

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, 2015

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 215,624	\$ 257	\$ -	\$ -	\$ 215,881
Investments, at fair value:					
Mutual funds	-	763,268	-	-	763,268
Participant loans	-	8,510	-	-	8,510
Due from other funds	598	-	-	-	598
Due from other governments	38,800	-	-	-	38,800
Accounts receivable	-	9	-	-	9
General capital assets	-	-	11,666	-	11,666
Total assets	255,022	772,044	11,666	-	1,038,732
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	41,852	41,852
Total other debits	-	-	-	41,852	41,852
Total assets and other debits	\$ 255,022	\$ 772,044	\$ 11,666	\$ 41,852	\$ 1,080,584
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,886	\$ -	\$ -	\$ -	\$ 1,886
Salaries and benefits payable	41,592	-	-	-	41,592
Due to other funds	598	-	-	-	598
Due to other governments	62,544	-	-	-	62,544
Unearned revenue	78,325	-	-	-	78,325
Accrued vacation	-	-	-	41,852	41,852
Total liabilities	184,945	-	-	41,852	226,797
Fund balances and other credits:					
Net investment in capital assets	-	-	11,666	-	11,666
Held in trust for pension benefits	-	772,044	-	-	772,044
Restricted	70,077	-	-	-	70,077
Total fund balances and other credits	70,077	772,044	11,666	-	853,787
Total liabilities, fund balances, and other credits	\$ 255,022	\$ 772,044	\$ 11,666	\$ 41,852	\$ 1,080,584

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	\$ 15,636	\$ 1,022	\$ -	\$ 156,890	\$ 22,879
Due from other funds	-	-	-	598	-
Due from other governments	38,080	-	598	-	-
Total assets	\$ 53,716	\$ 1,022	\$ 598	\$ 157,488	\$ 22,879
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 533	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	41,572	20	-	-	-
Due to other funds	-	-	598	-	-
Due to other governments	-	-	-	62,544	-
Unearned revenue	11,611	1,002	-	37,825	22,879
Total liabilities	53,716	1,022	598	100,369	22,879
Fund balances:					
Restricted	-	-	-	57,119	-
Total fund balances	-	-	-	57,119	-
Total liabilities and fund balances	\$ 53,716	\$ 1,022	\$ 598	\$ 157,488	\$ 22,879

Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
\$ 6,239	\$ 12,958	\$ 215,624
-	-	598
122	-	38,800
<u>\$ 6,361</u>	<u>\$ 12,958</u>	<u>\$ 255,022</u>
\$ 1,353	\$ -	\$ 1,886
-	-	41,592
-	-	598
-	-	62,544
5,008	-	78,325
<u>6,361</u>	<u>-</u>	<u>184,945</u>
-	12,958	70,077
-	12,958	70,077
<u>\$ 6,361</u>	<u>\$ 12,958</u>	<u>\$ 255,022</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, 2015

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
REVENUES			
Intergovernmental	\$1,522,338	\$ 73,572	\$ 28,933
Miscellaneous	-	-	-
Total revenues	<u>1,522,338</u>	<u>73,572</u>	<u>28,933</u>
EXPENDITURES			
Health and welfare	<u>1,522,338</u>	<u>73,572</u>	<u>28,933</u>
Total expenditures	<u>1,522,338</u>	<u>73,572</u>	<u>28,933</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>\$ -</u></u>	<u><u>\$ -</u></u>

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
\$ -	\$ -	\$ 5,226,266	\$ -	\$ 6,851,109
130	105,610	-	-	105,740
<u>130</u>	<u>105,610</u>	<u>5,226,266</u>	<u>-</u>	<u>6,956,849</u>
6,892	105,610	5,226,266	650	6,964,261
<u>6,892</u>	<u>105,610</u>	<u>5,226,266</u>	<u>650</u>	<u>6,964,261</u>
(6,762)	-	-	(650)	(7,412)
-	-	-	-	-
(6,762)	-	-	(650)	(7,412)
63,881	-	-	13,608	77,489
-	-	-	-	-
63,881	-	-	13,608	77,489
<u>\$ 57,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,958</u>	<u>\$ 70,077</u>

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ 162,182
Unrealized gain (loss)	5,058
Other income	1,654
Total additions	<u>168,894</u>
DEDUCTIONS	
Benefits paid	533,040
Other	1,762
Total deductions	<u>534,802</u>
Change in net position	(365,908)
Net position at beginning of year	1,137,952
Net position at the end of year	<u><u>\$ 772,044</u></u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-96

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 617,464	\$ 954,167	\$ 1,571,631	\$ 1,571,631	\$ -
Total revenues	<u>617,464</u>	<u>954,167</u>	<u>1,571,631</u>	<u>1,571,631</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	309,268	451,036	760,304	747,376	(12,928)
Fringe benefits	133,734	196,651	330,385	321,476	(8,909)
Travel	1,605	4,926	6,531	15,000	8,469
Equipment and supplies	7,394	27,030	34,424	35,000	576
Contractual	102	-	102	15,000	14,898
Other	165,361	274,524	439,885	437,779	(2,106)
Total expenditures	<u>617,464</u>	<u>954,167</u>	<u>1,571,631</u>	<u>1,571,631</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 D-97

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 61150002185****Contract Period: 01/01/15 to 05/31/16****Period of Audit: 01/01/15 to 12/31/15**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 904,874	\$ -	\$ 904,874	\$ 1,589,572	\$ (684,698)
Total revenues	<u>904,874</u>	<u>-</u>	<u>904,874</u>	<u>1,589,572</u>	<u>(684,698)</u>
EXPENDITURES					
Health and welfare					
Personnel	381,506	-	381,506	734,951	353,445
Fringe benefits	204,090	-	204,090	310,732	106,642
Travel	11,192	-	11,192	15,000	3,808
Equipment and supplies	15,385	-	15,385	37,000	21,615
Contractual	10,000	-	10,000	10,000	-
Other	282,701	-	282,701	481,889	199,188
Total expenditures	<u>904,874</u>	<u>-</u>	<u>904,874</u>	<u>1,589,572</u>	<u>684,698</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-98

COMMUNITY SERVICE AGENCY

NCS RETIRED SENIOR VOLUNTEER PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 25,000	\$ 45,000	\$ 70,000	\$ 79,251	\$ (9,251)
Total revenues	<u>25,000</u>	<u>45,000</u>	<u>70,000</u>	<u>79,251</u>	<u>(9,251)</u>
EXPENDITURES					
Health and welfare					
Personnel	15,906	30,063	45,969	53,223	7,254
Fringe benefits	3,719	9,947	13,666	16,516	2,850
Travel	2,144	1,423	3,567	825	(2,742)
Supplies	431	2,069	2,500	2,500	-
Other	2,800	1,498	4,298	6,187	1,889
Total expenditures	<u>25,000</u>	<u>45,000</u>	<u>70,000</u>	<u>79,251</u>	<u>9,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-99

COMMUNITY SERVICE AGENCY

NCS RETIRED SENIOR VOLUNTEER PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Financial Assistance**Federal Grantor: Corporation for National and Community Service****CFDA Number: 94.002****Contract Number: 14SRWTX001****Contract Period: 07/01/15 to 06/30/16****Period of Audit: 01/01/15 to 12/31/15**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 48,572	\$ -	\$ 48,572	\$ 81,695	\$ (33,123)
Total revenues	<u>48,572</u>	<u>-</u>	<u>48,572</u>	<u>81,695</u>	<u>(33,123)</u>
EXPENDITURES					
Health and welfare					
Personnel	32,788	-	32,788	47,162	14,374
Fringe benefits	11,164	-	11,164	19,804	8,640
Travel	3,424	-	3,424	7,000	3,576
Supplies	1,196	-	1,196	3,000	1,804
Other	-	-	-	4,729	4,729
Total expenditures	<u>48,572</u>	<u>-</u>	<u>48,572</u>	<u>81,695</u>	<u>33,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-100

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 21,659	\$ 9,408	\$ 31,067	\$ 35,036	\$ (3,969)
Total revenues	<u>21,659</u>	<u>9,408</u>	<u>31,067</u>	<u>35,036</u>	<u>(3,969)</u>
EXPENDITURES					
Health and welfare					
Personnel	11,301	7,334	18,635	17,497	(1,138)
Travel	696	1,000	1,696	1,800	104
Supplies	783	862	1,645	1,000	(645)
Other	8,879	212	9,091	14,739	5,648
Total expenditures	<u>21,659</u>	<u>9,408</u>	<u>31,067</u>	<u>35,036</u>	<u>3,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-101

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015

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: 15SRWTX020
Contract Period: 09/01/15 to 08/31/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	7,274	-	7,274	35,036	(27,762)
Total revenues	<u>7,274</u>	<u>-</u>	<u>7,274</u>	<u>35,036</u>	<u>(27,762)</u>
EXPENDITURES					
Health and welfare					
Personnel	6,431	-	6,431	21,187	14,756
Travel	517	-	517	1,800	1,283
Supplies	37	-	37	1,000	963
Other	289	-	289	11,049	10,760
Total expenditures	<u>7,274</u>	<u>-</u>	<u>7,274</u>	<u>35,036</u>	<u>27,762</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-102

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015

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: 58150002108
Contract Period: 01/01/15 to 05/31/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 4,258,560	\$ -	\$ 4,258,560	\$ 4,651,634	\$ (393,074)
Total revenues	<u>4,258,560</u>	<u>-</u>	<u>4,258,560</u>	<u>4,651,634</u>	<u>(393,074)</u>
EXPENDITURES					
Health and welfare					
Administration	278,503	-	278,503	290,727	12,224
Direct services:					
Household crisis	115,003	-	115,003	2,006,017	1,891,014
Utility assistance	3,629,060	-	3,629,060	2,006,017	(1,623,043)
Program services	235,994	-	235,994	348,873	112,879
Total expenditures	<u>4,258,560</u>	<u>-</u>	<u>4,258,560</u>	<u>4,651,634</u>	<u>393,074</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-103

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015

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: 58140002229

Contract Period: 05/01/15 to 09/30/15

Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 967,706	\$ -	\$ 967,706	\$ 967,706	\$ -
Total revenues	<u>967,706</u>	<u>-</u>	<u>967,706</u>	<u>967,706</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Administration	60,315	-	60,315	60,482	167
Direct services:					
Household crisis	37,275	-	37,275	417,323	380,048
Utility assistance	797,538	-	797,538	417,323	(380,215)
Program services	72,578	-	72,578	72,578	-
Total expenditures	<u>967,706</u>	<u>-</u>	<u>967,706</u>	<u>967,706</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, 2015

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 15,184	\$ 697,592	\$ -	\$ 712,776
Investments, at fair value:				
Mutual funds	-	21,276,800	-	21,276,800
Participant loans	-	1,480,025	-	1,480,025
Due from other funds	100,000	-	-	100,000
Due from other governments	556,591	-	-	556,591
General capital assets	-	-	1,715,784	1,715,784
Total assets	<u>671,775</u>	<u>23,454,417</u>	<u>1,715,784</u>	<u>25,841,976</u>
Other debits:				
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 671,775</u>	<u>\$ 23,454,417</u>	<u>\$ 1,715,784</u>	<u>\$ 25,841,976</u>
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 381,360	\$ 290,427	\$ -	\$ 671,787
Salaries and benefits payable	521	407,165	-	407,686
Due to other funds	100,000	-	-	100,000
Total liabilities	<u>481,881</u>	<u>697,592</u>	<u>-</u>	<u>1,179,473</u>
Fund balances and other credits:				
Net investment in capital assets	-	-	1,715,784	1,715,784
Held in trust for pension benefits	-	22,756,825	-	22,756,825
Restricted	189,894	-	-	189,894
Total fund balances and other credits	<u>189,894</u>	<u>22,756,825</u>	<u>1,715,784</u>	<u>24,662,503</u>
Total liabilities, fund balances, and other credits	<u>\$ 671,775</u>	<u>\$ 23,454,417</u>	<u>\$ 1,715,784</u>	<u>\$ 25,841,976</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2015

	<u>Head Start Program</u>	<u>TDA Program</u>	<u>Total Special Revenue Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 15,184	\$ 15,184
Due from other funds	100,000	-	100,000
Due from other governments	249,075	307,516	556,591
Total assets	<u>\$ 349,075</u>	<u>\$ 322,700</u>	<u>\$ 671,775</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 348,554	\$ 32,806	\$ 381,360
Salaries and benefits payable	521	-	521
Due to other funds	-	100,000	100,000
Total liabilities	<u>349,075</u>	<u>132,806</u>	<u>481,881</u>
Fund balances:			
Restricted	-	189,894	189,894
Total fund balances	<u>-</u>	<u>189,894</u>	<u>189,894</u>
Total liabilities and fund balances	<u>\$ 349,075</u>	<u>\$ 322,700</u>	<u>\$ 671,775</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, 2015

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	\$ 25,971,050	\$ 2,966,661	\$ 28,937,711
Other - in kind	6,447,326	-	6,447,326
Total revenues	<u>32,418,376</u>	<u>2,966,661</u>	<u>35,385,037</u>
EXPENDITURES			
Health and welfare			
Personnel	16,240,632	915,327	17,155,959
Fringe benefits	6,491,200	426,415	6,917,615
Equipment	160,968	21,690	182,658
Supplies	1,143,709	158,586	1,302,295
Food cost	-	1,279,145	1,279,145
Other	1,934,541	154,671	2,089,212
Other-local travel	-	2,659	2,659
Other-in kind	6,447,326	-	6,447,326
Total expenditures	<u>32,418,376</u>	<u>2,958,493</u>	<u>35,376,869</u>
Excess (deficiency) of revenues over (under) expenditures	-	8,168	8,168
Fund balances at beginning of year	-	181,726	181,726
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 189,894</u>	<u>\$ 189,894</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2015

	Pension Trust		
	<u>Fund</u>	<u>Agency Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 697,592	\$ 697,592
Investments, at fair value:			
Mutual funds	21,276,800	-	21,276,800
Participant loans	1,480,025	-	1,480,025
Total assets	<u>22,756,825</u>	<u>697,592</u>	<u>23,454,417</u>
LIABILITIES			
Accounts payable	-	290,427	290,427
Salaries and benefits payable	-	407,165	407,165
Total liabilities	<u>-</u>	<u>697,592</u>	<u>697,592</u>
NET POSITION			
Held in trust for pension benefits	22,756,825	-	22,756,825
Total net position	<u>\$ 22,756,825</u>	<u>\$ -</u>	<u>\$ 22,756,825</u>

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Pension Trust Fund</u>
ADDITIONS	
Retirement contributions	\$ 2,376,265
Unrealized gain (loss)	159,180
Other income	74,341
Total additions	<u>2,609,786</u>
DEDUCTIONS	
Benefits paid	2,673,158
Other	12,650
Total deductions	<u>2,685,808</u>
Change in net position	(76,022)
Net position at beginning of year	22,832,847
Net position at the end of year	<u><u>\$22,756,825</u></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, 2015

	Balance January 01, 2015	Additions	Deductions	Balance December 31, 2015
Payroll Fund				
Assets				
Cash and cash equivalents	\$ 650,572	\$ 51,406,362	\$ 51,359,342	\$ 697,592
Total assets	<u>\$ 650,572</u>	<u>\$ 51,406,362</u>	<u>\$ 51,359,342</u>	<u>\$ 697,592</u>
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	<u>\$ 650,572</u>	<u>\$ 21,500,155</u>	<u>\$ 21,453,135</u>	<u>\$ 697,592</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-110

HEAD START PROGRAM

HEAD START GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 181,747	\$25,607,556	\$25,789,303	\$25,789,303	\$ -
Other-in kind	-	6,447,326	6,447,326	6,447,326	-
Total revenues	<u>181,747</u>	<u>32,054,882</u>	<u>32,236,629</u>	<u>32,236,629</u>	<u>-</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	111,479	-	111,479	111,690	211
Supplies	70,268	1,287,864	1,358,132	1,097,145	(260,987)
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>181,747</u>	<u>32,054,882</u>	<u>32,236,629</u>	<u>32,236,629</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 D-111

HEAD START PROGRAM

HEAD START GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Financial Assistance

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

CFDA Number: 93.600

Project Number: 06CH0183-34

Contract Period: 01/01/15 to 06/30/16

Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$25,789,303	\$ -	\$25,789,303	\$33,010,308	\$ (7,221,005)
Other-in kind	6,447,326	-	6,447,326	8,252,577	(1,805,251)
Total revenues	<u>32,236,629</u>	<u>-</u>	<u>32,236,629</u>	<u>41,262,885</u>	<u>(9,026,256)</u>
EXPENDITURES					
Health and welfare					
Personnel	16,240,632	-	16,240,632	21,320,873	5,080,241
Fringe benefits	6,491,200	-	6,491,200	8,431,875	1,940,675
Equipment	49,489	-	49,489	61,600	12,111
Supplies	1,073,441	-	1,073,441	772,497	(300,944)
Other	1,934,541	-	1,934,541	2,423,463	488,922
Other-in kind	6,447,326	-	6,447,326	8,252,577	1,805,251
Total expenditures	<u>32,236,629</u>	<u>-</u>	<u>32,236,629</u>	<u>41,262,885</u>	<u>9,026,256</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-112

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,789,605	\$ 1,241,493	\$ 3,031,098	\$ 3,057,492	\$ (26,394)
Total revenues	<u>1,789,605</u>	<u>1,241,493</u>	<u>3,031,098</u>	<u>3,057,492</u>	<u>(26,394)</u>
EXPENDITURES					
Health and welfare					
Personnel	636,430	282,584	919,014	957,383	38,369
Fringe benefits	309,015	113,935	422,950	425,783	2,833
Equipment	21,690	-	21,690	23,323	1,633
Supplies	112,225	44,301	156,526	166,950	10,424
Food costs	918,602	365,046	1,283,648	1,289,357	5,709
Other	109,493	51,271	160,764	190,696	29,932
Other-local travel	1,854	974	2,828	4,000	1,172
Total expenditures	<u>2,109,309</u>	<u>858,111</u>	<u>2,967,420</u>	<u>3,057,492</u>	<u>90,072</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ (319,704)</u>	<u>\$ 383,382</u>	<u>\$ 63,678</u>	<u>\$ -</u>	<u>\$ 63,678</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-113

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 10/01/15 to 09/30/16

Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,177,056	\$ -	\$ 1,177,056	\$ 3,132,792	\$ (1,955,736)
Total revenues	<u>1,177,056</u>	<u>-</u>	<u>1,177,056</u>	<u>3,132,792</u>	<u>(1,955,736)</u>
EXPENDITURES					
Health and welfare					
Personnel	278,897	-	278,897	985,061	706,164
Fringe benefits	117,400	-	117,400	468,697	351,297
Equipment	-	-	-	12,300	12,300
Supplies	46,361	-	46,361	181,200	134,839
Food costs	360,543	-	360,543	1,305,383	944,840
Other	45,178	-	45,178	176,151	130,973
Other-local travel	805	-	805	4,000	3,195
Total expenditures	<u>849,184</u>	<u>-</u>	<u>849,184</u>	<u>3,132,792</u>	<u>2,283,608</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ 327,872</u>	<u>\$ -</u>	<u>\$ 327,872</u>	<u>\$ -</u>	<u>\$ 327,872</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 1,598,987	\$ 622,119	\$ -	\$ -	\$ 2,221,106
Investments, at fair value:					
Mutual funds	-	352,554	-	-	352,554
Participant loans	-	48,084	-	-	48,084
Due from other governments	2,559,872	72,599	-	-	2,632,471
Other receivables	-	2,904	-	-	2,904
Other assets	6,046,395	-	-	-	6,046,395
General capital assets	-	-	118,101	-	118,101
Total assets	<u>10,205,254</u>	<u>1,098,260</u>	<u>118,101</u>	<u>-</u>	<u>11,421,615</u>
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	1,150,000	1,150,000
Amount to be provided for payment of accrued vacation	-	-	-	43,236	43,236
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,193,236</u>	<u>1,193,236</u>
Total assets and other debits	<u>\$ 10,205,254</u>	<u>\$ 1,098,260</u>	<u>\$ 118,101</u>	<u>\$ 1,193,236</u>	<u>\$ 12,614,851</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 1,670,519	\$ 5,206	\$ -	\$ -	\$ 1,675,725
Salaries and benefits payable	-	73,972	-	-	73,972
Due to other governments	876,675	-	-	-	876,675
Unearned revenue	1,562,734	-	-	-	1,562,734
Notes payable	54,202	-	-	1,150,000	1,204,202
Accrued vacation	-	-	-	43,236	43,236
Total liabilities	<u>4,164,130</u>	<u>79,178</u>	<u>-</u>	<u>1,193,236</u>	<u>5,436,544</u>
Deferred inflows of resources:					
Unavailable revenues	6,041,124	-	-	-	6,041,124
Total deferred inflows of resources	<u>6,041,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,041,124</u>
Fund balances and other credits:					
Net investment in capital assets	-	-	118,101	-	118,101
Held in trust for pension benefits	-	401,244	-	-	401,244
Held in trust for others	-	617,838	-	-	617,838
Total fund balances and other credits	<u>-</u>	<u>1,019,082</u>	<u>118,101</u>	<u>-</u>	<u>1,137,183</u>
Total liabilities, deferred inflows of resources, fund balances, and other credits	<u>\$ 10,205,254</u>	<u>\$ 1,098,260</u>	<u>\$ 118,101</u>	<u>\$ 1,193,236</u>	<u>\$ 12,614,851</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 DECEMBER 31, 2015

	Community Development Block Grant	Emergency Shelter Grant	Home	Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)
ASSETS					
Cash and cash equivalents	\$ 1,581,419	\$ -	\$ -	\$ -	\$ 12,440
Due from other governments	869,143	94,327	149,494	171	1,408,396
Other assets	-	-	-	-	-
Total assets	\$ 2,450,562	\$ 94,327	\$ 149,494	\$ 171	\$ 1,420,836
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 877,400	\$ 93,323	\$ 140,360	\$ -	\$ 559,436
Due to other governments	32,183	1,004	9,134	171	834,183
Unearned revenue	1,540,979	-	-	-	12,420
Notes payable - short-term	-	-	-	-	14,797
Total liabilities	2,450,562	94,327	149,494	171	1,420,836
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Total fund balances	-	-	-	-	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,450,562	\$ 94,327	\$ 149,494	\$ 171	\$ 1,420,836

Colonia	Loans Fund	Total Special Revenue Funds
\$ 1,064	\$ 4,064	\$ 1,598,987
38,341	-	2,559,872
-	6,046,395	6,046,395
<u>39,405</u>	<u>\$ 6,050,459</u>	<u>\$ 10,205,254</u>
\$ -	\$ -	\$ 1,670,519
-	-	876,675
-	9,335	1,562,734
39,405	-	54,202
<u>39,405</u>	<u>9,335</u>	<u>4,164,130</u>
-	6,041,124	6,041,124
-	6,041,124	6,041,124
-	-	-
<u>\$ 39,405</u>	<u>\$ 6,050,459</u>	<u>\$ 10,205,254</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

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

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Community Services Block Grant	Emergency Shelter Grant	Home	Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)
REVENUES					
Intergovernmental	\$ 6,753,490	\$ 649,964	\$ 2,577,668	\$ -	\$ 4,559,908
Miscellaneous	213,855	-	163,778	-	192,648
Total revenues	<u>6,967,345</u>	<u>649,964</u>	<u>2,741,446</u>	<u>-</u>	<u>4,752,556</u>
EXPENDITURES					
Urban and economic development	<u>6,967,345</u>	<u>649,964</u>	<u>2,741,446</u>	<u>-</u>	<u>4,752,556</u>
Total expenditures	<u>6,967,345</u>	<u>649,964</u>	<u>2,741,446</u>	<u>-</u>	<u>4,752,556</u>
OTHER FINANCING SOURCES (USES):					
Total other financing sources (uses)	<u>-</u>	<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>	<u>\$ -</u>

<u>Colonia</u>	<u>Total Special Revenue Funds</u>
\$ 254,149	\$ 14,795,179
-	570,281
<u>254,149</u>	<u>15,365,460</u>
<u>254,149</u>	<u>15,365,460</u>
<u>254,149</u>	<u>15,365,460</u>
<u>-</u>	<u>-</u>
-	-
-	-
<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2015

	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	\$ 287,805	\$ 330,033	\$ 3,675	\$ 622,119
Investments, at fair value:					
Mutual funds	352,554	-	-	-	352,554
Participant loans	48,084	-	-	-	48,084
Due from other governments	-	-	-	72,599	72,599
Other receivables	-	-	-	2,904	2,904
Total assets	<u>\$ 401,244</u>	<u>\$ 287,805</u>	<u>\$ 330,033</u>	<u>\$ 79,178</u>	<u>\$ 1,098,260</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,206	\$ 5,206
Salaries and benefits payable	-	-	-	73,972	73,972
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,178</u>	<u>\$ 79,178</u>
NET POSITION					
Held in trust for pension benefits	\$ 401,244	\$ -	\$ -	\$ -	\$ 401,244
Held in trust for others	-	287,805	330,033	-	617,838
Total net position	<u>\$ 401,244</u>	<u>\$ 287,805</u>	<u>\$ 330,033</u>	<u>\$ -</u>	<u>\$ 1,019,082</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ -
Unrealized gain (loss)	(1,582)
Other income	-
Total additions	<u>(1,582)</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	(1,582)
Net position at beginning of year	402,826
Net position at the end of year	<u>\$ 401,244</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-119

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

HOUSING AND URBAN DEVELOPMENT SECTION 108

FOR THE YEAR ENDED DECEMBER 31, 2015

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	\$ 22,501
Total additions	<u>22,501</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	22,501
Net position at beginning of year	307,532
Net position at end of year	<u><u>\$ 330,033</u></u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-120

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Private-Purpose Trust Fund</u>
ADDITIONS	
Various boards	\$ 8,071
Total additions	<u>8,071</u>
DEDUCTIONS	
Various boards	<u>1,625</u>
Total deductions	<u>1,625</u>
Change in net position	6,446
Net position at beginning of year	281,359
Net position at end of year	<u>\$ 287,805</u>

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance			Balance
	January 01, 2015	Additions	Deductions	December 31, 2015
Assets				
Cash	\$ 3,675	\$ 22,891,617	\$ 22,891,617	\$ 3,675
Due from other governments	69,182	3,417	-	72,599
Other receivables	2,904	-	-	2,904
Total assets	<u>\$ 75,761</u>	<u>\$ 22,895,034</u>	<u>\$ 22,891,617</u>	<u>\$ 79,178</u>
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	<u>\$ 75,761</u>	<u>\$ 20,286,972</u>	<u>\$ 20,283,555</u>	<u>\$ 79,178</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-122

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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 12/31/18

Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 2,218	\$ -	\$6,109,718	\$6,111,936	\$6,147,633	\$ (35,697)
Total revenues	<u>2,218</u>	<u>-</u>	<u>6,109,718</u>	<u>6,111,936</u>	<u>6,147,633</u>	<u>(35,697)</u>
EXPENDITURES						
Engineering services	-	-	362,880	362,880	362,880	-
Construction services	-	-	4,640,757	4,640,757	4,640,757	-
Acquisition/appraisals	2,218	-	852,379	854,597	859,115	4,518
General administration	-	-	253,702	253,702	284,881	31,179
Total expenditures	<u>2,218</u>	<u>-</u>	<u>6,109,718</u>	<u>6,111,936</u>	<u>6,147,633</u>	<u>35,697</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 D-123

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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 12/31/18

Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 4,509,345	\$ -	\$ 4,984,831	\$ 9,494,176	\$ 22,486,240	\$ (12,992,064)
Local match	192,648	-	-	192,648	205,068	(12,420)
Total revenues	4,701,993	-	4,984,831	9,686,824	22,691,308	(13,004,484)
EXPENDITURES						
Engineering services	213,946	-	1,549,121	1,763,067	2,375,034	611,967
Construction services	3,861,028	-	2,731,707	6,592,735	17,826,401	11,233,666
Acquisition/appraisals	421,559	-	348,937	770,496	1,694,633	924,137
General administration	205,460	-	355,066	560,526	795,240	234,714
Total expenditures	4,701,993	-	4,984,831	9,686,824	22,691,308	13,004,484
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-124

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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 12/31/18

Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 48,345	\$ -	\$ 242,124	\$ 290,469	\$2,673,047	\$ (2,382,578)
Total revenues	<u>48,345</u>	<u>-</u>	<u>242,124</u>	<u>290,469</u>	<u>2,673,047</u>	<u>(2,382,578)</u>
EXPENDITURES						
Engineering services	-	-	-	-	-	-
Construction services	-	-	-	-	1,767,556	1,767,556
Acquisition/appraisals	31,010	-	210,194	241,204	649,998	408,794
General administration	17,335	-	31,930	49,265	255,493	206,228
Total expenditures	<u>48,345</u>	<u>-</u>	<u>242,124</u>	<u>290,469</u>	<u>2,673,047</u>	<u>2,382,578</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 D-125

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 197,978	\$ -	\$ 131,875	\$ 329,853	\$ 1,000,000	\$ (670,147)
Total revenues	<u>197,978</u>	<u>-</u>	<u>131,875</u>	<u>329,853</u>	<u>1,000,000</u>	<u>(670,147)</u>
EXPENDITURES						
Public service	6,971	-	3,029	10,000	10,000	-
Residential rehabilitation	-	-	-	-	178,000	178,000
Residential reconstruction	70,713	-	105,986	176,699	512,000	335,301
New construction	119,772	-	-	119,772	200,000	80,228
General administration	522	-	22,860	23,382	100,000	76,618
Total expenditures	<u>197,978</u>	<u>-</u>	<u>131,875</u>	<u>329,853</u>	<u>1,000,000</u>	<u>670,147</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 D-126

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 46,142	\$ -	\$ 342,715	\$ 388,857	\$ 497,775	\$ (108,918)
Total revenues	<u>46,142</u>	<u>-</u>	<u>342,715</u>	<u>388,857</u>	<u>497,775</u>	<u>(108,918)</u>
EXPENDITURES						
Rehab Single-Unit						
Sewer construction	35,587	-	291,037	326,624	402,975	76,351
Sewer engineering	7,450	-	22,350	29,800	35,000	5,200
General administration	3,105	-	29,328	32,433	59,800	27,367
Total expenditures	<u>46,142</u>	<u>-</u>	<u>342,715</u>	<u>388,857</u>	<u>497,775</u>	<u>108,918</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 D-127

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2015

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 7/27/16

Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 10,029	\$ -	\$ 3,028	\$ 13,057	\$ 500,000	\$ (486,943)
Total revenues	<u>10,029</u>	<u>-</u>	<u>3,028</u>	<u>13,057</u>	<u>500,000</u>	<u>(486,943)</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	10,029	-	3,028	13,057	42,000	28,943
Total expenditures	<u>10,029</u>	<u>-</u>	<u>3,028</u>	<u>13,057</u>	<u>500,000</u>	<u>486,943</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>