

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

COUNTY OF HIDALGO, TEXAS
Capital Projects Funds
December 31, 2013

Capital Outlay

This fund was originally created in 2004 to account for the \$2,800,000 Tax Notes proceeds to be used for the acquisition and renovation of the property formerly known as the K-Mart Property, now the new Hidalgo County Administration Building. In 2005, this fund was adjusted to account for capital projects funded from various sources including the \$2,800,000 Tax Notes, general fund, and certificates of obligations. These capital projects are new Hidalgo County Administration Building, new Adult Probation Building, Bennet Building, Horizon Building, new Precinct 4 Administration Building, Election Warehouse renovation, and Linn San Manuel Emergency Facility. In 2009, the \$225,000 USDA loan was added to be used for the purchase of a new Evidence Collection Vehicle for the Sheriff's Department.

Tax Notes Series 2007

This fund was created in 2007 to account for the \$13,195,000 Tax Notes proceeds to be used for (i) the payments of Sheriff's Department patrol vehicles and County general services vehicles, (ii) the construction of new County Judges Office and Commissioners' Courtroom, (iii) land acquisition for Sheriff's sub-station in Precinct 1 and Precinct 3, (iv) land acquisition and improvements for relocation ROW and Planning Department, (v) construction of Community Resource Center in Precinct 2, (vi) construction of administration building and pavilion in Precinct 3, (vii) purchase of Common Integrated Justice System software, furniture, fixture, and equipment for authorized construction projects, and (viii) construction and replacement of parking lot area for authorized construction projects.

Sale of Certificate of Obligation Assets

This fund was created in 2013 to account for the proceeds of the sale of assets that were acquired with certificates of obligations. The funds are restricted to be used as its original certificates of obligations intended purpose.

Road District No. 5

This fund is used to account for road improvements in Road District No. 5. The voters in this District voted to issue \$3,500,000 in bonds to finance the road improvements.

Border Colonia Access Program Round III

This fund was created in 2008 to account for the construction of colonia access roads. This is the third phase of the project. Funding for this project is provided by the TXDOT on a cost reimbursement basis.

TXDOT Projects

This fund was created in 2004 to account for all expenditures and financial transactions related to the TXDOT road, bridge, and outfall projects. Funding for these projects is on a partial or full reimbursement basis from the TXDOT.

Certificates of Obligation Series 1998

This fund was created in 1998 to account for the proceeds of the \$6,990,000 Certificates of Obligation to be used for (i) the construction of health clinics, (ii) the construction of a County general services building, (iii) improvements to County buildings to comply with the Americans with Disabilities Act (ADA), (iv) the purchase of land and a building to serve as an Adult Restitution Center, (v) the payment of professional services for the development of plans for roadways, and (vi) the payment of legal, fiscal, engineering, architectural, and professional fees for services connected with these projects.

Certificates of Obligation Series 2000

This fund was created in 2000 to account for the proceeds of the \$48,160,000 Certificates of Obligation to be used for (i) the construction and equipping of a County Detention Facility and Law Enforcement Center, (ii) the construction and equipping of a maintenance facility related to the Detention Facility, (iii) the purchase of a necessary site for expansion and improvement of the Juvenile Detention Center, and (iv) the payment of surveying, architectural, engineering, and other professional services.

Certificates of Obligation Series 2001

This fund was created in 2001 to account for the proceeds of the \$25,675,000 Certificates of Obligation to be used for (i) improvements to County roads and acquisition of rights-of-way (ROW), (ii) the County Juvenile Detention Facility, (iii) construction of a new County Courthouse parking lot, (iv) improvements to County buildings, (v) cleanup and closure of County landfill, (vi) acquisition of equipment, (vii) land acquisition and construction of a park, and (viii) professional services to undertake aerial surveying and mapping for planning long-range road, transportation, and drainage improvements.

Certificates of Obligation Series 2002

This fund was created in 2002 to account for the proceeds of the \$20,910,000 Certificates of Obligation to be used for (i) the construction of new County buildings, (ii) renovation of buildings including ADA compliance, (iii) cleanup and closure of County landfill, (iv) the acquisition of motor vehicles, road construction and road repair equipment, emergency management equipment, and computer software and hardware, (v) improvements to drainage system, and (vi) professional services to undertake engineering and planning of long-range road, transportation, and drainage improvements.

Certificates of Obligation Series 2004

This fund was created in 2004 to account for the proceeds of the \$32,700,000 Certificates of Obligation to be used for (i) streets/roads/highways/drainage improvements, ROW acquisition, and related professional services, (ii) Hidalgo County Juvenile Justice Center construction costs and related professional services, (iii) acquisition of new electronic voting equipment/systems and related software and computer equipment, (iv) land and improvements to relocate the Precinct 2 administrative and operational facilities, (v) land and improvements for a Precinct 2 park in north San Juan, (vi) County building renovations/major repairs, parking lot repairs/resurfacing, and related professional services, (vii) the purchase of road work equipment, traffic signaling equipment, office equipment, computer software, vehicles, and law enforcement equipment, (viii) land and improvements for Peñitas landfill and related equipment, and (ix) land for motorpool operations.

Certificates of Obligation Series 2006

This fund was created in 2006 to account for the proceeds of the \$38,770,000 Certificates of Obligation to be used for (i) streets/roads/highways/drainage improvements, ROW acquisition, and related professional services, (ii) acquisition of road construction, road maintenance, traffic signaling, sanitation, and park equipment, (iii) acquisition of equipment and fixtures for the Juvenile Justice Center and Adult Probation Department, (iv) construction or reconstruction parking facilities, (v) County building renovations, major repairs, ADA compliance repairs, and related professional services, (vi) the construction of a Sheriff's substation, a County morgue facility, a Head Start department central kitchen, including professional services and infrastructure equipment and fixtures, (vii) acquisition x-ray equipment, computer related infrastructure equipment, law enforcement equipment, and other major equipment, and (viii) the construction of Justice related facilities for Justice of the Peace and Constables.

Certificates of Obligation Series 2009

This fund was created in 2009 to account for the proceeds of the \$24,395,000 Certificates of Obligation to be used for (i) acquisition of lands and ROW for installation, construction, and improvement of drainage and road systems, (ii) design and construction of drainage and road systems, to include purchase of materials, supplies, equipment, machinery, direct labor, and related professional services, and (iii) construction, equipping, and renovation of County Buildings and facilities, to include ADA compliance, acquisition of land, equipment, and machinery, direct labor, and related professional services.

Certificates of Obligation Series 2009B&C

This fund was created in 2009 to account for the proceeds of the \$4,030,000 Series 2009B and \$8,195,000 Taxable Series 2009C, for a total of \$12,225,000 Certificates of Obligation to be used for (i) acquisition of lands and ROW for installation, construction, and improvement of drainage and road systems, and (ii) design and construction of drainage and road systems, to include purchase of materials, supplies, equipment, machinery, direct labor, and related professional services. The purchase of equipment and machinery, and two major drainage projects, Raymondville and J-09, are all related to the Hidalgo County Drainage District No. 1.

Certificates of Obligation Series 2010A&B

This fund was created in 2010 to account for the proceeds of the \$10,065,000 Series 2010A and \$17,785,000 Taxable Series 2010B, for a total of \$27,850,000 Certificates of Obligation to be used for (i) acquisition of lands and ROW for installation, construction, and improvement of drainage and road systems (including traffic signaling), (ii) payment of contractual obligations for professional services, including services provided by engineers, attorneys, financial advisors, and fiscal agents, (iii) design and construction of drainage and road systems, to include purchase of materials, supplies, equipment (including parks equipment), machinery (including traffic signaling), and direct labor, (iv) acquisition of lands for parks, sanitation collection site(s), and storage facilities of road and bridge and/or drainage equipment and materials, (v) acquisition and construction of new County facilities and all related cost, including professional services, parking lot, and infrastructure equipment and fixtures, (vi) building (existing or acquired) renovations, major repairs, ADA compliance repairs, and related professional services, and (vii) reconstruction of existing or acquired parking lots and/or parking facilities.

BLENDED COMPONENT UNIT**Drainage District No. 1 (the Drainage District)**

This fund accounts for the capital projects of the Drainage District. In addition, the fund also accounts for the proceeds of \$28,000,000 Bond Series 2007, \$72,000,000 Bond Series 2008, and \$77,130,000 Bond Series 2013. The funds are to be used in the construction of drainage improvements in the Drainage District and right of way acquisitions.



COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2013

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Road District No. 5
ASSETS				
Cash and cash equivalents	\$ 270,229	\$ 1,348,748	\$ 8,725,934	\$ 2,362
Receivables (net of allowance for uncollectibles)				
Accounts	-	-	-	-
Interest	47	234	1,709	-
Due from other funds	55,956	-	3,236,749	-
Due from other governments	-	-	-	12,128
Total assets	<u>\$ 326,232</u>	<u>\$ 1,348,982</u>	<u>\$ 11,964,392</u>	<u>\$ 14,490</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 305,956	\$ -	\$ 803,741	\$ -
Retainage payable	20,229	-	-	-
Due to other funds	-	-	718,954	-
Total liabilities	<u>326,185</u>	<u>-</u>	<u>1,522,695</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue-other	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	-	-	14,490
Assigned	47	1,348,982	10,441,697	-
Unassigned	-	-	-	-
Total fund balances	<u>47</u>	<u>1,348,982</u>	<u>10,441,697</u>	<u>14,490</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 326,232</u>	<u>\$ 1,348,982</u>	<u>\$ 11,964,392</u>	<u>\$ 14,490</u>

Border Colonia Access Program Round III	TXDOT Projects	Certificates of Obligation Series 1998	Certificates of Obligation Series 2000	Certificates of Obligation Series 2001
\$ -	\$ -	\$ 902	\$ 60,716	\$ 234,861
-	11,038	-	-	-
-	-	-	-	47
-	978,828	-	-	-
696,683	4,107,115	-	-	-
<u>\$ 696,683</u>	<u>\$ 5,096,981</u>	<u>\$ 902</u>	<u>\$ 60,716</u>	<u>\$ 234,908</u>
\$ 386,284	\$ 1,045,980	\$ -	\$ -	\$ -
54,338	-	-	-	-
256,061	3,057,717	-	-	80,074
<u>696,683</u>	<u>4,103,697</u>	<u>-</u>	<u>-</u>	<u>80,074</u>
-	2,708,172	-	-	-
<u>-</u>	<u>2,708,172</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	902	60,716	154,834
-	(1,714,888)	-	-	-
<u>-</u>	<u>(1,714,888)</u>	<u>902</u>	<u>60,716</u>	<u>154,834</u>
<u>\$ 696,683</u>	<u>\$ 5,096,981</u>	<u>\$ 902</u>	<u>\$ 60,716</u>	<u>\$ 234,908</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2013

	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004	Certificates of Obligation Series 2006
ASSETS			
Cash and cash equivalents	\$ 5,550	\$ 80,654	\$ 1,700,261
Receivables (net of allowance for uncollectibles)			
Accounts	-	-	-
Interest	-	-	351
Due from other funds	-	-	-
Due from other governments	-	-	-
Total assets	<u>\$ 5,550</u>	<u>\$ 80,654</u>	<u>\$ 1,700,612</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 586,300
Retainage payable	-	-	54,340
Due to other funds	-	10,234	39,957
Total liabilities	<u>-</u>	<u>10,234</u>	<u>680,597</u>
Deferred inflows of resources:			
Unavailable revenue-other	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Restricted	-	-	-
Assigned	5,550	70,420	1,020,015
Unassigned	-	-	-
Total fund balances	<u>5,550</u>	<u>70,420</u>	<u>1,020,015</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 5,550</u>	<u>\$ 80,654</u>	<u>\$ 1,700,612</u>

Certificates of Obligation Series 2009	Certificates of Obligation Series 2009B&C	Certificates Of Obligation Series 2010A&B	Total Nonmajor Capital Projects Funds (See Exhibit B-1)
\$ 1,583,484	\$ 904,548	\$ 7,872,844	\$ 22,791,093
-	-	-	11,038
234	187	1,824	4,633
3,200	-	140,382	4,415,115
-	-	100,707	4,916,633
<u>\$ 1,586,918</u>	<u>\$ 904,735</u>	<u>\$ 8,115,757</u>	<u>\$ 32,138,512</u>
\$ -	\$ 101,459	\$ 634,694	\$ 3,864,414
-	-	97,894	226,801
-	-	48,197	4,211,194
<u>-</u>	<u>101,459</u>	<u>780,785</u>	<u>8,302,409</u>
-	-	83,914	2,792,086
<u>-</u>	<u>-</u>	<u>83,914</u>	<u>2,792,086</u>
-	-	-	14,490
1,586,918	803,276	7,251,058	22,744,415
-	-	-	(1,714,888)
<u>1,586,918</u>	<u>803,276</u>	<u>7,251,058</u>	<u>21,044,017</u>
<u>\$ 1,586,918</u>	<u>\$ 904,735</u>	<u>\$ 8,115,757</u>	<u>\$ 32,138,512</u>

COUNTY OF HIDALGO, TEXAS

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

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Road District No. 5
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	47	790	1,709	-
Miscellaneous	-	-	-	-
Total revenues	<u>47</u>	<u>790</u>	<u>1,709</u>	<u>-</u>
EXPENDITURES				
Capital outlay:				
General government	55,956	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	943,019	-
Culture-recreation	-	-	-	-
Intergovernmental:				
Total expenditures	<u>55,956</u>	<u>-</u>	<u>943,019</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(55,909)	790	(941,310)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	55,956	-	-	-
Transfers out	-	-	(718,954)	-
Sale of capital assets	-	-	12,101,961	-
Total other financing sources (uses)	<u>55,956</u>	<u>-</u>	<u>11,383,007</u>	<u>-</u>
Net change in fund balances	47	790	10,441,697	-
Fund balances at beginning of year, as previously reported	-	1,348,192	-	14,490
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	-	1,348,192	-	14,490
Fund balances at the end of year	<u>\$ 47</u>	<u>\$ 1,348,982</u>	<u>\$ 10,441,697</u>	<u>\$ 14,490</u>

Border Colonia Access Program Round III	TXDOT Projects	Certificates of Obligation Series 1998	Certificates of Obligation Series 2000	Certificates of Obligation Series 2001
\$ 2,273,335	\$ 2,464,343	\$ -	\$ -	\$ -
-	-	-	-	380
-	-	-	-	3
<u>2,273,335</u>	<u>2,464,343</u>	<u>-</u>	<u>-</u>	<u>383</u>
-	-	-	-	-
-	-	-	-	-
2,273,335	5,975,046	-	-	-
-	-	-	-	-
<u>2,273,335</u>	<u>5,975,046</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(3,510,703)	-	-	383
-	2,340,294	-	-	-
-	-	-	-	(239,016)
-	-	-	-	-
<u>-</u>	<u>2,340,294</u>	<u>-</u>	<u>-</u>	<u>(239,016)</u>
-	(1,170,409)	-	-	(238,633)
-	(544,479)	902	60,716	393,467
-	-	-	-	-
-	(544,479)	902	60,716	393,467
<u>\$ -</u>	<u>\$ (1,714,888)</u>	<u>\$ 902</u>	<u>\$ 60,716</u>	<u>\$ 154,834</u>

COUNTY OF HIDALGO, TEXAS

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

	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004	Certificates of Obligation Series 2006
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	-	3,853
Miscellaneous	-	12,912	2,886
Total revenues	<u>-</u>	<u>12,912</u>	<u>6,739</u>
EXPENDITURES			
Capital outlay:			
General government	-	-	330,109
Public safety	-	-	804,092
Highways and streets	-	-	1,346,710
Culture-recreation	-	-	-
Intergovernmental:			
Total expenditures	<u>-</u>	<u>-</u>	<u>2,480,911</u>
Excess (deficiency) of revenues over (under) expenditures	-	12,912	(2,474,172)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	(10,234)	(90,183)
Sale of capital assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(10,234)</u>	<u>(90,183)</u>
Net change in fund balances	-	2,678	(2,564,355)
Fund balances at beginning of year, as previously reported	5,550	67,742	3,584,370
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	5,550	67,742	3,584,370
Fund balances at the end of year	<u>\$ 5,550</u>	<u>\$ 70,420</u>	<u>\$ 1,020,015</u>

Certificates of Obligation Series 2009	Certificates of Obligation Series 2009B&C	Certificates Of Obligation Series 2010A&B	Total Nonmajor Capital Projects Funds (See Exhibit B-2)
\$ -	\$ -	\$ 16,793	\$ 4,754,471
1,570	1,410	12,967	22,726
-	-	-	15,801
<u>1,570</u>	<u>1,410</u>	<u>29,760</u>	<u>4,792,998</u>
-	-	2,036,530	2,422,595
-	-	310,867	1,114,959
124,220	537,499	1,657,838	12,857,667
-	-	314,686	314,686
<u>124,220</u>	<u>537,499</u>	<u>4,319,921</u>	<u>16,709,907</u>
(122,650)	(536,089)	(4,290,161)	(11,916,909)
-	-	-	2,396,250
(150,831)	(289,888)	(627,171)	(2,126,277)
-	-	-	12,101,961
<u>(150,831)</u>	<u>(289,888)</u>	<u>(627,171)</u>	<u>12,371,934</u>
(273,481)	(825,977)	(4,917,332)	455,025
1,860,399	1,629,253	12,168,390	20,588,992
-	-	-	-
1,860,399	1,629,253	12,168,390	20,588,992
<u>\$ 1,586,918</u>	<u>\$ 803,276</u>	<u>\$ 7,251,058</u>	<u>\$ 21,044,017</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-58

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CAPITAL OUTLAY
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 47	\$ 47
Total revenues	<u>-</u>	<u>-</u>	<u>47</u>	<u>47</u>
EXPENDITURES				
Capital outlay:				
General government				
County Commissioners	-	25,784	-	25,784
Commissioner, Pct 4	-	87,964	55,956	32,008
Elections	-	20,168	-	20,168
General government buildings	-	6,786	-	6,786
Total general government	<u>-</u>	<u>140,702</u>	<u>55,956</u>	<u>84,746</u>
Total expenditures	<u>-</u>	<u>140,702</u>	<u>55,956</u>	<u>84,746</u>
Excess (deficiency) of revenues over (under) expenditures	-	(140,702)	(55,909)	84,793
OTHER FINANCING SOURCES (USES):				
Transfers in	-	140,702	55,956	(84,746)
Total financing sources (uses)	<u>-</u>	<u>140,702</u>	<u>55,956</u>	<u>(84,746)</u>
Net change in fund balances	-	-	47	47
Fund balances at beginning of year, as previously reported	-	-	-	-
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ 47</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-59

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 TAX NOTES SERIES 2007
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 790	\$ 790
Total revenues	<u>-</u>	<u>-</u>	<u>790</u>	<u>790</u>
EXPENDITURES				
Capital outlay:				
General government				
Information technology	-	1,335,114	-	1,335,114
Total general government	<u>-</u>	<u>1,335,114</u>	<u>-</u>	<u>1,335,114</u>
Public safety				
Constable, Pct 5	-	2,867	-	2,867
Total public safety	<u>-</u>	<u>2,867</u>	<u>-</u>	<u>2,867</u>
Highways and streets				
Commissioner, Pct 2	-	7,346	-	7,346
Commissioner, Pct 4	-	600	-	600
Total highways and streets	<u>-</u>	<u>7,946</u>	<u>-</u>	<u>7,946</u>
Total expenditures	<u>-</u>	<u>1,345,927</u>	<u>-</u>	<u>1,345,927</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,345,927)	790	1,346,717
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(1,345,927)	790	1,346,717
Fund balances at beginning of year, as previously reported	-	-	1,348,192	1,348,192
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	-	-	1,348,192	1,348,192
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,345,927)</u>	<u>\$ 1,348,982</u>	<u>\$ 2,694,909</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-60

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 SALE OF CERTIFICATES OF OBLIGATION ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 1,709	\$ 1,709
Total revenues	<u>-</u>	<u>-</u>	<u>1,709</u>	<u>1,709</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct 4	-	1,549,950	-	1,549,950
Total general government	<u>-</u>	<u>1,549,950</u>	<u>-</u>	<u>1,549,950</u>
Highways and streets				
Commissioner, Pct 1	-	2,950,877	308,801	2,642,076
Commissioner, Pct 2	-	470,946	-	470,946
Commissioner, Pct 3	-	2,943,025	634,218	2,308,807
Commissioner, Pct 4	-	1,061,426	-	1,061,426
Total highways and streets	<u>-</u>	<u>7,426,274</u>	<u>943,019</u>	<u>6,483,255</u>
Total expenditures	<u>-</u>	<u>8,976,224</u>	<u>943,019</u>	<u>8,033,205</u>
Excess (deficiency) of revenues over (under) expenditures	-	(8,976,224)	(941,310)	8,034,914
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,803,860)	(718,954)	1,084,906
Sale of capital assets	-	10,780,084	12,101,961	1,321,877
Total financing sources (uses)	<u>-</u>	<u>8,976,224</u>	<u>11,383,007</u>	<u>2,406,783</u>
Net change in fund balances	-	-	10,441,697	10,441,697
Fund balances at beginning of year, as previously reported	-	-	-	-
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,441,697</u>	<u>\$ 10,441,697</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-61

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 BORDER COLONIA ACCESS PROGRAM ROUND III
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 6,896,601	\$ 2,273,335	\$ (4,623,266)
Total revenues	<u>-</u>	<u>6,896,601</u>	<u>2,273,335</u>	<u>(4,623,266)</u>
EXPENDITURES				
Capital outlay:				
Commissioner, Pct 1	-	1,591,429	591,823	999,606
Commissioner, Pct 2	-	708,805	426,972	281,833
Commissioner, Pct 3	-	2,741,172	659,537	2,081,635
Commissioner, Pct 4	-	1,819,445	595,003	1,224,442
Appraisal Fees	-	35,750	-	35,750
Total highways and streets	-	6,896,601	2,273,335	4,623,266
Total expenditures	<u>-</u>	<u>6,896,601</u>	<u>2,273,335</u>	<u>4,623,266</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-	-
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-62

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 TXDOT PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 4,626,852	\$ 2,464,343	\$ (2,162,509)
Total revenues	<u>-</u>	<u>4,626,852</u>	<u>2,464,343</u>	<u>(2,162,509)</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct 1	-	1,805,946	1,301,566	504,380
Commissioner, Pct 2	-	2,503,467	454,917	2,048,550
Commissioner, Pct 3	-	4,520,819	3,496,994	1,023,825
Commissioner, Pct 4	-	1,646,651	721,569	925,082
Right-of-way	-	35,396	-	35,396
Total highways and streets	<u>-</u>	<u>10,512,279</u>	<u>5,975,046</u>	<u>4,537,233</u>
Total expenditures	<u>-</u>	<u>10,512,279</u>	<u>5,975,046</u>	<u>4,537,233</u>
Excess (deficiency) of revenues over (under) expenditures	-	(5,885,427)	(3,510,703)	2,374,724
OTHER FINANCING SOURCES (USES):				
Transfers in	-	6,637,093	2,340,294	(4,296,799)
Total financing sources (uses)	<u>-</u>	<u>6,637,093</u>	<u>2,340,294</u>	<u>(4,296,799)</u>
Net change in fund balances	-	751,666	(1,170,409)	(1,922,075)
Fund balances at beginning of year, as previously reported	-	-	(544,479)	(544,479)
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	(544,479)	(544,479)
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 751,666</u>	<u>\$ (1,714,888)</u>	<u>\$ (2,466,554)</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-63

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2000
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay:				
Public safety				
Budget and management	-	23,839	-	23,839
Total public safety	-	23,839	-	23,839
Total expenditures	-	23,839	-	23,839
Excess (deficiency) of revenues over (under) expenditures	-	(23,839)	-	23,839
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(23,839)	-	23,839
Fund balances at beginning of year, as previously reported	-	-	60,716	60,716
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	60,716	60,716
Fund balances at the end of year	\$ -	\$ (23,839)	\$ 60,716	\$ 84,555

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-64

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2001
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 380	\$ 380
Miscellaneous	-	-	3	3
Total revenues	<u>-</u>	<u>-</u>	<u>383</u>	<u>383</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct 3	-	13,295	-	13,295
Total highways and streets	<u>-</u>	<u>13,295</u>	<u>-</u>	<u>13,295</u>
Total expenditures	<u>-</u>	<u>13,295</u>	<u>-</u>	<u>13,295</u>
Excess (deficiency) of revenues over (under) expenditures	-	(13,295)	383	13,678
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(365,531)	(239,016)	126,515
Total financing sources (uses)	<u>-</u>	<u>(365,531)</u>	<u>(239,016)</u>	<u>126,515</u>
Net change in fund balances	-	(378,826)	(238,633)	140,193
Fund balances at beginning of year, as previously reported	-	-	393,467	393,467
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	393,467	393,467
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (378,826)</u>	<u>\$ 154,834</u>	<u>\$ 533,660</u>

COUNTY OF HIDALGO, TEXAS**EXHIBIT C-65**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2002
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,838)	-	1,838
Total financing sources (uses)	-	(1,838)	-	1,838
Net change in fund balances	-	(1,838)	-	1,838
Fund balances at beginning of year, as previously reported	-	-	5,550	5,550
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	5,550	5,550
Fund balances at the end of year	\$ -	\$ (1,838)	\$ 5,550	\$ 7,388

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-66

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2004
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 12,912	\$ 12,912
Total revenues	<u>-</u>	<u>-</u>	<u>12,912</u>	<u>12,912</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct 2	-	4,761	-	4,761
Total general government	<u>-</u>	<u>4,761</u>	<u>-</u>	<u>4,761</u>
Highways and streets				
Commissioner, Pct 2	-	10,968	-	10,968
Total highways and streets	<u>-</u>	<u>10,968</u>	<u>-</u>	<u>10,968</u>
Health and welfare				
Commissioner, Pct 2	-	4,724	-	4,724
Health department	-	272	-	272
Total health and welfare	<u>-</u>	<u>4,996</u>	<u>-</u>	<u>4,996</u>
Total expenditures	<u>-</u>	<u>20,725</u>	<u>-</u>	<u>20,725</u>
Excess (deficiency) of revenues over (under) expenditures	-	(20,725)	12,912	33,637
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(34,348)	(10,234)	24,114
Total financing sources (uses)	<u>-</u>	<u>(34,348)</u>	<u>(10,234)</u>	<u>24,114</u>
Net change in fund balances	-	(55,073)	2,678	57,751
Fund balances at beginning of year, as previously reported	-	-	67,742	67,742
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	67,742	67,742
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (55,073)</u>	<u>\$ 70,420</u>	<u>\$ 125,493</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-67

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2006
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 53,471	\$ -	\$ (53,471)
Interest	-	-	3,853	3,853
Miscellaneous	-	-	2,886	2,886
Total revenues	<u>-</u>	<u>53,471</u>	<u>6,739</u>	<u>(46,732)</u>
EXPENDITURES				
Capital outlay:				
General government				
General government buildings	-	761,233	330,109	431,124
Total general government	<u>-</u>	<u>761,233</u>	<u>330,109</u>	<u>431,124</u>
Public safety				
General Government Buildings	-	776,469	715,410	61,059
Sheriff	-	90,432	88,682	1,750
Total public safety	<u>-</u>	<u>866,901</u>	<u>804,092</u>	<u>62,809</u>
Highways and streets				
Commissioner, Pct 1	-	517,624	325,427	192,197
Commissioner, Pct 2	-	303,616	265,513	38,103
Commissioner, Pct 3	-	49,028	3,300	45,728
Commissioner, Pct 4	-	990,713	752,470	238,243
Total highways and streets	<u>-</u>	<u>1,860,981</u>	<u>1,346,710</u>	<u>514,271</u>
Total expenditures	<u>-</u>	<u>3,489,115</u>	<u>2,480,911</u>	<u>1,008,204</u>
Excess (deficiency) of revenues over (under) expenditures	-	(3,435,644)	(2,474,172)	961,472
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(135,413)	(90,183)	45,230
Total financing sources (uses)	<u>-</u>	<u>(135,413)</u>	<u>(90,183)</u>	<u>45,230</u>
Net change in fund balances	-	(3,571,057)	(2,564,355)	1,006,702
Fund balances at beginning of year, as previously reported	-	-	3,584,370	3,584,370
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	3,584,370	3,584,370
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (3,571,057)</u>	<u>\$ 1,020,015</u>	<u>\$ 4,591,072</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-68

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2009
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 1,570	\$ 1,570
Total revenues	<u>-</u>	<u>-</u>	<u>1,570</u>	<u>1,570</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct 1	-	69,647	-	69,647
Commissioner, Pct 2	-	578,200	27,670	550,530
Commissioner, Pct 3	-	445,231	96,550	348,681
Commissioner, Pct 4	-	2,943	-	2,943
Total highways and streets	<u>-</u>	<u>1,096,021</u>	<u>124,220</u>	<u>971,801</u>
Total expenditures	<u>-</u>	<u>1,096,021</u>	<u>124,220</u>	<u>971,801</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,096,021)	(122,650)	973,371
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(764,379)	(150,831)	613,548
Total financing sources (uses)	<u>-</u>	<u>(764,379)</u>	<u>(150,831)</u>	<u>613,548</u>
Net change in fund balances	-	(1,860,400)	(273,481)	1,586,919
Fund balances at beginning of year, as previously reported	-	-	1,860,399	1,860,399
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	-	-	1,860,399	1,860,399
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,860,400)</u>	<u>\$ 1,586,918</u>	<u>\$ 3,447,318</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-69

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2009B&C
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 1,410	\$ 1,410
Total revenues	<u>-</u>	<u>-</u>	<u>1,410</u>	<u>1,410</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Budget and management	-	201,896	186,464	15,432
Commissioner, Pct 4	-	656,352	351,035	305,317
Total highways and streets	<u>-</u>	<u>858,248</u>	<u>537,499</u>	<u>320,749</u>
Total expenditures	<u>-</u>	<u>858,248</u>	<u>537,499</u>	<u>320,749</u>
Excess (deficiency) of revenues over (under) expenditures	-	(858,248)	(536,089)	322,159
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(771,005)	(289,888)	481,117
Total financing sources (uses)	<u>-</u>	<u>(771,005)</u>	<u>(289,888)</u>	<u>481,117</u>
Net change in fund balances	-	(1,629,253)	(825,977)	803,276
Fund balances at beginning of year, as previously reported	-	-	1,629,253	1,629,253
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,629,253	1,629,253
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,629,253)</u>	<u>\$ 803,276</u>	<u>\$ 2,432,529</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-70

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2010A&B
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 16,793	\$ 16,793
Interest	-	-	12,967	12,967
Total revenues	-	-	29,760	29,760
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct 4	-	530,970	182,129	348,841
Executive Office	-	846,551	669,240	177,311
General Government Buildings	-	4,256,982	1,185,161	3,071,821
Total general government	-	5,634,503	2,036,530	3,597,973
Public safety				
General Government Buildings	-	397,449	226,891	170,558
Sheriff	-	83,976	83,976	-
Total public safety	-	481,425	310,867	170,558
Highways and streets				
Commissioner, Pct 1	-	272,930	139,382	133,548
Commissioner, Pct 2	-	2,265,682	456,528	1,809,154
Commissioner, Pct 3	-	1,250,129	591,037	659,092
Commissioner, Pct 4	-	607,115	470,891	136,224
Total highways and streets	-	4,395,856	1,657,838	2,738,018
Sanitation				
Commissioner, Pct 3	-	1,886	-	1,886
Total sanitation	-	1,886	-	1,886
Culture and recreation				
Commissioner, Pct 2	-	140,034	138,834	1,200
Commissioner, Pct 4	-	178,355	175,852	2,503
Total culture and recreation	-	318,389	314,686	3,703
Total expenditures	-	10,832,060	4,319,921	6,512,139
Excess (deficiency) of revenues over (under) expenditures	-	(10,832,060)	(4,290,161)	6,541,899
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,183,151)	(627,171)	555,980
Total financing sources (uses)	-	(1,183,151)	(627,171)	555,980
Net change in fund balances	-	(12,015,211)	(4,917,332)	7,097,879
Fund balances at beginning of year, as previously reported	-	-	12,168,390	12,168,390
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	12,168,390	12,168,390
Fund balances at the end of year	\$ -	\$ (12,015,211)	\$ 7,251,058	\$ 19,266,269

COUNTY OF HIDALGO, TEXAS**EXHIBIT C-71**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 MAJOR CAPITAL PROJECTS FUND
 DRAINAGE DISTRICT NO. 1
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 82,853	\$ 82,853
Total revenues	<u>-</u>	<u>-</u>	<u>82,853</u>	<u>82,853</u>
EXPENDITURES				
Debt service:				
Bond issuance costs	-	-	545,831	(545,831)
Total bond issuance costs	<u>-</u>	<u>-</u>	<u>545,831</u>	<u>(545,831)</u>
Capital outlay:				
Drainage flood control				
Drainage flood control	89,389,064	89,389,064	18,424,251	70,964,813
Total drainage flood control	<u>89,389,064</u>	<u>89,389,064</u>	<u>18,424,251</u>	<u>70,964,813</u>
Total expenditures	<u>89,389,064</u>	<u>89,389,064</u>	<u>18,970,082</u>	<u>70,418,982</u>
Excess (deficiency) of revenues over (under) expenditures	(89,389,064)	(89,389,064)	(18,887,229)	70,501,835
OTHER FINANCING SOURCES (USES):				
Premium on bonds issued	-	-	7,415,831	7,415,831
Bonds issued	84,000,000	84,000,000	77,130,000	(6,870,000)
Sale of capital assets	-	-	446,417	446,417
Total financing sources (uses)	<u>84,000,000</u>	<u>84,000,000</u>	<u>84,992,248</u>	<u>992,248</u>
Net change in fund balances	(5,389,064)	(5,389,064)	66,105,019	71,494,083
Fund balances at beginning of year, as previously reported	-	-	7,475,993	7,475,993
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	7,475,993	7,475,993
Fund balances at the end of year	<u>\$ (5,389,064)</u>	<u>\$ (5,389,064)</u>	<u>\$ 73,581,012</u>	<u>\$ 78,970,076</u>

The accompanying notes are an integral part of this statement.

