

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 40,301,170	\$ 6,230,229	\$ 22,791,093	\$ 69,322,492
Certificates of deposit	5,000,000	-	-	5,000,000
Receivables (net of allowance for uncollectibles)				
Taxes	7,267,154	22,846,924	-	30,114,078
Accounts	37,099	-	11,038	48,137
Loans	10,400	-	-	10,400
Interest	7,749	1,194	4,633	13,576
Due from other funds	7,972,919	12,526,077	4,415,115	24,914,111
Due from other governments	14,283,682	-	4,916,633	19,200,315
Due from others	379,781	-	-	379,781
Prepays	27,883	-	-	27,883
Other assets	7,650,233	-	-	7,650,233
Total assets	\$ 82,938,070	\$ 41,604,424	\$ 32,138,512	\$ 156,681,006
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,617,559	\$ -	\$ 3,864,414	\$ 7,481,973
Salaries and benefits payable	2,201,948	-	-	2,201,948
Retainage payable	99,701	-	226,801	326,502
Notes payable - short-term	194,752	-	-	194,752
Due to other funds	9,041,264	-	4,211,194	13,252,458
Due to other governments	1,038,574	-	-	1,038,574
Due to others	3,864	-	-	3,864
Unearned revenues	15,197,033	21,299,831	-	36,496,864
Held in escrow	631	-	-	631
Total liabilities	31,395,326	21,299,831	8,302,409	60,997,566
Deferred inflows of resources:				
Unavailable revenue-property taxes	4,984,627	13,456,080	-	18,440,707
Unavailable revenue-other	6,858,958	-	2,792,086	9,651,044
Total deferred inflows of resources	11,843,585	13,456,080	2,792,086	28,091,751
Fund balances:				
Nonspendable	38,283	-	-	38,283
Restricted	39,660,876	-	14,490	39,675,366
Committed	-	6,848,513	-	6,848,513
Assigned	-	-	22,744,415	22,744,415
Unassigned	-	-	(1,714,888)	(1,714,888)
Total fund balances	39,699,159	6,848,513	21,044,017	67,591,689
Total liabilities, deferred inflows, and fund balances	\$ 82,938,070	\$ 41,604,424	\$ 32,138,512	\$ 156,681,006

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES				
Taxes	\$ 12,370,948	\$ 26,908,150	\$ -	\$ 39,279,098
Licenses and permits	5,592,090	-	-	5,592,090
Intergovernmental	51,922,904	234,453	4,754,471	56,911,828
Charges for services	9,695,766	-	-	9,695,766
Fines and forfeits	16,701,238	-	-	16,701,238
Interest	58,573	13,182	22,726	94,481
Miscellaneous	1,304,287	-	15,801	1,320,088
Total revenues	<u>97,645,806</u>	<u>27,155,785</u>	<u>4,792,998</u>	<u>129,594,589</u>
EXPENDITURES				
Current:				
General government	6,067,764	-	-	6,067,764
Public safety	23,915,968	-	-	23,915,968
Highways and streets	21,715,045	-	-	21,715,045
Drainage flood control	12,432,685	-	-	12,432,685
Health and welfare	31,514,249	-	-	31,514,249
Culture-recreation	10,000	-	-	10,000
Conservation of natural resources	11,454	-	-	11,454
Urban and economic development	12,872,788	-	-	12,872,788
Debt service:				
Principal	196,223	16,135,928	-	16,332,151
Interest and fiscal charges	20,019	12,268,247	-	12,288,266
Capital outlay:				
General government	-	-	2,422,595	2,422,595
Public safety	-	-	1,114,959	1,114,959
Highways and streets	-	-	12,857,667	12,857,667
Culture-recreation	-	-	314,686	314,686
Intergovernmental:				
General government	57,172	-	-	57,172
Public safety	610,009	-	-	610,009
Total expenditures	<u>109,423,376</u>	<u>28,404,175</u>	<u>16,709,907</u>	<u>154,537,458</u>
Excess (deficiency) of revenues over (under) expenditures	(11,777,570)	(1,248,390)	(11,916,909)	(24,942,869)
OTHER FINANCING SOURCES (USES):				
Transfers in	9,469,090	266,804	2,396,250	12,132,144
Transfers out	(1,154,030)	-	(2,126,277)	(3,280,307)
Capital leases	78,725	-	-	78,725
Sale of capital assets	1,148,409	-	12,101,961	13,250,370
Total other financing sources (uses)	<u>9,542,194</u>	<u>266,804</u>	<u>12,371,934</u>	<u>22,180,932</u>
Net change in fund balances	(2,235,376)	(981,586)	455,025	(2,761,937)
Fund balances at beginning of year, as previously reported	41,946,207	7,830,099	20,588,992	70,365,298
Prior period adjustments	(11,672)	-	-	(11,672)
Fund balances at beginning of year, as restated	41,934,535	7,830,099	20,588,992	70,353,626
Fund balances at the end of year	<u>\$ 39,699,159</u>	<u>\$ 6,848,513</u>	<u>\$ 21,044,017</u>	<u>\$ 67,591,689</u>

