

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, 2015

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.

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, 2015

	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	21,276,800	352,554	763,268	22,392,622
Participant loans	1,480,025	48,084	8,510	1,536,619
Accounts receivable	-	-	9	9
Total assets	<u>\$ 22,756,825</u>	<u>\$ 401,244</u>	<u>\$ 772,044</u>	<u>\$ 23,930,113</u>
LIABILITIES				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION				
Restricted for pensions	22,756,825	401,244	772,044	23,930,113
Total net position	<u>\$ 22,756,825</u>	<u>\$ 401,244</u>	<u>\$ 772,044</u>	<u>\$ 23,930,113</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	\$ 2,376,265	\$ -	\$ 162,182	\$ 2,538,447
Investment earnings:				
Unrealized gain (loss)	159,180	(1,582)	5,058	162,656
Other income	74,341	-	1,654	75,995
Total additions	<u>2,609,786</u>	<u>(1,582)</u>	<u>168,894</u>	<u>2,777,098</u>
DEDUCTIONS				
Benefits paid	2,673,158	-	533,040	3,206,198
Other	12,650	-	1,762	14,412
Total deductions	<u>2,685,808</u>	<u>-</u>	<u>534,802</u>	<u>3,220,610</u>
Change in net position	(76,022)	(1,582)	(365,908)	(443,512)
Net position beginning of the year	<u>22,832,847</u>	<u>402,826</u>	<u>1,137,952</u>	<u>24,373,625</u>
Net position at end of the year	<u>\$ 22,756,825</u>	<u>\$ 401,244</u>	<u>\$ 772,044</u>	<u>\$ 23,930,113</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2015

	<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	\$ 713,045	\$ 654,870	\$ -	\$ 14,196	\$ 7,582,764
Certificates of deposit	-	-	2,153,502	5,482,391	13,680,148
Investments at fair value	-	-	-	-	-
Accounts receivable	-	-	-	-	17,457
Due from others	-	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	4,367,326	-	-
Total assets	<u>\$ 713,045</u>	<u>\$ 654,870</u>	<u>\$ 6,520,828</u>	<u>\$ 5,496,587</u>	<u>\$ 21,280,369</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 446,756	\$ -
Due to others	-	-	-	3,157	13,309
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>449,913</u>	<u>13,309</u>
NET POSITION					
Held in trust for others	<u>713,045</u>	<u>654,870</u>	<u>6,520,828</u>	<u>5,046,674</u>	<u>21,267,060</u>
Total net position	<u>\$ 713,045</u>	<u>\$ 654,870</u>	<u>\$ 6,520,828</u>	<u>\$ 5,046,674</u>	<u>\$ 21,267,060</u>

<u>County Clerk</u>	<u>Sheriff</u>	<u>Urban County Program</u>	<u>Total Private-Purpose Trust Funds (See Exhibit A-12)</u>
\$ 4,113,977	\$ 114,467	\$ 617,838	\$ 13,811,157
9,995,284	-	-	31,311,325
5,791	2,130	-	25,378
51	-	-	51
-	-	-	4,367,326
<u>\$ 14,115,103</u>	<u>\$ 116,597</u>	<u>\$ 617,838</u>	<u>\$ 49,515,237</u>
\$ -	\$ 6,930	\$ -	\$ 453,686
1,100	53,944	-	71,510
<u>1,100</u>	<u>60,874</u>	<u>-</u>	<u>525,196</u>
14,114,003	55,723	617,838	48,990,041
<u>\$ 14,114,003</u>	<u>\$ 55,723</u>	<u>\$ 617,838</u>	<u>\$ 48,990,041</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney	District Clerk
Additions:					
Unclaimed property	\$ 7,808	\$ -	\$ -	\$ -	\$ -
Bail bond surety collateral	-	-	2,848,998	-	-
Confiscations	-	-	-	8,174,417	-
Registry	-	-	-	-	160,745,779
Inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Section 108 loans	-	-	-	-	-
Bail bond inmates	-	-	-	-	-
Fees and fines-inmates	-	-	-	-	-
Total additions	<u>7,808</u>	<u>-</u>	<u>2,848,998</u>	<u>8,174,417</u>	<u>160,745,779</u>
Deductions:					
Released collateral	-	-	2,800,502	-	-
Forfeitures	-	-	-	5,235,558	-
Judgments	-	-	-	-	159,299,984
Release of inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Release bail bond inmates	-	-	-	-	-
Release fees and fines inmates	-	-	-	-	-
Total deductions	<u>-</u>	<u>-</u>	<u>2,800,502</u>	<u>5,235,558</u>	<u>159,299,984</u>
Change in net position	7,808	-	48,496	2,938,859	1,445,795
Net position at the beginning of the year	705,237	654,870	6,472,332	2,107,815	19,821,265
Net position at the end of the year	<u>\$ 713,045</u>	<u>\$ 654,870</u>	<u>\$ 6,520,828</u>	<u>\$ 5,046,674</u>	<u>\$ 21,267,060</u>

<u>County Clerk</u>	<u>Sheriff</u>	<u>Urban County Program</u>	<u>Total Private-Purpose Trust Funds (See Exhibit A-13)</u>
\$ -	\$ -	\$ -	\$ 7,808
-	-	-	2,848,998
-	4,194,567	-	12,368,984
10,163,451	-	-	170,909,230
-	2,654,717	-	2,654,717
-	-	8,071	8,071
-	-	22,501	22,501
-	662,751	-	662,751
-	24,721	-	24,721
<u>10,163,451</u>	<u>7,536,756</u>	<u>30,572</u>	<u>189,507,781</u>
-	-	-	2,800,502
-	4,194,566	-	9,430,124
10,589,434	-	-	169,889,418
-	2,668,483	-	2,668,483
-	-	1,625	1,625
-	652,417	-	652,417
-	24,721	-	24,721
<u>10,589,434</u>	<u>7,540,187</u>	<u>1,625</u>	<u>185,467,290</u>
(425,983)	(3,431)	28,947	4,040,491
14,539,986	59,154	588,891	44,949,550
<u>\$ 14,114,003</u>	<u>\$ 55,723</u>	<u>\$ 617,838</u>	<u>\$ 48,990,041</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2015

	Clearing Fund	Group Insurance	District Attorney Hot Checks	District Clerk
ASSETS				
Cash and cash equivalents	\$ 2,049,933	\$ 2	\$ 26,205	\$ 314,381
Certificates of deposit	-	-	-	-
Accounts receivable	547	4,206	-	4,543
Other receivables	-	-	-	-
Due from other funds	-	-	-	55
Due from other governments	-	-	-	-
Due from others	-	-	-	47,256
Total assets	<u>\$ 2,050,480</u>	<u>\$ 4,208</u>	<u>\$ 26,205</u>	<u>\$ 366,235</u>
LIABILITIES				
Accounts payable	\$ 2,050,480	\$ 4,206	\$ -	\$ -
Salaries and benefits payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	21,580
Due to others	-	2	26,205	344,655
Deposits	-	-	-	-
Total liabilities	<u>2,050,480</u>	<u>4,208</u>	<u>26,205</u>	<u>366,235</u>
NET POSITION				
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tax Assessor/Collector	County Clerk	Sheriff	Adult Probation	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-12)
\$55,049,440	\$ -	\$ 115	\$ 1,211,635	\$ 697,592	\$ 3,675	\$ 59,352,978
-	70,000	-	-	-	-	70,000
55,879	40,293	-	18,787,004	-	-	18,892,472
-	-	-	-	-	2,904	2,904
-	-	-	-	-	-	55
-	-	-	-	-	72,599	72,599
127,592	5,118	-	-	-	-	179,966
<u>\$55,232,911</u>	<u>\$ 115,411</u>	<u>\$ 115</u>	<u>\$ 19,998,639</u>	<u>\$ 697,592</u>	<u>\$ 79,178</u>	<u>\$ 78,570,974</u>
\$ -	\$ -	\$ -	\$ -	\$ 290,427	\$ 5,206	\$ 2,350,319
-	-	-	-	407,165	73,972	481,137
-	-	-	55	-	-	55
44,070,961	-	-	4,219	-	-	44,096,760
11,161,950	9,243	115	19,994,365	-	-	31,536,535
-	106,168	-	-	-	-	106,168
<u>55,232,911</u>	<u>115,411</u>	<u>115</u>	<u>19,998,639</u>	<u>697,592</u>	<u>79,178</u>	<u>78,570,974</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-91

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
<u>Clearing Fund</u>				
Assets				
Cash and cash equivalents	2,028,362	180,211,079	180,189,508	2,049,933
Due from other funds	-			-
Accounts receivable	2,700	660,565	662,717	547
Total assets	2,031,062	180,871,644	180,852,225	2,050,480
Liabilities				
Accounts payable	2,031,062	104,008,960	103,989,542	2,050,480
Total liabilities	2,031,062	104,008,960	103,989,542	2,050,480
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	283	85,335,345	85,335,628	-
Total assets	283	85,335,345	85,335,628	-
Liabilities				
Accounts payable	283	170,698,383	170,698,666	-
Due to others	-	85,362,755	85,362,755	-
Total liabilities	283	256,061,138	256,061,421	-
<u>Group Insurance Fund</u>				
Assets				
Cash and cash equivalents	-	476,909	476,907	2
Due from others	2	-	2	-
Accounts Receivable	-	4,206	-	4,206
Total assets	2	481,115	476,909	4,208
Liabilities				
Accounts payable	-	483,835	479,629	4,206
Due to others	2	2	2	2
Total liabilities	2	483,837	479,631	4,208
<u>District Attorney Hot Check</u>				
Assets				
Cash and cash equivalents	20,038	1,287,352	1,281,185	26,205
Accounts receivable	227	16	243	-
Total assets	20,265	1,287,368	1,281,428	26,205
Liabilities				
Due to others	20,265	665,052	659,112	26,205
Total liabilities	20,265	665,052	659,112	26,205
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	322,599	13,346,158	13,354,376	314,381
Accounts receivable	5,220	2,258	2,935	4,543
Due from other funds	-	3,697	3,642	55
Due from others	38,544	877,590	868,878	47,256
Total assets	366,363	14,229,703	14,229,831	366,235
Liabilities				
Due to other governments	20,353	9,158	7,931	21,580
Due to others	346,010	168,281	169,636	344,655
Total liabilities	366,363	177,439	177,567	366,235

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-91

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

Continued

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
<u>Tax Assessor/Collector</u>				
Assets				
Cash and cash equivalents	97,897,078	1,458,442,738	1,501,290,376	55,049,440
Accounts receivable	255,279	10,039,375	10,238,775	55,879
Due from others	75,337	23,304,183	23,251,928	127,592
Total assets	98,227,694	1,491,786,296	1,534,781,079	55,232,911
Liabilities				
Due to other governments	85,447,354	688,243,573	729,619,966	44,070,961
Due to others	12,780,340	84,928,907	86,547,297	11,161,950
Total liabilities	98,227,694	773,172,480	816,167,263	55,232,911
<u>County Clerk</u>				
Assets				
Cash and cash equivalents	9,645	17,567,276	17,576,921	-
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	41,511	3,061	4,279	40,293
Due from others	1,112	6,224	2,218	5,118
Total assets	122,268	17,576,561	17,583,418	115,411
Liabilities				
Due to other governments	45	2,463	2,508	-
Due to others	9,879	34,993	35,629	9,243
Deposits	112,344	42,664	48,840	106,168
Total liabilities	122,268	80,120	86,977	115,411
<u>Sheriff</u>				
Assets				
Cash and cash equivalents	-	1,781,183	1,781,068	115
Accounts receivable	-	290,159	290,159	-
Due from other governments	3,509	247,194	250,703	-
Total assets	3,509	2,318,536	2,321,930	115
Liabilities				
Due to others	24	85,696	85,605	115
Deposits	3,485	23,671	27,156	-
Total liabilities	3,509	109,367	112,761	115
<u>Adult Probation</u>				
Assets				
Cash and cash equivalents	1,028,153	19,693,285	19,509,803	1,211,635
Accounts receivable	17,335,502	1,782,952	331,450	18,787,004
Total assets	18,363,655	21,476,237	19,841,253	19,998,639
Liabilities				
Due to other funds	-	55	-	55
Due to other governments	4,624	57,682	58,087	4,219
Due to others	18,359,031	3,295,245	1,659,911	19,994,365
Total liabilities	18,363,655	3,352,982	1,717,998	19,998,639
<u>Head Start Program</u>				
Assets				
Cash and cash equivalents	650,572	51,406,362	51,359,342	697,592
Total assets	650,572	51,406,362	51,359,342	697,592

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-91

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

Concluded

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Liabilities				
Accounts payable	272,806	21,091,512	21,073,891	290,427
Salaries and benefits payable	377,766	408,643	379,244	407,165
Total liabilities	650,572	21,500,155	21,453,135	697,592
Urban County Program				
Assets				
Cash and cash equivalents	3,675	22,891,617	22,891,617	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	69,182	3,417	-	72,599
Total assets	75,761	22,895,034	22,891,617	79,178
Liabilities				
Accounts payable	5,206	20,283,555	20,283,555	5,206
Salaries and benefits payable	70,555	3,417	-	73,972
Total liabilities	75,761	20,286,972	20,283,555	79,178
Total Agency Funds				
Assets				
Cash and cash equivalents	101,960,407	1,852,439,303	1,895,046,732	59,352,978
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	17,640,439	12,782,592	11,530,558	18,892,472
Other receivables	2,904	-	-	2,904
Due from other funds	-	3,697	3,642	55
Due from other governments	72,691	250,611	250,703	72,599
Due from others	114,993	24,187,997	24,123,024	179,966
Total assets	119,861,434	1,889,664,200	1,930,954,660	78,570,974
Liabilities				
Accounts payable	2,309,357	316,566,244	316,525,282	2,350,319
Salaries and benefits payable	448,321	412,060	379,244	481,137
Due to other funds	-	55	-	55
Due to other governments	85,472,376	688,312,876	729,688,492	44,096,760
Due to others	31,515,551	174,540,931	174,519,947	31,536,535
Deposits	115,829	66,335	75,996	106,167
Total liabilities	119,861,434	1,179,898,501	1,221,188,961	78,570,974