94,504	\$ -
Due to other governments	44,949	1,000	10,718	-
Unearned revenue	-	-	-	-
Notes payable - short-term	-	-	-	-
Total liabilities	<u>536,527</u>	<u>46,591</u>	<u>105,222</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 536,527</u>	<u>\$ 46,591</u>	<u>\$ 105,222</u>	<u>\$ -</u>

Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)	Colonia	Loans Fund	Total Special Revenue Funds
\$ -	\$ -	\$ -	\$ 4,611	\$ 248,454
171	1,264,214	126,444	-	1,835,326
-	-	-	6,862,470	6,862,470
<u>\$ 171</u>	<u>\$ 1,264,214</u>	<u>126,444</u>	<u>\$ 6,867,081</u>	<u>\$ 8,946,250</u>

\$ -	\$ 368,013	\$ -	\$ -	\$ 999,686
171	894,042	-	-	950,880
-	-	-	1,020,874	1,020,874
-	2,159	126,444	-	128,603
<u>171</u>	<u>1,264,214</u>	<u>126,444</u>	<u>1,020,874</u>	<u>3,100,043</u>

-	-	-	5,846,207	5,846,207
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-	-	-	5,846,207	5,846,207
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<u>\$ 171</u>	<u>\$ 1,264,214</u>	<u>\$ 126,444</u>	<u>\$ 6,867,081</u>	<u>\$ 8,946,250</u>
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COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

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

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Community Services Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program
REVENUES				
Intergovernmental	\$ 7,379,140	\$ 623,305	\$ 1,849,333	\$ 685,824
Miscellaneous	252,070	-	219,900	-
Total revenues	<u>7,631,210</u>	<u>623,305</u>	<u>2,069,233</u>	<u>685,824</u>
EXPENDITURES				
Urban and economic development	7,631,210	623,305	2,069,233	685,824
Total expenditures	<u>7,631,210</u>	<u>623,305</u>	<u>2,069,233</u>	<u>685,824</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)	Colonia	Total Special Revenue Funds
\$ -	\$ 3,794,519	\$ 399,533	\$ 14,731,654
-	-	-	471,970
-	3,794,519	399,533	15,203,624
-	3,794,519	399,533	15,203,624
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2014

	Trust Funds			Agency Fund	Total
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	
ASSETS					
Cash and cash equivalents	\$ 606	\$ 281,359	\$ 307,532	\$ 3,675	\$ 593,172
Investments, at fair value:					
Mutual funds	364,250	-	-	-	364,250
Participant loans	37,970	-	-	-	37,970
Due from other governments	-	-	-	69,182	69,182
Other receivables	-	-	-	2,904	2,904
Total assets	<u>\$ 402,826</u>	<u>\$ 281,359</u>	<u>\$ 307,532</u>	<u>\$ 75,761</u>	<u>\$ 1,067,478</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,206	\$ 5,206
Salaries and benefits payable	-	-	-	70,555	70,555
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,761</u>	<u>\$ 75,761</u>
NET POSITION					
Held in trust for pension benefits	\$ 402,826	\$ -	\$ -	\$ -	\$ 402,826
Held in trust for others	-	281,359	307,532	-	588,891
Total net position	<u>\$ 402,826</u>	<u>\$ 281,359</u>	<u>\$ 307,532</u>	<u>\$ -</u>	<u>\$ 991,717</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ -
Unrealized gain (loss)	23,950
Other income	-
Total additions	<u>23,950</u>
DEDUCTIONS	
Benefits paid	70,585
Other	-
Total deductions	<u>70,585</u>
Change in net position	(46,635)
Net position at beginning of year	<u>449,461</u>
Net position at the end of year	<u>\$ 402,826</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-117

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
HOUSING AND URBAN DEVELOPMENT SECTION 108
FOR THE YEAR ENDED DECEMBER 31, 2014

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	\$ 24,374
Total additions	<u>24,374</u>
DEDUCTIONS	
Section 108 loans	-
Total deductions	<u>-</u>
Change in net position	24,374
Net position at beginning of year	283,158
Net position at end of year	<u>\$ 307,532</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-118

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	\$ 10,679
Total additions	<u>10,679</u>
DEDUCTIONS	
Various boards	<u>3,908</u>
Total deductions	<u>3,908</u>
Change in net position	6,771
Net position at beginning of year	274,588
Net position at end of year	<u><u>\$ 281,359</u></u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance			Balance
	January 01, 2014	Additions	Deductions	December 31, 2014
Assets				
Cash	\$ 3,675	\$ 16,587,164	\$ 16,587,164	\$ 3,675
Due from other governments	69,071	111	-	69,182
Other receivables	2,904	-	-	2,904
Total assets	<u>\$ 75,650</u>	<u>\$ 16,587,275</u>	<u>\$ 16,587,164</u>	<u>\$ 75,761</u>
Liabilities				
Accounts payable	5,206	20,608,638	20,608,638	5,206
Salaries and benefits payable	70,444	111	-	70,555
Total liabilities	<u>\$ 75,650</u>	<u>\$ 20,608,749</u>	<u>\$ 20,608,638</u>	<u>\$ 75,761</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-120

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

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

Passed Through Grantor: Texas General Land Office

CDFA Number: 14.228

Project Number: 010068

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

Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 379,020	\$ -	\$5,730,698	\$6,109,718	\$6,147,633	\$ (37,915)
Total revenues	<u>379,020</u>	<u>-</u>	<u>5,730,698</u>	<u>6,109,718</u>	<u>6,147,633</u>	<u>(37,915)</u>
EXPENDITURES						
Engineering services	-	-	362,880	362,880	362,880	-
Construction services	-	-	4,640,757	4,640,757	4,640,757	-
Acquisition/appraisals	379,014	-	473,365	852,379	859,115	6,736
General administration	6	-	253,696	253,702	284,881	31,179
Total expenditures	<u>379,020</u>	<u>-</u>	<u>5,730,698</u>	<u>6,109,718</u>	<u>6,147,633</u>	<u>37,915</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-121

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

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

Passed Through Grantor: Texas Department of Agriculture

CDFA Number: 14.228

Project Number: 713005

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

Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 310,710	\$ -	\$ 32,005	\$ 342,715	\$ 497,775	\$ (155,060)
Total revenues	<u>310,710</u>	<u>-</u>	<u>32,005</u>	<u>342,715</u>	<u>497,775</u>	<u>(155,060)</u>
EXPENDITURES						
Rehab Single-Unit						
Sewer construction	291,037	-	-	291,037	402,975	111,938
Sewer engineering	-	-	22,350	22,350	35,000	12,650
General administration	19,673	-	9,655	29,328	59,800	30,472
Total expenditures	<u>310,710</u>	<u>-</u>	<u>32,005</u>	<u>342,715</u>	<u>497,775</u>	<u>155,060</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-122

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

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

Passed Through Grantor: Texas Department of Agriculture

CDFA Number: 14.228

Project Number: 713045

Contract Period: 1/23/14 to 1/22/16

Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 3,028	\$ -	\$ -	\$ 3,028	\$ 500,000	\$ (496,972)
Total revenues	<u>3,028</u>	<u>-</u>	<u>-</u>	<u>3,028</u>	<u>500,000</u>	<u>(496,972)</u>
EXPENDITURES						
Rehab single-unit Construction	-	-	-	-	163,200	163,200
Sewer Improvements Engineering	-	-	-	-	13,993	13,993
Construction	-	-	-	-	257,589	257,589
Acquisition	-	-	-	-	23,218	23,218
General administration	3,028	-	-	3,028	42,000	38,972
Total expenditures	<u>3,028</u>	<u>-</u>	<u>-</u>	<u>3,028</u>	<u>500,000</u>	<u>496,972</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-123

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

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

Passed Through Grantor: Texas General Land Office

CDFA Number: 14.228

Project Number: 210068

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

Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 3,231,895	\$ -	\$ 1,752,936	\$ 4,984,831	\$ 20,942,306	\$ (15,957,475)
Total revenues	3,231,895	-	1,752,936	4,984,831	20,942,306	(15,957,475)
EXPENDITURES						
Engineering services	143,001	-	1,406,120	1,549,121	2,655,421	1,106,300
Construction services	2,560,596	-	171,111	2,731,707	15,841,012	13,109,305
Acquisition/appraisals	348,937	-	-	348,937	1,840,633	1,491,696
General administration	179,361	-	175,705	355,066	605,240	250,174
Total expenditures	3,231,895	-	1,752,936	4,984,831	20,942,306	15,957,475
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-124

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance**Federal Grantor: U. S. Department of Housing and Urban Development****Passed Through Grantor: Texas General Land Office****CDFA Number: 14.228****Project Number: 220068****Contract Period: 09/12/12 to 12/31/15****Period of Audit: 01/01/14 to 12/31/14**

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 183,604	\$ -	\$ 58,520	\$ 242,124	\$ 4,216,981	\$ (3,974,857)
Total revenues	<u>183,604</u>	<u>-</u>	<u>58,520</u>	<u>242,124</u>	<u>4,216,981</u>	<u>(3,974,857)</u>
EXPENDITURES						
Engineering services	-	-	-	-	61,415	61,415
Construction services	-	-	-	-	3,536,323	3,536,323
Acquisition/appraisals	174,194	-	36,000	210,194	358,750	148,556
General administration	9,410	-	22,520	31,930	260,493	228,563
Total expenditures	<u>183,604</u>	<u>-</u>	<u>58,520</u>	<u>242,124</u>	<u>4,216,981</u>	<u>3,974,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-125

URBAN COUNTY PROGRAM
COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas Department of Housing and Community Affairs
CDFA Number: 14.228
Project Number: 712013
Contract Period: 07/26/12 to 07/26/16
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 85,795	\$ -	\$ 46,080	\$ 131,875	\$ 1,000,000	\$ (868,125)
Total revenues	<u>85,795</u>	<u>-</u>	<u>46,080</u>	<u>131,875</u>	<u>1,000,000</u>	<u>(868,125)</u>
EXPENDITURES						
Public service	3,029	-	-	3,029	12,540	9,511
Residential rehabilitation	-	-	-	-	260,460	260,460
Residential reconstruction	73,624	-	32,362	105,986	387,000	281,014
New construction	-	-	-	-	240,000	240,000
General administration	9,142	-	13,718	22,860	100,000	77,140
Total expenditures	<u>85,795</u>	<u>-</u>	<u>46,080</u>	<u>131,875</u>	<u>1,000,000</u>	<u>868,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>