

**COMBINING AND INDIVIDUAL  
FUND  
STATEMENTS AND SCHEDULES**

**COUNTY OF HIDALGO, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
Cash and cash equivalent	\$ 28,992,083	\$ 3,415,028	\$ 12,618,690	\$ 45,025,801
Receivables (net of allowance for uncollectibles)				
Taxes	7,493,070	11,068,791	-	18,561,861
Accounts	40,621	-	45,979	86,600
Other	3,317,790	-	-	3,317,790
Due from other funds	2,089,577	3,030,098	983,126	6,102,801
Due from other governments	7,755,960	-	3,813,138	11,569,098
Due from others	638,342	-	-	638,342
Advances to other funds	10,200	-	-	10,200
Prepays	7,657	-	-	7,657
<b>Total assets</b>	<b>\$ 50,345,300</b>	<b>\$ 17,513,917</b>	<b>\$ 17,460,933</b>	<b>\$ 85,320,150</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Bank overdraft	\$ 3,572,564	\$ 4,910	\$ 1,658,564	\$ 5,236,038
Accounts payable	5,902,139	-	3,010,062	8,912,201
Salaries and benefits payable	642,318	-	-	642,318
Retainage payable	103,062	-	380,094	483,156
Notes payable - short-term	8,604	-	-	8,604
Due to other funds	750,290	-	523,874	1,274,164
Due to other governments	1,168,921	-	-	1,168,921
Due to others	2,313	-	-	2,313
Deferred revenues	18,733,946	13,813,267	76,269	32,623,482
Held in escrow	15	-	-	15
<b>Total liabilities</b>	<b>30,884,172</b>	<b>13,818,177</b>	<b>5,648,863</b>	<b>50,351,212</b>
Fund balances:				
Reserved for:				
Prepaid items	2,626	-	-	2,626
Advances to other funds	10,200	-	-	10,200
Contingencies	313,659	-	-	313,659
Restricted revenues	21,275	-	-	21,275
Grant cash match	125,000	-	-	125,000
TXDOT cash match	304,426	-	-	304,426
Unreserved, reported in:				
Special revenue funds	18,683,942	-	-	18,683,942
Debt service funds	-	3,695,740	-	3,695,740
Capital projects funds	-	-	11,812,070	11,812,070
<b>Total fund balances</b>	<b>19,461,128</b>	<b>3,695,740</b>	<b>11,812,070</b>	<b>34,968,938</b>
<b>Total liabilities and fund balances</b>	<b>\$ 50,345,300</b>	<b>\$ 17,513,917</b>	<b>\$ 17,460,933</b>	<b>\$ 85,320,150</b>

**COUNTY OF HIDALGO, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>REVENUES</b>				
Taxes	\$ 9,533,719	\$ 11,843,932	\$ -	\$ 21,377,651
Licenses and permits	3,707,655	-	-	3,707,655
Intergovernmental	48,825,626	-	3,641,301	52,466,927
Charges for services	7,306,620	-	-	7,306,620
Fines and forfeits	4,835,464	-	-	4,835,464
Interest	987,636	566,166	345,060	1,898,862
Contributions from private sources	5,000	-	-	5,000
Miscellaneous	1,059,854	-	106,152	1,166,006
<b>Total revenues</b>	<u>76,261,574</u>	<u>12,410,098</u>	<u>4,092,513</u>	<u>92,764,185</u>
<b>EXPENDITURES</b>				
Current:				
General government	6,137,459	109,033	-	6,246,492
Public safety	18,336,594	-	-	18,336,594
Highways and streets	14,487,436	-	-	14,487,436
Drainage flood control	6,170,891	-	-	6,170,891
Health and welfare	23,572,756	-	-	23,572,756
Culture-recreation	2,246,591	-	-	2,246,591
Urban and economic development	15,124,355	-	-	15,124,355
Debt service:				
Principal	-	5,405,235	-	5,405,235
Interest and fiscal charges	-	6,257,164	-	6,257,164
Bond issuance costs	-	723,173	-	723,173
Advance refunding escrow	-	630,262	-	630,262
Capital outlay:				
General government	-	-	576,289	576,289
Public safety	-	-	985,269	985,269
Highways and streets	-	-	8,758,857	8,758,857
Sanitation	-	-	50,253	50,253
Drainage flood control	-	-	2,331,412	2,331,412
Culture-recreation	-	-	27,992	27,992
Urban and economic development	-	-	850	850
<b>Total expenditures</b>	<u>86,076,082</u>	<u>13,124,867</u>	<u>12,730,922</u>	<u>111,931,871</u>
Excess (deficiency) of revenues over (under) expenditures	(9,814,508)	(714,769)	(8,638,409)	(19,167,686)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	27,074,466	2,368,764	7,530,827	36,974,057
Transfers out	(16,222,211)	(1,745,491)	(1,042,915)	(19,010,617)
Premium (discount) on bonds issued	-	2,772,877	-	2,772,877
Payment to refunded bond escrow agent	-	(53,688,129)	-	(53,688,129)
Refunding bonds issued	-	51,640,000	-	51,640,000
Long-term notes issued	-	-	2,580,000	2,580,000
Sale of fixed assets	155,108	-	-	155,108
<b>Total other financing sources (uses)</b>	<u>11,007,363</u>	<u>1,348,021</u>	<u>9,067,912</u>	<u>21,423,296</u>
Net change in fund balances	1,192,855	633,252	429,503	2,255,610
<b>Fund balances at beginning of year, as previously reported</b>	18,250,273	3,062,488	11,382,567	32,695,328
Prior period adjustments	18,000	-	-	18,000
<b>Fund balances at beginning of year, as restated</b>	18,268,273	3,062,488	11,382,567	32,713,328
<b>Fund balances at the end of year</b>	<u>\$ 19,461,128</u>	<u>\$ 3,695,740</u>	<u>\$ 11,812,070</u>	<u>\$ 34,968,938</u>

