County of Hidalgo, Texas

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013

Raymundo Eufracio, CPA

Hidalgo County Auditor's Office

COUNTY OF HIDALGO, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

PREPARED BY:
COUNTY AUDITOR'S OFFICE
RAYMUNDO EUFRACIO, CPA
COUNTY AUDITOR

THE COUNTY OF HIDALGO

TEXAS

COUNTY OF HIDALGO, TEXAS
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

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This report is available online at http://www.co.hidalgo.tx.us/index.aspx?NID=448

INTRODUCTORY SECTION

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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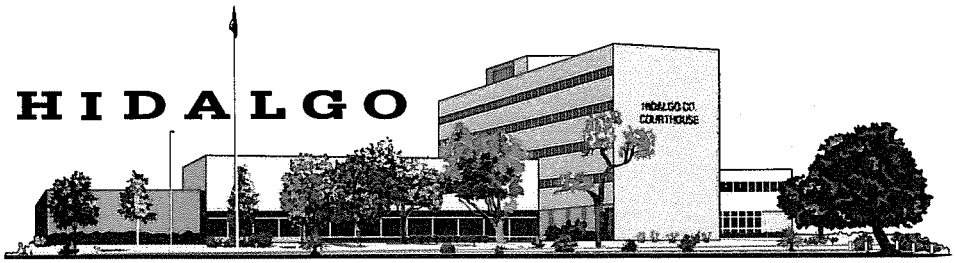
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 30, 2014

To the Honorable District Judges, County Court at Law Judges,
County Probate Judge, Commissioners Court Members,
Citizens of Hidalgo County, and the Financial Community:

Texas Local Government Code §114.025 requires that the County Auditor publish, after the close of the fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants. Pursuant to that requirement, the Comprehensive Annual Financial Report (CAFR) for Hidalgo County, Texas (the County) for the year ended December 31, 2013, is submitted herewith.

Responsibility for Financial Statements

This report was prepared by the County Auditor's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to obtain the maximum understanding of the County's financial affairs have been included.

The County Auditor is appointed by and reports to district Judges having jurisdiction over the County. This independence from the Commissioners Court is integral to the system of checks and balances needed to ensure no one branch of government is without accountability in complying with the State's statutes. By law, the County Auditor has oversight of all financial books and records of all officers of the County and is charged with strictly enforcing laws governing county finances.

Independent Audit

Burton, McCumber & Cortez, LLP, an independent certified public accounting firm, has audited the County's financial statements. The goal of the independent audit was to provide reasonable, but not absolute, assurance that the financial statements of the County for the year ended December 31, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based on the independent audit performed by our external auditors, they concluded that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the year ended December 31, 2013, are fairly presented in conformity with U.S. generally accepted accounting principles. The independent auditors' report is presented as the first component of the Financial Section of this report.

Additionally, the County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget's Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The mandated "Single Audit" is designed to meet the needs of the federal grantor agencies. Standards governing the Single Audit engagement require the independent auditor to report not only on the fair presentation of the financial statements, but also on the

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

County's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. Their consideration of the internal controls over compliance does not necessarily disclose all matters in the internal control that might be material weakness because their auditing procedures are performed on a test basis. The County's Single Audit for the year ended December 31, 2013 is presented in a separate report.

Reporting Standards

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial principles.

GAAP requires that management provide a narrative introduction, overview, and analysis of the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the independent auditors' report.

Financial Statements Format

The basic structure and contents of a CAFR are set by authoritative accounting and financial reporting standards. The CAFR contains the following three sections:

1. Introductory Section – This section includes the letter of transmittal, copy of the GFOA Certificate of Achievement, organizational chart, list of governing body, and list of principal officials.

2. Financial Section – This section includes the independent auditors' report, MD&A, basic financial statements (including the notes), combining statements, and individual fund financial statements and schedules.

3. Statistical Section – This section offers operational, economic, and historical data that provide a context for assessing the County's economic condition.

Hidalgo County Government Profile

Geographic Information

Hidalgo County was created in 1852 from Cameron County, and at that time had an area of 2,356 square miles. When first organized, the County extended almost as far north as Nueces County; however, later reductions in land area to form counties to its north have reduced Hidalgo County to its present area of 1,570 square miles.

Cameron, Willacy, and Kennedy Counties border Hidalgo County on the east, Brooks County on the north, Starr County on the west, and the Rio Grande River separates the County from the Republic of Mexico on the south.

The 2013 population of Hidalgo County is estimated to be 815,996, an increase of 9,444 (2%) over the 2012 estimated population.

The county seat is located in the City of Edinburg.

Government Structure

The governing body of the County is the Commissioners Court. The Commissioners Court is comprised of the County Judge (who serves as the presiding officer) and four Commissioners from one of the County's four road and bridge precincts. Each member of the Commissioners Court is elected to a four-year term of office.

The Commissioners Court has certain powers expressly granted by the legislature and powers necessarily implied by such grant. One of the most important duties of the Commissioners Court is management of the finances of the County. Among other things, it approves the budget, determines the tax rates, approves

contracts in the name of the County, determines whether indebtedness should be authorized and issued, and appoints certain County officials.

The County provides a full range of services, including:

General government services related to the legislative, judicial, and executive branches of the government. This category includes budgets for the various Judicial Courts, Indigent Defense, Criminal District Attorney, Public Defender's Office, District Clerk, Law Library, County Judge, County Commissioners, Executive Office, Elections, Budget and Management, Tax Assessor-Collector, County Treasurer, Purchasing, County Auditor, County Clerk, Human Resources, Information Technology, Planning, and Facilities Management.

Public safety services related to the protection of persons and property. This category includes budgets for the Sheriff, Constables, Fire Marshal, Juvenile and Adult Probation, and Emergency Management.

Highways and streets services related to the construction, repair and maintenance of roadways. This category includes budgets for each of the four commissioners.

Sanitation services related to the removal and disposal of waste. This category includes budgets for the collection stations located in each of the four precincts.

Health and welfare services related to public health and public assistance. This category includes budgets for Health and Human Services, WIC Program, Community Service Agency, and Head Start Program.

Recreational and cultural services for the benefit of residents and visitors. This category includes budgets for the historical commission, museums, libraries, and parks.

Conservation services designed to conserve and develop natural resources. This category includes the budgets for animal control, insect eradication, humane society, and the Texas AgriLife Extension.

Urban and economic development services related to housing and urban redevelopment as well as programs that foster economic growth and development. This category includes budgets for the Urban County Program and community resource centers located in each of the precincts.

Certain drainage flood control services are provided through a legally separate Drainage District that has been included as an integral part of the County's financial statements. Additional information on this legally separate entity can be found in the notes to the financial statements (See Note 1.A.).

Budget Process

The Commissioners Court is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for the County's financial planning and control. The budget includes appropriations for the general fund, certain special revenue funds, debt service funds, and proprietary funds. The budget is prepared by fund, function, department, and object. Transfer of appropriations between departments requires the approval of Commissioners Court.

The County uses an encumbrance accounting system as a budgetary control mechanism. The County Auditor's Office monitors expenditures of the various offices/departments to prevent expenditures from exceeding budgeted appropriations. The County Auditor's Office provides the Commissioners Court with a monthly report that includes a budget status of each office/department. During fiscal year 2013, there were no offices/departments or individual funds for which the expenditures exceeded appropriations.

Local Economy

The Rio Grande Valley, which is comprised of the four southern-most counties in Texas – Cameron, Hidalgo, Star and Willacy – encompasses a diverse range of landscapes which include beaches, ranches, and vibrant cities. Its diverse landscapes as well as an assortment of industries make it not only economically unique but also competitive.

Agriculture has historically been one of the region's cultural and economic mainstays. The area today has been profoundly transformed into a major international trade area. The region's geographic proximity to Mexico makes industries allied with international trade very marketable. The promotion of international trade,

tourism, and manufacturing continue to be principal economic drivers. The Rio Grande Valley has 13 international bridges, 3 international airports, extensive rail routes, and expansive interstates.

There are two metropolitan statistical areas (MSAs) in the Rio Grande Valley: the McAllen-Edinburg-Mission MSA in Hidalgo County and the Brownsville-Harlingen-San Benito MSA in Cameron County. Over the past year, the McAllen MSA has become the fastest growing region in the country, according to the monthly ranking of the nation's 100 largest metro areas compiled by The Fiscal Times. This area experienced a 36.05% population increase from years 2000-2010 and is expected to lead regional growth along with the Brownsville MSA. In 2012, the Wall Street Journal's Market Watch, ranked the McAllen MSA 1st for having the best housing market in the nation. The Brooking Institute ranked the McAllen MSA 17th in fastest growing employment and 43rd in performance overall in the nation during the recovery period.

The top ten employers in the McAllen MSA were Edinburg Consolidated I.S.D., McAllen I.S.D., Doctor's Hospital at Renaissance, Edinburg Regional Medical Center, University of Texas Pan American, Mission Consolidated I.S.D., South Texas College, Hidalgo County, McAllen Medical Center, and the City of McAllen.

The City of McAllen is the largest city in Hidalgo County and the principal city in the McAllen MSA. Due to its strategic position, affordable cost of living, and the free-trade agreements between Mexico and the United States, the City of McAllen is among the 10 fastest growing U.S. cities offering a very attractive location for companies as well as a young population to settle down.

During 2013, the City of McAllen and its neighboring towns gained 2,500 jobs exhibiting a 1.2% annual job growth rate from December 2012 to December 2013. Trade, transportation, and utility services industry ranked first in job creation by adding 1,400 jobs followed by business and professional services industries (500 jobs) and educational and health services industries (500 jobs).

While the McAllen MSA's unemployment rate (10.3%) is still higher than the state (5.8%) and national average (6.6%), the local economy continues to rebound.

As the U.S. economy continues to rebound, the County will continue to experience growth and expansion. The region will continue to receive a boost from strong economic fundamentals such as a young workforce and its low cost of living.

The following economic development projects are expected to have a significant economic impact to the County and the Rio Grande Valley.

On June 14, 2013, Governor Rick Perry officially signed Senate Bill 24 to merge the Rio Grande Valley's two major universities – University of Texas-Pan American and University of Texas at Brownsville – and create a new medical school in the Rio Grande Valley. By 2022, this new school is estimated to have a total annual economic impact of under $866 million in economic activity, $461 million in wages & salaries, and produce 7,000 new high-paying jobs in the Rio Grande Valley.

On January 28, 2013, the City of McAllen and Aeromar, Mexico's most experienced regional airline, signed an agreement to offer nonstop air service from McAllen International Airport to Mexico City. Currently, Aeromar has an average of five weekly nonstop flights to Mexico City and three to San Luis Potosi. This new service will benefit tourism, restaurants, and retail markets. Additionally, the McAllen International Airport is working on a terminal expansion of $28 million that will add 55,000 sq. feet and overhaul existing place, estimated to be completed in March 2014.

On October 17, 2013, Mexican President Pena Nieto officially opened the Durango-Mazatlan Highway, which consolidates the Mazatlan-Matamoros Corridor. This super highway will connect Mazatlan, Sinaloa to Reynosa and Matamoros, Tamaulipas. This infrastructure improvement is expected to reduce transportation time by at least six hours between Mazatlan and the Rio Grande Valley and lower up to $1,500 off of truck transportation costs per load. This giant Mexican investment along with other economic factors is expected to affect the imports industry, especially in Texas.

The Space Exploration Technologies Corporation (SpaceX), a California-based space exploration firm, has selected Boca Chica Beach in Brownsville as a finalist for the development of a commercial orbital launch complex. SpaceX will not make a final decision on the site of its rocket launch pad until all the technical and

regulatory due diligence is complete. In the mean time, SpaceX has acquired about 24 acres of land in Cameron County, as well as leasing 56.5 acres from private property owners. Additionally, the company has been negotiating tax abatements, incentives, and operating agreements with communities and economic development organizations in Cameron County and the Rio Grande Valley. Among the potential economic impact for the region are the creation of 600 direct and 400 indirect jobs, between 10,000 to 15,000 visitors per launch, internship opportunities, a new aerospace cluster development, and new advanced curriculum for schools and universities.

Long-term Financial Planning

The Commissioners Court continues to be very active in infrastructure development, specifically transportation and drainage systems. The Hidalgo County Metropolitan Planning Organization (HCMPO) is a federally funded program that works with the County, the Texas Department of Transportation (TXDOT), and other organizations to develop a Long Range Metropolitan Transportation Plan to serve as a blueprint for the County's transportation system. The plan addresses needed investments in the area for the next 25 years. As a result of this plan, the County and TXDOT have entered into many interlocal agreements to implement the transportation projects. Some of these agreements call for partial reimbursement from TXDOT, while others call for full reimbursement. In 2013, the County had an adjusted budget of $10,512,278 to support a total of 32 TXDOT projects.

The Hidalgo County Regional Mobility Authority (RMA) is an independent government agency created by the Texas Transportation Commission and the County Commissioners Court on November 17, 2005, to accelerate needed transportation projects in the County. Overseen by a seven member Board of Directors, the RMA brings local leadership to the local issues impacting our transportation network. The RMA provides a new, more flexible way to construct critical mobility improvements by allowing the use of local dollars to leverage revenue bonds. Current projects being developed by the RMA include the State Highway 365 Trade Corridor Connector toll road (16 miles) and the International Bridge Trade Corridor (13 miles).

The Hidalgo County Drainage District No.1 (the Drainage District) Advisory Committee was appointed by the Commissioners Court to serve as a link between the stakeholders and constituents of the County and the Drainage District related to the possible development, planning, financing, and implementation of the Drainage District's Capital Improvement Plan. Comprised of a mixture of engineers, elected officials, and community and business leaders, the committee will provide guidance to the Commissioners Court on how to best protect property in the County that could be endangered by catastrophic flooding from a major hurricane. In November 2012, the voters approved the issuance of $84 million in bonds and the leveraging of a $100 million federal grant to fund 25 specific projects in the County. These monies will improve the County's drainage system, move storm water runoff out of the County faster, and by doing so, these improvements will help protect the safety of our communities and over $35 million in property.

Major Initiatives

Hidalgo County Courthouse

The existing courthouse building was constructed in 1954 and is in need of major repair and replacement. The existing building suffers from many immediate maintenance needs and extensive functional deficiencies resulting from the needs of a rapidly growing county population. Because of the grossly undersized existing courthouse building, the courthouse functions have become decentralized and inefficient in both function and operation. On July 26, 2011, the Commissioners Court selected an architectural and design firm to initiate the County's first ever Comprehensive Courthouse Master Plan. On November 20, 2012, the Commissioners Court approved the final Courthouse Master Plan, which includes recommendations on the most efficient and cost effective ways to expand and accommodate the various county departments and judicial functions. During 2013, the Commissioners Court approved a contract for the development of the schematic design for the new courthouse.

Enhanced Judicial Collections Program

The Commissioners Court has made it a top priority to research, identify, evaluate, and implement strategies that will reduce its outstanding judicial fees and fines. As part of this initiative, Commissioners Court approved the development and implementation of the County's Scofflaw Program with the primary goal of increasing the County's revenues and decreasing the number of outstanding fines and fees owed to the County. The first phase of the initiative targeted outstanding Justice of the Peace collections. The County

was able to collect over $2 million in outstanding fees and fines. Future program initiatives include implementation of payment kiosks for payee convenience and the denial of Texas drivers' licenses.

Capital Improvement Program

In 2009, the Department of Budget & Management (DBM) conducted a Needs Assessment survey to identify the County's long-term capital improvement needs. The purpose of the survey was to identify infrastructure and other major projects needed to be financed over the next five years. This five year plan became the County's 2010-2015 Capital Improvement Plan (CIP). The plan serves as a guide to assist the County's leaders with identifying projects, estimating costs, potential funding sources, and construction timeframes. DBM has developed new CIP policies and procedures which are currently undergoing review prior to adoption by Commissioners Court.

In an effort to develop and maintain a current CIP, DBM and the Information Technology Department are working to develop a computerized database program that will enable analysts to track, review, and process CIP project requests in real time. This will facilitate timely reports to the Commissioners Court on the progress of CIP projects as well as funding requirements. A future goal of the computerized database program is to develop an online portal that departments can access to request funding for CIP projects and track their requests. The goal is to transform the CIP to a Capital Improvement Program that will serve to balance the County's finite resources with an ever increasing number of competing priorities.

Radio Interoperability Communication System

Interoperable emergency communications is integral to initial response, public health, safety of communities, national security, and economic stability. Of all the problems experienced during disaster events, one of the most serious problems is communication due to lack of appropriate and efficient means to collect, process, and transmit important and timely information. In some cases, radio communication systems are incompatible and inoperable not just within a jurisdiction but among departments or agencies within the same community.

Recognizing the need for an overarching emergency communication strategy to address communication deficiencies that exist at the regional level, on October 2012, the Commissioners Court authorized the Sheriff's Department to upgrade its radio communication system. The upgrade required an $8 million investment in a digital trunking communications system from Motorola Solutions which includes two dispatch consoles, four workstations, 10 countywide consolettes, and 1,120 mobile radios that will be used by law enforcement, emergency management, and maintenance employees. The Sheriff's Office renovated its communication office to expand its size in order to house the new equipment.

Privatization of Sanitation Program

Currently, the County operates 11 transfer stations with a total maintenance and operating budget in excess of $5 million. Recognizing the impact the sanitation program is having on the general fund, the Commissioners Court has approved the development of sanitation cost reduction strategies.

The County is currently assessing alternative sanitation service delivery methods. This process has involved studying the feasibility of implementing a new process of handling solid waste collection for rural residents in the County. One such strategy is the development of a privatized or franchised rural waste collection system. By outsourcing this critical function, the County expects to generate revenues, reduce solid waste costs, and enhance the level of waste collection services for the County's rural residents. Working together with precinct officials and community liaisons, the County has completed a request for proposals and begun segregating county areas into potential differentiated service districts. The County will continue its efforts to advance this initiative and is presently conducting meetings and workshops to discuss program implementation strategies.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Hidalgo, for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This was the tenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both U.S. generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the dedicated services of the County Auditor's staff and the professional services provided by our independent auditors, Burton McCumber & Cortez, LLP. I would like to express my appreciation to all members of the various departments who assisted and contributed to the preparation of this report. We wish to express our thanks to Commissioners Court for their unfailing support for maintaining the highest standards of professionalism in managing the County's financial affairs.

Respectfully submitted,

Raymundo Eufracio, CPA
Hidalgo County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Hidalgo
Texas

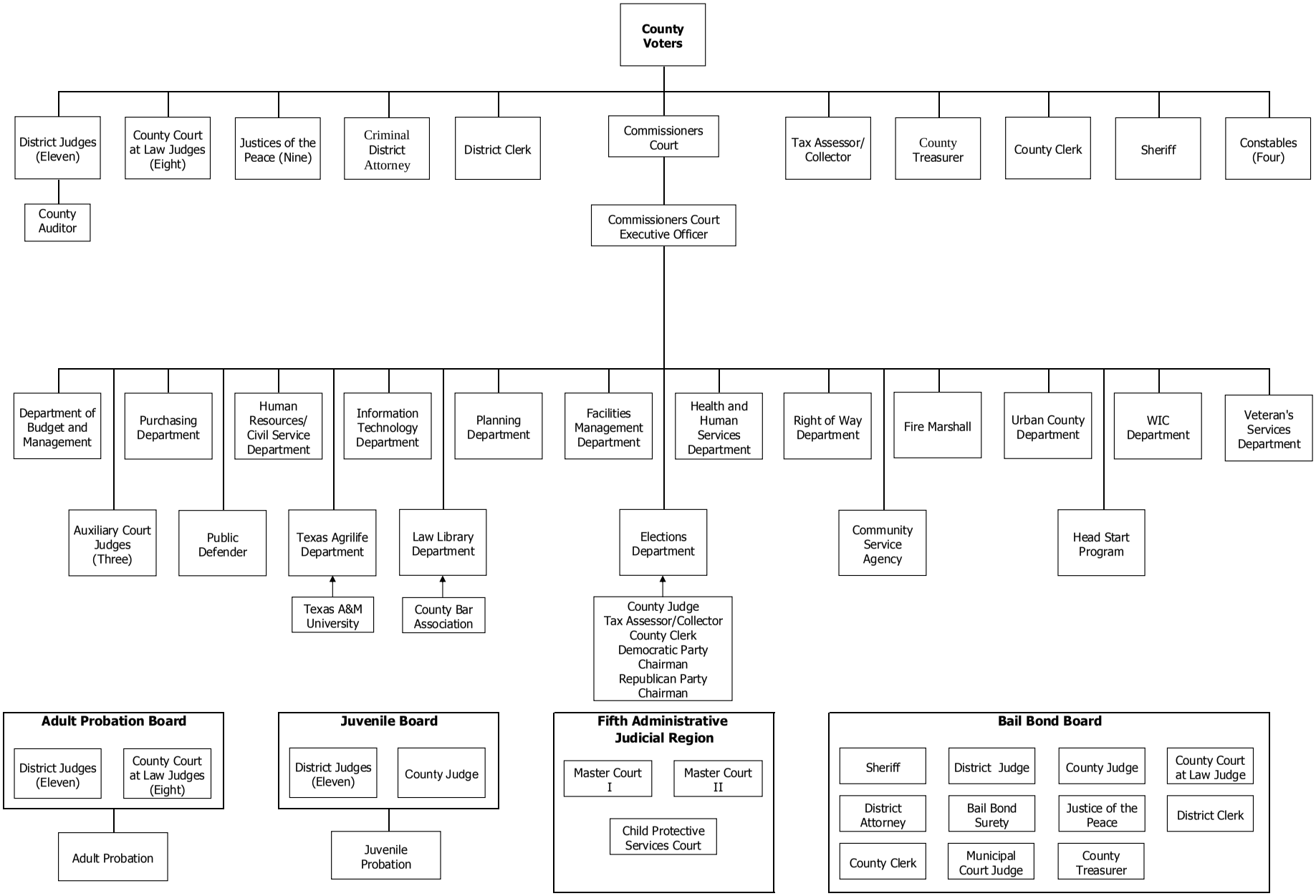
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2013

County Judge Ramon Garcia .....Chairman

Commissioner A.C. Cuellar, Jr. .....Member

Commissioner Hector Palacios .....Member

Commissioner Jose M. Flores .....Member

Commissioner Joseph Palacios. .....Member

COUNTY OF HIDALGO, TEXAS
Principal Officials
December 31, 2013

Jaime E. Tijerina	Judge, 92nd Judicial District of Texas
Rodolfo Delgado	Judge, 93rd Judicial District of Texas
J.R."Bobby" Flores	Judge, 139th Judicial District of Texas
Rose G. Reyna	Judge, 206th Judicial District of Texas
Juan R. Partida	Judge, 275th Judicial District of Texas
Mario E. Ramirez, Jr.	Judge, 332nd Judicial District of Texas
Noe Gonzalez	Judge, 370th Judicial District of Texas
Leticia Lopez	Judge, 389th Judicial District of Texas
Aida Salinas Flores	Judge, 398th Judicial District of Texas
Israel Ramon	Judge, 430th Judicial District of Texas
Jesse Contreras	Judge, 449th Judicial District of Texas
Rodolfo Gonzalez	Judge, County Court-at-Law No. 1
Jaime J. Palacios	Judge, County Court-at-Law No. 2
Homero Garza	Judge, Probate Court
Fred S. Garza, Jr.	Judge, County Court-at-Law No. 4
Arnoldo Cantu, Jr.	Judge, County Court-at-Law No. 5
Albert Garcia	Judge, County Court-at-Law No. 6
Sergio Valdez	Judge, County Court-at-Law No. 7
Rolando Cantu	Judge, County Court-at-Law No. 8
Ramon Garcia	County Judge
A.C. Cuellar, Jr.	Commissioner, Precinct No. 1
Hector Palacios	Commissioner, Precinct No. 2
Jose M. Flores	Commissioner, Precinct No. 3
Joseph Palacios	Commissioner, Precinct No. 4
Arturo Guajardo, Jr.	County Clerk
Pablo "Paul" Villarreal, Jr.	Tax Assessor/Collector
Laura Hinojosa	District Clerk
Guadalupe Treviño	Sheriff
Norma G. Garcia	County Treasurer
Rene A. Guerra	District Attorney
Raymundo Eufracio.	County Auditor

INDEPENDENT AUDITORS' REPORT

Burton McCumber & Cortez, L.L.P.
Certified Public Accountants & Management Consultants

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Brownsville
McAllen
Matamoros
Reynosa

INDEPENDENT AUDITOR'S REPORT

To the Honorable Commissioners' Court
And the District Judges
County of Hidalgo, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Hidalgo, Texas (County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2013, the County adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 19 through 28 and 41 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, related agencies financial statements and budget comparison schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, related agencies financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Burton McCall & Cortez, L.L.P.

McAllen, Texas
June 30, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the County of Hidalgo (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-9 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by $338,686,400 (*net position*). Of this amount, $116,453,400 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position decreased $5,177,640 primarily due to a prior period adjustment related to the implementation of GASB Statement No. 65 which required the recognition as an expense of debt issuance costs which had been previously recognized as an asset (deferred charge) in the Statement of Net Position.

- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $191,535,260, an increase of $63,187,476 in comparison with the prior year. Approximately 10% of this total amount ($19,564,348) is available for spending at the County's discretion *(unassigned fund balance)*.

- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the general fund was $43,004,715, or approximately 24% of total general fund expenditures and transfers out.

- The County's total outstanding general obligation debt increased by $61,340,000 due to the issuance of general obligation bonds by the Drainage District No. 1 in the amount of $77,130,000. This new debt was offset by regularly scheduled principal reductions.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, highways and

streets, sanitation, drainage flood control, health and welfare, culture and recreation, conservation, and urban and economic development. The business-type activities of the County include the landfill and the jail commissary.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also the Hidalgo County Drainage District No. 1 (the Drainage District), and the Health Care Funding District, both legally separate entities. Although legally separate, both component units meet the criteria in GASB Statement No. 61 for blending and therefore, have been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 31-33 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds*. Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains multiple individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the Head Start Program special revenue fund, and the Drainage District capital projects fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts an annual appropriated budget for its governmental funds, with the exception of grant-funded special revenue funds and capital projects funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 34-45 of this report.

Proprietary Funds*.* The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its landfill and jail commissary. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its risk financing activities related to health benefits and workers' compensation. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Both enterprise funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Similarly, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the enterprise and internal service funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic proprietary fund financial statements can be found on pages 46-49 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains three different types of fiduciary funds. *Pension trust funds* are used to report resources held in trust for retirees and beneficiaries covered by the *Affiliated Agencies Employees' Retirement Plan*. *Private-purpose trust funds* are used to report resources held in trust for others by the County Treasurer, District Attorney, District Clerk, County Clerk, Sheriff, and the Urban County Program. *Agency funds* are used to report resources held by the County in a custodial capacity for individuals, private organizations, and other governments.

The fiduciary fund financial statements can be found on pages 50-51 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 54-85 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 88-302 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by $338,686,400, at the close of the most recent fiscal year.

Net Position

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other assets	$ 445,941,686	$ 378,098,401	$ 3,576,417	$ 3,213,867	$ 449,518,103	$ 381,312,268
Capital assets	426,572,719	427,344,611	1,003,375	1,003,375	427,576,094	428,347,986
Total assets	872,514,405	805,443,012	4,579,792	4,217,242	877,094,197	809,660,254
Deferred Outflows:						
Deferred charged on refunding	377,581	-	-	-	377,581	-
Total deferred outflows	377,581	-	-	-	377,581	-
Liabilities:						
Long-term liabilities	367,746,690	291,451,275	1,652,884	1,624,719	369,399,574	293,075,994
Other liabilities	169,347,679	172,700,666	38,125	19,554	169,385,804	172,720,220
Total liabilities	537,094,369	464,151,941	1,691,009	1,644,273	538,785,378	465,796,214
Net Position:						
Net investment in capital assets	148,499,402	161,875,118	1,003,375	1,003,375	149,502,777	162,878,493
Restricted	72,663,061	69,744,709	66,902	66,902	72,729,963	69,811,611
Unrestricted	114,635,154	109,671,244	1,818,506	1,502,692	116,453,660	111,173,936
Total net position	$ 335,797,617	$ 341,291,071	$ 2,888,783	$ 2,572,969	$ 338,686,400	$ 343,864,040

By far, the largest portion of the County's net position (44.1%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (21.5%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance (34.4%) is unrestricted and may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation is held true for the prior fiscal year.

The County's overall net position decreased $5,177,640 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities decreased $1,509,221 from the prior fiscal year; however, due to a prior period adjustment of $3,984,233, the overall net position of governmental activities decreased by $5,493,454 for an ending balance of $335,797,617. The prior period adjustment was almost entirely related to the implementation of GASB Statement No. 65 which required the recognition as an expense of debt issuance costs which had been previously recognized as an asset (deferred charge) in the Statement of Net Position.

Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	$ 65,814,570	$ 60,989,428	$ 1,335,583	$ 1,371,909	$ 67,150,153	$ 62,361,337
Operating grants and contributions	113,472,504	99,576,927	-	-	113,472,504	99,576,927
Capital grants and contributions	2,425,071	2,720,365	-	-	2,425,071	2,720,365
General revenues:						
Property taxes	188,630,519	183,936,243	-	-	188,630,519	183,936,243
Grants and contributions not restricted to specific programs	11,497,279	3,833,434	-	-	11,497,279	3,833,434
Interest earnings	589,637	521,437	189	2,239	589,826	523,676
Other	2,434,450	3,560,662	11	81	2,434,461	3,560,743
Total revenues	384,864,030	355,138,496	1,335,783	1,374,229	386,199,813	356,512,725
Expenses:						
General government	112,827,372	101,093,597	-	-	112,827,372	101,093,597
Public safety	99,428,539	90,336,106	-	-	99,428,539	90,336,106
Highways and streets	35,538,330	28,095,900	-	-	35,538,330	28,095,900
Sanitation	5,768,425	5,901,785	-	-	5,768,425	5,901,785
Drainage flood control	18,402,498	11,625,550	-	-	18,402,498	11,625,550
Health and welfare	85,762,647	71,258,891	-	-	85,762,647	71,258,891
Culture-recreation	4,212,908	3,892,851	-	-	4,212,908	3,892,851
Conservation of natural resources	950,619	916,059	-	-	950,619	916,059
Urban and economic development	13,464,903	18,498,452	-	-	13,464,903	18,498,452
Interest on long-term debt	10,017,010	11,411,173	-	-	10,017,010	11,411,173
Landfill services	-	-	24,777	28,558	24,777	28,558
Jail commissary	-	-	995,192	1,032,782	995,192	1,032,782
Total expenses	386,373,251	343,030,364	1,019,969	1,061,340	387,393,220	344,091,704
Increase (decrease) in net position	(1,509,221)	12,108,132	315,814	312,889	(1,193,407)	12,421,021
Net position - beginning restated	337,306,838	329,182,939	2,572,969	2,260,080	339,879,807	331,443,019
Net position - ending	$ 335,797,617	$ 341,291,071	$ 2,888,783	$ 2,572,969	$ 338,686,400	$ 343,864,040

As previously stated, there was a decrease of $1,509,221 in the net position for governmental activities during the current fiscal year. The prior year, net position for governmental activities increased $12,108,132. Overall, increases in expenditures outpaced revenue increases by $13,617,353 during the current fiscal year.

The following is a discussion of significant increases in revenues and expenditures of governmental activities:

Overall revenues within governmental activities increased by $29,725,534 (8%) from the prior fiscal year. The increase is mainly attributable to the following:

- Grants and contributions increased by $21,264,128. The increase is primarily due to the 1115 Medicaid Waiver. In 2013, the County created a Health Care Funding District that assesses mandatory payments to the hospitals in the district for the intergovernmental transfer (IGT) to the State for funding the 1115 Medicaid Waiver. The hospitals paid the district $10,515,300 during the current fiscal year. In addition, the County received a one-time Delivery System Reform Incentive Payment (DSRIP) of $7,022,937 from the state related to the 1115 Medicaid Waiver. The increases from the 1115 Medicaid Waiver were offset with decreases in grants to the Head Start Program ($1,977,645) and other grants.

- Charges for services increased by $4,825,142 primarily due to new and/or increases in fees and increases in the premiums for the self-insured health benefits fund.

- Property tax revenues increased by $4,694,275 due in part to a higher than expected collection rate.

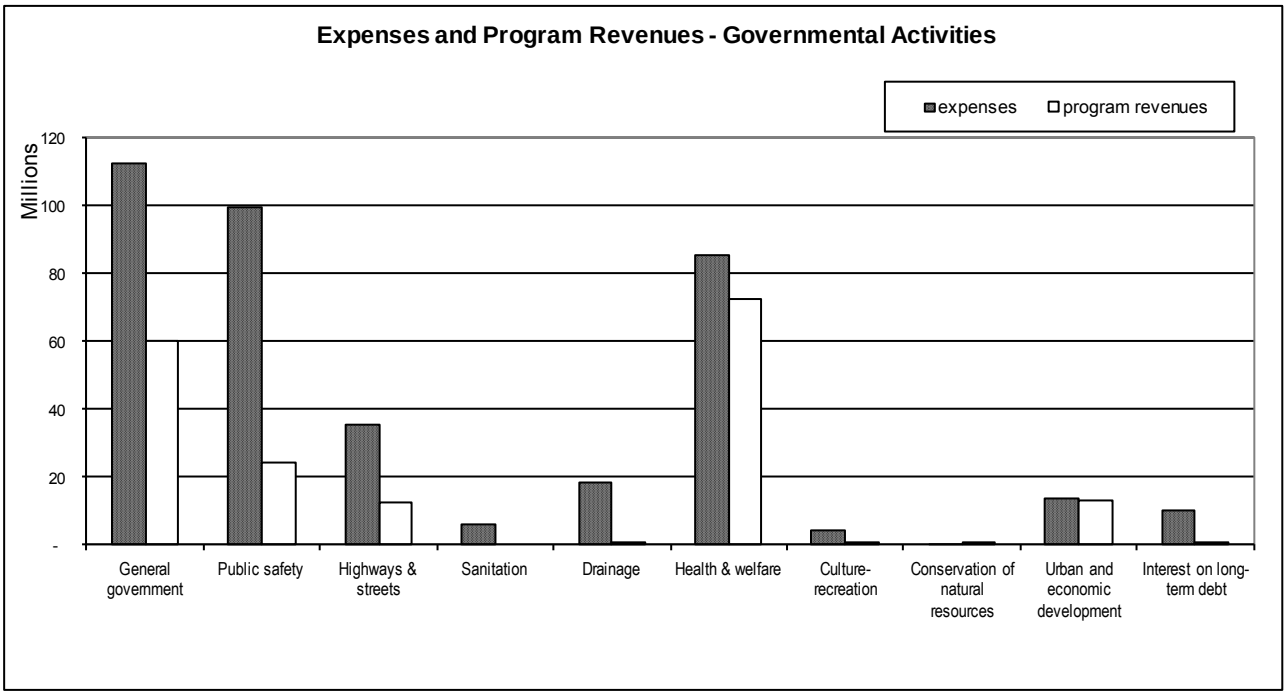
Overall expenses within governmental activities increased by $43,342,887 (13%) from the prior fiscal year. The increase is mainly attributable to the following:

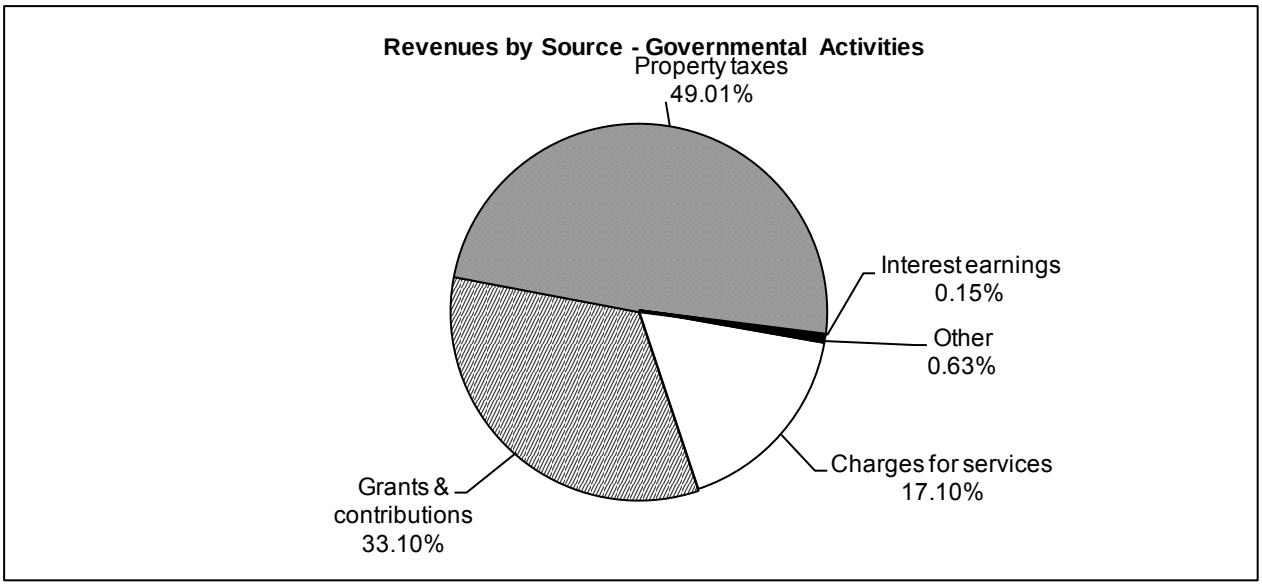
- Expenses for health and welfare increased by $14,503,756 primarily due to the IGT by the Health Care Funding District.

- Expenses for general government increased by $11,733,775 in large part due to the recognition of debt issuance costs ($3,972,568) which had been previously recognized as an asset (deferred charge) in the Statement of Net Position and rising health benefit claims ($3,537,083).

- Expenses for public safety increased by $9,092,433 mainly due to a capital lease to upgrade the Sheriff's radio communication system ($6,856,405).

- Increases in expenditures for highways and streets ($7,442,430) and drainage flood control ($6,776,948) were offset by decreases in expenses for urban development ($5,033,549) due to cuts in funding by HUD and interest expense ($1,394,163).





Business-type Activities. For the County's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of $2,888,783. The total increase in net position for business-type activities (landfill and jail commissary funds) was $315,814 or 12% from the prior fiscal year. Overall revenue decreased by $38,446 due to a decrease in jail commissary charges. Expenses decreased by $41,371. Landfill expenses decreased by $3,781 while the jail commissary expenses decreased by $37,590.

Financial Analysis of the Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the County's Commissioners Court.

At December 31, 2013, the County's governmental funds reported combined fund balances of $191,535,260, an increase of $63,187,476 in comparison with the prior fiscal year. Approximately 10% of this amount ($19,564,348) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is 1) not in spendable form ($3,685,435), 2) restricted for particular purposes ($43,386,058), 3) committed for particular purposes ($6,848,513), or 4) assigned for particular purposes ($118,050,906).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was $21,279,479, while total fund balance decreased slightly to $50,031,744. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents approximately 12% of total general fund expenditures and transfers out, while total fund balance represents approximately 27% of that same amount. The fund balance of the County's general fund marginally decreased by $219,887 during the current fiscal year.

The Head Start Program special revenue fund, a major fund, had a slight increase of $75,953 in fund balance during the current fiscal year which brought the overall fund balance to $330,815.

The Drainage District capital projects fund became a major fund in the current fiscal year. The fund balance increased by $66,105,019 during the current fiscal year which brought the overall fund balance to $73,581,012. The increase was due to the issuance of $77,130,000 in bonds for drainage flood control projects.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the jail commissary at the end of the current fiscal year increased by $340,402 to a balance of $2,606,531. However, the unrestricted net position of the landfill decreased by $24,588 to a deficit balance of $788,025. The total net position for both funds was $2,608,813 and $279,970, respectively. Other factors concerning the finances of these two funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

Original Budget Compared to Final Budget. During the current fiscal year, there was an increase of $13,646,115 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- $8,067,117 of the increase was possible because of unanticipated revenues. This increase in appropriations was mainly due to a capital lease to upgrade the Sheriff's radio communication system ($6,856,405). In addition, proceeds from the sale of County property were appropriated for a roadway project in Precinct No. 2 ($935,540) and to purchase vehicles and equipment for Precinct No. 1 ($144,776).
- $4,176,073 of the increase resulted from using assigned fund balance. These funds were appropriated for repairs to the adult detention facility.
- $1,402,925 of the increase resulted from using restricted fund balance. These funds were appropriated for the County Clerk's records archive ($610,624), Child Advocacy Center ($50,000), Drug Court ($32,508), Sheriff ($12,805), and to fund grant matching requirements ($696,988).

During the current fiscal year, there was an increase of $8,339,723 in estimated revenues (including other financing sources) between the original and final amended budget. Following are the key components of the increase in estimated revenues.

- $6,964,955 of the increase was due to capital lease agreements for the acquisition of equipment. The largest capital lease was to upgrade the Sheriff's radio communication system ($6,856,405).
- $1,085,206 of the increase was due to the sale of airport property to the City of Edinburg ($935,540); the sale of Precinct No. 1 assets to the Drainage District ($144,776); and the sale of abandoned vehicles ($4,890).
- $153,400 of the increase was due to unanticipated revenues related to charges for services.
- $95,000 of the increase was due to grants received from the Texas Department of Family and Protective Services.
- $17,504 of the increase was due to gambling proceeds.
- $1,500 of the increase was a contribution to the County.
- $346 of the increase was due to a transfer in to the general fund.
- $21,812 of the increase was due to miscellaneous revenues.

Final Budget Compared to Actual Results. A review of actual expenditures compared to appropriations in the final budget yields no significant variances with two exceptions. Actual expenditures for the repair of the adult detention facility were $4,921,354 less than the final amended budget because the Sheriff was not ready to begin procurement for the repairs. In addition, actual transfers out for grant matching requirements were $940,690 less than the final amended budget due to the difference in fiscal years. Grants operate on a fiscal year (usually beginning September 1st or October 1st) different from the County's fiscal year (beginning January 1st).

A review of actual revenues compared to estimated revenues in the final budget yields significant variances in three categories of revenues. The most significant difference between estimated revenues and actual revenues was in intergovernmental revenues. The County received a one-time Delivery System Reform Incentive Payment (DSRIP) of $7,022,937 from the state related to the Medicaid 1115 Waiver. The DSRIP payment was made to the County because it serves as a Regional Healthcare Partnership (RHP) anchor. In addition, actual charges for services exceeded budgetary estimates by $3,000,393 primarily due to an increase in court costs. Finally, actual tax collections exceeded the budgetary estimate by $1,358,769 due to a higher than expected collection rate.

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2013, amounts to $427,576,094 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, roads, and bridges. Total capital assets for the current fiscal year slightly decreased by approximately 0.18%.

Major capital events during the current fiscal year included the following: (1) completed construction on the Sheriff's substation in Precinct No. 1; (2) completed an addition to a WIC building; (3) completed construction of the court modular buildings; began construction on the Precinct No. 4 emergency services building; and (4) began the schematic design of the new courthouse.

Capital Assets (net of accumulated depreciation)

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Land	$ 58,794,250	$ 62,181,885	$ 1,001,093	$ 1,001,093	$ 59,795,343	$ 63,182,978
Infrastructure	185,312,259	192,443,484	-	-	185,312,259	192,443,484
Buildings and renovations	99,897,973	71,199,571	-	-	99,897,973	71,199,571
Improvements other than buildings	11,230,628	10,040,331	-	-	11,230,628	10,040,331
Machinery and equipment	40,142,590	33,625,310	2,282	2,282	40,144,872	33,627,592
Construction in progress	31,195,019	57,854,030	-	-	31,195,019	57,854,030
Total	$ 426,572,719	$ 427,344,611	$ 1,003,375	$ 1,003,375	$ 427,576,094	$ 428,347,986

Additional information on the County's capital assets can be found in the notes to the financial statements (See Note 3.C.).

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of $325,920,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling $2,015,024. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Refunding bonds	$ 66,975,000	$ 71,630,000	$ -	$ -	$ 66,975,000	$ 71,630,000
General obligation bond	163,535,000	90,305,000	-	-	163,535,000	90,305,000
Certificates of obligation	95,410,000	102,645,000	-	-	95,410,000	102,645,000
Notes-Hidalgo County	500,024	845,988	-	-	500,024	845,988
Notes-Urban County Program	1,515,000	1,680,000	-	-	1,515,000	1,680,000
Total	$ 327,935,024	$ 267,105,988	$ -	$ -	$ 327,935,024	$ 267,105,988

The County's total debt increased by $60,829,036 due to the issuance of $77,130,000 in bonds by the Drainage District which was offset by regularly scheduled principal reductions.

The County maintains an "AA-" rating from Standard & Poor's and Fitch Ratings and an "Aa2" rating from Moody's investors Service for general obligation debt. The Drainage District maintains an "AAA" rating from Standard & Poor's and an "Aaa" rating from Moody's investors Service for general obligation debt.

State statutes limit the amount of general obligation debt that the County may issue to 25% of its total assessed valuation. The current debt limitation for the County is $6.96 billion, which is significantly in excess of the County's outstanding general obligation debt.

Additional information about the County's long-term debt can be found in the notes to the financial statements (See Note 3.G.).

Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered in developing the County's 2014 fiscal year budget.

- According to the Texas Workforce Commission, the unemployment rate (unadjusted) for August 2013 for the County of Hidalgo was 10.9%, which was higher than the state (6.4%) and national (7.3%) unemployment rates for the same period.
- Assessed property values had averaged 9% growth prior to fiscal year 2010. However, due to the economic downturn, the County experienced a modest 4% increase in assessed property values for fiscal year 2010 followed by negative growth of 1% for fiscal years 2011 and 2012. For fiscal year 2013, the County experienced positive growth of 1%. The County was projected to experience positive growth of up to 3% for fiscal year 2014.
- The ad valorem property tax rate has remained at $0.590 per $100 assessed valuation since fiscal year 2004. The Commissioners Court did not increase the tax rate for fiscal year 2014.
- Staffing levels were expected to be maintained for the 2014 budget. In addition, no provision for a Cost of Living Adjustment (COLA) was approved.

During the current fiscal year, the County's unassigned fund balance of the general fund was $32,985,426. The County has appropriated $11,706,190 of this amount for spending in the 2014 fiscal year budget. This action was taken in order to avoid the need to raise taxes or charges during the 2014 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Hidalgo County Auditor's Office, 2808 South Business Highway 281, Edinburg, Texas 78539. This report is available online at http://www.co.hidalgo.tx.us/index.asp?NID=448.

BASIC FINANCIAL STATEMENTS

EXHIBIT A-1

COUNTY OF HIDALGO, TEXAS

STATEMENT OF NET POSITION
DECEMBER 31, 2013

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 183,288,773	$ 3,487,701	$ 186,776,474
Certificates of deposit	100,000,000	-	100,000,000
Receivables (net of allowance for uncollectibles)	150,737,685	-	150,737,685
Internal balances	6,314	(6,314)	-
Due from others	701,185	-	701,185
Inventories	758,514	28,128	786,642
Prepaids	2,798,982	-	2,798,982
Restricted cash	-	66,902	66,902
Other assets	7,650,233	-	7,650,233
Capital assets not being depreciated:			
Land and easements	58,794,250	1,001,093	59,795,343
Construction in progress	31,195,019	-	31,195,019
Capital assets net of accumulated depreciation:			
Infrastructure	185,312,259	-	185,312,259
Buildings and renovations	99,897,973	-	99,897,973
Improvements other than buildings	11,230,628	-	11,230,628
Machinery and equipment	40,142,590	2,282	40,144,872
Total capital assets (net of accumulated depreciation)	426,572,719	1,003,375	427,576,094
Total assets	872,514,405	4,579,793	877,094,198
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred charges on refunding	377,581	-	377,581
Total deferred outflows of resources	377,581	-	377,581
LIABILITIES			
Accounts payable	17,704,191	18,271	17,722,462
Salaries and benefits payable	7,195,496	16,942	7,212,438
Retainage payable	358,699	-	358,699
Accrued interest payable	6,085,111	-	6,085,111
Notes payable - short-term	194,752	-	194,752
Due to others	4,779	-	4,779
Due to other governments	2,869,693	2,912	2,872,605
Unearned revenue	133,942,428	-	133,942,428
Other current liabilities	992,530	-	992,530
Noncurrent liabilities:			
Due within one year			
Bonds payable	19,769,304	-	19,769,304
Notes payable	257,317	-	257,317
Compensated absences	486,127	549	486,676
Claims and judgments payable	2,159,021	-	2,159,021
Capital leases	948,208	-	948,208
Landfill closure/postclosure care costs	-	35,386	35,386
Due in more than one year			
Bonds payable	317,025,982	-	317,025,982
Notes payable	1,757,707	-	1,757,707
Compensated absences	8,435,916	12,405	8,448,321
Claims and judgments payable	1,582,979	-	1,582,979
Capital leases	6,729,503	-	6,729,503
Net pension obligation	987,151	-	987,151
Other post employment benefits	7,607,475	-	7,607,475
Landfill closure/postclosure care costs	-	1,604,544	1,604,544
Total liabilities	537,094,369	1,691,009	538,785,378
NET POSITION			
Net investment in capital assets	148,499,402	1,003,375	149,502,777
Restricted For:			
Legislative	21,687,062	-	21,687,062
Grants	8,650,732	-	8,650,732
Debt service	14,260,869	-	14,260,869
Capital projects	28,064,398	-	28,064,398
Bond covenant	-	66,902	66,902
Unrestricted	114,635,154	1,818,506	116,453,660
Total net position	$ 335,797,616	$ 2,888,783	$ 338,686,399

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 112,827,372	$ 56,453,021	$ 3,289,315	$ -
Public safety	99,428,539	7,968,233	16,064,696	-
Highways and streets	35,538,330	429,606	9,325,074	2,425,071
Sanitation	5,768,425	-	-	-
Drainage flood control	18,402,498	37,250	-	-
Health and welfare	85,762,647	926,460	71,667,224	-
Culture-recreation	4,212,908	-	7,500	-
Conservation of natural resources	950,619	-	11,454	-
Urban and economic development	13,464,903	-	12,872,788	-
Interest on long-term debt	10,017,010	-	234,453	-
Total governmental activites	386,373,251	65,814,570	113,472,504	2,425,071
Business-type Activities:				
Hidalgo County Sanitary Landfill & Resource	24,777	-	-	-
Hidalgo County Jail Commissary	995,192	1,335,583	-	-
Total Business-type Activities	1,019,969	1,335,583	-	-
Total Primary Government	$ 387,393,220	$ 67,150,153	$ 113,472,504	$ 2,425,071

General Revenues:
Property taxes
Grants and contributions not restricted to specific programs
Interest earnings
Miscellaneous
Gain on sale of capital assets
Total general revenues and transfers
Change in net position
Net position - beginning
Prior period adjustment
Net position - ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ (53,085,036)		$ (53,085,036)
(75,395,610)		(75,395,610)
(23,358,579)		(23,358,579)
(5,768,425)		(5,768,425)
(18,365,248)		(18,365,248)
(13,168,963)		(13,168,963)
(4,205,408)		(4,205,408)
(939,165)		(939,165)
(592,115)		(592,115)
(9,782,557)		(9,782,557)
(204,661,106)		(204,661,106)
-	$ (24,777)	(24,777)
-	340,391	340,391
-	315,614	315,614
(204,661,106)	315,614	(204,345,492)
188,630,519	-	188,630,519
11,497,279	-	11,497,279
589,637	189	589,826
1,991,573	-	1,991,573
442,877	11	442,888
203,151,885	200	203,152,085
(1,509,221)	315,814	(1,193,407)
341,291,071	2,572,969	343,864,040
(3,984,233)	-	(3,984,233)
$ 335,797,617	$ 2,888,783	$ 338,686,400

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General Fund	Head Start Program
ASSETS		
Cash and cash equivalents	$ 64,188,119	$ 316,698
Certificates of deposit	65,000,000	-
Receivables (net of allowance for uncollectibles)		
Taxes	96,550,136	-
Accounts	476,011	863,141
Loans	441,293	-
Interest	166,613	-
Due from other funds	218,120	-
Due from other governments	2,700,173	-
Due from others	60,570	-
Inventories	758,514	-
Prepaids	2,592,665	-
Other assets	-	-
Total assets	$ 233,152,214	$ 1,179,839
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 6,260,086	$ 343,529
Salaries and benefits payable	4,462,437	505,495
Retainage payable	4,560	-
Notes payable - short-term	-	-
Due to other funds	10,279,563	-
Due to other governments	1,831,119	-
Due to others	915	-
Unearned revenues	97,382,920	-
Held in escrow	978,198	-
Undistributed receipts	13,701	-
Total liabilities	121,213,499	849,024
Deferred inflows of resources:		
Unavailable revenue-property taxes	58,826,753	-
Unavailable revenue-other	3,080,218	-
Total deferred inflows of resources	61,906,971	-
Fund balances:		
Nonspendable	3,647,152	-
Restricted	3,379,877	330,815
Committed	-	-
Assigned	21,725,479	-
Unassigned	21,279,236	-
Total fund balances	50,031,744	330,815
Total liabilites, deferred inflows, and fund balances	$ 233,152,214	$ 1,179,839

The accompanying notes are an integral part of this statement.

Capital Projects Drainage District No. 1	Other Governmental Funds	Total Governmental Funds
$ 47,317,544	$ 69,322,492	$ 181,144,853
30,000,000	5,000,000	100,000,000
-	30,114,078	126,664,214
-	48,137	1,387,289
-	10,400	451,693
-	13,576	180,189
-	24,914,111	25,132,231
-	19,200,315	21,900,488
-	379,781	440,351
-	-	758,514
-	27,883	2,620,548
-	7,650,233	7,650,233
$ 77,317,544	$ 156,681,006	$ 468,330,603
$ 2,109,403	$ 7,481,973	$ 16,194,991
-	2,201,948	7,169,880
27,637	326,502	358,699
-	194,752	194,752
1,599,492	13,252,458	25,131,513
-	1,038,574	2,869,693
-	3,864	4,779
-	36,496,864	133,879,784
-	631	978,829
-	-	13,701
3,736,532	60,997,566	186,796,621
-	18,440,707	77,267,460
-	9,651,044	12,731,262
-	28,091,751	89,998,722
-	38,283	3,685,435
-	39,675,366	43,386,058
-	6,848,513	6,848,513
73,581,012	22,744,415	118,050,906
-	(1,714,888)	19,564,348
73,581,012	67,591,689	191,535,260
$ 77,317,544	$ 156,681,006	$ 468,330,603

COUNTY OF HIDALGO, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013

Total fund balances - governmental funds balance sheet			$191,535,260
Amounts reported for governmental activities in the statement of net position (SNP) are different because:			
1 Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:			
Land		58,794,250	
Infrastructure		185,312,259	
Buildings and renovations		99,897,973	
Improvements other than buildings		11,230,628	
Machinery and equipment		40,089,958	
Construction in progress		31,195,019	426,520,087
2 Deferred outflows of resources represent a consumption of net position that applies to future periods, therefore, they are not recognized as an outflow until then. For refunding debt the amount is amortized over the shorter of the life of refunded or refunding debt.			377,581
3 Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the funds.			
	Property taxes	77,267,461	
	Other	12,731,261	89,998,722
4 Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.			
Accrued interest on bonds		(6,037,313)	
Accrued interest on notes		(47,798)	(6,085,111)
5 Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net position. The County has issued bonds with premiums and discounts. The amounts were received in the governmental funds and increased fund balance. The premium or discounts will be amortized as an adjustment to interest expense in the statement of activities over the remaining life of the debt.			
Bonds payable		(325,920,000)	
Notes payable		(2,015,024)	
Capital leases payable		(7,663,586)	
Compensated absences		(8,889,669)	
Post employment benefits	(7,607,475)		
Prepaid post employment benefits	3,151	(7,604,324)	
Net pension obigation	(987,151)		
Prepaid pension obligation	175,283		
		(811,868)	
Unamortized premiums	(10,939,122)		
Unamortized discounts	63,837		
		(10,875,285)	(363,779,757)
6 The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position. (See Exhibit A-10) Internal service fund net position is:			(2,769,165)
Total net position of governmental activities (Exhibit A-1)			$335,797,617

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

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

	General Fund	Head Start Program
REVENUES		
Taxes	$ 142,858,126	$ -
Licenses and permits	120,821	-
Intergovernmental	14,212,149	32,977,672
Charges for services	15,419,015	-
Fines and forfeits	466,744	-
Interest	413,957	-
Miscellaneous	839,659	-
Total revenues	174,330,471	32,977,672
EXPENDITURES		
Current:		
General government	70,429,284	-
Public safety	73,120,450	-
Highways and streets	-	-
Sanitation	5,412,808	-
Drainage flood control	-	-
Health and welfare	19,740,758	32,901,719
Culture-recreation	3,564,655	-
Conservation of natural resources	923,938	-
Urban and economic development	496,669	-
Debt service:		
Principal	249,101	-
Interest and fiscal charges	10,511	-
Bond issuance costs	-	-
Capital outlay:		
General government	-	-
Public safety	-	-
Highways and streets	-	-
Drainage flood control	-	-
Culture-recreation	-	-
Intergovernmental:		
General government	-	-
Public safety	-	-
Total expenditures	173,948,174	32,901,719
Excess (deficiency) of revenues over (under) expenditures	382,297	75,953
OTHER FINANCING SOURCES (USES):		
Transfers in	346	-
Transfers out	(8,852,186)	-
Premium on bonds issued	-	-
Bonds issued	-	-
Capital leases	6,964,955	-
Sale of capital assets	1,284,701	-
Total other financing sources (uses)	(602,184)	-
Net change in fund balances	(219,887)	75,953
Fund balances at beginning of year, as previously reported	50,251,631	254,862
Prior period adjustments	-	-
Fund balances at beginning of year, as restated	50,251,631	254,862
Fund balances at the end of year	$ 50,031,744	$ 330,815

The accompanying notes are an integral part of this statement.

Capital Projects Drainage District No. 1	Other Governmental Funds	Total Governmental Funds
$ -	$ 39,279,098	$ 182,137,224
-	5,592,090	5,712,911
-	56,911,828	104,101,649
-	9,695,766	25,114,781
-	16,701,238	17,167,982
82,853	94,481	591,291
-	1,320,088	2,159,747
82,853	129,594,589	336,985,585
-	6,067,764	76,497,048
-	23,915,968	97,036,418
-	21,715,045	21,715,045
-	-	5,412,808
-	12,432,685	12,432,685
-	31,514,249	84,156,726
-	10,000	3,574,655
-	11,454	935,392
-	12,872,788	13,369,457
-	16,332,151	16,581,252
-	12,288,266	12,298,777
545,831	-	545,831
-	2,422,595	2,422,595
-	1,114,959	1,114,959
-	12,857,667	12,857,667
18,424,251	-	18,424,251
-	314,686	314,686
-	57,172	57,172
-	610,009	610,009
18,970,082	154,537,458	380,357,433
(18,887,229)	(24,942,869)	(43,371,848)
-	12,132,144	12,132,490
-	(3,280,307)	(12,132,493)
7,415,831	-	7,415,831
77,130,000	-	77,130,000
-	78,725	7,043,680
446,417	13,250,370	14,981,488
84,992,248	22,180,932	106,570,996
66,105,019	(2,761,937)	63,199,148
7,475,993	70,365,298	128,347,784
-	(11,672)	(11,672)
7,475,993	70,353,626	128,336,112
$ 73,581,012	$ 67,591,689	$ 191,535,260

COUNTY OF HIDALGO, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Net change in fund balances - total governmental funds		$63,199,148
The change in net position reported for governmental activities in the statement of activities (SOA) is different because:		
1 Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	41,837,369	
Depreciation	(28,220,331)	13,617,038
2 Sales and other dispositions of capital assets are reported in the governmental funds as other financing sources. The gain or loss on the sale of capital assets should be reported in the statement of activities. A gain is reported as general revenue and a loss should be included as part of the general government function.	442,877	
	(174,798)	268,079
3 Governmental funds typically report proceeds they receive in connection with the disposal of capital assets as other financing sources. This amount must be removed by an adjustment to the appropriate capital asset and the accumulated depreciation account. Any gain or loss should be reported as discussed above.		(14,981,488)
4 Donations of capital assets increase net assets in the SOA but not in the funds.		315,355
5 Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the current year.		
Related to prior years	(70,774,165)	
Earned but unavailable	89,998,722	19,224,557
6 Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes:		
Compensated absences	(670,354)	
Net pension obligation	(11,335)	
Amortization of debt discounts	(5,803)	
Amortization of debt premiums	1,352,706	
Amortization of deferred charge on refunding	(614,544)	
Accrued interest on bonds and notes	(1,610,414)	
Post employment benefits	(955,072)	(2,514,816)
7 Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, the issuance of debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Debt issued:		
Bonds — Unlimited Tax Improvement Bonds, Series 2013	(77,130,000)	
Premium on Series 2013	(7,415,831)	(84,545,831)
Capital leases		(7,043,680)
Repayments:		
Bond principal	15,790,000	
Note principal	510,961	
Capital leases	445,366	16,746,327
8 Internal service fund (See Exhibit A-11) was used by the County to charge the cost of insurance and workers' compensation to individual funds. The operating income (loss) of the internal service fund is reported with the governmental activities.		(5,793,909)
Change in net position of governmental activities - statement of activities		$(1,509,221)

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

EXHIBIT A-7

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 141,499,356	$ 141,499,356	$ 142,858,126	$ 1,358,769
Licenses and permits	100,000	100,000	120,821	20,821
Intergovernmental	5,985,000	6,080,000	14,212,149	8,132,149
Charges for services	12,265,226	12,418,626	15,419,015	3,000,389
Fines and forfeits	301,500	319,004	466,744	147,740
Interest	305,000	305,000	413,957	108,957
Miscellaneous	893,000	916,312	839,659	(76,653)
Total revenues	161,349,082	161,638,297	174,330,471	12,692,173
EXPENDITURES				
Current:				
General government				
92nd District Court	396,471	385,261	373,395	11,866
93rd District Court	396,471	371,572	357,807	13,765
139th District Court	396,471	391,064	382,702	8,362
206th District Court	396,471	371,753	358,961	12,792
275th District Court	396,471	361,958	352,961	8,997
332nd District Court	396,471	382,190	371,663	10,527
370th District Court	396,471	397,442	393,233	4,209
389th District Court	396,471	377,692	364,498	13,194
398th District Court	813,768	817,056	798,749	18,307
430th District Court	396,471	469,764	458,451	11,313
449th District Court	396,471	340,607	322,469	18,138
County Court-at-Law 1	510,254	528,561	521,630	6,931
County Court-at-Law 2	510,254	517,801	503,221	14,580
County Court-at-Law 3	615,045	611,535	603,728	7,807
County Court-at-Law 4	510,254	515,819	509,567	6,252
County Court-at-Law 5	510,254	493,075	482,123	10,952
County Court-at-Law 6	510,254	505,506	489,396	16,110
County Court-at-Law 7	510,254	494,131	478,077	16,054
County Court-at-Law 8	510,254	499,202	491,517	7,685
Master Court 1	120,971	124,032	122,617	1,415
Master Court 2	125,310	124,372	123,156	1,216
Court of Civil Appeals	3,738	3,381	2,964	417
Auxiliary Court	290,283	370,091	367,415	2,676
Child Protective Court	350	109,192	108,055	1,137
Justice of the Peace, Pct 1, Pl 1	333,446	330,202	328,019	2,183
Justice of the Peace, Pct 1, Pl 2	334,841	319,346	318,334	1,012
Justice of the Peace, Pct 2, Pl 1	292,803	292,956	289,017	3,939
Justice of the Peace, Pct 2, Pl 2	308,677	292,670	277,374	15,296
Justice of the Peace, Pct 3, Pl 1	320,245	317,939	315,713	2,226
Justice of the Peace, Pct 3, Pl 2	371,009	377,799	376,718	1,081
Justice of the Peace, Pct 4, Pl 1	380,272	366,209	364,013	2,196
Justice of the Peace, Pct 4, Pl 2	682,216	488,545	476,706	11,839
Justice of the Peace, Pct 5, Pl 1	281,076	292,542	290,335	2,207
Criminal District Attorney	7,304,959	7,433,130	7,332,370	100,760
Public Defender	831,720	880,023	876,120	3,903
District Clerk	3,210,941	3,227,686	3,221,283	6,403
County Judge	1,394,168	1,346,639	1,331,466	15,173
Budget and Management	16,885,969	10,015,413	9,754,389	261,024
Executive Office	5,700,091	6,033,859	5,902,859	131,000
Elections	1,809,197	1,867,945	1,827,651	40,294

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Tax-Assessor Collector	6,490,213	6,830,945	6,620,361	210,584
County Treasurer	832,955	873,260	868,982	4,278
Purchasing	1,707,670	1,574,343	1,561,455	12,888
County Auditor	2,799,832	2,815,168	2,663,472	151,696
County Clerk	3,675,581	4,240,605	4,052,433	188,172
Human Resources/Civil Service	690,597	730,602	717,129	13,473
Information Technology	2,346,260	2,740,485	2,624,645	115,840
Planning	1,059,355	1,067,369	1,062,422	4,947
General Government Buildings	5,470,072	6,092,364	5,988,776	103,588
Appraisal Fees	1,600,000	1,649,000	1,648,887	113
Total general government	76,620,118	72,060,101	70,429,284	1,630,817
Public safety				
Criminal District Attorney	719,381	883,795	819,975	63,820
County Judge	383,304	365,780	358,942	6,838
Budget and Management	55,000	80,417	75,500	4,917
Commissioner, Pct 3	26,379	-	-	-
Executive Office	317,779	274,662	234,459	40,203
Sheriff	48,291,968	60,494,483	55,024,798	5,469,685
Constable, Pct 1	1,075,270	1,132,011	1,116,277	15,734
Constable, Pct 2	745,067	885,035	870,250	14,785
Constable, Pct 3	1,187,041	1,233,763	1,224,906	8,857
Constable, Pct 4	1,169,200	1,270,986	1,263,278	7,708
Constable, Pct 5	-	1,053	1,053	-
Fire Marshal	1,959,467	1,625,697	1,591,040	34,657
Adult Probation	346,446	517,258	494,117	23,141
Juvenile Probation	9,334,269	10,062,326	10,045,855	16,471
Total public safety	65,610,571	78,827,266	73,120,450	5,706,816
Sanitation				
Commissioner, Pct 1	1,114,743	1,680,921	1,626,802	54,119
Commissioner, Pct 2	956,673	920,868	801,855	119,013
Commissioner, Pct 3	2,066,927	2,059,937	1,912,767	147,170
Commissioner, Pct 4	832,894	1,085,130	1,071,384	13,746
Total sanitation	4,971,237	5,746,856	5,412,808	334,048
Health and welfare				
Budget and Management	50,000	-	-	-
Executive Office	822,638	985,074	968,370	16,704
Human Services	9,498,437	12,359,231	12,328,886	30,345
Health Department	6,536,074	6,245,616	6,127,637	117,979
WIC	2,000	6,105	5,991	114
Child Welfare	122,272	84,580	76,397	8,183
Veterans Service	261,789	235,509	233,477	2,032
Total health and welfare	17,293,210	19,916,115	19,740,758	175,357
Culture and recreation				
Commissioner, Pct 1	873,834	835,250	812,451	22,799
Commissioner, Pct 2	1,036,621	769,824	709,238	60,586
Commissioner, Pct 3	768,009	702,031	652,436	49,595
Commissioner, Pct 4	687,650	739,063	610,832	128,231
Executive Office	784,027	783,687	779,698	3,989
Total culture and recreation	4,150,141	3,829,855	3,564,655	265,200

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Conservation of natural resources				
Executive Office	527,855	511,775	511,612	163
Texas Cooperative Extension	451,995	422,948	412,326	10,622
Total conservation of natural resources	979,850	934,723	923,938	10,785
Urban and economic development				
Commissioner, Pct 1	85,032	96,905	95,813	1,092
Commissioner, Pct 2	294,414	300,488	292,917	7,571
Commissioner, Pct 4	52,407	48,382	47,614	768
Urban County	-	60,404	60,325	79
Total urban and economic development	431,853	506,179	496,669	9,510
Debt service:				
Principal	-	249,101	249,101	-
Interest and fiscal charges	-	10,511	10,511	-
Total expenditures	170,056,980	182,080,703	173,948,174	8,132,529
Excess (deficiency) of revenues over (under) expenditures	(8,707,898)	(20,442,406)	382,297	20,824,703
OTHER FINANCING SOURCES (USES):				
Transfers in	-	346	346	-
Transfers out	(8,899,998)	(10,522,390)	(8,852,186)	(1,670,204)
Capital leases	-	6,964,955	6,964,955	-
Sale of capital assets	-	1,085,206	1,284,701	199,495
Total financing sources (uses)	(8,899,998)	(2,471,883)	(602,184)	1,869,699
Net change in fund balances	(17,607,896)	(22,914,289)	(219,887)	22,694,402
Fund balances at beginning of year, as previously reported	-	-	50,251,631	50,251,631
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	50,251,631	50,251,631
Fund balances at the end of year	$ (17,607,896)	$ (22,914,289)	$ 50,031,744	$ 72,946,033

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

EXHIBIT A-8

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
HEAD START PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 36,080,984	$ 36,080,984	$ 32,977,672	$ (3,103,312)
Total revenues	36,080,984	36,080,984	32,977,672	(3,103,312)
EXPENDITURES				
Current:				
Health and welfare				
Appraisal Fees	36,080,984	36,080,984	32,901,719	3,179,265
Total health and welfare	36,080,984	36,080,984	32,901,719	3,179,265
Total expenditures	36,080,984	36,080,984	32,901,719	3,179,265
Excess (deficiency) of revenues over (under) expenditures	-	-	75,953	75,953
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	75,953	75,953
Fund balances at beginning of year, as previously reported	-	-	254,862	254,862
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	254,862	254,862
Fund balances at the end of year	$ -	$ -	$ 330,815	$ 330,815

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2013

	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	$ 3,487,701	$ 2,143,920
Restricted cash	66,902	-
Receivables (net of allowance for uncollectibles)		
Accounts	-	3,812
Due from other funds	16,036	2,504,987
Due from others	-	260,834
Inventories	28,128	-
Total current assets	3,598,767	4,913,553
Noncurrent assets:		
Loans	-	150,000
Capital assets (net of accumulated depreciation)		
Land	1,001,093	-
Machinery and equipment	2,282	52,633
Total capital assets (net of accumulated depreciation)	1,003,375	52,633
Total noncurrent assets	1,003,375	52,633
Total assets	4,602,143	5,116,186
LIABILITIES		
Current liabilities:		
Accounts payable	$ 18,271	$ 1,509,201
Salaries and benefits payable	16,942	25,628
Due to other funds	22,350	2,499,382
Due to other governments	2,912	-
Unearned revenues	-	62,644
Compensated absences	549	1,372
Claims and judgments payable	-	2,159,021
Capital leases	-	5,141
Landfill closure/ post-closure care costs	35,386	-
Total current liabilities	96,410	6,262,389
Noncurrent liabilities:		
Compensated absences	12,405	31,000
Claims and judgments payable	-	1,582,979
Capital leases	-	8,983
Landfill closure/ post-closure care costs	1,604,544	-
Total noncurrent liabilities	1,616,949	1,622,962
Total liabilities	1,713,359	7,885,351
NET POSITION		
Net investment in capital assets	1,003,375	38,509
Restricted - bond convenant	66,902	-
Unrestricted	1,818,506	(2,807,674)
Total net position	$ 2,888,783	$ (2,769,165)

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Nonmajor Enterprise Funds	Internal Service Funds
Operating revenues:		
Charges for services	$ 1,334,998	$ 19,217,233
Other operating revenues	585	2,900,238
Total operating revenues	1,335,583	22,117,471
Operating expenses:		
Costs of services	506,099	24,086,333
Operating supplies	13,997	-
Administration	436,751	3,823,339
Inmate expense	63,122	-
Depreciation	-	5,964
Total operating expenses	1,019,969	27,915,636
Operating income (loss)	315,614	(5,798,165)
Non-operating revenues (expenses):		
Investment earnings	189	4,423
Interest expense	-	(175)
Sale of capital assets	11	8
Total non-operating revenues (expenses)	200	4,256
Income (loss) before contributions	315,814	(5,793,909)
Change in net position	315,814	(5,793,909)
Net position at beginning of year	2,572,969	3,024,744
Net position at end of year	$ 2,888,783	$ (2,769,165)

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 1,335,834	$ -
Receipts from interfund services provided	-	22,176,317
Payments to vendors	(526,792)	(3,110,092)
Payments to employees	(416,679)	(595,314)
Payments for interfund services used	-	(23,939,333)
Net cash provided (used) by operating activities	392,363	(5,468,422)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of capital assets	11	8
Interest paid on capital debt	-	(175)
Purchase of capital assets	-	(15,094)
Net cash provided (used) by capital and related financing activities	11	(15,261)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends received	189	4,423
Net cash provided (used) by investing activities	189	4,423
Net increase (decrease) in cash and cash equivalents	392,563	(5,479,260)
Cash and cash equivalents, January 1	3,162,040	7,623,180
Cash and cash equivalents, December 31	$ 3,554,603	$ 2,143,920
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 315,614	$ (5,798,165)
Adjustments not affecting cash:		
Landfill closure & post-closure costs	24,777	-
Adjustments to reconcile operating income (loss) to net to cash provided (used) by operating activities		
Depreciation expense	-	5,964
(Increase) decrease in accounts receivable	-	272,765
(Increase) decrease in due from other funds	2,394	(2,496,223)
(Increase) decrease in due from other governments	-	(260,833)
(Increase) decrease in inventory	14,033	-
Increase (decrease) in salaries and fringe benefits payable	954	2,935
Increase (decrease) in accounts payable	16,882	95,568
Increase (decrease) in accounts payable related to purchase of equipment	-	11,152
Increase (decrease) in due to other governments	734	-
Increase (decrease) in due to other funds	13,588	2,480,915
Increase (decrease) in unearned revenue	-	62,644
Increase (decrease) in claims and judgments	-	147,000
Increase (decrease) in compensated absences payable	3,387	7,856
Total adjustments	76,749	329,743
Net cash provided (used) by operating activities	$ 392,363	$ (5,468,422)
Noncash operating activites:		
Closure & post-closure costs for inflation adjustment see Exhibit C-74	$ 24,777	
Noncash capital and financing activities:		
Capital contribution to the landfill for expenditures incurred for the landfill cap and montoring services	-	
Total noncash change in landfill closure and post-closure costs	$ 24,777	

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013

	Pension Trust Funds	Private-purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents	$ 863	$ 19,272,950	$ 119,934,045
Certificates of deposit	-	20,839,872	70,000
Investments at fair value			
Mutual funds	22,013,133	-	-
Participant loans	1,515,080	-	-
Accounts receivable	6,018	20,605	17,361,635
Other receivables	-	-	2,904
Due from other governments	-	-	70,225
Due from others	-	51	79,965
Capital assets (net of accumulated depreciation)	-	4,380,371	-
Total assets	$ 23,535,094	$ 44,513,849	$ 137,518,774
LIABILITIES			
Accounts payable	$ -	$ -	$ 2,073,578
Salaries and benefits payable	-	-	70,444
Due to other governments	-	-	103,976,278
Due to others	-	76,549	31,290,705
Deposits	-	-	107,767
Held in escrow	-	-	2
Total liabilities	-	76,549	137,518,774
NET POSITION			
Held in trust for others	-	44,437,300	-
Held in trust for pension benefits	23,535,094	-	-
Total net position	$ 23,535,094	$ 44,437,300	$ -

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Pension Trust Funds	Private-Purpose Trust Funds
ADDITIONS		
Contributions:		
Retirement contributions	$ 2,476,157	$ -
Unclaimed property	-	4,123
Bail bond surety collateral	-	2,257,598
Confiscations	-	11,382,913
Registry	-	114,990,286
Inmate property	-	2,614,336
Various boards	-	28,213
Section 108 loans	-	33,062
Investment earnings:	-	-
Unrealized gain	1,148,329	-
Other income	82,285	-
Total additions	3,706,771	131,310,531
DEDUCTIONS		
Benefits paid	2,477,584	-
Other	5,714	-
Release collateral	-	1,919,588
Forfeitures	-	7,164,687
Judgments	-	114,105,999
Release of inmate property	-	2,618,473
Section 108 loans		12,437
Various boards		8,209
Total deductions	2,483,298	125,829,393
Change in net position	1,223,473	5,481,138
Net position at beginning of the year as previously reported	23,211,628	38,956,162
Prior period adjustments	(7)	-
Net position at beginning of the year as restated	23,311,621	38,956,162
Net position at the end of the year	$ 23,535,094	$ 44,437,300

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Note 1 Summary of Significant Accounting Policies

The accounting and reporting policies of the County of Hidalgo, Texas (the County), as reflected in the accompanying financial statements, conform to generally accepted accounting principles (GAAP) in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

In fiscal year 2013, the County implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The implementation of this statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definition in Concepts Statement 4. The Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of major fund calculations and limiting the use of the term deferred in the financial statement presentation.

The County also evaluated GASB Statement No. 66, *Technical Corrections-2012 An Amendment to GASB No.10 and No. 62*. GASB Statement No 66 provides guidance on how to account for (1) operating leases that vary from a straight line basis, (2) the difference between the initial investment and principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when stated service fee rates differ s significantly from a current servicing fee rate. It was determined that this GASB statement is not applicable to the County.

During 2013 GASB has issued the following: GASB Statement No. 69, *Government Combinations and Disposals of Government Operation.,* GASB Statement No. 70 *Accounting and Financial Reporting for Nonexchange Financial Guarantees, GASB State*ment No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-An Amendment of GASB Statement No. 68*. Management is currently evaluating the impact of these pronouncements on the financial statements and will implement those statements that pertain to the County.

The following significant accounting policies were applied in the preparation of the accompanying general-purpose financial statements.

A. Reporting Entity

In accordance with GASB Statement No. 61, *The Financial Reporting Entity: An Amendment of GASB Statement No. 14 and No.34*, the basic financial statements of the County include the primary government and its blended component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable, or the relationship to the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A blended component unit, although a legally separate entity, is, in substance, part of the County's operations and so data from these units is combined with data of the County.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely or a blended component unit includes: the organization is legally separate, the County holds corporate powers of the organization, the County appoints a voting majority of the organization's board, the County is able to impose its will on the organization, fiscal dependency by the organization on the County, and whether the organization has the potential to impose a financial benefit/burden to the County.

Based on the application of the foregoing criteria, the following is a brief discussion of the entities that are included within the County's reporting entity.

Related Agencies. The following agencies do not meet the criteria for component units as set forth in GASB No. 61 because they are not legally separate entities. They are part of the primary government and are as follows:

Urban County Program (Urban County) – This agency administers economic and urban development grants received primarily from the U.S. Department of Housing and Urban Development.

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Head Start Program (Head Start) – This agency administers health and welfare grants received from the Department of Health and Human Services and the U.S. Department of Agriculture.

Community Service Agency (CSA) – This agency administers health and welfare grants received from various federal and state grantors.

Blended Component Units. For financial reporting purposes, the Hidalgo County Drainage District No. 1 and the Health Care Funding District are included in the operations and activities of the County as blended component units.

Hidalgo County Drainage District No. 1 (the Drainage District) – The Drainage District is a separate legal entity created on April 9, 1908, by order of the Commissioners Court of Hidalgo County, Texas, pursuant to an election held within the territory affected. Originally organized under provisions of Article III, Section 52 of the Texas Constitution, the Drainage District was later converted into a Conservation and Reclamation district under the provisions of Article XVI, Section 59 of the Texas Constitution, and has continued to exercise all of the powers and functions of such a district. Complete financial statements for the Drainage District may be obtained from:

Hidalgo County Drainage District No. 1
902 North Doolittle Road
Edinburg, Texas 78542

Health Care Funding District – The district administers the revenue received for the nonfederal share of Medicaid supplemental payment program by requiring mandatory payment from institutional health care providers in the district. The Health Care Funding District does not issue a comprehensive annual financial statement.

B. Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its blended component units. Substantially all of the effects of interfund activities have been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the County's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position focuses on the net position of the governmental and business-type activities of the primary government and its blended component units, where net position equals the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources.

The statement of activities demonstrates the degree to which the direct expense of a given function or identifiable activity is offset by program revenues of the County's different business-type activities and for each function of the County's governmental activities. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenues include (a) fees, fines, and charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or identifiable activity and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not includable in program revenues are reported instead as general revenue.

Note 1 Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund balance, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for the agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers collections within 60 days of the end of the current fiscal period to be revenues. Expenditures generally are recorded when a liability is incurred, similar to accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include property taxes, fines, forfeitures, licenses, interest income, and charges for services and, as such, have been recognized as revenues for the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the County.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The County reports the following major governmental funds:

The general fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The Head Start Program special revenue fund accounts for health and welfare grants received from the Department of Health and Human Services and the U.S. Department of Agriculture.

The Drainage District No.1 Capital Projects 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.

The County does not report any major enterprise funds.

Additionally, the County reports the following non-major governmental funds:

Special revenue funds account for specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Note 1 Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Debt service funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital projects funds account for and report financial resources that are restricted, committed, or assigned to expenditure for major capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County also reports the following fund types:

Internal service funds account for health benefits and workers' compensation insurance provided to County employees, retirees, and dependents on a cost-reimbursement basis. Contributions to the funds consist of charges to the participating entities for covered employees along with contributions from employees and retirees.

Pension trust funds account for the net plan assets and changes in net plan assets of the related agencies' employees' retirement plan.

Private-purpose trust funds account for property escheated to the state held for private individuals, certificates of deposit and nonexempt real property executed in trust to the Bail Bond Board, monies confiscated by the District Attorney, monies awarded to minors and child support payments held by the District Clerk, confiscations and monies belonging to inmates held by the Sheriff, and Section 108 bank loans and funds belonging to various boards and commissions held by the Urban County Program.

Agency funds account for funds held for others in an agency capacity including various clearing accounts and court costs, fees, fines, restitution, bonds, seizures, and taxes that are collected by the District Attorney, District Clerk, Tax Assessor/Collector, County Clerk, Sheriff, Adult Probation, and the Health Clinics.

As a general rule, the effects of interfund activity have been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the government's health benefits and workers' compensation divisions and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as program revenues include 1) charges for services (i.e. court costs, fees, and fines, etc.), 2) operating grants and contributions, and 3) capital grants and contributions. Other revenues that are not related to a specific activity or function are reported as *general revenues*. General revenues include all taxes, grants and contributions not restricted to a specific program or function, and any unrestricted investment earnings.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the jail commissary enterprise fund and the County's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position

1. Deposits and Investments

The County's cash and cash equivalents consist of cash on hand, demand deposits, and external investment pools. This excludes rollovers of certificates of deposit such as those in the fiduciary funds. Investments are carried at fair value. It is the County's intent to hold all investments to maturity.

Note 1 Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position (Continued)

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" for the current portion of the interfund loans or "advances to/from other funds" for the non-current portion of interfund loans. All other outstanding balances between funds are classified as "due to/from other funds." Balances outstanding between funds within governmental activities are eliminated in the Statement of Net Assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."
Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available financial resources and, therefore, not available for appropriation.

All accounts and property taxes receivable are shown net of an allowance for uncollectible amounts. Property taxes are levied as of October 1 on property values assessed as of the same date. Taxes become delinquent on February 1, at which time penalties and interest are assessed.

3. Inventories and Prepaid Items

Postage inventories in the general fund are valued at cost using the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditure/expense when consumed rather than when purchased.

4. Restricted Assets

Cash set aside in the Landfill Services enterprise fund is restricted because its use is limited by applicable bond covenants.

5. Capital Assets
Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items,) are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts expended that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the County values these capital assets at the fair market value of the item at the date of its donation.

Standard capitalization thresholds have been established for each major class of assets. Capital assets are depreciated using the straight-line method over their estimated useful lives.

Asset Class	Capitalization Threshold	Useful Life In Months
Buildings/building improvements	$ 50,000	60-360
Facilities & other improvements	50,000	120-540
Infrastructure	100,000	120-600
Personal property (equipment)	5,000	36-180
Leasehold improvements	50,000	60
Computer software	5,000	60-72

Note 1 Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position (Continued)

6. Deferred outflows/inflows of resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred charges on refunding, reported in the government-wide statement of net position, qualify for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County's unavailable revenues which arise only under the modified accrual basis of accounting qualify for reporting in this category in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes received in advance (2103 tax levy is not applicable, grants, and interlocal agreements with other governmental entities.

7. Compensated Absences

The County accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee. Employees earn vacation and sick leave at varying rates depending on their employment status and years of service with the County.

Hours Earned Per Year

	Full-Time Employees		Part-Time Employees	
Years of Service	Vacation Leave	Sick Leave	Vacation Leave	Sick Leave
Up to 5 years	96	96	hours worked x .04615	48
5 to 10 years	108	96	hours worked x .04615	48
Over 10 years	120	96	hours worked x .04615	48

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits as follows:

Maximum Hours Accumulated Per Year

	Full-Time Employees		Part-Time Employees	
Years of Service	Vacation Leave	Sick Leave	Vacation Leave	Sick Leave
Up to 10 years	160	360	160	360
10 to 15 years	240	360	240	360
Over 15 years	320	360	320	360

Employees lose, without pay, unused vacation and sick leave, which exceed these limits. Outstanding sick leave balances are cancelled, without recompense, upon termination, resignation, retirement or death.

The accrued liability for accumulated compensated absences reported in the government-wide financial statements consists of unpaid accumulated vacation leave of $6,568,919, compensatory time of $844,359, and holiday leave of $1,508,765.

8. Post employment benefits

In addition to providing pension benefits, the County provides health insurance coverage for current and future retirees and their spouses and dependents as described in Note 4.C.

Note 1 Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position (Continued)

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. On refunding bonds issues, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred inflow of resources and recognized as a component of interest expense on a straight-line basis over the remaining life of the old debt or the life of the new debt, whichever is shorter.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

10. Equity Classifications

In the government-wide financial statements, equity is classified as net assets and displayed in three components:

Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net assets – Consists of net assets with constraints placed on their use by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law, through constitutional provisions or enabling legislation.

Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental funds report equity as fund balance. The County categorized its fund balances in five classifications and in the hierarchy to which the government is bound to honor constraints on specific purposes for which amounts in those funds can be spent. Proprietary fund equity is classified the same as in the government-wide statements.

Nonspendable – These balances represent amounts that cannot be spent because they (a) are not in spendable form, (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) they are legally or contractually required to be maintained intact (e.g. the non-spendable corpus of an endowment).

Restricted – These balances represent amounts that are restricted to specific purposes, with constraints that have either been (a) externally imposed by creditors (e.g. through debt covenant), grantors, contributions, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balance in the debt service funds will be restricted for the payment of principal and interest on the debt service obligation. Any funds that are remaining after all debt is extinguished will be transferred to other debt service funds.

Committed – These balances represent amounts that are constrained to the use of specific purposes pursuant to formal action of Commissioners Court, the County’s highest level of decision-making authority. These amounts are committed through the adoption of a court order. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts.

Note 1 Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position (Continued)

Assigned – These balances represent amounts assigned by Commissioners Court for use for specific purposes but which are neither restricted nor committed. This classification applies to the positive unrestricted and uncommitted fund balance of all governmental funds except the General Fund.

Unassigned – These balances represent the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

A detailed classification of fund balances is described in Note 3 I.

11. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

12. Rounding Adjustments

Throughout this comprehensive annual financial report, dollar amounts are rounded, thereby creating differences between the details and the totals.

Note 2 Stewardship, Compliance, and Accountability

A. Budgetary Information

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Budget Officer has the responsibility of preparing the County's budgeted expenditures. By statute, the County Auditor has the responsibility of preparing an estimate of revenues for submission to Commissioners Court.

2. By July 31, all County departments and organizations must submit their budget requests to the Budget Officer for the fiscal year commencing the following January 1.

3. During August, Commissioners Court conducts informal budget workshops with each department head to discuss their budget requests.

4. By September 30, the Budget Officer prepares a proposed budget to cover all proposed expenditures of the County for the following year. Copies of the proposed budget are filed with the County Clerk and County Auditor. The proposed budget is available for inspection by taxpayers.

5. Within seven calendar days after the filing of the proposed budget and prior to December 31 of the current year, Commissioners Court conducts a public hearing on the County's proposed budget. Any taxpayer of the County of Hidalgo has the right to be present and participate in the hearing. At the conclusion of the hearing, Commissioners Court acts upon the proposed budget as submitted by the Budget Officer. The Commissioners Court has the authority to make such changes in the budget, in its judgment of the facts, the law warrants, and the interest of the taxpayers demand, provided the amounts budgeted for current expenditures from the various funds for the County does not exceed the balances in these funds as of January 1 plus the anticipated revenue for the current year for which the budget is made, as estimated by the County Auditor.

6. Under no circumstances can Commissioners Court authorize expenditures that will exceed appropriations.

Note 2 Stewardship, Compliance, and Accountability (Continued)

A. Budgetary Information (Continued)

Annual budgets are prepared in conformity with GAAP using the modified accrual basis of accounting for all governmental funds except grant-funded special revenue funds and capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year end. Appropriations at year-end for grant-funded special revenue funds and capital projects funds are carried forward to subsequent years until the grant has terminated or the project is completed.

The appropriated budget is prepared by fund, function, department, and object. Transfers of appropriations between departments require the approval of Commissioners Court. The legal level of budgetary control (i.e., the level at which expenditures cannot legally exceed appropriations) is at the department level.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year. For the general fund only, encumbrances outstanding at December 31, 2013, were not re-appropriated in 2014 as per Commissioners Court order on October 7, 2013. Any encumbrance outstanding in the general fund at December 31, 2013, will be liquidated with the year 2014 budget.

B. Deficit Fund Balance/Net Position

The TXDOT capital projects fund reported a deficit fund balance of $1,714,888 as of December 31, 2013. This fund accounts for transactions related to the Texas Department of Transportation (TXDOT) road, bridge, and outfall projects. Funding for these projects is on a partial or full reimbursement basis from TXDOT, other local governments and various capital and special revenue funds. At year end, reimbursements from other governments had not been received.

In addition, the Health Benefits internal service fund reported a deficit net position of $5,555,602 as of December 31, 2013. The rates used by the County did not attain the desired fund level. The County will review the rate structure for year 2014 to determine if an adjustment to the current rate structure will be necessary to properly charge the customers of the fund.

Note 3 Detailed Notes on all Funds

A. Deposits and Investments

Deposits and investments for the Community Service Agency, Head Start Program, Urban County Program, and the Drainage District are held separately from the County's investment program.

Deposits and investments are pooled for investment purposes in each of the County's fund types. Earnings on pooled investments are allocated to the funds having equity in the pool on the basis of their relative contribution to the pool. For reporting purposes, funds with a negative cash balance within the pool were offset by available cash from other funds within the pool.

Deposits are held in the County's depository account under the terms of an agreement that was executed on May 10, 2013. The depository agreement requires the designated financial institution to secure by collateral valued at fair value, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance, deposits and accrued interest thereon by 105%.

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

At year-end, the carrying amount of the County's deposits was $325,984,332 consisting of cash and cash equivalents.

As of December 31, 2013, the County had the following investments in connection with the pension trust funds:

*Investment Type	Fair Value
Mutual Funds	$ 22,013,133
Participant Loans	1,515,080
Total	$ 23,528,213

The mutual funds are participant directed.

**The plan does not rate its investments.*

Interest rate risk. In accordance with its investment policy, the County manages its exposure to decreases in fair value by utilizing controlled disbursement, cash flow analysis and portfolio analysis or similar cash management techniques and limiting the weighted average maturity of its investment portfolio to one year or less.

Credit risk. The Public Funds Investment Act (Government Code Chapter 2256) limits authorized investments to obligations of, or guaranteed by governmental entities, certificates of deposit and share certificates, repurchase agreements, securities lending program, banker's acceptances, commercial paper, mutual funds, guaranteed investment contracts, and investment pools. The County's investment policy further limits investments to obligations of, or guaranteed by, governmental entities, certificates of deposit, repurchase agreements, banker's acceptances, AAA rated mutual funds, and investment pools.

Concentration of credit risk. To limit the concentration of credit risk, the County's investment policy does not allow investments in bankers' acceptances to exceed ten percent of the County's total investments. Additionally, the County's investment policy prohibits funds held for debt service to be invested in mutual funds and prohibits the County from investing in the aggregate more than eighty percent of its monthly average fund balance, excluding funds held for debt service, in AAA-rated money market mutual funds.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's depository agreement requires its designated depository financial institution to secure the County's uninsured deposits by 105% with securities held in the County's name at a third party financial institution.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy reduces the County's exposure to custodial credit risk by limiting investments to securities that are backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities. The County's investment policy strictly prohibits riskier-type investments such as commercial paper.

Note 3 Detailed Notes on all Funds (Continued)

B. Receivables

County receivables at December 31, 2013, in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	General Fund	Head Start Program	Nonmajor Governmental Funds	Total
Property taxes receivable	$110,867,727	$ -	$ 33,488,183	$ 144,355,910
Accounts receivable	476,011	863,141	48,137	1,387,289
Loans receivable	441,293	-	10,400	451,693
Interest receivable	166,613	-	13,576	180,189
Intergovernmental receivables:				
Due from federal	-	-	2,279,665	2,279,665
FEMA	2,400,761	-	-	2,400,761
Dept. of Homeland Security	-	-	-	-
Due from state	144,200	-	10,238,311	10,382,511
Due from local	155,212	-	6,682,339	6,837,551
Subtotal	114,651,817	863,141	52,760,611	168,275,569
Due from others	60,570	-	379,781	440,351
Less: allowance for uncollectibles	(14,317,591)	-	(3,374,105)	(17,691,696)
Total net receivables	$100,394,796	$ 863,141	$ 49,766,287	$ 151,024,224

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or in connection with resources that have been received, but not yet earned. As of December 31, 2013, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenues
Property taxes-general fund	$ 97,282,920
Property taxes-special revenue	8,713,739
Property taxes-debt service funds	21,299,831
Culvert revenues for future installations to various subdivisions	1,279,246
Courthouse Master Plan	100,000
Grant draw downs prior to meeting all eligibility requirements	5,204,048
Total unearned revenue for governmental funds	$ 133,879,784

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets

Capital asset activity for the year ending December 31, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 43,418,684	$ 556,364	$ (4,730,218)	$ 39,244,830
Easements	18,763,201	866,053	(79,834)	19,549,420
Subtotal Land and Easements	62,181,885	1,422,417	(4,810,052)	58,794,250
Construction in progress	57,854,030	15,614,428	(42,273,440)	31,195,019
Total capital assets not being depreciated	120,035,915	17,036,845	(47,083,492)	89,989,269
Capital assets being depreciated:				
Buildings	115,625,187	35,067,968	(230,031)	150,463,124
Improvements other than buildings	14,286,775	1,811,564	-	16,098,339
Machinery and equipment	83,477,656	14,364,935	(2,150,168)	95,692,423
Infrastructure	469,660,940	25,393,390	(17,506,031)	477,548,299
Total capital assets being depreciated	683,050,558	76,637,857	(19,886,230)	739,802,185
Less accumulated depreciation for:				
Buildings	(44,425,616)	(6,268,470)	128,935	(50,565,151)
Improvements other than buildings	(4,246,444)	(621,267)	-	(4,867,711)
Machinery and equipment	(49,852,346)	(6,857,536)	1,160,049	(55,549,833)
Infrastructure	(277,217,456)	(19,862,217)	4,843,634	(292,236,040)
Total accumulated depreciation	(375,741,862)	(33,609,490)	6,132,618	(403,218,735)
Total capital assets being depreciated, net	307,308,696	43,028,367	(13,753,612)	336,583,450
Governmental activities capital assets, net	$ 427,344,611	$ 60,065,212	$ (60,837,104)	$ 426,572,719
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,001,093	$ -	$ -	$ 1,001,093
Total capital assets not being depreciated	1,001,093	-	-	1,001,093
Capital assets being depreciated:				
Buildings	321,589	-	-	321,589
Machinery and equipment	242,142	-	-	242,142
Total capital assets being depreciated	563,731	-	-	563,731
Less accumulated depreciation for:				
Buildings	(321,589)	-	-	(321,589)
Machinery and equipment	(239,860)	-	-	(239,860)
Total accumulated depreciation	(561,449)	-	-	(561,449)
Total capital assets being depreciated, net	2,282	-	-	2,282

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets (Continued)

Depreciation expense was charged to the various functions as follows:

Governmental activities:	
General government	$ 2,050,837
Public safety	6,787,356
Highways and streets	19,558,951
Sanitation	293,573
Drainage	2,721,088
Health and welfare	1,406,511
Culture and recreation	663,623
Conservation	2,258
Urban and economic development	125,292
Total governmental activities	$ 33,609,490
Business-type activities	
Jail Commissary	$ -
Landfill Services	-
Total business-type activities	$ -

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2013. The projects include various street constructions and building constructions. At year-end, the County's commitments over $200,000 with contractors are as follows:

Projects	Spent-to-date	Remaining Commitment	Financing Source
TXDOT Projects	$ 14,491,128	$ 2,504,867	C.O.'s, SRF, SIB Loan
Border Colonia Access Projects F1312	11,913,200	575,152	State Grant
Common Integrated Justice System-Software	2,252,008	1,311,092	Tax Notes, Series 2007
Pct. No. 1 Heavy Equipment	238,164	851,306	SOA1341
Pct. No. 3 Mile 3 N (FM 492 to FM 2221)	140,200	732,600	SOA1341
Pct. No. 3 Liberty Blvd. (US 83 to FM 2221)	964,842	944,729	SOA1339, C.O.Series 2010A&B
Pct. No. 3 FM 494 - Shary Road (FM 1924 to SH 107)	51,863	676,563	SOA1341
Administration Building - 100 E Cano Renovations	1,470,530	3,236,229	C.O.Series 2006, 2010A&B
Pct. No. 2 Tower Road (Moore to Bali)	1,182,423	222,220	SRF, C.O.Series 2009, 2010A&B
Pct. No. 4 10th Street (SH 107 to FM 1925)	1,010,785	856,688	C.O.Series 2009B&C
Pct. No. 4 FM 1925 (Kenyon-FM 907)	545,638	295,982	C.O.Series 2009B&C, 2010A&B
Pct. No. 3 Mile 2 N (Moorefield to La Homa)	372,050	208,758	SRF, C.O.Series 2010A&B
	$ 34,632,831	$ 12,416,186	

Encumbrances. As discussed in note 2 A, Budgetary Information, encumbrance accounting is utilized. As of December 31, 2013, the County had the following encumbrances outstanding:

Governmental Funds						
Major Funds		Nonmajor Funds				
General Fund	Head Start Program	Special Revenue Funds	Capital Project Funds	Total Governmental Funds	Internal Service Funds	Total
$ 991,465	$ -	$ 3,212,486	$ 14,050,258	$ 18,254,209	$ 18,177	$ 18,272,386

Note 3 Detailed Notes on all Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2013, consisted of the following:

Due to general fund from:	
Nonmajor governmental funds	$ 217,410
Enterprise funds	170
Internal service funds	540
Total general fund	218,120
Due to nonmajor governmental funds from:	
General fund	10,279,563
Nonmajor governmental funds	13,035,056
Drainage District No. 1-Capital	1,599,492
Total nonmajor governmental funds	24,914,111
Total governmental funds	$ 25,132,231
Due to enterprise funds from:	
Internal service funds	$ 16,036
Total enterprise funds	16,036
Due to internal service funds from:	
Enterprise funds	22,180
Total internal service funds	22,180
Total proprietary funds	$ 38,216

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended December 31, 2013, consisted of the following:

	Transfers Out:		
Transfers In:	General Fund	Nonmajor Governmental Funds	Total
General fund	$ -	$ 346	$ 346
Nonmajor governmental funds	8,852,186	3,279,958	12,132,144
Total	$ 8,852,186	$ 3,280,304	$ 12,132,490

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute for budget requires to expend them, (2) move funds restricted to debt service to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Restricted Assets

In August of 1991, the County sold Certificates of Obligation in the principal amount of $4,700,000 of which $2,300,000 was earmarked for the purchase of 212 acres of land for a sanitation landfill and acquisition of equipment, and for paying legal, fiscal engineering, and architectural fees in connection with this project. An enterprise fund was set up to account for all of the County's landfill operations. Accordingly, since the above-mentioned debt was to be paid from future property tax revenues, the $2,300,000 received by the Landfill Services enterprise fund was reported as restricted cash. Cash in the amount of $66,902 ($2,300,000 - $2,233,098) has been restricted since February 27, 1997.

Note 3 Detailed Notes on all Funds (Continued)

F. Leases

Operating Leases

The County has various lease commitments for office space and equipment. The office equipment leases range from three to five years and the office space leases range from two to thirty years. Lease expense totaled $1,106,600 (for leases whose terms exceed one year) for the year ended December 31, 2013. The future minimum lease payments are as follows:

Year Ending December 31,	Amount
2014	$ 654,618
2015	330,447
2016	198,554
2017	123,900
2018	5,400
Total	$ 1,312,919

The County has also entered into lease agreements as the lessor for land and buildings. Lease expense totaled $11,000 for the year ended December 31, 2013. The cost of the leased assets is $1,726,828. The future minimum lease payments receivable are as follows:

Year Ending December 31,	Amount
2014	$ 57,840
2015	58,320
2016	37,200
2017	37,200
2018	37,200
2019-2023	172,600
Total	$ 400,360

Note 3 Detailed Notes on all Funds (Continued)

F. Leases (Continued)

Capital Leases

The County entered into various lease agreements as lessee for financing the acquisition of office equipment and buildings. The present value of all lease payments at the beginning of the lease term is greater than ninety percent of the fair value of the leased property; therefore, the leases qualify as capital leases. The leases have been recorded at the present value of their future minimum lease payments at the inception date. Lease expenses totaled $449,277 for the year ended December 31, 2013.

Assets accounted for as capital leases are as follows:

	Balance January 1, 2013	Increases	Decreases	Balance December 31, 2013
Assets:				
Office Equipment	$ 493,627	$ 7,058,774	$ (324,047)	$ 7,228,354
Buildings	574,619	-	(125,262)	449,357
Total	1,068,246	7,058,774	(449,309)	7,677,711
Less: accumulated depreciation				
Office Equipment	(390,177)	(369,976)	126,924	(633,228)
Buildings	(7,700)	(171,779)	-	(179,479)
Carrying value	$ 670,369	$ 6,517,019	$ (322,385)	$ 6,865,004

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2013, were as follows:

Year Ending December 31, 2013	Amount
2014	$ 1,134,003
2015	1,045,066
2016	979,659
2017	841,658
2018	788,583
2019-2013	3,706,382
Total minimum lease payments	8,495,351
Less: interest	(817,640)
Present value of future minimum lease payments	$ 7,677,711

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt

General Obligation Bonds

The County has issued general obligation bonds to provide for the resources for both the acquisition and construction of capital assets. These bonds have been issued for governmental activities. The beginning balance of the general obligation bonds issued in prior years was $264,580,000. During the year, Unlimited Tax Improvement Bonds totaling $77,130,000 were issued for the construction of drainage improvements in the Drainage District and for the acquisition of rights of way.

The American Recovery and Reinvestment Act of 2009 (the "Recovery Act") authorizes the County to issue taxable bonds known as "Build America Bonds" to finance capital expenditures that could otherwise be financed with the issuance of tax-exempt bonds and to elect to receive a subsidy payment from the federal government equal to 35% of the amount of each interest payment on such taxable bonds (the "Build America Bonds Election"). The County issued $8,195,000 and $17,785,000 of Build America Bonds in 2009 and 2010, respectively. The certificates are not obligations described in section 103(a) of the Internal Revenue Code and the interest is not excludable from gross income for federal income tax purposes. The available subsidy for those certificates will be paid to the County. The subsidy payment may be available for payment of debt service on those certificates, but is not pledged as security to pay debt service on those obligations. No holders of the certificates are entitled to such payment or to receive a tax credit with respect to these certificates.

General obligation bonds are direct obligations of the County and the unlimited tax improvement bonds are direct obligations of the Drainage District, payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County and District in an amount sufficient to provide payment of principal and interest. All bonds have a principal due date of August 15th, except for the unlimited tax improvement bond, which is due on September 1st. Interest is payable semi-annually, on February 15th and August 15th, except for the unlimited tax improvement bonds, which are payable on March 1st and September 1st.

The Certificates of Obligation, Series 2009C include $3,120,000 of term bonds maturing on August 15, 2029, which are subject to mandatory sinking fund redemption. The Certificates of Obligation, Series 2010B include $16,190,000 of term bonds maturing on August 15, 2021, 2024, and 2030, which are also subject to mandatory sinking fund redemption. The All other bonds may be prepaid or redeemed prior to their respective scheduled due dates as per provisions in the bond agreements.

General obligation bonds and tax notes currently outstanding are as follows:

Purpose	Type	Interest Rates	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	Refunding bonds	3.50 – 5.00%	2005	2021	$ 51,640,000	$ 39,920,000
Governmental activities	Refunding bonds	4.00 – 4.25%	2007	2024	26,415,000	25,495,000
Governmental activities	Refunding bonds	2.50 – 5.00%	2009	2018	6,995,000	1,560,000
Governmental activities	Certificates of obligation	3.50 – 4.20%	2002	2015	20,910,000	2,070,000
Governmental activities	Certificates of obligation	3.00 – 5.25%	2004	2019	32,250,000	5,790,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2006	2026	38,770,000	31,170,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2009	2028	24,280,000	21,200,000
Governmental activities	Certificates of obligation	2.00 – 6.00%	2009	2029	12,225,000	10,285,000
Governmental activities	Certificates of obligation	2.00 – 6.30%	2010	2030	27,850,000	24,895,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2007	2027	28,000,000	23,070,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2008	2028	72,000,000	63,335,000
Governmental activities	Unlimited tax improvement	2.50 – 5.00%	2014	2033	77,130,000	77,130,000
	Total general obligation bonds				$ 418,465,000	$325,920,000

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Debt Service Requirements

Annual debt service requirements to maturity for general obligation bonds and certificates of obligation are as follows:

Year Ending December 31,	Governmental Activities Principal	Interest	Total
2014	$ 18,175,000	$ 15,887,855	$ 34,062,855
2015	20,355,000	13,859,299	34,214,299
2016	19,940,000	12,974,077	32,914,077
2017	20,740,000	12,083,320	32,823,320
2018	21,675,000	11,148,145	32,823,145
2019-2023	108,080,000	40,602,448	148,682,448
2024-2028	86,735,000	17,096,512	103,831,512
2029-2033	30,220,000	2,953,485	33,173,485
Total	$ 325,920,000	$ 126,605,141	$ 452,525,141

Note Payable-Hidalgo County

The County has one note from the State Infrastructure Bank payable from the levy and collection of a direct and continuing ad valorem tax within the limits prescribed by law on all taxable property within the County. The note is as follows:

Purpose	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Tax Series, 2007	4.00%	2008	2018	$ 911,009	$ 500,025
Total tax pledged notes				$ 911,009	$ 500,025

Note Payable-Urban County

The County of Hidalgo, through the Urban County Program, entered into a loan agreement with the U.S. Department of Housing and Urban Development (HUD) under HUD's Section 108 Loan Guarantee Program. The purpose of the loan is to assist certain cities in obtaining the necessary financing to construct vital community projects. Each City will repay its loan with City funds or from the City's Community Development Block Grant (CDBG) allotment from the Urban County Program. Principal and interest payments will be made to the Bank of New York Mellon, HUD's trustee. Note principal and interest will be used to pay Section 108 Government Guaranteed Participation Certificates purchased by underwriters selected by HUD. Interest is payable semiannually, on February 1st and August 1st. Principal payments are due as scheduled on February 1st until maturity.

Urban County	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Alton	6.56%	2001	2020	$ 2,925,000	$ 1,515,000
Total Urban County note payable				$ 2,925,000	$ 1,515,000

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term Debt (Continued)

Changes in Long-Term Liabilities

The general fund is ultimately responsible for liquidating long-term liabilities, other than debt (such as compensated absences and pension liabilities).

Long-term liability activity for the year ended December 31, 2013, was as follows:

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013	Amounts Due Within One Year
Governmental activities:					
Bonds and notes payable:					
General obligation bonds	$264,580,000	$ 77,130,000	$(15,790,000)	$ 325,920,000	$ 18,175,000
Notes-Hidalgo County	845,988	-	(345,964)	500,024	92,318
Notes-Urban County Program	1,680,000	-	(165,000)	1,515,000	165,000
	267,105,988	77,130,000	(16,300,964)	327,935,024	18,432,318
Plus premiums on bonds	4,875,998	7,415,831	(1,352,707)	10,939,122	-
Less discounts on bonds	(69,638)	-	5,803	(63,835)	-
Less deferred amount for refunding bonds	(992,126)	-	614,545	(377,581)	-
Total bonds and notes payable	270,920,219	84,545,831	(17,033,323)	338,432,730	18,432,318
Other liabilities:					
Compensated absences	8,243,830	8,651,463	(7,973,250)	8,922,043	486,127
Claims and judgments	3,595,000	24,086,333	(23,939,333)	3,742,000	2,159,021
Capital leases	1,068,246	7,058,774	(449,309)	7,677,711	948,208
Net pension obligation	974,726	12,425	-	987,151	-
Other post employment benefits	6,649,251	978,512	(20,288)	7,607,475	-
Total other liabilities	20,531,053	40,787,507	(32,382,180)	28,936,380	3,593,356
Governmental activities long-term liabilities	$291,451,273	$ 125,333,338	$(49,415,503)	$ 367,369,110	$ 22,025,674
Business-type activities:					
Closure and post-closure costs	$ 1,615,155	$ 24,226	$ -	$ 1,639,381	$ 35,376
Compensated absences	9,566	28,166	(24,779)	12,953	549
Business-type activities long-term liabilities	$ 1,624,721	$ 52,392	$ (24,779)	$ 1,652,334	$ 35,925

H. Short-Term Debt

The County of Hidalgo, through the Urban County Program, had a $500,000 line of credit with PlainsCapital Bank that was paid on August 13, 2013 and closed. On July 24, 2013 a new line of credit was established at Lone Star National Bank. The purpose of the line of credit is to finance the costs of construction and general administration expenses prior to reimbursement from the Texas Department of Housing and Community Affairs (TDHCA) and/or the Texas Department of Rural Affairs (TDRA). Principal amounts obtained from the line of credit are repaid directly from the corresponding TDHCA or TDRA grants. The County is responsible for any accrued interest. Short-term debt activity for the year ended December 31, 2013, was as follows:

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Urban County Program:				
Colonia Fund Line of Credit				
PlainsCapital Bank	$ 64,904	$ 306,688	$ (371,592)	-
Lone Star National Bank	-	257,818	(63,066)	194,752
	$ 64,904	$ 564,506	$ (434,658)	$ 194,752

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2013, pursuant to GASB Statement No. 54, are as follows:

	Major Funds			Nonmajor Funds			
	General Fund	Head Start Program	Drainage District	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Total Governmental Funds
Fund balances:							
Nonspendable:							
Inventory	$ 758,513	$ -	$ -	$ -	$ -	$ -	$ 758,513
Prepaid items	2,592,664	-	-	27,883	-	-	2,620,547
Noncurrent loans receivables	295,975	-	-	10,400	-	-	306,375
	3,647,152	**-**	**-**	**38,283**	**-**	**-**	**3,685,435**
Restricted for:							
Grand jury program	140,093	-	-	-	-	-	140,093
Community and Economic Development Programs	238,737	-	-	-	-	-	238,737
Bond forfeitures commissions	-	-	-	-	-	-	-
Record Archives	984,667	-	-	-	-	-	984,667
Elections	156,322	-	-	-	-	-	156,322
Sheriff's confiscations	-	-	-	-	-	-	-
Bail bond board	161,155	-	-	-	-	-	161,155
Family Protection Fee	362,425	-	-	-	-	-	362,425
Drug Court Program	197,555	-	-	-	-	-	197,555
District Court Records Archive	209,865	-	-	-	-	-	209,865
Grants	-	330,815	-	3,388,974	-	-	3,719,789
Road maintenance and construction	-	-	-	6,409,633	-	-	6,409,633
Road Districts	-	-	-	55,955	-	14,490	70,445
TXDOT cash match	-	-	-	718,779	-	-	718,779
Grant cash match	929,059	-	-	-	-	-	929,059
Law enforcement officers special education	-	-	-	7,406	-	-	7,406
District Attorney Programs	-	-	-	212,868	-	-	212,868
Court ordered confiscations	-	-	-	3,229,369	-	-	3,229,369
Drug abuse prevention rehabilitation	-	-	-	29,564	-	-	29,564
Pretrial intervention	-	-	-	417,950	-	-	417,950
Child abuse prevention	-	-	-	26,469	-	-	26,469
District Clerk Title IV-D	-	-	-	127,175	-	-	127,175
Records management & preservation	-	-	-	1,853,276	-	-	1,853,276
Court reporter	-	-	-	111,838	-	-	111,838
Juvenile delinquency prevention	-	-	-	3,748	-	-	3,748
Courthouse security	-	-	-	128,204	-	-	128,204
Probate court contributions	-	-	-	306,890	-	-	306,890
Court building security	-	-	-	134,811	-	-	134,811
T.A.C. special vehicle inventory	-	-	-	70,041	-	-	70,041
Law Library	-	-	-	685,387	-	-	685,387
Supplemental court-ordered guardianship fee	-	-	-	71,491	-	-	71,491
Court Technology	-	-	-	806,006	-	-	806,006
Asset forfeiture	-	-	-	6,075,535	-	-	6,075,535
Adult Probation	-	-	-	40,152	-	-	40,152
Health Care Funding District	-	-	-	194,668	-	-	194,668
Drainage District No. 1.	-	-	-	14,554,690	-	-	14,554,690
Capital outlay cash match	-	-	-	-	-	-	-
	3,379,877	**330,815**	**-**	**39,660,876**	**-**	**14,490**	**43,386,058**
Committed for:							
Renovation of historical site	-	-	-	-	-	-	-
Dept of Homeland preaward costs	-	-	-	-	-	-	-
Debt service reserve	-	-	-	-	6,848,513	-	6,848,513
	-	**-**	**-**	**-**	**6,848,513**	**-**	**6,848,513**
Assigned for:							
Jail repairs/Landmark	5,125,172	-	-	-	-	-	5,125,172
Designated for 1115 Waiver	4,164,602	-	-	-	-	-	4,164,602
Designated appropriations subsequent year	11,706,190	-	-	-	-	-	11,706,190
Designated Capital Outlay	20,168	-	-	-	-	-	20,168
Designated TxDot	709,347	-	-	-	-	-	709,347
Capital improvements	-	-	73,581,012	-	-	21,157,498	94,738,510
Drainage improvement projects	-	-	-	-	-	1,586,918	1,586,918
	21,725,479	**-**	**73,581,012**	**-**	**-**	**22,744,415**	**118,050,906**
Unassigned:	21,279,236	-	-	-	-	(1,714,888)	19,564,348
Total fund balances	**$ 50,031,744**	**$ 330,815**	**$ 73,581,012**	**$ 39,699,159**	**$ 6,848,513**	**$ 21,044,017**	**191,535,260**

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance (Continued)

The County uses restricted fund balances first when expenditures are incurred for purposes for which both restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, for unrestricted fund balances, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in the unrestricted fund balance classification could be used.

Note 4 Other Information

A. Risk Management

The County is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for coverage in the following areas: property, general liability, law enforcement liability, professional liability medical malpractice, public official liability, business automobile liability and physical damage, kidnap and extortion, automobile Mexico coverage, international coverage, crime, and pollution. The commercial insurance covers claims up to a certain limit with deductibles ranging from $1,000 to $100,000 in both liability and property. Excess loss insurance is carried on general liability, which limits losses on claims to $1,000,000 per occurrence with a policy aggregate of $2,000,000, and a self-insured retention limit of $1,000,000. The County retains the liability for covered losses that exceed these limits. Settled claims have not exceeded coverage in the past three fiscal years.

The County retains the risk of loss relating to workers' compensation. The County has been self-insured for workers' compensation risks since 2003. Under this program, the Workers' Compensation Fund provides coverage for up to a maximum of $350,000 for each worker's compensation claim. The County purchases commercial insurance for claims in excess of coverage provided by the Fund. As of December 31, 2013, the County had a total of 561 reported claims. GASB No. 10, as amended, requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is $1,987,000 at December 31, 2013. Changes in the balances of claims liabilities for workers' compensation for the past two years are as follows:

	2013	2012
Claims liabilities at beginning of year	$ 1,971,000	$ 1,935,000
Claims incurred during the year	1,061,220	924,481
Changes in the estimate for claims of prior years	293,473	374,543
Less: Payments on claims	(1,338,693)	(1,263,024)
Claims liabilities at end of year	$ 1,987,000	$ 1,971,000

Note 4 Other Information (Continued)

A. Risk Management (Continued)

The County established the Health Benefits Fund, an internal service fund, to account for and finance its uninsured risk of loss for health benefits. The primary government and Drainage District No.1 as well as the Hidalgo County Appraisal District participate in the program and pay premiums to the Fund. Additionally, contributions are made to the Fund by employees for family coverage and by retirees and their dependents eligible to participate in the program. The participants are charged a blended premium based on the entire pool of participants. Premium rates are assessed on an annual basis and adjustments are made accordingly on February 1. Premiums are used to pay claims on a pay-as-you-go basis and administrative costs of the program. An excess coverage insurance policy covers individual claims in excess of $170,000. The claims liability is $1,755,000 at December 31, 2013. Changes in the balances of claims liabilities for health benefits for the past two years are as follows:

	2013	2012
Claims liabilities at beginning of year	$ 1,624,000	$ 1,097,600
Claims incurred during the year	22,668,854	18,844,456
Changes in the estimate for claims of prior years	(774,939)	473,225
Less: Payments on claims	(21,762,915)	(18,791,281)
Claims liabilities at end of year	$ 1,755,000	$ 1,624,000

B. Contingent Liabilities

1. Litigation

Various lawsuits are pending against the County involving general liability, civil rights actions, and various contractual matters. In the opinion of County management, the potential claims against the County not covered by insurance resulting from such litigation will not materially affect the financial position of the County.

2. Federally Assisted Programs

The County and its related agencies participate in a number of federally assisted grant programs. Although the grant programs have been audited in accordance with the provisions of the Single Audit Act Amendments of 1996 and OMB Circular A-133 through December 31, 2013, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the County and its related agencies expect such amounts, if any, to be immaterial to the financial position of the County.

C. Other Post Employment Benefits

Plan Description

The County does not have a formal post-employment benefits plan; however, the County allows retired employees to participate in the County's Health Benefits Program by purchasing health care benefits at the same group rate as provided to current active employees at the time they end their service to the County. Members with the County can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 75 or more. Members with the Drainage District can retire at age 60 and above with 10 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 80 or more. Spouses and dependents are eligible to continue insurance under COBRA for 36 months after the retiree dies. If a dependent is not yet 26 years of age at the time of the members' death the same rule applies. Once the dependent attains the age of 26, Blue Cross Blue Shield will terminate coverage automatically.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

A cost sharing premium is a blended rate that takes into account the cost of medical benefits for active employees as well as retirees. Medical costs are generally higher for retirees than for active employees of the same age. A retiree who is paying 100% of the cost sharing premium is most likely not paying 100% of the true cost of the medical benefits. This situation is known as an "implicit rate subsidy". GASB Statement No. 45, *Accounting and Financial Reporting by Employer for Postemployment Benefits other than Pensions,* is applicable to the County due to the implicit rate subsidy. This "plan" is not a standalone plan and, therefore, does not issue its own financial statements. There are 3,705 active employees and 43 retired employees.

Funding Policy. The County collects insurance premiums from the participating retirees each month and deposits them in the County's Group Insurance Fund. The County then pays the health insurance premiums for the retirees at the blended rate to the County's self-funded Health Benefits Program. The required contribution to the program includes the employer's pay-as-you-go amount and the amount paid by retirees. For the fiscal year, the County paid $584,588 and the Drainage District paid $51,187, which consisted of retiree payments. The County has elected not to prefund the actuarially determined future cost but will accrue the liability to reflect proper treatment and will disclose the Health Care Benefits for Retired Employees in accordance with GASB Statement 45. Monthly medical and prescription contributions required by the plan are as follows:

	Base Plan	Buyup Plan
Employee only	$347	$378
Employee & child/children	540	583
Employee & spouse	432	470
Employee & family	624	706

Annual OPEB Cost and Net OPEB Obligation. The County and the Drainage District's OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters established by GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County and Drainage District's annual OPEB cost for the year, the amount actually contributed, and changes in the net OPEB obligation.

	Hidalgo County	Drainage District No. 1	Total
1. Annual required contributions	$ 1,710,285	$ 28,197	$ 1,738,482
2. Interest on net OPEB Obligation	232,014	710	232,724
3. Adjustment to ARC	(379,199)	(1,160)	(380,359)
4. Annual OPEB cost [(1) + (2) + (3)]	1,563,100	27,747	1,590,847
5. Contributions made	(584,587)	(51,187)	(635,774)
6. Increase (decrease) in OPEB [(4) - (5)]	978,513	(23,440)	955,073
7. OPEB at beginning of year	6,628,962	20,289	6,649,251
Prior period adjustment	-	-	-
7. OPEB at beginning of year as restated	6,628,962	20,289	6,649,251
8. OPEB end of year [(6) + (7)]	$ 7,607,475	$ (3,151)	$ 7,604,324

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

At December 31, 2013, three years of comparative data is presented. The County and Drainage District's annual cost, the percentage of annual OPEB cost contribution, and the net OPEB obligation are as follows:

County of Hidalgo

Year End	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2013	3.50%	$ 1,563,100	37.40%	$ 7,607,474
12/31/2012	4.00%	1,328,929	50.12%	6,628,962
12/31/2011	4.00%	1,398,611	11.35%	7,480,682

Drainage District No. 1

Year End	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2013	3.50%	$ 27,747	184.48%	$ (3,151)
12/31/2012	4.00%	25,782	449.01%	20,289
12/31/2011	4.00%	25,371	15.37%	153,518

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial date, the plan was 0.00% funded for the County and the Drainage District. The actuarial accrued liability was $12,174,052 for the County and $154,330 for the Drainage District and the actuarial value of assets was $0 for the County and for the Drainage District, resulting in an unfunded actuarial accrued liability (UAAL) of $12,174,052 for the County and $154,330 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was $121,784,045 for the County and $3,666,660 for the Drainage District, and the ratio of the UAAL to the covered payroll was 10% for the County and 4.2% for the Drainage District.

The schedule of funding progress presents three years of information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The most recent actuarial valuation was performed in 2013 and is valid for two years.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Schedule of Funding Progress
(Required Supplemental Information-Unaudited)

County of Hidalgo

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
2013	12/31/2013	-	12,174,052	12,174,052	0%	121,784,045	10.00%
2012	12/31/2011	-	9,966,655	9,966,655	0%	114,570,110	8.70%
2011	12/31/2011	-	9,966,655	9,966,655	0%	115,070,568	8.66%

Drainage District No. 1

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
2013	12/31/2013	-	154,330	154,330	0%	3,666,660	4.21%
2012	12/31/2011	-	189,384	189,384	0%	3,438,828	5.51%
2011	12/31/2011	-	189,384	189,384	0%	3,222,346	5.88%

Actuarial method and assumptions Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revisions as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the County's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of expected future costs. Deviation in any of several factors, such as future interest rates, medical inflation, and changes in marital status could result in actual costs being greater or less than estimated.

Projection of the benefits for financial reporting purposes are based on the plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing the benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Hidalgo County and Drainage District No. 1			
Year	2011	2012	2013
Actuarial valuation date	12/31/2011	12/31/2011	12/31/2013
Actuarial cost method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization method	Level dollar, closed	Level dollar, closed	Level dollar, closed
Amortization period in years	27	27	26
Actuarial assumptions:			
Inflation rate	3.0%	3.0%	3.0%
Discount rate	4.0%	4.0%	3.5%
Health cost trend	9.0%	9.0%	6.9%
Spouse coverage	10.0%	10.0%	10.0%
Spouse age	Females assumed to be 3 yrs younger	Females assumed to be 3 yrs younger	Females assumed to be 2 yrs younger
Electing coverage	20.0%	20.0%	20.0%

D. Employee Retirement Plan

Texas County and District Retirement System

Plan Description

The County and District provide retirement and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County and the Drainage District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members with the County can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 75 or more. Members with the County are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefits. Members with the Drainage District can retire at age 60 and above with 10 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 80 or more. Members with the Drainage District are vested after 10 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefits. Members with the County or the Drainage District who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County and the Drainage District within the actuarial constraints imposed by the TCDRS Act so that resulting benefits can be expected to be adequately financed by the County’s and the Drainage District's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Funding Policy

The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County and the Drainage District is actuarially determined annually. Contributions were made using the actuarially determined rate of 10.50% for the County and 12.10% for the Drainage District for the calendar year 2013. The contribution rate payable by the employee members is 7% as adopted by the governing bodies of the County and the Drainage District. The employee contribution rate and the employer contribution rate may be changed by the governing bodies of the County and the Drainage District within the options available in the TCDRS Act.

Annual Pension Cost

For the year ended December 31, 2013, the County's annual pension cost was $12,609,683 and the actual contributions were $12,597,257. For the Drainage District, the annual pension cost was $458,627 and the actual contributions were $459,718. The required contributions were determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4%. Both (a) & (b) included an inflation component of 3.5%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2012 was 20 years.

	Hidalgo County	Drainage District No. 1	Total
1. Annual required contributions	$ 12,597,257	$ 459,718	$ 13,056,975
2. Interest on net pension obligation (NPO)	87,725	(15,677)	72,048
3. Adjustment to ARC	(75,299)	14,586	(60,713)
4. Annual pension cost [(1) + (2) + (3)]	12,609,683	458,627	13,068,310
5. Contributions made	12,597,257	459,718	13,056,975
6. Increase (decrease) in NPO [(4) - (5)]	12,426	(1,091)	11,335
7. NPO beginning of year	974,725	(174,192)	800,533
8. NPO end of year [(6) + (7)]	$ 987,151	$ (175,283)	$ 811,868

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

At December 31, 2013, three years of comparative data is presented. The County and the Drainage Districts' Annual Pension Cost, the Percentage of Annual Pension Cost Contributed and the Net Pension Obligation are as follows:

Three Year Trend Information
For the Retirement Plan for the Employees of the County and the Drainage District

County of Hidalgo

Year End	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	10,925,351	99.89%	962,456
12/31/2012	11,374,613	99.89%	974,726
12/31/2013	12,609,683	99.90%	987,151

Drainge District No. 1

Year End	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	357,134	100.30%	(173,108)
12/31/2012	373,718	100.29%	(174,192)
12/31/2013	458,627	100.24%	(175,283)

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the plan was 82.66% funded for the County and 83.4% for the Drainage District. The actuarial accrued liability for benefits was $310,582,147 for the County and $8,964,169 for the Drainage District and the actuarial value of assets was $256,732,343 for the County and $7,476,013 for the Drainage District, resulting in an unfunded actuarial accrued liability (UAAL) of $53,849,804 for the County and $1,488,156 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was $114,194,852 for the County and $3,328,623 for the Drainage District, and the ratio of the UAAL to the covered payroll was 47.16% for the County and 44.71% for the Drainage District.

Actuarial Methods and Assumptions

Hidalgo County and Drainage District No. 1

Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level % of payroll, closed	Level % of payroll, closed	Level % of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost of living adjustments	0.0%	0.0%	0.0%

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Information
For the Retirement Plan for the Employees of the County and the Drainage District
(Required Supplemental Information-Unaudited)

	County of Hidalgo		
1. Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
2. Actuarial valuation of assets	$ 217,870,317	$ 239,287,247	$ 256,732,343
3. Actuarial accrued liability (AAL)	261,454,163	287,488,284	310,582,147
4. Unfunded actuarial accrued liability (UAAL) [3-2]	43,583,846	48,201,037	53,849,804
5. Funded ratio [2/3]	83.33%	83.23%	82.66%
6. Annual covered payroll (actuarial)	113,261,606	113,679,935	114,194,852
7. UAAL as percentage of covered payroll [(3-2)/6]	38.48%	42.4%	47.16%

	Drainage District No. 1		
1. Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
2. Actuarial valuation of assets	$ 6,425,409	$ 6,938,718	$ 7,476,013
3. Actuarial accrued liability (AAL)	7,425,705	8,141,686	8,964,169
4. Unfunded actuarial accrued liability (UAAL)	1,000,296	1,202,968	1,488,156
5. Funded ratio	86.53%	85.22%	83.40%
6. Annual covered payroll (actuarial)	3,316,783	3,282,439	3,328,623
7. UAAL as percentage of covered payroll	30.16%	36.65%	44.71%

County of Hidalgo Affiliated Agencies Employees' Retirement Plan

Plan Description
The Plan is a tax deferred money purchase pension plan and covers employees of Hidalgo County Urban County Program, Hidalgo County Head Start Program, and Hidalgo County Community Service Agency. The Plan was adopted in 1993 and amended effective January 1, 2001. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The plan is a defined contribution plan. The plan does not issue a comprehensive annual financial report.

The plan provisions are adopted by the Trustees and the governing body of the County. Employees of the various Agencies are eligible to participate in the Plan once they complete six months of service or accumulate 501 hours of service. Members are fully vested after three years of service or upon reaching normal retirement age regardless of years of service.

Each member's account is credited with the member's contribution and allocations of (a) the Agency's contribution and (b) plan earnings, and charged with an allocation for administrative expenses. Allocations are based on member earnings or account balances, as defined. Forfeited balances of terminated members' non-vested accounts are first used to pay Plan administrative expenses for the year with any remaining balance or forfeitures treated as additional employer contributions.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

County of Hidalgo Affiliated Agencies Employees' Retirement Plan (Continued)

The benefit to which a member is entitled is the benefit that can be provided from the member's vested account. Distribution of benefits upon termination of employment due to death, disability, or retirement will be made in accordance with the provisions in the Plan agreement. Distributions will be in the form of an annuity or as a lump-sum distribution.

Funding Policy
The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. The contribution rate payable by both the employer and the employee members is 7%. The Hidalgo County Urban County Program is no longer making contributions to the plan. On October 2006, employees of the Hidalgo County Urban County Program joined the Texas County and District Retirement System.

Contributions to the Plan totaled $2,476,157 for the year ended December 31, 2013.

E. 457 Deferred Compensation Plan

The County offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death, or an unforeseen emergency. The Reyna Financial Group, the third party administrator, administers contributions to the plan. In accordance with the provisions of IRC Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plan participants and beneficiaries. The County provides neither administrative services nor investment advice to the plan. Therefore, in accordance with GASB Statement No. 32, no fiduciary relationship exists between the County and the deferred compensation plan. At December 31, 2013, the plan assets were valued at $2,074,631.

F. Landfill Closure and Post-closure Care Costs

State and federal laws and regulations require the County to place final covers on its landfill sites located in Precinct Three and Four when it stops accepting waste at these sites. During 2004, the County placed a final cover on the Precinct Four landfill. The County will be required to perform certain maintenance and monitoring functions at both landfill sites for a minimum of thirty years after closure.

GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs*, addresses the financial statement effect of complying with EPA and state requirements. GASB Statement No. 18 requires that all closure and post-closure care costs be recognized during the operating life of the landfill. Accordingly, a portion of the total estimated closure and post-closure care costs, based on the ratio of landfill capacity, should be recognized as an expense and/or liability each period the landfill accepts waste.

Closure and post-closure care costs related to the County's landfill site in Precinct Three (MSW-1727A) are based on a five-acre cell out of twelve acres that are currently in operation. The County has recognized a liability of $376,251 for closure and post-closure care costs as of December 31, 2013. The County obtained approval from the Texas Commission on Environmental Quality (TCEQ) to expand the landfill capacity of the above five-acre cell in 1998.

Note 4 Other Information (Continued)

F. Landfill Closure and Post-closure Care Costs (Continued)

Post-closure care costs related to the County's landfill site in Precinct Four are based on eighteen acres of landfill (MSW-1593A). In 2004, the County submitted the Final Cover System Evaluation Report (FCSER) to the Texas Commission on Environmental Quality, which satisfied the documentation requirements for closure in 30 TAC§330.253(e)(6). The County has recognized a liability of $1,263,679 for post-closure care costs as of December 31, 2013.

At December 31, 2013, the total liability of $1,639,930 for both landfill sites is based on the County performing all of the work. However, due to changes in technology, inflation, laws and regulations, actual costs may change. The County implemented financial assurance requirements related to landfill closure and post-closure care costs as required by TCEQ and will continue to do so in future years.

G. Prior Period Adjustments

The following County fund balances at December 31, 2012, have been restated.

	Special Revenue Funds
Balances at December 31, 2012, as previously reported	$41,946,207
To reclassify unallowed cost from Colonia Grant to CDBG	(11,672)
Balances at December 31, 2012, as restated	$41,934,535

As a result of implementing GASB Statement No. 65, the County has restated the beginning net position in the government wide statement of activities by decreasing net position by $3,972,561. The decrease results from no longer deferring and amortizing bond issuance costs.

H. Property Taxes

Levy and Collections

The Hidalgo County Appraisal District (the Appraisal District) is responsible for the appraisal of all taxable property of all taxing units in the Appraisal District, including the County. The Property Tax Code requires that all taxing units assess taxable property at 100% of its appraised value. The County is responsible for the collection of its taxes. Before the later of September 30 or the 60th day after the date the certified appraisal role is received by the County, the Commissioners Court adopts a tax rate per $100 taxable value for the following year based upon the valuation of property within the County as of January 1. The tax rate consists of two components: (1) a rate for funding of maintenance and operation expenditures, and (2) a rate for debt service. Ad valorem taxes are due on receipt of a tax bill and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalties.

Taxes levied by the County are a personal obligation of the owner of the property. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on the property. The lien exists in favor of each taxing unit, including the County, having power to tax the property.

Note 4 Other Information (Continued)

H. Property Taxes (Continued)

Tax Rate

The Texas Constitution (Article VIII, Section 9) limits the tax rate that the County may levy to $0.80 per $100 assessed valuation for all purposes of General Fund, Permanent Improvement Fund, Road and Bridge Fund, and Jury Fund, including debt service of bonds, warrants, tax notes, or certificates of obligation issued against such funds. The total tax rate for fiscal year 2013 was $0.5900 per $100 assessed valuation, of which $0.5235 was allocated for maintenance and operations, and $0.0665 was allocated to the debt service funds. The Drainage District No. 1 tax rate for fiscal year 2013 was $0.0750 per $100 assessed valuation, of which $0.0454 was allocated for maintenance and operations, and $0.0296 was allocated to the debt service funds.

I. Subsequent events

On April 08, 2014, Commissioners Court approved the issuance of Limited Tax Refunding Bonds, Series 2014A in the amount of $4,515,000; and Limited Tax Refunding Bonds, Taxable Series 2014B for $32,845,000. Proceeds from the bond issue will be used to refund a portion of outstanding bonds of the County for debt service savings and to pay costs of issuance of the respective series of bonds.

The Bond Series 2014A was issued to refund $1,055,000 of Combination Limited Tax and Limited Pledge Revenue Certificates of Obligation, Series 2002, and $3,630,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2004.

The Bond Series 2014B was issued to refund $30,850,000 of Limited Tax and General Obligation Refunding Bonds, Series 2005.

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
Prepaids	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 liabilites, 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	97,645,806	27,155,785	4,792,998	129,594,589
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	109,423,376	28,404,175	16,709,907	154,537,458
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)	9,542,194	266,804	12,371,934	22,180,932
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	$ 39,699,159	$ 6,848,513	$ 21,044,017	$ 67,591,689

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

COUNTY OF HIDALGO, TEXAS
Special Revenue Funds
December 31, 2013

Road and Bridge County Wide
These funds are used to account for the County's share of tax revenue and other revenue sources that are legally restricted to the maintenance and construction of the County's roads and bridges. The Road and Bridge Fund is authorized to share with the General Fund the $0.80 per $100 valuation which is granted by the Texas Constitution. The Road and Bridge Fund also has authority to assess a special tax of $0.15 per $100 valuation.

Law Enforcement Officers Special Education (LEOSE)
This fund was created in 1999 to account for revenues received from the state pursuant to Section 1701.157 of the Occupations Code for training of law enforcement officers.

District Attorney Motor Vehicle Theft
This fund was created in 1998 to account for the auction proceeds of vehicles that are awarded by court judgment to the district attorney.

District Attorney Bad Check Processing
This fund is used to account for fees collected under Article 102.007 (formerly Article 53.08) of the Code of Criminal Procedure. The fund may be used only to defray the salaries and expenses of the prosecutor's office.

District Attorney Investigation HB 65
This fund is used to account for confiscations (after October 18, 1989) awarded by court judgment to the District Attorney. Article 59.06 of the Code of Criminal Procedure requires that the attorney use the funds solely for the official purposes of his office.

Drug Abuse Prevention and Rehabilitation
This fund was created in 1991 to account for 10% of drug related confiscated funds, awarded by the courts to the County. H.B. 1185, Section 1, Article 59.06, Code of Criminal Procedure requires that funds be used for drug abuse prevention and rehabilitation.

Pretrial Intervention Program
This fund was created in 2011 to account for pretrial intervention program fees collected by the District Attorney.

Sheriff Investigation
This fund is used to account for confiscations (prior to October 18, 1989) awarded to the Sheriff's Department.

Sheriff Investigation HB 65
This fund is used to account for confiscations (after October 18, 1989) awarded to the Sheriff's Department. Article 59.06 of the Code of Criminal Procedure requires that the funds be used solely for law enforcement purposes.

Sheriff Federal Sharing U.S. Treasury
This fund was created in 1996 to account for court ordered confiscations awarded to the Sheriff's Department.

Sheriff Federal Sharing U.S. Department of Justice
This fund was created in 1996 to account for court ordered confiscations awarded to the Sheriff's Department.

Constable, Precinct No. 3 Investigation HB65
This fund was created in 2007 to account for court ordered confiscations awarded to the Precinct 3 Constable.

Constable, Precinct No. 4 Investigation HB 65
This fund was created in 1997 to account for court ordered confiscations awarded to the Precinct 4 Constable.

Constable, Precinct No. 5 Investigation HB 65
This fund was created in 1994 to account for court ordered confiscations awarded to the Precinct 5 Constable.

Constable, Precinct No. 1 Investigation HB 65
This fund was created in 2011 to account for court ordered confiscations awarded to the Precinct 1 Constable.

County Child Abuse Prevention
This fund was created in 2006 to account for an additional court cost of $100 on conviction of offenses for certain child sexual assaults and related convictions pursuant to Article 102.0186 of the Code of Criminal Procedure. The fund may be used only to fund child abuse prevention programs in the county where the court is located.

District Clerk Records Management and Preservation
This fund was created in 2003 to account for a $20 fee on conviction of an offense in a county court, county court at law, or district court pursuant to Article 102.005 of the Code of Criminal Procedure. The fund may be used only for records management and preservation purposes.

District Clerk Title IV-D
This fund was created in 1998 to account for revenue received from the State Attorney General. The fund is used to pay for the salaries of the employees of the Child Support Division at the District Clerk's Office.

County Clerk Records Management and Preservation
This fund was created in 1982 to account for the collection of the County Clerk's Records Management and Preservation Fees. Section 118.011(b) of the Local Government Code requires that all funds collected from this fee only be spent for specific records management and preservation projects.

County Records Management and Preservation
This fund was created in 1993 to account for a $10 fee on conviction of an offense in a county court at law or a district court. The fee can only be used for records management and preservation purposes in the County as required by Chapter 203 of the Local Government Code.

Court Reporter Service
This fund was created in 1995 in compliance with Section 51.601 of the Government Code. This section states that the clerk of each court that has an official court reporter shall collect a court reporter service fee of $15 in the Court Reporter Service Fund as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment.

Juvenile Delinquency Prevention
This fund was created in 1998 to account for a $5 fee on conviction of an offense under Section 28.08, Penal Code, in a county court, county court at law, or district court. This fund can be used only to repair damage caused by the commission of offenses, provide educational and intervention programs, and provide to the public rewards for identifying and aiding in the apprehension and prosecution of offenders.

Courthouse Security
This fund was created in 1993 to account for the collection of a security fee in accordance with Subchapter A, Chapter 102 of the Code of Criminal Procedure. This fund may be used only to finance items when used for the purpose of providing security services for buildings housing a district, county, justice, or municipal court.

Justice Court Technology
This fund was created in 2001 to account for fees received on misdemeanor offenses in a justice court to be used only to finance: (1) the cost of continuing education and training for justice court judges and clerks regarding technological advancements for justice courts; and (2) the purchase and maintenance of technological enhancements for a justice court.

Probate Court Contributions
This fund was created in 2002 to account for additional fees under Government Code Section 51.704 used only for court-related purposes for the support of the statutory probate court in the County.

Justice Court Building Security
This fund was created in 2006 in compliance with HB 1937. It is funded through a cost of court security fee charged to defendants convicted of a misdemeanor in a justice court. Once this fee is deposited with the county treasurer, one-fourth of this fee goes into the Justice Court Building Security Fund to be used for the purpose of providing security for a justice court not housed in the courthouse.

Tax Assessor/Collector (T.A.C) Special Vehicle Inventory
This fund was created in 1996 to account for interest generated by the Motor Vehicle Trust Account. Pursuant to Section 23.122 of the Tax Code, the funds may be used solely to defray administration costs of the collector.

Law Library
This fund is used to maintain a law library in the county courthouse and is financed by special fees charged for each civil case filed in a county or district court, except suits for delinquent taxes pursuant to Chapter 323 of the Local Government Code. The fund may be used only for purchasing or leasing library materials, maintaining the library, or acquiring furniture, shelving, or equipment for the library.

Supplemental Court Ordered Guardianship
This fund was created in 2007 to account for a supplemental court-initiated guardianship fee under Government Code Section 118.052 and 118.067 for the support of the judiciary in guardianships initiated under Section 683, Texas Probate Code.

HIDTA Chapter 59 State Asset Forfeiture
Chapter 59 monies are state monies received from the disposition of forfeited property distributed to be used solely for law enforcement purposes to significantly reduce drug trafficking and related money laundering and violent crimes.

HIDTA Federal Sharing U.S. Treasury
Federal sharing funds from the U.S. Department of the Treasury. The primary purpose is to deter crime and to deprive criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

HIDTA Other States Asset Forfeitures
Other State monies are monies received from the participation of other State forfeitures, to be used for law enforcement purposes to significantly reduce drug trafficking and related money laundering and violent crimes.

HIDTA Federal Sharing U.S. Dept. of Justice
Federal sharing funds from the U.S. Department of Justice. The primary purpose is law enforcement and to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

County and District Court Technology
This fund was created in 2010 to account for a $4 county and district court technology fee under Code of Criminal Procedures Section 102.0169 and Government Code Section 102.041 and 102.081. The primary purpose is to finance the cost of continuing education and training for county courts, statutory county courts, or district court judges and clerks regarding technological enhancements for those courts and for the purchase and maintenance of technological enhancements.

District Attorney U.S. Department of Justice
In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2011 to account for proceeds from the Department of Justice Equitable Sharing Program. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

Constable, Precinct No. 3 U.S. Treasury
In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2012 to account for proceeds from the Department of Justice Equitable Sharing Program. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

RELATED AGENCIES

Community Service Agency
This agency administers health and welfare grants received from various federal and state grantors.

Urban County Program
This agency administers economic and urban development grants received primarily from the U.S. Department of Housing and Urban Development.

GRANTS

Designated Purpose Grants
High Intensity Drug Trafficking Area (HIDTA)
Women, Infants, and Children (WIC)
Health and Human Services Grants
Juvenile Probation Grants
Post-Adjudication Boot Camp Grants
Title IV-E Federal Foster Care
Adult Probation Grants
These funds were created to account for federal, state, and local grants. Brief descriptions and detailed financial data for each grant within these funds can be found at the end of this section.

BLENDED COMPONENT UNITS

Drainage District No. 1 (the Drainage District)
The Drainage District was created on April 9, 1908 by order of the Commissioners Court of Hidalgo County, Texas, pursuant to an election held within the territory affected. The Drainage District is organized as a Conservation and Reclamation district under the provisions of Article XVI, Section 59 of the Texas Constitution.

Health Care Funding District
The Hidalgo County Health Care Funding District was created in 2013. The purpose of the district is to generate revenue to provide the nonfederal share of a Medicaid supplemental payment program by requiring a mandatory payment from institutional health care providers in the district.

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Road & Bridge County Wide	L.E.O.S.E.	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
ASSETS				
Cash and cash equivalents	$ 9,419,540	$ 7,406	$ 32	$ 220,579
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	23,978	-	-	-
Loans	-	-	-	-
Interest	1,924	-	-	61
Due from other funds	858,713	-	-	-
Due from other governments	113,683	-	-	-
Due from others	111,661	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	$ 10,529,499	$ 7,406	$ 32	$ 220,640
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 904,644	$ -	$ -	$ 1,506
Salaries and benefits payable	587,882	-	-	5,944
Retainage payable	250	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	153,925	-	-	354
Due to other governments	189,521	-	-	-
Due to others	3,864	-	-	-
Unearned revenues	1,279,256	-	-	-
Held in escrow	564	-	-	-
Total liabilities	3,119,906	-	-	7,804
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	225,227	-	-	-
Total deferred inflows of resources	225,227	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	7,184,366	7,406	32	212,836
Total fund balances	7,184,366	7,406	32	212,836
Total liabilites, deferred inflows, and fund balances	$ 10,529,499	$ 7,406	$ 32	$ 220,640

District Attorney Investigation HB 65	Drug Abuse Prevention & Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation HB 65
$ 2,964,797	$ 29,564	$ 378,290	$ 18,883	$ 202,635
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,000
763	-	-	-	40
46,175	-	53,899	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 3,011,735	$ 29,564	$ 432,189	$ 18,883	$ 212,675
$ 2,332	$ -	$ -	$ -	$ 772
16,567	-	14,239	-	3,020
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,899	-	14,239	-	3,792
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,000
2,992,836	29,564	417,950	18,883	198,883
2,992,836	29,564	417,950	18,883	208,883
$ 3,011,735	$ 29,564	$ 432,189	$ 18,883	$ 212,675

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing Dept. of Justice	Constable Precinct No. 3 Investigation HB 65	Constable Precinct No.4 Investigation HB 65
ASSETS				
Cash and cash equivalents	$ 1,566,499	$ 1,772,950	$ 4,034	$ 4,601
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Loans	-	-	-	-
Interest	458	458	-	-
Due from other funds	-	-	-	10,600
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	$ 1,566,957	$ 1,773,408	$ 4,034	$ 15,201
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 23,530	$ 80,969	$ -	$ -
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	2,750
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenues	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	23,530	80,969	-	2,750
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,543,427	1,692,439	4,034	12,451
Total fund balances	1,543,427	1,692,439	4,034	12,451
Total liabilites, deferred inflows, and fund balances	$ 1,566,957	$ 1,773,408	$ 4,034	$ 15,201

Constable Precinct No. 5 Investigation HB 65	Constable Precinct No. 1 Investigation HB 65	County Child Abuse Prevention	District Clerk Records Management & Preservation	District Clerk Title IV-D
$ -	$ 2,282	$ 25,151	$ 115,696	$ 20,011
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,318	17,183	-
-	-	-	-	429
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ -	$ 2,282	$ 26,469	$ 132,879	$ 20,440
$ -	$ -	$ -	$ 26,144	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	26,144	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,282	26,469	106,735	20,440
-	2,282	26,469	106,735	20,440
$ -	$ 2,282	$ 26,469	$ 132,879	$ 20,440

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	County Clerk Records Management & Preservation	County Records Management & Preservation	Court Reporter Service	Juvenile Delinquency Prevention
ASSETS				
Cash and cash equivalents	$ 1,599,099	$ 100,293	$ 79,037	$ 3,748
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Loans	-	-	-	-
Interest	305	-	15	-
Due from other funds	159,618	74,154	43,320	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	$ 1,759,022	$ 174,447	$ 122,372	$ 3,748
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 53,573	$ 23,158	$ 10,534	$ -
Salaries and benefits payable	770	2,692	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenues	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	54,343	25,850	10,534	-
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,704,679	148,597	111,838	3,748
Total fund balances	1,704,679	148,597	111,838	3,748
Total liabilites, deferred inflows, and fund balances	$ 1,759,022	$ 174,447	$ 122,372	$ 3,748

Courthouse Security	Justice Court Technology	Probate Court Contributions	Justice Court Building Security	T.A.C. Special Vehicle Inventory
$ 111,416	$ 815,967	$ 307,580	$ 137,959	$ 71,156
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31	244	61	46	1,547
53,584	22,793	-	5,303	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 165,031	$ 839,004	$ 307,641	$ 143,308	$ 72,703
$ 1,100	$ 38,140	$ 751	$ 8,498	$ 2,662
35,727	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
36,827	38,140	751	8,498	2,662
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
128,204	800,864	306,890	134,810	70,041
128,204	800,864	306,890	134,810	70,041
$ 165,031	$ 839,004	$ 307,641	$ 143,308	$ 72,703

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Law Library	Supplemental Court Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
ASSETS				
Cash and cash equivalents	$ 620,094	$ 69,731	$ 810,630	$ 1,506,418
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	43	-	-	-
Loans	-	-	-	-
Interest	122	-	235	458
Due from other funds	99,237	1,760	115,635	162
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	$ 719,496	$ 71,491	$ 926,500	$ 1,507,038
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 28,652	$ -	$ -	$ 12,269
Salaries and benefits payable	5,457	-	4,152	1,989
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	687	6,931
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenues	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	34,109	-	4,839	21,189
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	685,387	71,491	921,661	1,485,849
Total fund balances	685,387	71,491	921,661	1,485,849
Total liabilites, deferred inflows, and fund balances	$ 719,496	$ 71,491	$ 926,500	$ 1,507,038

HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing-U.S. Department Justice	County & District Court Technology	District Attorney U.S. Department Justice	Constable Precinct No. 3 Treasury
$ 198,162	$ 57,898	$ 1,924	$ 173,925	$ 8,227
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
52	18	-	-	-
2,650	-	3,219	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 200,864	$ 57,916	$ 5,143	$ 173,925	$ 8,227
$ -	$ 2,292	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	6,481	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	8,773	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
200,864	49,143	5,143	173,925	8,227
200,864	49,143	5,143	173,925	8,227
$ 200,864	$ 57,916	$ 5,143	$ 173,925	$ 8,227

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Local Provider Participation	County Community Service Agency	Urban County Program	Designated Purpose Grants
ASSETS				
Cash and cash equivalents	$ 194,668	$ 181,818	$ 72,859	$ 985,537
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	11,295	-	-
Loans	-	-	-	-
Interest	-	-	-	244
Due from other funds	-	63,505	-	409,228
Due from other governments	-	175,429	1,483,390	2,011,345
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	7,650,233	-
Total assets	$ 194,668	$ 432,047	$ 9,206,482	$ 3,406,354
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 11,474	$ 1,242,066	$ 144,745
Salaries and benefits payable	-	35,070	-	108,183
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	194,752	-
Due to other funds	-	63,505	-	1,062,448
Due to other governments	-	9,137	80,513	404,633
Due to others	-	-	-	-
Unearned revenues	-	203,724	1,129,092	1,612,673
Held in escrow	-	-	-	-
Total liabilities	-	322,910	2,646,423	3,332,682
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-other	-	-	6,560,059	73,672
Total deferred inflows of resources	-	-	6,560,059	73,672
Fund balances:				
Nonspendable	-	-	-	-
Restricted	194,668	109,137	-	-
Total fund balances	194,668	109,137	-	-
Total liabilites, deferred inflows, and fund balances	$ 194,668	$ 432,047	$ 9,206,482	$ 3,406,354

HIDTA	W.I.C. Program	Health & Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants
$ -	$ 50,188	$ 52,083	$ -	$ 535,246
-	-	-	-	-
-	-	-	-	-
-	-	931	392	-
-	-	-	-	-
-	-	305	-	-
672	-	1,436,682	67,341	264,836
75,827	2,452,985	746,554	1,668,528	-
-	-	-	-	-
-	-	-	354	-
-	-	-	-	-
$ 76,499	$ 2,503,173	$ 2,236,555	$ 1,736,615	$ 800,082
$ -	$ 29,982	$ 89,721	$ 386,927	$ 44,912
27,052	364,742	96,809	53,470	81,649
-	-	-	-	-
-	-	-	-	-
49,447	2,107,939	-	1,115,578	-
-	-	6,905	-	-
-	-	-	-	-
-	510	535,679	175,577	-
-	-	25	-	-
76,499	2,503,173	729,139	1,731,552	126,561
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	354	-
-	-	1,507,416	4,709	673,521
-	-	1,507,416	5,063	673,521
$ 76,499	$ 2,503,173	$ 2,236,555	$ 1,736,615	$ 800,082

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Title IV-E Federal Foster Care Grants	Adult Probation	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-1)
ASSETS				
Cash and cash equivalents	$ 391,285	$ 277,840	$ 14,133,432	$ 40,301,170
Certificates of deposit	-	-	5,000,000	5,000,000
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	7,267,154	7,267,154
Accounts	-	460	-	37,099
Loans	-	400	-	10,400
Interest	-	362	-	7,749
Due from other funds	34,317	2,527,523	1,599,492	7,972,919
Due from other governments	-	-	5,555,512	14,283,682
Due from others	-	-	268,120	379,781
Prepaids	-	7,274	20,255	27,883
Other assets	-	-	-	7,650,233
Total assets	$ 425,602	$ 2,813,859	$ 33,843,965	$ 82,938,070
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 75,882	$ 370,324	$ 3,617,559
Salaries and benefits payable	6,185	485,096	265,253	2,201,948
Retainage payable	-	-	99,451	99,701
Notes payable - short-term	-	-	-	194,752
Due to other funds	-	7,996	4,463,223	9,041,264
Due to other governments	-	-	347,865	1,038,574
Due to others	-	-	-	3,864
Unearned revenues	277,513	1,244,732	8,738,277	15,197,033
Held in escrow	-	42	-	631
Total liabilities	283,698	1,813,748	14,284,393	31,395,326
Deferred inflows of resources:				
Unavailable revenue-property taxes	-	-	4,984,627	4,984,627
Unavailable revenue-other	-	-	-	6,858,958
Total deferred inflows of resources	-	-	4,984,627	11,843,585
Fund balances:				
Nonspendable	-	7,674	20,255	38,283
Restricted	141,904	992,437	14,554,690	39,660,876
Total fund balances	141,904	1,000,111	14,574,945	39,699,159
Total liabilites, deferred inflows, and fund balances	$ 425,602	$ 2,813,859	$ 33,843,965	$ 82,938,070

COUNTY OF HIDALGO, TEXAS

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

	Road & Bridge County Wide	L.E.O.S.E.	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	5,592,090	-	-	-
Intergovernmental	1,465,580	-	-	-
Charges for services	435,428	-	-	140,782
Fines and forfeits	5,153,522	-	-	-
Interest	10,668	-	-	-
Miscellaneous	75,160	-	-	123
Total revenues	12,732,448	-	-	140,905
EXPENDITURES				
Current:				
General government	43,369	2,240	-	157,352
Public safety	-	2,962	-	-
Highways and streets	21,694,129	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	26,130	-	-	-
Interest and fiscal charges	1,159	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	21,764,787	5,202	-	157,352
Excess (deficiency) of revenues over (under) expenditures	(9,032,339)	(5,202)	-	(16,447)
OTHER FINANCING SOURCES (USES):				
Transfers in	6,594,401	-	-	-
Transfers out	(310,586)	-	-	-
Capital leases	33,781	-	-	-
Sale of capital assets	943,300	-	-	-
Total other financing sources (uses)	7,260,896	-	-	-
Net change in fund balances	(1,771,443)	(5,202)	-	(16,447)
Fund balances at beginning of year, as previously reported	8,955,809	12,608	32	229,283
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	8,955,809	12,608	32	229,283
Fund balances at the end of year	$ 7,184,366	$ 7,406	$ 32	$ 212,836

District Attorney Investigation HB 65	Drug Abuse Prevention & Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation HB 65
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	360,000	-	-
313,970	1,521	-	-	77,380
2,843	1	76	-	193
226	-	-	-	4
317,039	1,522	360,076	-	77,577
426,288	-	307,433	-	-
-	-	-	-	59,312
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
426,288	-	307,433	-	59,312
(109,249)	1,522	52,643	-	18,265
-	-	-	-	-
-	-	-	-	(346)
-	-	-	-	-
56,450	-	-	-	-
56,450	-	-	-	(346)
(52,799)	1,522	52,643	-	17,919
3,045,635	28,042	365,307	18,883	190,964
-	-	-	-	-
3,045,635	28,042	365,307	18,883	190,964
$ 2,992,836	$ 29,564	$ 417,950	$ 18,883	$ 208,883

COUNTY OF HIDALGO, TEXAS

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

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing Dept. of Justice	Constable Precinct No. 3 Investigation HB 65	Constable Precinct No.4 Investigation HB 65
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	117,867	333,373	-	-
Interest	2,081	1,991	-	1
Miscellaneous	-	-	-	-
Total revenues	119,948	335,364	-	1
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	411,357	238,221	588	21,114
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	411,357	238,221	588	21,114
Excess (deficiency) of revenues over (under) expenditures	(291,409)	97,143	(588)	(21,113)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	7,850
Total other financing sources (uses)	-	-	-	7,850
Net change in fund balances	(291,409)	97,143	(588)	(13,263)
Fund balances at beginning of year, as previously reported	1,834,836	1,595,296	4,622	25,714
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	1,834,836	1,595,296	4,622	25,714
Fund balances at the end of year	$ 1,543,427	$ 1,692,439	$ 4,034	$ 12,451

Constable Precinct No. 5 Investigation HB 65	Constable Precinct No. 1 Investigation HB 65	County Child Abuse Prevention	District Clerk Records Management & Preservation	District Clerk Title IV-D
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	3,303
-	-	4,970	81,257	-
-	-	-	-	-
-	-	-	21	-
-	-	-	-	-
-	-	4,970	81,278	3,303
-	-	-	50,795	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	50,795	-
-	-	4,970	30,483	3,303
-	1,622	-	-	-
(1,623)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(1,623)	1,622	-	-	-
(1,623)	1,622	4,970	30,483	3,303
1,623	660	21,499	76,252	17,137
-	-	-	-	-
1,623	660	21,499	76,252	17,137
$ -	$ 2,282	$ 26,469	$ 106,735	$ 20,440

COUNTY OF HIDALGO, TEXAS

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

	County Clerk Records Management & Preservation	County Records Management & Preservation	Court Reporter Service	Juvenile Delinquency Prevention
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	716,339	387,732	224,954	348
Fines and forfeits	-	-	-	-
Interest	1,423	4	70	-
Miscellaneous	51	2,561	-	-
Total revenues	717,813	390,297	225,024	348
EXPENDITURES				
Current:				
General government	375,269	315,640	220,103	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	16,186	-	-	-
Interest and fiscal charges	326	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	391,781	315,640	220,103	-
Excess (deficiency) of revenues over (under) expenditures	326,032	74,657	4,921	348
OTHER FINANCING SOURCES (USES):				
Transfers in	-	16,642	-	-
Transfers out	-	-	-	-
Capital leases	16,495	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	16,495	16,642	-	-
Net change in fund balances	342,527	91,299	4,921	348
Fund balances at beginning of year, as previously reported	1,362,152	57,298	106,917	3,400
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	1,362,152	57,298	106,917	3,400
Fund balances at the end of year	$ 1,704,679	$ 148,597	$ 111,838	$ 3,748

Courthouse Security	Justice Court Technology	Probate Court Contributions	Justice Court Building Security	T.A.C. Special Vehicle Inventory
$ -	$ -	$ -	$ -	$ 22,165
-	-	-	-	-
-	-	40,513	-	-
335,228	155,152	-	35,834	-
-	-	-	-	-
85	1,077	284	203	1,806
419	-	-	-	-
335,732	156,229	40,797	36,037	23,971
-	221,240	20,746	81,021	42,817
831,890	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	3,324	-	-	-
-	173	-	-	-
-	-	-	-	-
-	-	-	-	-
831,890	224,737	20,746	81,021	42,817
(496,158)	(68,508)	20,051	(44,984)	(18,846)
584,112	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	11	-	-	-
584,112	11	-	-	-
87,954	(68,497)	20,051	(44,984)	(18,846)
40,250	869,361	286,839	179,794	88,887
-	-	-	-	-
40,250	869,361	286,839	179,794	88,887
$ 128,204	$ 800,864	$ 306,890	$ 134,810	$ 70,041

COUNTY OF HIDALGO, TEXAS

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

	Law Library	Supplemental Court Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	535,867	12,780	-	-
Fines and forfeits	-	-	81,258	-
Interest	553	12	1,036	2,126
Miscellaneous	61	-	-	388
Total revenues	536,481	12,792	82,294	2,514
EXPENDITURES				
Current:				
General government	306,795	-	105,469	224,989
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Conservation of natural resources	-	-	-	-
Urban and economic development	-	-	-	-
Debt service:				
Principal	1,498	-	-	-
Interest and fiscal charges	160	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	308,453	-	105,469	224,989
Excess (deficiency) of revenues over (under) expenditures	228,028	12,792	(23,175)	(222,475)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	115,680	-
Total other financing sources (uses)	-	-	115,680	-
Net change in fund balances	228,028	12,792	92,505	(222,475)
Fund balances at beginning of year, as previously reported	457,359	58,699	829,156	1,708,324
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	457,359	58,699	829,156	1,708,324
Fund balances at the end of year	$ 685,387	$ 71,491	$ 921,661	$ 1,485,849

HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing-U.S. Department Justice	County & District Court Technology	District Attorney U.S. Department Justice	Constable Precinct No. 3 Treasury
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	17,140	-	-
-	-	-	107,047	-
230	231	2	37	-
-	-	-	-	-
230	231	17,142	107,084	-
-	166,962	43,130	-	-
-	-	-	-	1,773
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	166,962	43,130	-	1,773
230	(166,731)	(25,988)	107,084	(1,773)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,650	-	-	-	-
2,650	-	-	-	-
2,880	(166,731)	(25,988)	107,084	(1,773)
197,984	215,874	31,131	66,841	10,000
-	-	-	-	-
197,984	215,874	31,131	66,841	10,000
$ 200,864	$ 49,143	$ 5,143	$ 173,925	$ 8,227

COUNTY OF HIDALGO, TEXAS

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

	Local Provider Participation	County Community Service Agency	Urban County Program	Designated Purpose Grants
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	6,130,480	12,503,594	3,819,904
Charges for services	-	-	-	36,798
Fines and forfeits	10,515,300	-	-	-
Interest	14	-	-	-
Miscellaneous	-	100,337	369,194	-
Total revenues	10,515,314	6,230,817	12,872,788	3,856,702
EXPENDITURES				
Current:				
General government	-	-	-	637,582
Public safety	-	-	-	2,920,884
Highways and streets	-	-	-	20,916
Drainage flood control	-	-	-	-
Health and welfare	10,320,646	6,223,628	-	-
Culture-recreation	-	-	-	10,000
Conservation of natural resources	-	-	-	11,454
Urban and economic development	-	-	12,872,788	-
Debt service:				
Principal	-	-	-	2,461
Interest and fiscal charges	-	-	-	176
Intergovernmental:				
General government	-	-	-	57,172
Public safety	-	-	-	610,009
Total expenditures	10,320,646	6,223,628	12,872,788	4,270,654
Excess (deficiency) of revenues over (under) expenditures	194,668	7,189	-	(413,952)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	413,952
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	413,952
Net change in fund balances	194,668	7,189	-	-
Fund balances at beginning of year, as previously reported	-	101,948	11,672	-
Prior period adjustments	-	-	(11,672)	-
Fund balances at beginning of year, as restated	-	101,948	-	-
Fund balances at the end of year	$ 194,668	$ 109,137	$ -	$ -

HIDTA	W.I.C. Program	Health & Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
668,719	11,890,117	2,662,891	4,131,376	-
-	-	326,681	99,060	1,465,762
-	-	-	-	-
-	-	1,228	381	564
-	1,990	-	-	-
668,719	11,892,107	2,990,800	4,230,817	1,466,326
668,719	-	-	-	-
-	-	-	4,230,667	2,240,572
-	-	-	-	-
-	-	-	-	-
-	11,767,563	3,202,412	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	135,453	4,841	-	6,330
-	17,655	99	-	271
-	-	-	-	-
-	-	-	-	-
668,719	11,920,671	3,207,352	4,230,667	2,247,173
-	(28,564)	(216,552)	150	(780,847)
-	-	171,522	-	854,183
-	-	-	-	-
-	28,449	-	-	-
-	115	102	-	-
-	28,564	171,624	-	854,183
-	-	(44,928)	150	73,336
-	-	1,552,344	4,913	600,185
-	-	-	-	-
-	-	1,552,344	4,913	600,185
$ -	$ -	$ 1,507,416	$ 5,063	$ 673,521

COUNTY OF HIDALGO, TEXAS

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

	Title IV-E Federal Foster Care Grants	Adult Probation	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-2)
REVENUES				
Taxes	$ -	$ -	$ 12,348,783	$ 12,370,948
Licenses and permits	-	-	-	5,592,090
Intergovernmental	769,039	7,837,388	-	51,922,904
Charges for services	-	4,286,404	37,250	9,695,766
Fines and forfeits	-	-	-	16,701,238
Interest	681	3,209	25,442	58,573
Miscellaneous	-	12,080	741,693	1,304,287
Total revenues	769,720	12,139,081	13,153,168	97,645,806
EXPENDITURES				
Current:				
General government	-	-	1,649,805	6,067,764
Public safety	769,039	12,187,589	-	23,915,968
Highways and streets	-	-	-	21,715,045
Drainage flood control	-	-	12,432,685	12,432,685
Health and welfare	-	-	-	31,514,249
Culture-recreation	-	-	-	10,000
Conservation of natural resources	-	-	-	11,454
Urban and economic development	-	-	-	12,872,788
Debt service:				
Principal	-	-	-	196,223
Interest and fiscal charges	-	-	-	20,019
Intergovernmental:				
General government	-	-	-	57,172
Public safety	-	-	-	610,009
Total expenditures	769,039	12,187,589	14,082,490	109,423,376
Excess (deficiency) of revenues over (under) expenditures	681	(48,508)	(929,322)	(11,777,570)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	832,656	-	9,469,090
Transfers out	-	(841,475)	-	(1,154,030)
Capital leases	-	-	-	78,725
Sale of capital assets	-	35	22,216	1,148,409
Total other financing sources (uses)	-	(8,784)	22,216	9,542,194
Net change in fund balances	681	(57,292)	(907,106)	(2,235,376)
Fund balances at beginning of year, as previously reported	141,223	1,057,403	15,482,051	41,946,207
Prior period adjustments	-	-	-	(11,672)
Fund balances at beginning of year, as restated	141,223	1,057,403	15,482,051	41,934,535
Fund balances at the end of year	$ 141,904	$ 1,000,111	$ 14,574,945	$ 39,699,159

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-3

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
ROAD AND BRIDGE COUNTY WIDE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Licenses and permits	$ 4,895,000	$ 4,895,000	$ 5,592,090	$ 697,090
Intergovernmental	1,181,000	1,296,422	1,465,580	169,158
Charges for services	-	363,675	435,428	71,753
Fines and forfeits	3,890,000	3,910,292	5,153,522	1,243,230
Interest	10,000	10,000	10,668	668
Miscellaneous	-	62,838	75,160	12,322
Total revenues	9,976,000	10,538,227	12,732,448	2,194,221
EXPENDITURES				
Current:				
General government				
Commissioner, Pct 3	-	42,865	38,315	4,550
Executive Office	20,000	6,979	5,054	1,925
Total general government	20,000	49,844	43,369	6,475
Highways and streets				
Commissioner, Pct 1	4,242,144	5,342,113	5,090,594	251,519
Commissioner, Pct 2	4,199,372	8,814,534	5,691,512	3,123,022
Commissioner, Pct 3	4,746,144	5,707,533	5,028,955	678,578
Commissioner, Pct 4	4,569,635	5,511,275	5,505,861	5,414
Executive Office	834,084	172,841	165,877	6,964
Planning	110,734	63,145	63,144	1
Right-of-Way	159,610	167,959	148,186	19,773
Total highways and streets	18,861,723	25,779,400	21,694,129	4,085,271
Debt service:				
Principal	-	26,130	26,130	-
Interest and fiscal charges	-	1,159	1,159	-
Total debt service	-	27,289	27,289	-
Total expenditures	18,881,723	**25,856,533**	21,764,787	4,091,746
Excess (deficiency) of revenues over (under) expenditures	(8,905,723)	(15,318,306)	(9,032,339)	6,285,967
OTHER FINANCING SOURCES (USES):				
Transfers in	6,972,562	6,594,401	6,594,401	-
Transfers out	(266,839)	(1,029,399)	(310,586)	718,813
Capital leases	-	33,781	33,781	-
Sale of capital assets	-	939,198	943,300	4,102
Total financing sources (uses)	6,705,723	6,537,981	7,260,896	722,915
Net change in fund balances	(2,200,000)	(8,780,325)	(1,771,443)	7,008,882
Fund balances at beginning of year, as previously reported	-	-	8,955,809	8,955,809
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	8,955,809	8,955,809
Fund balances at the end of year	$ (2,200,000)	$ (8,780,325)	$ 7,184,366	$ 15,964,691

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-4

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
L.E.O.S.E.
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	3,016	2,240	776
Total general government	-	3,016	2,240	776
Public safety				
Constable, Pct 1	-	33	-	33
Constable, Pct 2	-	3,291	1,578	1,713
Constable, Pct 3	-	424	415	9
Constable, Pct 4	-	1,085	969	116
Constable, Pct 5	-	552	-	552
Total public safety	-	5,385	2,962	2,423
Total expenditures	-	8,401	5,202	3,199
Excess (deficiency) of revenues over (under) expenditures	-	(8,401)	(5,202)	3,199
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(8,401)	(5,202)	3,199
Fund balances at beginning of year, as previously reported	-	-	12,608	12,608
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	12,608	12,608
Fund balances at the end of year	$ -	$ (8,401)	$ 7,406	$ 15,807

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-5

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY MOTOR VEHICLE THEFT
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	32	32
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	32	32
Fund balances at the end of year	$ -	$ -	$ 32	$ 32

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-6

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY BAD CHECK PROCESSING
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	$ 160,000	$ 160,000	$ 140,782	$ (19,218)
Miscellaneous	-	-	123	123
Total revenues	160,000	160,000	140,905	(19,095)
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	235,680	237,143	157,352	79,791
Total general government	235,680	237,143	157,352	79,791
Total expenditures	235,680	237,143	157,352	79,791
Excess (deficiency) of revenues over (under) expenditures	(75,680)	(77,143)	(16,447)	60,696
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(75,680)	(77,143)	(16,447)	60,696
Fund balances at beginning of year, as previously reported	-	-	229,283	229,283
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	229,283	229,283
Fund balances at the end of year	$ (75,680)	$ (77,143)	$ 212,836	$ 289,979

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-7

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE
DISTRICT ATTORNEY INVESTIGATION HB65
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 225,507	$ 313,970	$ 88,463
Interest	2,500	2,500	2,843	343
Miscellaneous	-	-	226	226
Total revenues	2,500	228,007	317,039	89,032
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	1,365,101	627,800	426,288	201,512
Total general government	1,365,101	627,800	426,288	201,512
Total expenditures	1,365,101	627,800	426,288	201,512
Excess (deficiency) of revenues over (under) expenditures	(1,362,601)	(399,793)	(109,249)	290,544
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	56,450	56,450
Total financing sources (uses)	-	-	56,450	56,450
Net change in fund balances	(1,362,601)	(399,793)	(52,799)	346,994
Fund balances at beginning of year, as previously reported	-	-	3,045,635	3,045,635
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	3,045,635	3,045,635
Fund balances at the end of year	$ (1,362,601)	$ (399,793)	$ 2,992,836	$ 3,392,629

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-8

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DRUG ABUSE PREVENTION AND REHABILITATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeits	$ -	$ 1,059	$ 1,521	$ 462
Interest	-	-	1	1
Total revenues	-	1,059	1,522	463
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1,059	1,522	463
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	1,059	1,522	463
Fund balances at beginning of year, as previously reported	-	-	28,042	28,042
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	28,042	28,042
Fund balances at the end of year	$ -	$ 1,059	$ 29,564	$ 28,505

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-9

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
PRETRIAL INTERVENTION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 200,000	$ 200,000	$ 360,000	$ 160,000
Interest	-	-	76	76
Total revenues	200,000	200,000	360,076	160,076
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	311,267	307,433	3,834
Total general government	-	311,267	307,433	3,834
Total expenditures	-	311,267	307,433	3,834
Excess (deficiency) of revenues over (under) expenditures	200,000	(111,267)	52,643	163,910
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	200,000	(111,267)	52,643	163,910
Fund balances at beginning of year, as previously reported	-	-	365,307	365,307
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	365,307	365,307
Fund balances at the end of year	$ 200,000	$ (111,267)	$ 417,950	$ 529,217

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-10

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF INVESTIGATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	18,883	18,883
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	18,883	18,883
Fund balances at the end of year	$ -	$ -	$ 18,883	$ 18,883

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-11

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF INVESTIGATION HB 65
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 75,299	$ 77,380	$ 2,081
Interest	-	-	193	193
Miscellaneous	-	-	4	4
Total revenues	-	75,299	77,577	2,278
EXPENDITURES				
Current:				
Public safety				
Sheriff	54,500	113,245	59,312	53,933
Total public safety	54,500	113,245	59,312	53,933
Total expenditures	54,500	113,245	59,312	53,933
Excess (deficiency) of revenues over (under) expenditures	(54,500)	(37,946)	18,265	56,211
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(346)	(346)	-
Total financing sources (uses)	-	(346)	(346)	-
Net change in fund balances	(54,500)	(38,292)	17,919	56,211
Fund balances at beginning of year, as previously reported	-	-	190,964	190,964
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	190,964	190,964
Fund balances at the end of year	$ (54,500)	$ (38,292)	$ 208,883	$ 247,175

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-12

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF FEDERAL SHARING U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 72,946	$ 117,867	$ 44,921
Interest	-	1,298	2,081	783
Total revenues	-	74,244	119,948	45,704
EXPENDITURES				
Current:				
Public safety				
Sheriff	235,000	565,200	411,357	153,843
Total public safety	235,000	565,200	411,357	153,843
Total expenditures	235,000	565,200	411,357	153,843
Excess (deficiency) of revenues over (under) expenditures	(235,000)	(490,956)	(291,409)	199,547
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(235,000)	(490,956)	(291,409)	199,547
Fund balances at beginning of year, as previously reported	-	-	1,834,836	1,834,836
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,834,836	1,834,836
Fund balances at the end of year	$ (235,000)	$ (490,956)	$ 1,543,427	$ 2,034,383

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-13

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 64,062	$ 333,373	$ 269,311
Interest	-	1,206	1,991	785
Total revenues	-	65,268	335,364	270,096
EXPENDITURES				
Current:				
Public safety				
Sheriff	204,000	787,800	238,221	549,579
Total public safety	204,000	787,800	238,221	549,579
Total expenditures	204,000	787,800	238,221	549,579
Excess (deficiency) of revenues over (under) expenditures	(204,000)	(722,532)	97,143	819,675
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(204,000)	(722,532)	97,143	819,675
Fund balances at beginning of year, as previously reported	-	-	1,595,296	1,595,296
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,595,296	1,595,296
Fund balances at the end of year	$ (204,000)	$ (722,532)	$ 1,692,439	$ 2,414,971

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-14

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE, PRECINCT NO. 3 INVESTIGATION HB 65
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
Public safety				
Constable, Pct 3	-	4,621	588	4,033
Total public safety	-	4,621	588	4,033
Total expenditures	-	4,621	588	4,033
Excess (deficiency) of revenues over (under) expenditures	-	(4,621)	(588)	4,033
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(4,621)	(588)	4,033
Fund balances at beginning of year, as previously reported	-	-	4,622	4,622
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	4,622	4,622
Fund balances at the end of year	$ -	$ (4,621)	$ 4,034	$ 8,655

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-15

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE, PRECINCT NO. 4 - INVESTIGATION HB 65
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 1	$ 1
Total revenues	-	-	1	1
EXPENDITURES				
Current:				
Public safety				
Constable, Pct 4	-	21,303	21,114	189
Total public safety	-	21,303	21,114	189
Total expenditures	-	21,303	21,114	189
Excess (deficiency) of revenues over (under) expenditures	-	(21,303)	(21,113)	190
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	7,850	7,850
Total financing sources (uses)	-	-	7,850	7,850
Net change in fund balances	-	(21,303)	(13,263)	8,040
Fund balances at beginning of year, as previously reported	-	-	25,714	25,714
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	25,714	25,714
Fund balances at the end of year	$ -	$ (21,303)	$ 12,451	$ 33,754

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-16

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE, PRECINCT NO. 5 - INVESTIGATION HB 65
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,623)	(1,623)	-
Total financing sources (uses)	-	(1,623)	(1,623)	-
Net change in fund balances	-	(1,623)	(1,623)	-
Fund balances at beginning of year, as previously reported	-	-	1,623	1,623
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,623	1,623
Fund balances at the end of year	$ -	$ (1,623)	$ -	$ 1,623

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-17

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE, PRECINCT NO.1 - INVESTIGATION HB 65
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,622	1,622	-
Total financing sources (uses)	-	1,622	1,622	-
Net change in fund balances	-	1,622	1,622	-
Fund balances at beginning of year, as previously reported	-	-	660	660
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	660	660
Fund balances at the end of year	$ -	$ 1,622	$ 2,282	$ 660

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-18

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY CHILD ABUSE PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	$ 3,500	$ 3,500	$ 4,970	$ 1,470
Total revenues	3,500	3,500	4,970	1,470
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	3,500	3,500	4,970	1,470
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	3,500	3,500	4,970	1,470
Fund balances at beginning of year, as previously reported	-	-	21,499	21,499
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	21,499	21,499
Fund balances at the end of year	$ 3,500	$ 3,500	$ 26,469	$ 22,969

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-19

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 40,000	$ 40,000	$ 81,257	$ 41,257
Interest	-	-	21	21
Total revenues	40,000	40,000	81,278	41,278
EXPENDITURES				
Current:				
General government				
District Clerk	-	50,795	50,795	-
Total general government	-	50,795	50,795	-
Total expenditures	-	50,795	50,795	-
Excess (deficiency) of revenues over (under) expenditures	40,000	(10,795)	30,483	41,278
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	40,000	(10,795)	30,483	41,278
Fund balances at beginning of year, as previously reported	-	-	76,252	76,252
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	76,252	76,252
Fund balances at the end of year	$ 40,000	$ (10,795)	$ 106,735	$ 117,530

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-20

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT CLERK TITLE IV-D
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ 1,500	$ 1,500	$ 3,303	$ 1,803
Total revenues	1,500	1,500	3,303	1,803
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,500	1,500	3,303	1,803
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	1,500	1,500	3,303	1,803
Fund balances at beginning of year, as previously reported	-	-	17,137	17,137
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	17,137	17,137
Fund balances at the end of year	$ 1,500	$ 1,500	$ 20,440	$ 18,940

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-21

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 520,000	$ 520,000	$ 716,339	$ 196,339
Interest	-	861	1,423	562
Miscellaneous	-	-	51	51
Total revenues	520,000	520,861	717,813	196,952
EXPENDITURES				
Current:				
General government				
County Clerk	614,379	683,810	375,269	308,541
Total general government	614,379	683,810	375,269	308,541
Debt service:				
Principal	-	16,186	16,186	-
Interest and fiscal charges	-	326	326	-
Total debt service	-	16,512	16,512	-
Total expenditures	614,379	700,322	391,781	308,541
Excess (deficiency) of revenues over (under) expenditures	(94,379)	(179,461)	326,032	505,493
OTHER FINANCING SOURCES (USES):				
Capital leases	-	16,495	16,495	-
Total financing sources (uses)	-	16,495	16,495	-
Net change in fund balances	(94,379)	(162,966)	342,527	505,493
Fund balances at beginning of year, as previously reported	-	-	1,362,152	1,362,152
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,362,152	1,362,152
Fund balances at the end of year	$ (94,379)	$ (162,966)	$ 1,704,679	$ 1,867,645

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-22

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY RECORDS MANAGEMENT AND PRESERVATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 245,000	$ 245,000	$ 387,732	$ 142,732
Interest	-	-	4	4
Miscellaneous	-	-	2,561	2,561
Total revenues	245,000	245,000	390,297	145,297
EXPENDITURES				
Current:				
General government				
District Clerk	245,017	245,017	245,017	-
County Clerk	73,921	73,921	70,623	3,298
Total general government	318,938	318,938	315,640	3,298
Total expenditures	318,938	318,938	315,640	3,298
Excess (deficiency) of revenues over (under) expenditures	(73,938)	(73,938)	74,657	148,595
OTHER FINANCING SOURCES (USES):				
Transfers in	15,492	16,642	16,642	-
Total financing sources (uses)	15,492	16,642	16,642	-
Net change in fund balances	(58,446)	(57,296)	91,299	148,595
Fund balances at beginning of year, as previously reported	-	-	57,298	57,298
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	57,298	57,298
Fund balances at the end of year	$ (58,446)	$ (57,296)	$ 148,597	$ 205,893

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-23

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COURT REPORTER SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 140,000	$ 140,000	$ 224,954	$ 84,954
Interest	-	-	70	70
Total revenues	140,000	140,000	225,024	85,024
EXPENDITURES				
Current:				
General government				
Budget and Management	187,400	246,918	220,103	26,815
Total general government	187,400	246,918	220,103	26,815
Total expenditures	187,400	246,918	220,103	26,815
Excess (deficiency) of revenues over (under) expenditures	(47,400)	(106,918)	4,921	111,839
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(47,400)	(106,918)	4,921	111,839
Fund balances at beginning of year, as previously reported	-	-	106,917	106,917
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	106,917	106,917
Fund balances at the end of year	$ (47,400)	$ (106,918)	$ 111,838	$ 218,756

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-24

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
JUVENILE DELINQUENCY PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	$ -	$ -	$ 348	$ 348
Total revenues	-	-	348	348
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	348	348
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	348	348
Fund balances at beginning of year, as previously reported	-	-	3,400	3,400
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	3,400	3,400
Fund balances at the end of year	$ -	$ -	$ 3,748	$ 3,748

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-25

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COURTHOUSE SECURITY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 250,000	$ 250,000	$ 335,228	$ 85,228
Interest	-	-	85	85
Miscellaneous	-	-	419	419
Total revenues	250,000	250,000	335,732	85,732
EXPENDITURES				
Current:				
Public safety				
Executive office	839,303	841,748	831,890	9,858
Total public safety	839,303	841,748	831,890	9,858
Total expenditures	839,303	841,748	831,890	9,858
Excess (deficiency) of revenues over (under) expenditures	(589,303)	(591,748)	(496,158)	95,590
OTHER FINANCING SOURCES (USES):				
Transfers in	583,683	584,112	584,112	-
Total financing sources (uses)	583,683	584,112	584,112	-
Net change in fund balances	(5,620)	(7,636)	87,954	95,590
Fund balances at beginning of year, as previously reported	-	-	40,250	40,250
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	40,250	40,250
Fund balances at the end of year	$ (5,620)	$ (7,636)	$ 128,204	$ 135,840

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-26

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
JUSTICE COURT TECHNOLOGY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 105,000	$ 105,000	$ 155,152	$ 50,152
Interest	-	-	1,077	1,077
Total revenues	105,000	105,000	156,229	51,229
EXPENDITURES				
Current:				
General government				
Justice of the Peace	277,000	737,074	221,240	515,834
Total general government	277,000	737,074	221,240	515,834
Debt service:				
Principal	-	3,324	3,324	-
Interest and fiscal charges	-	173	173	-
Total debt service	-	3,497	3,497	-
Total expenditures	277,000	740,571	224,737	515,834
Excess (deficiency) of revenues over (under) expenditures	(172,000)	(635,571)	(68,508)	567,063
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	11	11
Total financing sources (uses)	-	-	11	11
Net change in fund balances	(172,000)	(635,571)	(68,497)	567,074
Fund balances at beginning of year, as previously reported	-	-	869,361	869,361
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	869,361	869,361
Fund balances at the end of year	$ (172,000)	$ (635,571)	$ 800,864	$ 1,436,435

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-27

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
PROBATE COURT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 40,000	$ 40,000	$ 40,513	$ 513
Interest	-	-	284	284
Total revenues	40,000	40,000	40,797	797
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	41,000	41,009	20,746	20,263
Total general government	41,000	41,009	20,746	20,263
Total expenditures	41,000	41,009	20,746	20,263
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,009)	20,051	21,060
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(1,000)	(1,009)	20,051	21,060
Fund balances at beginning of year, as previously reported	-	-	286,839	286,839
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	286,839	286,839
Fund balances at the end of year	$ (1,000)	$ (1,009)	$ 306,890	$ 307,899

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-28

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
JUSTICE COURT BUILDING SECURITY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 26,000	$ 26,000	$ 35,834	$ 9,834
Interest	-	-	203	203
Total revenues	26,000	26,000	36,037	10,037
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	179,773	81,021	98,752
Total general government	-	179,773	81,021	98,752
Total expenditures	-	179,773	81,021	98,752
Excess (deficiency) of revenues over (under) expenditures	26,000	(153,773)	(44,984)	108,789
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	26,000	(153,773)	(44,984)	108,789
Fund balances at beginning of year, as previously reported	-	-	179,794	179,794
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	179,794	179,794
Fund balances at the end of year	$ 26,000	$ (153,773)	$ 134,810	$ 288,583

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-29

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
TAX ASSESSOR/COLLECTOR (T.A.C.) SPECIAL VEHICLE INVENTORY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 5,000	$ 5,000	$ 22,165	$ 17,165
Interest	-	-	1,806	1,806
Total revenues	5,000	5,000	23,971	18,971
EXPENDITURES				
Current:				
General government				
Tax-Assessor Collector	6,681	84,179	42,817	41,362
Total general government	6,681	84,179	42,817	41,362
Total expenditures	6,681	84,179	42,817	41,362
Excess (deficiency) of revenues over (under) expenditures	(1,681)	(79,179)	(18,846)	60,333
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(1,681)	(79,179)	(18,846)	60,333
Fund balances at beginning of year, as previously reported	-	-	88,887	88,887
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	88,887	88,887
Fund balances at the end of year	$ (1,681)	$ (79,179)	$ 70,041	$ 149,220

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-30

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
LAW LIBRARY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 315,000	$ 315,000	$ 535,867	$ 220,867
Interest	-	-	553	553
Miscellaneous	-	-	61	61
Total revenues	315,000	315,000	536,481	221,481
EXPENDITURES				
Current:				
General government				
Law Library	409,749	408,635	306,795	101,840
Total general government	409,749	408,635	306,795	101,840
Debt service:				
Principal	-	1,498	1,498	-
Interest and fiscal charges	-	160	160	-
Total debt service	-	1,658	1,658	-
Total expenditures	409,749	410,293	308,453	101,840
Excess (deficiency) of revenues over (under) expenditures	(94,749)	(95,293)	228,028	323,321
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(94,749)	(95,293)	228,028	323,321
Fund balances at beginning of year, as previously reported	-	-	457,359	457,359
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	457,359	457,359
Fund balances at the end of year	$ (94,749)	$ (95,293)	$ 685,387	$ 780,680

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-31

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SUPPLEMENTAL COURT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 10,000	$ 10,000	$ 12,780	$ 2,780
Interest	-	-	12	12
Total revenues	10,000	10,000	12,792	2,792
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	48,439	48,439	-	48,439
Total general government	48,439	48,439	-	48,439
Total expenditures	48,439	48,439	-	48,439
Excess (deficiency) of revenues over (under) expenditures	(38,439)	(38,439)	12,792	51,231
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(38,439)	(38,439)	12,792	51,231
Fund balances at beginning of year, as previously reported	-	-	58,699	58,699
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	58,699	58,699
Fund balances at the end of year	$ (38,439)	$ (38,439)	$ 71,491	$ 109,930

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-32

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA CHAPTER 59 STATE ASSET FORFEITURE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 33,678	$ 81,258	$ 47,580
Interest	-	-	1,036	1,036
Total revenues	-	33,678	82,294	48,616
EXPENDITURES				
Current:				
General government				
HIDTA	104,245	105,469	105,469	-
Total general government	104,245	105,469	105,469	-
Total expenditures	104,245	105,469	105,469	-
Excess (deficiency) of revenues over (under) expenditures	(104,245)	(71,791)	(23,175)	48,616
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	115,680	115,680
Total financing sources (uses)	-	-	115,680	115,680
Net change in fund balances	(104,245)	(71,791)	92,505	164,296
Fund balances at beginning of year, as previously reported	-	-	829,156	829,156
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	829,156	829,156
Fund balances at the end of year	$ (104,245)	$ (71,791)	$ 921,661	$ 993,452

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-33

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA FEDERAL SHARING U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ 1,331	$ 2,126	$ 795
Miscellaneous	-	-	388	388
Total revenues	-	1,331	2,514	1,183
EXPENDITURES				
Current:				
General government				
HIDTA	283,800	343,800	224,989	118,811
Total general government	283,800	343,800	224,989	118,811
Total expenditures	283,800	343,800	224,989	118,811
Excess (deficiency) of revenues over (under) expenditures	(283,800)	(342,469)	(222,475)	119,994
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(283,800)	(342,469)	(222,475)	119,994
Fund balances at beginning of year, as previously reported	-	-	1,708,324	1,708,324
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,708,324	1,708,324
Fund balances at the end of year	$ (283,800)	$ (342,469)	$ 1,485,849	$ 1,828,318

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-34

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA OTHER STATES ASSET FORFEITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 230	$ 230
Total revenues	-	-	230	230
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	230	230
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	2,650	2,650
Total financing sources (uses)	-	-	2,650	2,650
Net change in fund balances	-	-	2,880	2,880
Fund balances at beginning of year, as previously reported	-	-	197,984	197,984
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	197,984	197,984
Fund balances at the end of year	$ -	$ -	$ 200,864	$ 200,864

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-35

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 231	$ 231
Total revenues	-	-	231	231
EXPENDITURES				
Current:				
General government				
HIDTA	24,545	213,900	166,962	46,938
Total general government	24,545	213,900	166,962	46,938
Total expenditures	24,545	213,900	166,962	46,938
Excess (deficiency) of revenues over (under) expenditures	(24,545)	(213,900)	(166,731)	47,169
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(24,545)	(213,900)	(166,731)	47,169
Fund balances at beginning of year, as previously reported	-	-	215,874	215,874
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	215,874	215,874
Fund balances at the end of year	$ (24,545)	$ (213,900)	$ 49,143	$ 263,043

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-36

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY AND DISTRICT COURT TECHNOLOGY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 12,000	$ 12,000	$ 17,140	$ 5,140
Interest	-	-	2	2
Total revenues	12,000	12,000	17,142	5,142
EXPENDITURES				
Current:				
General government				
Information Technology	-	43,130	43,130	-
Total general government	-	43,130	43,130	-
Total expenditures	-	43,130	43,130	-
Excess (deficiency) of revenues over (under) expenditures	12,000	(31,130)	(25,988)	5,142
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	12,000	(31,130)	(25,988)	5,142
Fund balances at beginning of year, as previously reported	-	-	31,131	31,131
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	31,131	31,131
Fund balances at the end of year	$ 12,000	$ (31,130)	$ 5,143	$ 36,273

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-37

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY FEDERAL - U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeits	$ -	$ 107,047	$ 107,047	$ -
Interest	-	-	37	37
Total revenues	-	107,047	107,084	37
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	865	-	865
Total general government	-	865	-	865
Total expenditures	-	865	-	865
Excess (deficiency) of revenues over (under) expenditures	-	106,182	107,084	902
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	106,182	107,084	902
Fund balances at beginning of year, as previously reported	-	-	66,841	66,841
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	66,841	66,841
Fund balances at the end of year	$ -	$ 106,182	$ 173,925	$ 67,743

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-38

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE, PRECINCT NO. 3 U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
Public safety				
Constable, Pct 3	-	10,000	1,773	8,227
Total public safety	-	10,000	1,773	8,227
Total expenditures	-	10,000	1,773	8,227
Excess (deficiency) of revenues over (under) expenditures	-	(10,000)	(1,773)	8,227
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(10,000)	(1,773)	8,227
Fund balances at beginning of year, as previously reported	-	-	10,000	10,000
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	10,000	10,000
Fund balances at the end of year	$ -	$ (10,000)	$ 8,227	$ 18,227

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-39

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
LOCAL PROVIDER PARTICIPATION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 10,320,646	$ 10,515,300	$ 194,654
Interest	-	-	14	14
Total revenues	-	10,320,646	10,515,314	194,668
EXPENDITURES				
Current:				
Health and welfare				
Human Services	-	10,320,646	10,320,646	-
Total health and welfare	-	10,320,646	10,320,646	-
Total expenditures	-	10,320,646	10,320,646	-
Excess (deficiency) of revenues over (under) expenditures	-	-	194,668	194,668
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	194,668	194,668
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	$ -	$ -	$ 194,668	$ 194,668

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-40

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 12,141,234	$ 12,141,234	$ 12,348,783	$ 207,549
Charges for services	85,000	85,000	37,250	(47,750)
Interest	20,000	20,000	25,442	5,442
Miscellaneous	50,000	50,000	741,693	691,693
Total revenues	12,296,234	12,296,234	13,153,168	856,934
EXPENDITURES				
Current:				
General government				
Appraisal Fees	1,643,722	1,796,806	1,649,805	147,001
Total general government	1,643,722	1,796,806	1,649,805	147,001
Drainage flood control				
Appraisal Fees	8,994,655	11,590,005	12,432,685	(842,680)
Total drainage flood control	8,994,655	11,590,005	12,432,685	(842,680)
Total expenditures	10,638,377	13,386,811	14,082,490	(695,679)
Excess (deficiency) of revenues over (under) expenditures	1,657,857	(1,090,577)	(929,322)	161,255
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,180,000)	(1,180,000)	-	1,180,000
Sale of capital assets	-	-	22,216	22,216
Total financing sources (uses)	(1,180,000)	(1,180,000)	22,216	1,202,216
Net change in fund balances	477,857	(2,270,577)	(907,106)	1,363,471
Fund balances at beginning of year, as previously reported	-	-	15,482,051	15,482,051
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	15,482,051	15,482,051
Fund balances at the end of year	$ 477,857	$ (2,270,577)	$ 14,574,945	$ 16,845,522

COUNTY OF HIDALGO, TEXAS
Grants
December 31, 2013

Designated Purpose Grants

FEMA Disaster Grants – Public Assistance (Presidentially Declared Disasters)
These funds are provided to assist State and Local governments in recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed.

District Attorney State Supplement
This grant is for the payment of salaries of assistant district attorneys, investigators, and/or secretarial help and expenses, including travel for these personnel as determined by the district attorney, criminal district attorney, and county attorneys.

Border Prosecution Initiative (CJD-BPI)
This grant is for funding expenditures incurred in a consolidated effort in targeting border security by federal, state and local law enforcement agencies and that it is in the best interest of all parties that these efforts will increase effective and efficient functioning of all groups involved.

Part E – Developing, Testing & Demonstrating Promising New Programs (JP TRUANCY)
To develop and implement programs that design, test and demonstrate effective approaches, techniques and methods for preventing and controlling juvenile delinquency such as community based alternatives to institutional confinement.

Edward Byrne Memorial Justice Assistance Grant Program (JAG)
JAG funds support all components of the criminal justice system from multijurisdictional drug and gang task forces to crime prevention and domestic violence programs, courts, corrections, treatment, and justice information sharing initiatives. JAG funded projects may address crime through the provision of services directly to individuals and/or communities and by improving the effectiveness and efficiency of criminal justice systems, processes, and procedures.

Hazard Mitigation Grant
The purpose of this mitigation grant is to provide an opportunity to help local jurisdictions build a community safe room for their citizens, including ones with Functional Needs (formerly known as Medical or Special Needs) through Hazard Mitigation Grant Program (HMGP) and/or Pre Disaster Mitigation (PDM) program funded by FEMA. Having a community safe room located nearby could prevent the evacuation of some of the citizens during a hurricane or tornado.

Help America Vote Act (HAVA)
The purpose of this grant is to create a new federal agency to serve as a clearinghouse for election administration information. This grant also provides funding for States to improve election administration and replace outdated voting systems.

Voter Registration Section 19.002 (CHAPTER19)
These funds are issued by the Comptroller of Public Accounts and are used to defray expenses of the registrar's office in connection with voter registration, including additional expenses related to the implementation of the National Voter Registration Act of 1993, complying with the weekly updating requirements prescribed by Section 18.063 and the employment of temporary voter registration personnel for not more than 39 weeks in a state fiscal year.

Texas Vine Grant
This grant is intended to maintain Hidalgo County in a statewide system that will provide relevant offender release information, notification of relevant court settings or events, promote public safety and support the rights of victims of crime.

Fugitive Apprehension Task Force (DOJ-USMS)
This funding is for a combined effort to investigate and arrest, as part of joint law enforcement operations, persons who have active state and federal warrants for their arrest. The intent of the joint effort is to investigate and apprehend local, state and federal fugitives, thereby improving public safety and reducing violent crimes.

Lower Rio Grande Valley Development Council (LRGVDC)-911 Program
Funding for this grant was made available under provisions of the Commission on State Emergency Communications Rule 251.3 for training of 911 personnel, purchase and maintenance costs of equipment necessary to establish and operate answering points and related 911 operations.

Homeland Security Grant Program (OPERATION STONEGARDEN)
This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and enhancements required for border security and protection.

COPS Universal Hiring Program
The COPS Universal Hiring Program provides funding directly to law enforcement agencies for the hiring of new or additional law enforcement officers.

The Department of Justice Assets Forfeiture Funds (OCDETF)
This funding primarily concerns itself with the disruption of major drug trafficking operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

State Criminal Alien Assistance Program (SCAAP)
The State Criminal Alien Assistance Program is a payment program designed to provide federal assistance to states and localities that incur costs for incarcerating undocumented criminal aliens who are being held as a result of state and / or local charges or convictions.

Organized Crime Drug Enforcement Task Forces (OCDE)
This funding primarily concerns itself with the disruption of major drug trafficking operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

Texas Rangers – Local Border Security Program
The Texas Ranger Division of the Texas Department of Public Safety provides grants to local law enforcement agencies with funding through The Local Border Security Program. The program provides funding for additional manpower by local law enforcement agencies for state led border security enhanced operations for improved border security.

Border Security Crime Reduction Operation-Edward Byrne Memorial Justice Assistance Grant Program (JAG)
Funding is provided through the Department of Justice to purchase equipment to be used to reduce crime and improve the criminal justice system along the Texas-Mexico border.

U.S. Immigration and Customs Enforcement Grants (ICE)
This funding is for the purpose of the reimbursement costs incurred in providing resources to joint operations / task forces.

FBI—Safe Streets Task Force (SSTF)/Violent Crime Unit
This funding provides for the reimbursement, by the FBI, for overtime payment made to the officers assigned full-time to the task force. The task force mission is to identify and target for prosecution organized crime groups responsible for drug trafficking, money laundering, alien smuggling, crimes of violence, robbery, as well as an intensified focus on the apprehension of dangerous fugitives.

McAllen Drug Enforcement Administration HIDTA Initiative (DEA)
This funding provides for the reimbursement for overtime pay to the officers assigned full-time to the task force. The task force mission is to disrupt the illicit drug traffic, gather and report intelligence data, and conduct undercover operations and engage in the other traditional methods of investigation.

Stop Truancy on Patrol (STOP)
This program makes available truant officers at the schools to work with at-risk youth to encourage them to continue their education.

Juvenile Accountability Block Grants (JAIBG)–CJD Early Intervention Counseling Program
CJD funded programs promote help and healing for crime victims, provide safe places and positive role models for young Texans, enforce laws that protect citizens and expand training opportunities for Texas criminal justice professionals.

Safe Schools Healthy Students Initiative (SSHSI)
This funding is aimed to foster student and family programs that create a safe, respectful and learning environment where all students and community members feel protected from drug and violence which leads to academic success.

Texas Citrus Mutual (Department of Agriculture)
The purpose of these grant funds is to increase awareness of the HLB/ACP threat in Texas by providing support for education and outreach with emphasis on quarantine and identification of high risk areas.

Energy Efficiency and Conservation Block Grant Program (EECBG)
Recovery Act - The Program is provided to reduce energy use and fossil fuel emissions, and for improvements in energy efficiency. The EECBG Program is administered by the Office of Weatherization and Intergovernmental Programs in the Office of Energy Efficiency and Renewable Energy of the U.S. Department of Energy (DOE).

DWI Court
The Drug Court Program supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code. The overall goal of the project is to reduce the number of repeat DWI's in Hidalgo County.

Veterans Court
The Drug Court Program supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code. The overall goal of this project is to provide treatment to veterans involved in the criminal justice system through the Community Supervision and Corrections Department.

Monitoring Compliance for High Risk Offenders - Edward Byrne Memorial Justice Assistance Grant (JAG)
This grant is provided to prevent and control crime and make improvements to the criminal justice system. This grant is funding a project aimed at reducing recidivism, rehabilitating offenders and protect of the community through collaboration between the Hidalgo County CSCD and the Hidalgo County Sheriff's Office. The project will have law enforcement officers conduct field visits of high risk offenders in Hidalgo County in specialized programs to monitor compliance with their court-ordered conditions of probation; therefore, increasing community safety.

Residential Substance Abuse Treatment for State Prisoners (RSAT)
This grant is provided to develop and implement substance abuse treatment projects within state and local correctional facilities, including jails.

Texas Veterans Commission
This grant is provided to address a broad range of needs for both Veterans and their families in local communities. For Hidalgo County the Hidalgo County Veterans Treatment Court Program (HCVTCP) is a hybrid of Drug Court, Mental Health Court and Sanctions Court. The goal of the HCVTCP is to divert veterans and their dependents on probation in Hidalgo County from prison and provide mental health and substance abuse treatment immediately as the need is identified. With this grant funding, the HCVTCP will expand its program to include providing services to veteran dependents.

High Intensity Drug Trafficking Area (HIDTA)

This grant is from the Office of National Drug Control Policy to significantly reduce drug trafficking and related money laundering and violent crimes.

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

The WIC Grants provide assistance to low-income pregnant, breastfeeding and postpartum women, infants, and children to age five determined to be at nutritional risk, at no cost, supplemental nutritious foods, nutrition education, and referrals to health and social services.

Health and Human Services Grants

Health Resources and Services Administration
The purpose of this grant is to construct, renovate, expand, equip, or modernize health care facilities and other health care related facilities. A percentage of revenue retained from fees for services to non-eligible participants is used for the general operation of the Health Department not funded by other sources.

Preventative Health and Health Services Block Grant (RLSS-LPHS)
The purpose of this grant is to improve or strengthen local public health infrastructure within the State of Texas by developing objectives to address a public health issue, conduct activities and services that provide or support the delivery of essential public health services, assessing, monitoring and evaluating the essential public health activities and services and develop strategies to improve the delivery of essential public health services.

Tuberculosis Prevention and Control – State Grant
The purpose of this grant is to assist state and local health agencies in carrying out tuberculosis control activities designed to prevent transmission of infection and disease.

Project Grants for Tuberculosis Control Programs (TB ELIMINATION)
The purpose of this grant is to provide basic services and associated activities for tuberculosis (TB) prevention and control as well as additional activities to target special populations with individuals who have TB or who are at high risk of developing TB.

Immunization Grants
The purpose of this grant is to implement an immunization program to assist children, adolescents and adults. Special emphasis is placed on accelerating interventions to improve the immunization coverage of children two years of age or younger and to incorporate traditional barriers, expand immunization capacity, and establish uniform operating policies.

Public Health Emergency Preparedness (BIOTERRORISM / BORDER HEALTH / CPS-PHER)
The purpose of this grant is to develop emergency-ready public health departments by upgrading, integrating and evaluating State and local public health jurisdictions preparedness for and response to terrorism, pandemic influenza, and other public health emergencies with Federal, State, local, and tribal governments, the private sector, and non-governmental organizations (NGOs). These emergency preparedness and response efforts are intended to support the National Response Plan (NRP) and the National Incident Management System (NIMS).

Maternal and Child Health Services Block Grant to the States - (SDI)
The purpose of this grant is to work collaboratively with the Department of State Health Services to pilot tools, processes and activities which are designed to integrate delivery of identified services in the areas of Primary Health Care, Title V Child Health and Dental Services, Prenatal Services, Family Planning, Title XX Family Planning, and Tuberculosis Elimination.

Strengthening Public Health Services at the Outreach Offices of the U.S. - Mexico Border Health Commission (OGHA)
This grant funds activities in support of the Centers for Disease Control and Prevention (CDC) Cooperative Agreement Work Plan for Public Health Emergency Preparedness. It further assists the Department of State Health Services in the implementation of CDC Early Warning Infectious Disease Surveillance (EWIDS) along the Texas-Mexico border through active surveillance, exercise and training of personnel.

Centers for Disease Control and Prevention (PPCPS-BDS)
The purpose of this grant is to assist State and local health authorities and other health-related organizations in controlling communicable diseases, chronic diseases and disorders, and other preventable health conditions. Investigations and evaluation of all methods of controlling or preventing disease and disability are carried out by providing epidemic aid, surveillance, and technical assistance, consultation and program support, and by providing leadership and coordination of joint national, state, and local efforts.

Medicaid Administrative Claiming (MAC)
The Medicaid Administrative Claiming Program (MAC) is an administrative program whereby the federal government permits state Medicaid agencies to claim reimbursement for activities performed that are necessary for the proper and efficient administration of the Texas Medicaid State Plan. Local Health Departments can be reimbursed for certain medical and health related activities, such as, outreach services delivered to clients within the community.

Juvenile Probation Grants

A – State Aid
The State Aid grant provides funding to local juvenile boards to support the provision of basic juvenile probation services and juvenile justice programs to assist the juvenile board in adhering to the Commission's standards and policies.

C- Commitment Reduction Program
The purpose of the Commitment Reduction Program is to provide an array of rehabilitation services for juvenile offenders, including, but not limited to, community-based, residential, transition and aftercare programs or services. The programs are intended to divert appropriate youth from the Texas Youth Commission (TYC) to suitable programs and services in local communities.

M – Special Needs Diversionary Program (SNDP)
The Special Needs Diversionary Program (SNDP) is a grant designed to increase the availability of effective services to juvenile offenders with mental health needs.

N - Mental Health Services
The Mental Health Services supports all services concerned with research, prevention, and detection of mental disorders and disabilities and all services necessary to treat, care for, supervise, and rehabilitate persons with a mental illness.

P – Juvenile Justice Alternative Education Program
State funding based on cost reimbursement for counties with a population of 125,000 or more for operation of Juvenile Justice Alternative Education Program for students that have been expelled from public schools under Category A mandatory expulsion.

Computerization
The Computerization program is revenue other than state used for the maintenance of the departments' operations related to juveniles. This includes computer equipment, maintenance, and other office equipment.

Juvenile Justice Alternative Education Program – Donna ISD
Cost reimbursement by Donna ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Edinburg ISD
Cost reimbursement by Edinburg ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Edcouch- Elsa ISD
Cost reimbursement by Edcouch - Elsa ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Hidalgo ISD
Cost reimbursement by Hidalgo ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – La Joya ISD
Cost reimbursement by La Joya ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – McAllen ISD
Cost reimbursement by McAllen ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Mercedes ISD
Cost reimbursement by Mercedes ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Mission ISD
Cost reimbursement by Mission ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Monte Alto ISD
Cost reimbursement by Monte Alto ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – PSJA ISD
Cost reimbursement by PSJA ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Sharyland ISD
Cost reimbursement by Sharyland ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Valley View ISD
Cost reimbursement by Valley View ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Discretionary
Balancing account for excess revenue from school districts resulting when the month's actual billing from the contractor differs from the amount received (as per agreement) by the school district. The differences are caused by the different methods of calculating cost per student by the County and by the contractor. The revenue is used when the County must pay more in a particular month than the amount received from the school district for Juvenile Justice Alternative Education Programs for students that are expelled from public schools under Category B and C of section 37.011, Texas Education Code.

Juvenile Probation – Post Adjudication Grants

Weslaco Boot Camp
This program is County funded as required by TJPC for the operation of the Post Adjudication - Boot Camp Facility.

TJPC V – Local Post Adjudication Fund
The Local Post Adjudication Fund is a grant designed to provide funds to select local juvenile probation departments to help defray the costs of operating post-adjudication correctional facilities constructed beginning in 1996 using funds from the State of Texas general obligation bond proceeds.

Juvenile Probation Title IV-E Grants

Foster Care Grants Title IV-E
The Title IV-E Foster Care program assists with providing safe and stable out-of-home care for children under the jurisdiction of the State or Tribal child welfare agency until the children are returned home safely; placed with adoptive families, or placed in other planned arrangements for permanency. The program provides funds to assist with the costs of foster care maintenance for eligible children, administrative costs to manage the program, and training for public agency staff, foster parents, and certain private agency staff.

Adult Probation Grants

Basic Supervision
One of three sources of funding from the state (through TDCJ-CJAD) that provides funding used to cover the basic operational costs of the CSCD in providing services to offenders. These costs include employee's salaries, training, and supplies. The state provides funding for the services provided for felony cases for each day the defendants are on direct supervision.

Mentally Impaired
Funding is used for probationers who have mental incapacity. This program works closely with the local Behavioral Health center and provides services to identified probationers through office contacts, field contacts, and joint contacts with the Community Supervision Officer (CSO) and TTBH counselor.

Community Corrections (Boot Camp)
Funding for the maintenance of the boot camp facility and costs associated with its operations. The funding for this program is divided into three subprograms. These programs are the High Risk Program (HRP), the Reduced Risk Program (RRP) and the Employment program.

TAIP
The Treatment Alternative to Incarceration Program uses funding for substance abuse screening, assessment, referral and treatment of offenders who do not qualify or can not afford any other treatment. The program is designed to divert offenders needing outpatient substance abuse treatment from the Texas Department of Criminal Justice Institutional Division to the community in a controlled setting. The treatment philosophy is based on the belief that treatment of the being

as a whole – mind, body, and spirit, is necessary to successfully confront and arrest the progressive diseases of alcoholism and drug addiction.

Drug Court
The Drug Court Program was devised to address the issues of drug offenders which repeatedly cycle through the court, corrections, and community supervision systems without being held accountable for changing their behavior. This program enhances the effective implementation of a special drug rehabilitation court that targets repeat non-violent drug offenders. Funding is used to provide treatment services for probationers which are designed to assist the probationer to transition to live a drug-free life.

Sex Offenders
Funding is used for probationers who are sex offenders. The CSCD services in the Sex Offender Caseload program include two phases of supervision. Phase one consists of a high level of probationer monitoring which includes registration, DNA sampling, counseling and frequent home and work contacts. Phase two of the program begins after primary counseling is completed. Phase two probationers are continually monitored at less frequent intervals and are provided with follow-up counseling and continued registration requirements.

Diversion Program- Caseload Reduction
The Diversion Program is designed for non-violent first time offenders. Offenders selected for this program stay for a maximum of two years. Funding is used to monitor program participants through monthly reporting, drug screening, and other support programs. A defendant's full compliance in the program will result in an order barring prosecution on the case thereby reducing the court system caseload. Non-compliance results in full prosecution.

Substance Abuse Treatment Programs
These programs include a continuum of care ranging from screening/assessment, outpatient, intensive outpatient and residential programs to treat those under community supervision with drug and/or alcohol problems in lieu of commitments to jail or prison. Program focuses on returning offenders to a functional lifestyle free from the affects of substance abuse.

Aftercare Services
The Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) will use these grant funds to reduce and prevent criminal narcotics activity through the use of aftercare programs for probationers who have successfully completed residential substance abuse treatment programs along the southern border.

Border Colonia Access Programs

To enhance and construct public roadway infrastructure of colonia access roads in Hidalgo County.

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2013

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Designated Purpose Grants - Level 0							
FEMA Disaster Grants - Public Assistance	949,057	244	123,610	2,500	-	-	1,075,411
Total Designated Purpose Grants Lvl 0	949,057	244	123,610	2,500	-	-	1,075,411
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY13	-	-	-	-	-	-	-
D.A. State Supplement - FY14	-	-	2,653	-	-	-	2,653
Border Prosecution Initiative - FY12	-	-	-	-	-	-	-
Border Prosecution Initiative - FY13	-	-	-	-	-	-	-
Border Prosecution Initiative - FY14	(29)	-	67,641	93	-	-	67,705
Total Designated Purpose Grants Lvl 1	(29)	-	70,294	93	-	-	70,358
Designated Purpose Grants - Level 2							
JAG - FY13	-	-	-	-	-	-	-
JAG - FY14	-	-	-	22	-	-	22
JAG - FY15	-	-	1,388	3,707	-	-	5,095
JAG - FY16	-	-	9,133	471	-	-	9,604
Public Defender's Juvenile Sect - FY13	-	-	-	670	-	-	670
Public Defender's Juvenile Sect - FY14	(36)	-	28,865	28,906	-	-	57,735
Total Designated Purpose Grants Lvl 2	(36)	-	39,386	33,776	-	-	73,126
Designated Purpose Grants - Level 3							
HAVA Program Income	35,611	-	55,226	151,693	-	-	242,530
Chapter 19 FY11	-	-	-	-	-	-	-
Chapter 19 FY12	-	-	-	-	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
HAVA ADA	-	-	-	265,243	-	-	265,243
HAVA Polling Place Access	-	-	48,147	(48,147)	-	-	-
HAVA Opportunity for Access	-	-	24,939	(24,939)	-	-	-
Texas VINE Program FY13	-	-	-	-	-	-	-
Texas VINE Program FY14	-	-	-	-	-	-	-
Assistance to Firefighters	-	-	-	-	-	-	-
2005 Homeland Security	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	-	42,879	-	-	-	42,879
Total Designated Purpose Grants Lvl 3	35,611	-	171,191	343,850	-	-	550,652

Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	1,344	-	1,074,067	-	1,075,411	-	-	1,075,411
-	-	1,344	-	1,074,067	-	1,075,411	-	-	1,075,411
-	-	-	-	-	-	-	-	-	-
983	-	-	1,670	-	-	2,653	-	-	2,653
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
8,884	836	-	57,985	-	-	67,705	-	-	67,705
9,867	836	-	59,655	-	-	70,358	-	-	70,358
-	-	-	-	-	-	-	-	-	-
-	22	-	-	-	-	22	-	-	22
5,095	-	-	-	-	-	5,095	-	-	5,095
-	-	471	9,133	-	-	9,604	-	-	9,604
-	-	-	-	670	-	670	-	-	670
9,793	220	-	47,722	-	-	57,735	-	-	57,735
14,888	242	471	56,855	670	-	73,126	-	-	73,126
-	-	-	-	230,034	-	230,034	12,496	-	242,530
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	222,513	-	222,513	42,730	-	265,243
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	42,879	-	-	-	42,879	-	-	42,879
-	-	42,879	-	452,547	-	495,426	55,226	-	550,652

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2013

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Advances to Other Funds	Prepaids	Total Assets
Designated Purpose Grants - Level 4							
COPS Universal Hiring 13	(123)	-	67,036	-	-	-	66,913
OCDE - FY13	-	-	-	-	-	-	-
OCDE - FY14	-	-	1,940	-	-	-	1,940
Operation Stonegarden - FY13	-	-	-	-	-	-	-
Operation Stonegarden - FY14	-	-	36	-	-	-	36
Operation Stonegarden - FY15	-	-	671,738	-	-	-	671,738
ICE - FY13	-	-	-	-	-	-	-
FBI - FY13	-	-	895	-	-	-	895
FBI - FY14	-	-	-	-	-	-	-
DEA - FY13	-	-	-	-	-	-	-
OCDETF - FY13	-	-	-	-	-	-	-
OCDETF - FY14	-	-	3,696	2	-	-	3,698
ARRA Recovery JAG - FY13	-	-	-	-	-	-	-
Department of Justice USMS - FY13	-	-	-	-	-	-	-
Department of Justice USMS - FY14	-	-	448	-	-	-	448
Texas Rangers LBSP - FY11	-	-	-	-	-	-	
Texas Rangers LBSP - FY12	-	-	-	-	-	-	-
Texas Rangers LBSP - FY13	-	-	9,095	-	-	-	9,095
OCDETF SW-TXS-811	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY12	-	-	39,866	-	-	-	39,866
Constable Pct.1 LBSP FY13	-	-	45,000	-	-	-	45,000
Constable Pct.2 OPSG - FY14	-	-	747	-	-	-	747
Constable Pct.2 OPSG - FY15	-	-	3,884	-	-	-	3,884
Constable Pct.3 Tobacco Compliance	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY13	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY14	-	-	2,750	-	-	-	2,750
Constable Pct.3 OPSG - FY15	-	-	27,670	-	-	-	27,670
Constable Pct.3 LBSP - FY12	-	-	39,450	-	-	-	39,450
Constable Pct.3 LBSP - FY13	-	-	33,733	-	-	-	33,733
Constable Pct.4 OPSG - FY13	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	-	12,234	-	-	-	12,234
Constable Pct.4 LBSP - FY12	-	-	6,737	-	-	-	6,737
Constable Pct.4 LBSP - FY13	-	-	74,218	-	-	-	74,218
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-
Stonegarden (Donna) - FY14	-	-	9,891	-	-	-	9,891
Stonegarden (Donna) - FY15	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY14	-	-	11,864	-	-	-	11,864
Stonegarden (Hidalgo) - FY15	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY14	-	-	5,565	-	-	-	5,565
Stonegarden (La Joya) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY14	-	-	20,429	-	-	-	20,429
Stonegarden (Palmview) - FY15	-	-	3,936	-	-	-	3,936
Stonegarden (Alton) - FY14	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY14	-	-	53,411	-	-	-	53,411
Stonegarden (Pharr) - FY15	-	-	34,058	-	-	-	34,058
Stonegarden (Mission) - FY14	-	-	-	-	-	-	-
Stonegarden (Mission) - FY15	-	-	22,452	-	-	-	22,452
Stonegarden (Alamo) - FY14	-	-	2,770	-	-	-	2,770
Stonegarden (Alamo) - FY15	-	-	9,104	-	-	-	9,104
Stonegarden (Mercedes) - FY14	-	-	3,032	-	-	-	3,032
Stonegarden (Mercedes) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmhurst) - FY14	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY14	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY15	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY14	-	-	1,319	-	-	-	1,319
Stonegarden (San Juan) - FY15	-	-	-	-	-	-	-
Stonegarden (Sullivan City) - FY14	-	-	4,576	-	-	-	4,576
Stonegarden (Weslaco) - FY14	-	-	7,093	-	-	-	7,093
Stonegarden (Weslaco) - FY15	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY14	-	-	75,962	-	-	-	75,962
Stonegarden (Edinburg) - FY15	-	-	93,374	-	-	-	93,374
Total Designated Purpose Grants Lvl 4	(123)	-	1,400,009	2	-	-	1,399,888

Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
23,977	-	-	42,936	-	-	66,913	-	-	66,913
-	-	-	-	-	-	-	-	-	-
-	140	-	1,800	-	-	1,940	-	-	1,940
-	-	-	-	-	-	-	-	-	-
-	-	-	36	-	-	36	-	-	36
26,731	137,482	-	507,525	-	-	671,738	-	-	671,738
-	-	-	-	-	-	-	-	-	-
-	-	-	895	-	-	895	-	-	895
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	3,698	-	-	3,698	-	-	3,698
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	448	-	-	448	-	-	448
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,394	-	-	7,701	-	-	9,095	-	-	9,095
-	-	-	-	-	-	-	-	-	-
-	-	-	39,866	-	-	39,866	-	-	39,866
-	-	-	45,000	-	-	45,000	-	-	45,000
-	-	-	747	-	-	747	-	-	747
-	-	-	3,884	-	-	3,884	-	-	3,884
-	-	1,028	(1,028)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	2,750	-	-	2,750	-	-	2,750
-	-	-	27,670	-	-	27,670	-	-	27,670
-	-	-	39,450	-	-	39,450	-	-	39,450
377	-	-	33,356	-	-	33,733	-	-	33,733
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	12,234	-	-	12,234	-	-	12,234
-	-	75	6,662	-	-	6,737	-	-	6,737
7,509	-	-	66,709	-	-	74,218	-	-	74,218
-	-	-	(16,400)	16,400	-	-	-	-	-
-	-	-	(115)	115	-	-	-	-	-
-	-	-	(23)	23	-	-	-	-	-
-	-	-	(27,222)	27,222	-	-	-	-	-
-	-	9,891	-	-	-	9,891	-	-	9,891
-	-	-	-	-	-	-	-	-	-
-	-	11,864	-	-	-	11,864	-	-	11,864
-	-	-	-	-	-	-	-	-	-
-	-	5,565	-	-	-	5,565	-	-	5,565
-	-	-	-	-	-	-	-	-	-
-	-	20,429	-	-	-	20,429	-	-	20,429
-	-	3,936	-	-	-	3,936	-	-	3,936
-	-	-	-	-	-	-	-	-	-
-	-	53,411	-	-	-	53,411	-	-	53,411
-	-	34,058	-	-	-	34,058	-	-	34,058
-	-	-	-	-	-	-	-	-	-
-	-	22,452	-	-	-	22,452	-	-	22,452
-	-	2,770	-	-	-	2,770	-	-	2,770
-	-	9,104	-	-	-	9,104	-	-	9,104
-	-	3,032	-	-	-	3,032	-	-	3,032
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	1,319	-	-	-	1,319	-	-	1,319
-	-	-	-	-	-	-	-	-	-
-	-	4,576	-	-	-	4,576	-	-	4,576
-	-	7,093	-	-	-	7,093	-	-	7,093
-	-	-	-	-	-	-	-	-	-
-	-	75,962	-	-	-	75,962	-	-	75,962
-	-	93,374	-	-	-	93,374	-	-	93,374
59,988	137,622	359,939	798,579	43,760	-	1,399,888	-	-	1,399,888

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2013

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Advances to Other Funds	Prepaids	Total Assets
Designated Purpose Grants - Level 5							
Stop Truancy - FY13	-	-	53,028	-	-	-	53,028
Stop Truancy - FY14	-	-	88,537	28,462	-	-	116,999
Total Designated Purpose Grants Lvl 5	-	-	141,565	28,462	-	-	170,027
Designated Purpose Grants - Level 6							
JJADPA - FY13	-	-	-	-	-	-	-
CJD JAIBG - FY13	-	-	-	-	-	-	-
CJD JAIBG - FY14	-	-	4,900	545	-	-	5,445
Total Designated Purpose Grants Lvl 6	-	-	4,900	545	-	-	5,445
Designated Purpose Grants - Level 7							
EECBG - Precinct 4	-	-	-	-	-	-	-
EECBG - Facilities Management	-	-	-	-	-	-	-
Texas Citrus Mutual	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY13	-	-	-	-	-	-	-
DWI Court - FY14	1,057	-	14,763	-	-	-	15,820
Veterans Court - FY13	-	-	-	-	-	-	-
Veterans Court - FY14	-	-	12,003	-	-	-	12,003
Federal RSAT - FY12	-	-	-	-	-	-	-
Federal RSAT - FY14	-	-	9,960	-	-	-	9,960
Texas Veterans Commission - FY13	-	-	20,860	-	-	-	20,860
High Risk Offenders - FY14	-	-	2,804	-	-	-	2,804
Total Designated Purpose Grants Lvl 9	1,057	-	60,390	-	-	-	61,447
HIDTA Grants							
HIDTA Task Force - FY12	-	-	-	-	-	-	-
HIDTA Task Force - FY13	-	672	-	75,827	-	-	76,499
Total HIDTA Grants	-	672	-	75,827	-	-	76,499
WIC Grants							
WIC Administration - FY13	-	-	-	-	-	-	-
WIC Administration - FY14	50,188	-	2,264,504	-	-	-	2,314,692
WIC Breastfeeding - FY13	-	-	-	-	-	-	-
WIC Breastfeeding - FY14	-	-	151,833	-	-	-	151,833
WIC Registered Dietician - FY13	-	-	-	-	-	-	-
WIC Registered Dietician - FY14	-	-	13,114	-	-	-	13,114
WIC Lactation - FY13	-	-	-	-	-	-	-
WIC Lactation - FY14	-	-	16,764	-	-	-	16,764
WIC Obesity Prevention - FY13	-	-	-	-	-	-	-
WIC Mini Obesity - FY13	-	-	-	-	-	-	-
WIC Mini Obesity - FY14	-	-	6,770	-	-	-	6,770
WIC March of Dimes	-	-	-	-	-	-	-
Total WIC Grants	50,188	-	2,452,985	-	-	-	2,503,173
Health Grants							
Health Administration	102,987	305	-	1,423,904	-	-	1,527,196
RLSS-LPHS - FY13	-	-	-	-	-	-	-
RLSS-LPHS - FY14	(15,176)	-	18,504	-	-	-	3,328
TB Control - FY13	-	-	-	-	-	-	-
TB Control - FY14	(101,679)	791	134,269	(1,153)	-	-	32,228
TB Elimination - FY13	-	-	-	-	-	-	-
TB Elimination - FY14	(66,070)	-	81,534	1,037	-	-	16,501
Immunization - FY12	10	-	-	-	-	-	10
Immunization - FY13	-	-	-	-	-	-	-
Immunization - FY14	(111,672)	140	132,282	16,483	-	-	37,233
PHPSB - FY13	3,911	-	-	(3,911)	-	-	-
CPS/Hazards - FY14	(107,250)	-	132,281	-	-	-	25,031
PPCPS-BDS	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY13	-	-	-	-	-	-	-
Child Health - FY14	414	-	3,463	322	-	-	4,199
Prenatal / Maternity - FY13	-	-	-	-	-	-	-
Prenatal / Maternity - FY14	29,978	-	35,679	-	-	-	65,657
BBHW	(2,100)	-	2,100	-	-	-	-
FIT	-	-	-	-	-	-	-
DEEP	75	-	-	-	-	-	75
Medicaid Administration	318,655	-	206,442	-	-	-	525,097
Total Health Grants	52,083	1,236	746,554	1,436,682	-	-	2,236,555

Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	-	53,028	-	-	53,028	-	-	53,028
7,472	-	-	49,452	41,629	-	98,553	18,446	-	116,999
7,472	-	-	102,480	41,629	-	151,581	18,446	-	170,027
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,630	-	3,815	-	-	5,445	-	-	5,445
-	1,630	-	3,815	-	-	5,445	-	-	5,445
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,678	-	-	10,142	-	-	15,820	-	-	15,820
-	-	-	-	-	-	-	-	-	-
3,364	198	-	8,441	-	-	12,003	-	-	12,003
-	-	-	-	-	-	-	-	-	-
4,319	333	-	5,308	-	-	9,960	-	-	9,960
1,978	3,884	-	14,998	-	-	20,860	-	-	20,860
629	-	-	2,175	-	-	2,804	-	-	2,804
15,968	4,415	-	41,064	-	-	61,447	-	-	61,447
-	-	-	-	-	-	-	-	-	-
27,052	-	-	49,447	-	-	76,499	-	-	76,499
27,052	-	-	49,447	-	-	76,499	-	-	76,499
-	8,194	-	(8,694)	500	-	-	-	-	-
331,518	18,788	-	1,964,386	-	-	2,314,692	-	-	2,314,692
-	-	-	-	-	-	-	-	-	-
27,731	-	-	124,102	-	-	151,833	-	-	151,833
-	-	-	-	-	-	-	-	-	-
2,393	-	-	10,721	-	-	13,114	-	-	13,114
-	-	-	-	-	-	-	-	-	-
3,100	-	-	13,664	-	-	16,764	-	-	16,764
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	3,000	-	3,770	-	-	6,770	-	-	6,770
-	-	-	(10)	10	-	-	-	-	-
364,742	29,982	-	2,107,939	510	-	2,503,173	-	-	2,503,173
1,898	17,942	-	-	-	15	19,855	-	1,507,341	1,527,196
-	-	-	-	-	-	-	-	-	-
3,328	-	-	-	-	-	3,328	-	-	3,328
-	-	-	-	-	-	-	-	-	-
22,830	3,510	5,888	-	-	-	32,228	-	-	32,228
-	-	-	-	-	-	-	-	-	-
15,484	-	1,017	-	-	-	16,501	-	-	16,501
-	-	-	-	-	10	10	-	-	10
-	-	-	-	-	-	-	-	-	-
26,739	10,494	-	-	-	-	37,233	-	-	37,233
-	-	-	-	-	-	-	-	-	-
23,528	1,503	-	-	-	-	25,031	-	-	25,031
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,015	-	-	-	3,184	-	4,199	-	-	4,199
-	-	-	-	-	-	-	-	-	-
1,987	11,102	-	-	52,568	-	65,657	-	-	65,657
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	75	75
-	45,170	-	-	479,927	-	525,097	-	-	525,097
96,809	89,721	6,905	-	535,679	25	729,139	-	1,507,416	2,236,555

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2013

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Advances to Other Funds	Prepaids	Total Assets
Juvenile Probation Grants							
TJPC-M-2013	-	-	-	-	-	-	-
TJPC-M-2014	-	-	32,626	-	-	-	32,626
TJPC-A-2011	-	-	-	-	-	-	-
TJPC-A-2013	-	-	-	-	-	-	-
TJPC-A-2014	-	392	1,297,532	67,341	-	354	1,365,619
Computerization	-	-	-	-	-	-	-
Donna ISD - FY13	-	-	-	-	-	-	-
Donna ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY13	-	-	-	-	-	-	-
La Joya ISD - FY14	-	-	-	-	-	-	-
TJPC-P-2013	-	-	-	-	-	-	-
TJPC-P-2014	-	-	185,971	-	-	-	185,971
McAllen ISD - FY13	-	-	-	-	-	-	-
McAllen ISD - FY14	-	-	860	-	-	-	860
PSJA ISD - FY13	-	-	-	-	-	-	-
PSJA ISD - FY14	-	-	-	-	-	-	-
Sharyland ISD - FY13	-	-	-	-	-	-	-
Sharyland ISD - FY14	-	-	1,892	-	-	-	1,892
South Texas ISD - FY13	-	-	-	-	-	-	-
South Texas ISD - FY14	-	-	-	-	-	-	-
Edinburg CISD - FY13	-	-	-	-	-	-	-
Edinburg CISD - FY14	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY13	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY14	-	-	-	-	-	-	-
Mission ISD - FY13	-	-	-	-	-	-	-
Mission ISD - FY14	-	-	774	-	-	-	774
Progresso ISD - FY13	-	-	-	-	-	-	-
Progresso ISD - FY14	-	-	-	-	-	-	-
JJAEP Discretionary - FY13	-	-	-	-	-	-	-
JJAEP Discretionary - FY14	-	-	-	-	-	-	-
Monte Alto ISD - FY13	-	-	-	-	-	-	-
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY13	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	-	3,849	-	-	-	3,849
Mercedes ISD - FY13	-	-	-	-	-	-	-
Mercedes ISD - FY14	-	-	-	-	-	-	-
Valley View ISD - FY13	-	-	-	-	-	-	-
Valley View ISD - FY14	-	-	-	-	-	-	-
TJPC-C-2013	-	-	-	-	-	-	-
TJJD-C-2014	-	-	145,024	-	-	-	145,024
TJJD-N-2014	-	-	-	-	-	-	-
Total Juvenile Probation Grants	-	392	1,668,528	67,341	-	354	1,736,615

Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	-	-	-	-	-	-	-	-
3,573	744	-	28,309	-	-	32,626	-	-	32,626
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
49,897	255,116	-	994,256	66,350	-	1,365,619	-	-	1,365,619
-	-	-	(5,063)	-	-	(5,063)	-	5,063	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(56,880)	56,880	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	75,766	-	110,205	-	-	185,971	-	-	185,971
-	-	-	-	-	-	-	-	-	-
-	860	-	-	-	-	860	-	-	860
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,892	-	-	-	-	1,892	-	-	1,892
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	2,408	-	(17,560)	15,152	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(7,100)	7,100	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	774	-	-	-	-	774	-	-	774
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	12,517	-	(13,832)	1,315	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	3,849	-	-	3,849	-	-	3,849
-	-	-	-	-	-	-	-	-	-
-	-	-	(28,780)	28,780	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	36,850	-	108,174	-	-	145,024	-	-	145,024
-	-	-	-	-	-	-	-	-	-
53,470	386,927	-	1,115,578	175,577	-	1,731,552	-	5,063	1,736,615

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2013

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Advances to Other Funds	Prepaids	Total Assets
Juvenile Probation Post-Adjudication Grants							
Weslaco Boot Camp	535,246	-	-	264,836	-	-	800,082
Total Juvenile Probation Post-Adjudication Grants	535,246	-	-	264,836	-	-	800,082
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY13	141,796	-	-	-	-	-	141,796
IV-E Foster Care - FY14	243,304	-	-	34,317	-	-	277,621
IV-E Enhanced Administration - FY13	-	-	-	-	-	-	-
IV-E Enhanced Administration - FY14	6,185	-	-	-	-	-	6,185
Total Juvenile Probation Title IV-E Grants	391,285	-	-	34,317	-	-	425,602
Adult Probation Grants							
Basic Supervision - FY13	-	-	-	868,538	-	-	868,538
Basic Supervision - FY14	277,840	1,222	-	689,966	-	5,960	974,988
Mentally Impaired - FY13	-	-	-	-	-	-	-
Mentally Impaired - FY14	-	-	-	16,187	-	-	16,187
Community Corrections - FY13	-	-	-	-	-	-	-
TAIP - FY13	-	-	-	-	-	-	-
TAIP - FY14	-	-	-	14,125	-	-	14,125
Drug Court - FY13	-	-	-	-	-	-	-
Drug Court - FY14	-	-	-	38,512	-	314	38,826
Sex Offenders Caseload - FY13	-	-	-	-	-	-	-
Sex Offenders Caseload - FY14	-	-	-	25,287	-	-	25,287
Diversion Program Caseload Reduction - FY13	-	-	-	-	-	-	-
SATF - FY13	-	-	-	1	-	-	1
SATF - FY14	-	-	-	294,399	-	276	294,675
Basic Supervision Dedicated Salary - FY13	-	-	-	131,615	-	-	131,615
Aftercare Services - FY13	-	-	-	-	-	-	-
Aftercare Services - FY14	-	-	-	11,125	-	276	11,401
CCP High Risk - FY13	-	-	-	-	-	-	-
CCP High Risk - FY14	-	-	-	20,941	-	448	21,389
CCP Reduced Risk - FY13	-	-	-	-	-	-	-
CCP Reduced Risk - FY14	-	-	-	51,653	-	-	51,653
CCP Employment - FY13	-	-	-	-	-	-	-
CCP Employment - FY14	-	-	-	365,174	-	-	365,174
Total Adult Probation Grants	277,840	1,222	-	2,527,523	-	7,274	2,813,859
Border Colonia Access Round III							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	314,959	-	-	-	314,959
Precinct No. 2	-	-	52,756	-	-	-	52,756
Precinct No. 3	-	-	158,105	-	-	-	158,105
Precinct No. 4	-	-	170,863	-	-	-	170,863
Total Border Colonia Access Round III	-	-	696,683	-	-	-	696,683

Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
81,649	44,912	-	-	-	-	126,561	-	673,521	800,082
81,649	44,912	-	-	-	-	126,561	-	673,521	800,082
-	-	-	-	-	-	-	-	141,796	141,796
-	-	-	-	277,513	-	277,513	-	108	277,621
-	-	-	-	-	-	-	-	-	-
6,185	-	-	-	-	-	6,185	-	-	6,185
6,185	-	-	-	277,513	-	283,698	-	141,904	425,602
-	-	-	-	-	42	42	-	868,496	868,538
352,733	44,291	-	6,022	571,942	-	974,988	-	-	974,988
-	-	-	-	-	-	-	-	-	-
7,345	796	-	114	7,932	-	16,187	-	-	16,187
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,063	2,000	-	103	4,959	-	14,125	-	-	14,125
-	-	-	-	-	-	-	-	-	-
7,910	-	-	112	30,804	-	38,826	-	-	38,826
-	-	-	-	-	-	-	-	-	-
18,082	6,965	-	240	-	-	25,287	-	-	25,287
-	-	-	-	-	-	-	-	-	-
-	1	-	-	-	-	1	-	-	1
63,366	21,759	-	1,073	208,477	-	294,675	-	-	294,675
-	-	-	-	-	-	-	-	131,615	131,615
-	-	-	-	-	-	-	-	-	-
11,281	-	-	120	-	-	11,401	-	-	11,401
-	-	-	-	-	-	-	-	-	-
4,486	70	-	17	16,816	-	21,389	-	-	21,389
-	-	-	-	-	-	-	-	-	-
10,506	-	-	40	41,107	-	51,653	-	-	51,653
-	-	-	-	-	-	-	-	-	-
2,324	-	-	155	362,695	-	365,174	-	-	365,174
485,096	75,882	-	7,996	1,244,732	42	1,813,748	-	1,000,111	2,813,859
-	-	-	-	-	-	-	-	-	-
-	230,393	-	-	84,566	-	314,959	-	-	314,959
-	13,275	-	-	39,481	-	52,756	-	-	52,756
-	111,247	-	-	46,858	-	158,105	-	-	158,105
-	85,707	-	-	85,156	-	170,863	-	-	170,863
-	440,622	-	-	256,061	-	696,683	-	-	696,683

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 0							
FEMA Disaster Grants - Public Assistance	-	7,500	2,500	10,000	-	-	-
Total Designated Purpose Grants Lvl 0	-	7,500	2,500	10,000	-	-	-
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY13	-	13,879	-	13,879	-	-	-
D.A. State Supplement - FY14	-	7,569	-	7,569	-	-	-
Border Prosecution Initiative - FY12	-	35,428	-	35,428	-	-	-
Border Prosecution Initiative - FY13	-	101,846	-	101,846	-	-	-
Border Prosecution Initiative - FY14	-	67,640	-	67,640	-	-	-
Total Designated Purpose Grants Lvl 1	-	226,362	-	226,362	-	-	-
Designated Purpose Grants - Level 2							
JAG - FY13	-	-	-	-	-	-	-
JAG - FY14	-	5	-	5	-	-	-
JAG - FY15	-	40,485	-	40,485	-	-	-
JAG - FY16	-	8,661	-	8,661	-	-	-
Public Defender's Juvenile Sect - FY13	-	104,560	60,695	165,255	-	-	-
Public Defender's Juvenile Sect - FY14	-	28,865	30,857	59,722	-	-	-
Total Designated Purpose Grants Lvl 2	-	182,576	91,552	274,128	-	-	-
Designated Purpose Grants - Level 3							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY11	-	-	-	-	-	-	-
Chapter 19 FY12	-	21,904	-	21,904	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA Polling Place Access	-	48,147	-	48,147	-	-	-
HAVA Opportunity for Access	-	24,939	-	24,939	-	-	-
Texas VINE Program FY13	-	21,881	-	21,881	-	-	-
Texas VINE Program FY14	-	6,929	-	6,929	-	-	-
Assistance to Firefighters	-	-	227,075	227,075	-	-	-
2005 Homeland Security	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	57,171	-	57,171	-	-	-
Interest	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 3	-	180,971	227,075	408,046	-	-	-

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 4							
COPS Universal Hiring 13	-	589,226	-	589,226	-	-	-
OCDE - FY13	-	11,189	-	11,189	-	-	-
OCDE - FY14	-	1,940	-	1,940	-	-	-
Operation Stonegarden - FY13	-	104,386	-	104,386	-	-	-
Operation Stonegarden - FY14	-	4,151	-	4,151	-	-	-
Operation Stonegarden - FY15	-	734,307	-	734,307	-	-	-
ICE - FY13	-	-	-	-	-	-	-
FBI - FY13	-	7,330	-	7,330	-	-	-
FBI - FY14	-	-	-	-	-	-	-
DEA - FY13	-	8,419	-	8,419	-	-	-
OCDETF - FY13	-	10,540	-	10,540	-	-	-
OCDETF - FY14	-	3,696	-	3,696	-	-	-
ARRA Recovery JAG - FY13	-	-	-	-	-	-	-
Department of Justice USMS - FY13	-	26,992	-	26,992	-	-	-
Department of Justice USMS - FY14	-	448	-	448	-	-	-
Texas Rangers LBSP - FY11	-	-	-	-	-	-	-
Texas Rangers LBSP - FY12	-	2,584	-	2,584	-	-	-
Texas Rangers LBSP - FY13	-	198,260	-	198,260	-	-	-
OCDETF SW-TXS-811	-	6,644	-	6,644	-	-	-
Constable Pct.1 LBSP FY12	-	7,537	-	7,537	-	-	-
Constable Pct.1 LBSP FY13	-	45,000	-	45,000	-	-	-
Constable Pct.2 OPSG - FY14	-	4,734	-	4,734	-	-	-
Constable Pct.2 OPSG - FY15	-	3,884	-	3,884	-	-	-
Constable Pct.3 Tobacco Compliance	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY13	-	1,684	-	1,684	-	-	-
Constable Pct.3 OPSG - FY14	-	13,805	-	13,805	-	-	-
Constable Pct.3 OPSG - FY15	-	27,670	-	27,670	-	-	-
Constable Pct.3 LBSP - FY12	-	25,066	-	25,066	-	-	-
Constable Pct.3 LBSP - FY13	-	33,733	-	33,733	-	-	-
Constable Pct.4 OPSG - FY13	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	12,234	-	12,234	-	-	-
Constable Pct.4 LBSP - FY12	-	13,912	-	13,912	-	-	-
Constable Pct.4 LBSP - FY13	-	74,218	-	74,218	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	131	-	131	-	-	-
SCAAP - FY12	-	43,078	-	43,078	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-
Stonegarden (Donna) - FY14	-	18,162	-	18,162	-	-	-
Stonegarden (Donna) - FY15	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY14	-	11,864	-	11,864	-	-	-
Stonegarden (Hidalgo) - FY15	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY14	-	5,565	-	5,565	-	-	-
Stonegarden (La Joya) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY14	-	20,429	-	20,429	-	-	-
Stonegarden (Palmview) - FY15	-	3,936	-	3,936	-	-	-
Stonegarden (Alton) - FY14	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY14	-	92,767	-	92,767	-	-	-
Stonegarden (Pharr) - FY15	-	34,058	-	34,058	-	-	-
Stonegarden (Mission) - FY14	-	102,118	-	102,118	-	-	-
Stonegarden (Mission) - FY15	-	22,452	-	22,452	-	-	-
Stonegarden (Alamo) - FY14	-	22,880	-	22,880	-	-	-
Stonegarden (Alamo) - FY15	-	9,104	-	9,104	-	-	-
Stonegarden (Mercedes) - FY14	-	16,913	-	16,913	-	-	-
Stonegarden (Mercedes) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmhurst) - FY14	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY14	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY15	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY14	-	33,569	-	33,569	-	-	-
Stonegarden (San Juan) - FY15	-	-	-	-	-	-	-
Stonegarden (Sullivan City) - FY14	-	4,576	-	4,576	-	-	-
Stonegarden (Weslaco) - FY14	-	28,996	-	28,996	-	-	-
Stonegarden (Weslaco) - FY15	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY14	-	89,247	-	89,247	-	-	-
Stonegarden (Edinburg) - FY15	-	93,373	-	93,373	-	-	-
Total Designated Purpose Grants Lvl 4	-	2,626,807	-	2,626,807	-	-	-

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 5							
Stop Truancy - FY13	-	52,374	52,374	104,748	-	-	-
Stop Truancy - FY14	-	28,462	28,462	56,924	-	-	-
Total Designated Purpose Grants Lvl 5	-	80,836	80,836	161,672	-	-	-
Designated Purpose Grants - Level 6							
JJADPA - FY13	-	124,026	-	124,026	-	-	-
CJD JAIBG - FY13	-	23,628	2,625	26,253	-	-	-
CJD JAIBG - FY14	-	4,900	545	5,445	-	-	-
Total Designated Purpose Grants Lvl 6	-	152,554	3,170	155,724	-	-	-
Designated Purpose Grants - Level 7							
EECBG - Precinct 4	-	20,916	-	20,916	-	-	-
EECBG - Facilities Management	-	15,930	-	15,930	-	-	-
Texas Citrus Mutual	-	11,454	-	11,454	-	-	-
Total Designated Purpose Grants Lvl 7	-	48,300	-	48,300	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY13	-	92,855	-	92,855	-	-	-
DWI Court - FY14	-	47,405	-	47,405	-	-	-
Veterans Court - FY13	-	69,812	-	69,812	-	-	-
Veterans Court - FY14	-	27,390	-	27,390	-	-	-
Federal RSAT - FY12	-	38,969	-	38,969	-	-	-
Federal RSAT - FY14	-	11,902	8,819	20,721	-	-	-
Texas Veterans Commission - FY13	-	59,659	-	59,659	-	-	-
High Risk Offenders - FY14	-	2,804	-	2,804	-	-	-
Total Designated Purpose Grants Lvl 9	-	350,796	8,819	359,615	-	-	-
HIDTA Grants							
HIDTA Task Force - FY12	-	182,700	-	182,700	-	-	-
HIDTA Task Force - FY13	-	486,019	-	486,019	-	-	-
Total HIDTA Grants	-	668,719	-	668,719	-	-	-
WIC Grants							
WIC Administration - FY13	-	8,486,321	-	8,486,321	-	-	-
WIC Administration - FY14	-	2,460,243	-	2,460,243	-	-	-
WIC Breastfeeding - FY13	-	631,829	-	631,829	-	-	-
WIC Breastfeeding - FY14	-	161,792	-	161,792	-	-	-
WIC Registered Dietician - FY13	-	34,356	-	34,356	-	-	-
WIC Registered Dietician - FY14	-	13,962	-	13,962	-	-	-
WIC Lactation - FY13	-	45,351	-	45,351	-	-	-
WIC Lactation - FY14	-	17,861	-	17,861	-	-	-
WIC Obesity Prevention - FY13	-	40,197	-	40,197	-	-	-
WIC Mini Obesity - FY13	-	19,999	-	19,999	-	-	-
WIC Mini Obesity - FY14	-	6,770	-	6,770	-	-	-
WIC March of Dimes	-	1,990	-	1,990	-	-	-
Total WIC Grants	-	11,920,671	-	11,920,671	-	-	-
Health Grants							
Health Administration	1,552,344	197,239	-	242,242	-	(45,003)	1,507,341
RLSS-LPHS - FY13	-	99,638	-	99,638	-	-	-
RLSS-LPHS - FY14	-	26,135	-	26,135	-	-	-
TB Control - FY13	-	312,442	-	312,442	-	-	-
TB Control - FY14	-	173,935	44,262	218,197	-	-	-
TB Elimination - FY13	-	301,134	-	301,134	-	-	-
TB Elimination - FY14	-	110,994	36,437	147,431	-	-	-
Immunization - FY12	-	-	-	-	-	-	-
Immunization - FY13	-	533,060	-	533,060	-	-	-
Immunization - FY14	-	216,021	-	216,021	-	-	-
PHPSB - FY13	-	471,524	49,537	521,061	-	-	-
CPS/Hazards - FY14	-	186,836	18,684	205,520	-	-	-
PPCPS-BDS	-	203,424	22,602	226,026	-	-	-
HRSA	-	1,283	-	1,283	-	-	-
Child Health - FY13	-	11,959	-	11,959	-	-	-
Child Health - FY14	-	4,657	-	4,657	-	-	-
Prenatal / Maternity - FY13	-	50,125	-	50,125	-	-	-
Prenatal / Maternity - FY14	-	25,250	-	25,250	-	-	-
BBHW	-	1,343	-	1,343	-	-	-
FIT	-	3,000	-	3,000	-	-	-
DEEP	-	10,000	-	9,925	-	75	75
Medicaid Administration	-	50,903	-	50,903	-	-	-
Total Health Grants	1,552,344	2,990,902	171,522	3,207,352	-	(44,928)	1,507,416

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
Juvenile Probation Grants							
TJPC-M-2013	-	66,577	-	66,577	-	-	-
TJPC-M-2014	-	32,626	-	32,626	-	-	-
TJPC-A-2011	-	-	-	-	-	-	-
TJPC-A-2013	-	1,876,764	-	1,876,764	-	-	-
TJPC-A-2014	-	1,297,532	-	1,297,532	-	-	-
Computerization	4,913	381	-	231	-	150	5,063
Donna ISD - FY13	-	8,058	-	8,058	-	-	-
Donna ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY13	-	-	-	-	-	-	-
La Joya ISD - FY14	-	-	-	-	-	-	-
TJPC-P-2013	-	264,255	-	264,255	-	-	-
TJPC-P-2014	-	185,971	-	185,971	-	-	-
McAllen ISD - FY13	-	6,399	-	6,399	-	-	-
McAllen ISD - FY14	-	2,752	-	2,752	-	-	-
PSJA ISD - FY13	-	158	-	158	-	-	-
PSJA ISD - FY14	-	-	-	-	-	-	-
Sharyland ISD - FY13	-	3,400	-	3,400	-	-	-
Sharyland ISD - FY14	-	1,892	-	1,892	-	-	-
South Texas ISD - FY13	-	-	-	-	-	-	-
South Texas ISD - FY14	-	-	-	-	-	-	-
Edinburg CISD - FY13	-	6,478	-	6,478	-	-	-
Edinburg CISD - FY14	-	5,848	-	5,848	-	-	-
Edcouch-Elsa ISD - FY13	-	8,374	-	8,374	-	-	-
Edcouch-Elsa ISD - FY14	-	-	-	-	-	-	-
Mission ISD - FY13	-	1,501	-	1,501	-	-	-
Mission ISD - FY14	-	4,300	-	4,300	-	-	-
Progresso ISD - FY13	-	-	-	-	-	-	-
Progresso ISD - FY14	-	-	-	-	-	-	-
JJAEP Discretionary - FY13	-	-	-	-	-	-	-
JJAEP Discretionary - FY14	-	12,517	-	12,517	-	-	-
Monte Alto ISD - FY13	-	-	-	-	-	-	-
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY13	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	3,849	-	3,849	-	-	-
Mercedes ISD - FY13	-	43,871	-	43,871	-	-	-
Mercedes ISD - FY14	-	2,180	-	2,180	-	-	-
Valley View ISD - FY13	-	-	-	-	-	-	-
Valley View ISD - FY14	-	-	-	-	-	-	-
TJPC-C-2013	-	250,110	-	250,110	-	-	-
TJJD-C-2014	-	145,024	-	145,024	-	-	-
TJJD-N-2014	-	-	-	-	-	-	-
Total Juvenile Probation Grants	4,913	4,230,817	-	4,230,667	-	150	5,063
Juvenile Probation Post-Adjudication							
Weslaco Boot Camp	600,185	1,466,326	854,183	2,247,173	-	73,336	673,521
Total Juvenile Probation Post-Adjudication	600,185	1,466,326	854,183	2,247,173	-	73,336	673,521

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY13	141,223	594,499	-	593,926	-	573	141,796
IV-E Foster Care - FY14	-	38,711	-	38,603	-	108	108
IV-E Enhanced Administration - FY13	-	87,827	-	87,827	-	-	-
IV-E Enhanced Administration - FY14	-	48,683	-	48,683	-	-	-
Total Juvenile Probation Title IV-E Grants	141,223	769,720	-	769,039	-	681	141,904
Adult Probation Grants							
Basic Supervision - FY13	677,221	4,910,699	-	4,719,423	-	191,276	868,497
Basic Supervision - FY14	-	2,746,990	-	2,741,341	5,649	-	-
Mentally Impaired - FY13	-	83,283	53,433	136,716	-	-	-
Mentally Impaired - FY14	-	50,352	6,099	56,451	-	-	-
Community Corrections - FY13	212,712	564,657	-	79,019	698,350	(212,712)	-
TAIP - FY13	4,062	81,204	65,568	150,834	-	(4,062)	-
TAIP - FY14	-	51,052	15,639	65,399	1,292	-	-
Drug Court - FY13	15,359	116,836	-	132,195	-	(15,359)	-
Drug Court - FY14	-	53,106	-	53,106	-	-	-
Sex Offenders Caseload - FY13	-	115,875	223,023	338,898	-	-	-
Sex Offenders Caseload - FY14	-	85,374	75,088	160,462	-	-	-
Diversion Program Caseload Reduction - FY13	12,243	647,215	148,596	808,054	-	(12,243)	-
SATF - FY13	120,000	1,016,922	110,996	1,247,918	-	(120,000)	-
SATF - FY14	-	592,778	-	590,900	1,878	-	-
Basic Supervision Dedicated Salary - FY13	-	429,679	-	298,065	-	131,614	131,614
Aftercare Services - FY13	15,806	57,846	96,733	170,385	-	(15,806)	-
Aftercare Services - FY14	-	57,847	37,481	95,328	-	-	-
CCP High Risk - FY13	-	55,617	-	55,617	-	-	-
CCP High Risk - FY14	-	33,166	-	33,166	-	-	-
CCP Reduced Risk - FY13	-	132,460	-	132,460	-	-	-
CCP Reduced Risk - FY14	-	76,001	-	76,001	-	-	-
CCP Employment - FY13	-	28,900	-	28,900	-	-	-
CCP Employment - FY14	-	151,257	-	16,951	134,306	-	-
Total Adult Probation Grants	1,057,403	12,139,116	832,656	12,187,589	841,475	(57,292)	1,000,111
Border Colonia Round 3							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	591,821	-	591,821	-	-	-
Precinct No. 2	-	426,973	-	426,973	-	-	-
Precinct No. 3	-	659,538	-	659,538	-	-	-
Precinct No. 4	-	595,003	-	595,003	-	-	-
Total Border Colonia Round 3	-	2,273,335	-	2,273,335	-	-	-

DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The essential purpose of a debt service fund is to account for accumulations of resources.

COUNTY OF HIDALGO, TEXAS
Debt Service Funds
December 31, 2013

Notes Payable
This fund accounts for the accumulation of resources for the payment of principal and interest on the County's long-term notes. As of December 31, 2013, the County had three notes outstanding. Principal and interest payments for these notes are derived from transfers in from the individual funds that incurred the debt.

Certificates of Obligation Series 2002
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2002 in the amount of $20,910,000. These certificates were issued 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 equipment, road repair equipment, emergency management equipment, and computer software and hardware, (iv) improvements to drainage system, and (v) professional services to undertake engineering and planning of long-range road, transportation, and drainage improvements.

Certificates of Obligation Series 2004
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2004 in the amount of $32,700,000. These certificates were issued 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 motor pool operations.

General Obligation Refunding Bonds Series 2005
This fund accounts for the payment of principal and interest on refunding bonds issued in 2005 in the amount of $51,640,000. The bonds were issued for the purpose of refunding a portion of Certificates of Obligation, Series 1998, Series 2000, and Series 2001.

Certificates of Obligation Series 2006
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2006 in the amount of $38,770,000. These certificates were issued 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, (viii) the construction of Justice related facilities for Justice of the Peace and Constables.

General Obligation Refunding Bonds Series 2007
This fund accounts for the payment of principal and interest on refunding bonds issued in 2006 in the amount of $26,415,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Series 2002 and Series 2004.

Certificates of Obligation Series 2009
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2009 in the amount of $24,395,000. These certificates were issued (i) acquisition of land and ROW to be used 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, (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.

General Obligation Refunding Bonds Series 2009A
This fund accounts for the payment of principal and interest on refunding bonds issued in 2009 in the amount of $6,995,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Series 1998 and Tax Note, Series 2007.

Certificates of Obligation Series 2009B&C
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2009 in the amount of $4,030,000 for Series 2009B and $8,195,000 for Taxable Series 2009C, for a total of $12,225,000. These certificates were issued for (i) acquisition of land and ROW to be used 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, (iii) purchase of asphalt and street paving material for the overlay of Mile 2 West Road. The purchase of equipment and machinery, and two major drainage projects, Raymondville and J-09, are all related to the Hidalgo County Drainage District #1.

Certificates of Obligation Series 2010 A&B
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2010 in the amount of $10,065,000 for Series 2010A and $17,785,000 for Taxable Series 2010B, for a total of $27,850,000. These certificates were issued for (i) acquisition of land and ROW to be used 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, (iii) acquisition of land to be used for the purpose of parks, sanitation collection sites, storage facilities of equipment and materials, (iv) the construction of new county facilities, including parking lot, infrastructure equipment, and fixtures and related professional services, (v) County building renovations, major repairs, ADA compliance repairs, reconstruction of parking lots and related professional services.

BLENDED COMPONENT UNIT

Drainage District No. 1 (the Drainage District)
This fund accounts for the payment of principal and interest on the unlimited tax improvement bonds issued by the Drainage District in the amount of $28,000,000 for Series 2007, $72,000,000 for Series 2008, and $77,130,000 for Series 2013 for a total of $177,130,000. These bonds were issued for (i) the construction of drainage improvements, (ii) the acquisition of right of way, and (iii) to pay costs related to the issuance of the bonds.

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2013

	Notes Payable	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004	General Obligation Refunding Bonds Series 2005
ASSETS				
Cash and cash equivalents	$ 14,169	$ 112,741	$ 213,635	$ 1,135,670
Receivables (net of allowance for uncollectibles)				
Taxes	70,905	615,258	1,451,083	3,920,639
Interest	3	24	41	288
Due from other funds	45,697	412,087	924,118	2,555,212
Total assets	$ 130,774	$ 1,140,110	$ 2,588,877	$ 7,611,809
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Unearned revenues	$ 70,324	$ 610,175	$ 1,439,754	$ 3,888,686
Total liabilities	70,324	610,175	1,439,754	3,888,686
Deferred inflows of resources:				
Unavailable revenue-property taxes	45,182	395,341	881,046	2,485,001
Total deferred inflows of resources	45,182	395,341	881,046	2,485,001
Fund balances:				
Committed	15,268	134,594	268,077	1,238,122
Total fund balances	15,268	134,594	268,077	1,238,122
Total liabilites, deferred inflows, and fund balances	$ 130,774	$ 1,140,110	$ 2,588,877	$ 7,611,809

Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
$ 794,953	$ 556,077	$ 502,826	$ 51,504	$ 359,987
2,106,438	810,698	1,334,880	228,474	705,444
208	152	133	9	99
1,328,144	492,096	811,199	115,213	403,836
$ 4,229,743	$ 1,859,023	$ 2,649,038	$ 395,200	$ 1,469,366
$ 2,089,881	$ 804,598	$ 1,324,713	$ 227,167	$ 700,360
2,089,881	804,598	1,324,713	227,167	700,360
1,287,682	474,409	790,682	101,659	395,341
1,287,682	474,409	790,682	101,659	395,341
852,180	580,016	533,643	66,374	373,665
852,180	580,016	533,643	66,374	373,665
$ 4,229,743	$ 1,859,023	$ 2,649,038	$ 395,200	$ 1,469,366

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2013

	Certificates of Obligation Series 2010A&B	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit B-1)
ASSETS			
Cash and cash equivalents	$ 855,744	$ 1,632,923	$ 6,230,229
Receivables (net of allowance for uncollectibles)			
Taxes	1,585,481	10,017,624	22,846,924
Interest	237	-	1,194
Due from other funds	975,252	4,463,223	12,526,077
Total assets	$ 3,416,714	$ 16,113,770	$ 41,604,424
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Unearned revenues	$ 1,573,136	$ 8,571,037	$ 21,299,831
Total liabilities	1,573,136	8,571,037	21,299,831
Deferred inflows of resources:			
Unavailable revenue-property taxes	960,114	5,639,623	13,456,080
Total deferred inflows of resources	960,114	5,639,623	13,456,080
Fund balances:			
Committed	883,464	1,903,110	6,848,513
Total fund balances	883,464	1,903,110	6,848,513
Total liabilites, deferred inflows, and fund balances	$ 3,416,714	$ 16,113,770	$ 41,604,424

COUNTY OF HIDALGO, TEXAS

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

	Notes Payable	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004	General Obligation Refunding Bonds Series 2005
REVENUES				
Taxes	$ 106,645	$ 1,041,707	$ 2,404,801	$ 6,127,341
Intergovernmental	-	-	-	-
Interest	60	508	1,028	3,044
Total revenues	106,705	1,042,215	2,405,829	6,130,385
EXPENDITURES				
Debt service:				
Principal	345,928	980,000	2,110,000	4,225,000
Interest and fiscal charges	33,195	125,879	374,463	2,203,613
Total expenditures	379,123	1,105,879	2,484,463	6,428,613
Excess (deficiency) of revenues over (under) expenditures	(272,418)	(63,664)	(78,634)	(298,228)
OTHER FINANCING SOURCES (USES):				
Transfers in	266,804	-	-	-
Total other financing sources (uses)	266,804	-	-	-
Net change in fund balances	(5,614)	(63,664)	(78,634)	(298,228)
Fund balances at beginning of year, as previously reported	20,882	198,258	346,711	1,536,350
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	20,882	198,258	346,711	1,536,350
Fund balances at the end of year	$ 15,268	$ 134,594	$ 268,077	$ 1,238,122

Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
$ 3,042,353	$ 1,228,602	$ 1,969,802	$ 374,374	$ 786,936
-	-	-	-	71,185
1,549	716	1,000	127	655
3,043,902	1,229,318	1,970,802	374,501	858,776
1,580,000	150,000	1,040,000	280,000	485,000
1,523,563	1,067,933	956,294	58,975	529,236
3,103,563	1,217,933	1,996,294	338,975	1,014,236
(59,661)	11,385	(25,492)	35,526	(155,460)
-	-	-	-	-
-	-	-	-	-
(59,661)	11,385	(25,492)	35,526	(155,460)
911,841	568,631	559,135	30,848	529,125
-	-	-	-	-
911,841	568,631	559,135	30,848	529,125
$ 852,180	$ 580,016	$ 533,643	$ 66,374	$ 373,665

COUNTY OF HIDALGO, TEXAS

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

	Certificates of Obligation Series 2010A&B	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit B-2)
REVENUES			
Taxes	$ 1,774,398	$ 8,051,191	$ 26,908,150
Intergovernmental	163,268	-	234,453
Interest	1,562	2,933	13,182
Total revenues	1,939,228	8,054,124	27,155,785
EXPENDITURES			
Debt service:			
Principal	1,040,000	3,900,000	16,135,928
Interest and fiscal charges	1,338,464	4,056,632	12,268,247
Total expenditures	2,378,464	7,956,632	28,404,175
Excess (deficiency) of revenues over (under) expenditures	(439,236)	97,492	(1,248,390)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	266,804
Total other financing sources (uses)	-	-	266,804
Net change in fund balances	(439,236)	97,492	(981,586)
Fund balances at beginning of year, as previously reported	1,322,700	1,805,618	7,830,099
Prior period adjustments	-	-	-
Fund balances at beginning of year, as restated	1,322,700	1,805,618	7,830,099
Fund balances at the end of year	$ 883,464	$ 1,903,110	$ 6,848,513

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-45

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
NOTES PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 102,004	$ 102,004	$ 106,645	$ 4,641
Interest	-	-	60	60
Total revenues	102,004	102,004	106,705	4,701
EXPENDITURES				
Debt service:				
Principal	345,961	345,961	345,928	33
Interest and fiscal charges	33,196	33,196	33,195	1
Total expenditures	379,157	379,157	379,123	34
Excess (deficiency) of revenues over (under) expenditures	(277,153)	(277,153)	(272,418)	4,735
OTHER FINANCING SOURCES (USES):				
Transfers in	266,839	266,839	266,804	(35)
Total financing sources (uses)	266,839	266,839	266,804	(35)
Net change in fund balances	(10,314)	(10,314)	(5,614)	4,700
Fund balances at beginning of year, as previously reported	-	-	20,882	20,882
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	20,882	20,882
Fund balances at the end of year	$ (10,314)	$ (10,314)	$ 15,268	$ 25,582

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-46

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 953,040	$ 953,040	$ 1,041,707	$ 88,667
Interest	-	-	508	508
Total revenues	953,040	953,040	1,042,215	89,175
EXPENDITURES				
Debt service:				
Principal	980,000	980,000	980,000	-
Interest and fiscal charges	126,379	126,379	125,879	500
Total expenditures	1,106,379	1,106,379	1,105,879	500
Excess (deficiency) of revenues over (under) expenditures	(153,339)	(153,339)	(63,664)	89,675
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(153,339)	(153,339)	(63,664)	89,675
Fund balances at beginning of year, as previously reported	-	-	198,258	198,258
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	198,258	198,258
Fund balances at the end of year	$ (153,339)	$ (153,339)	$ 134,594	$ 287,933

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-47

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,283,092	$ 2,283,092	$ 2,404,801	$ 121,709
Interest	-	-	1,028	1,028
Total revenues	2,283,092	2,283,092	2,405,829	122,737
EXPENDITURES				
Debt service:				
Principal	2,110,000	2,110,000	2,110,000	-
Interest and fiscal charges	374,963	374,963	374,463	500
Total expenditures	2,484,963	2,484,963	2,484,463	500
Excess (deficiency) of revenues over (under) expenditures	(201,871)	(201,871)	(78,634)	123,237
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(201,871)	(201,871)	(78,634)	123,237
Fund balances at beginning of year, as previously reported	-	-	346,711	346,711
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	346,711	346,711
Fund balances at the end of year	$ (201,871)	$ (201,871)	$ 268,077	$ 469,948

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-48

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
GENERAL OBLIGATION REFUNDING BONDS SERIES 2005
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 5,885,745	$ 5,885,745	$ 6,127,341	$ 241,596
Interest	-	1,930	3,044	1,114
Total revenues	5,885,745	5,887,675	6,130,385	242,710
EXPENDITURES				
Debt service:				
Principal	4,225,000	4,225,000	4,225,000	-
Interest and fiscal charges	2,203,563	2,203,613	2,203,613	-
Total expenditures	6,428,563	6,428,613	6,428,613	-
Excess (deficiency) of revenues over (under) expenditures	(542,818)	(540,938)	(298,228)	242,710
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(542,818)	(540,938)	(298,228)	242,710
Fund balances at beginning of year, as previously reported	-	-	1,536,350	1,536,350
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,536,350	1,536,350
Fund balances at the end of year	$ (542,818)	$ (540,938)	$ 1,238,122	$ 1,779,060

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-49

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,906,619	$ 2,906,619	$ 3,042,353	$ 135,734
Interest	-	945	1,549	604
Total revenues	2,906,619	2,907,564	3,043,902	136,338
EXPENDITURES				
Debt service:				
Principal	1,580,000	1,580,000	1,580,000	-
Interest and fiscal charges	1,523,513	1,523,563	1,523,563	-
Total expenditures	3,103,513	3,103,563	3,103,563	-
Excess (deficiency) of revenues over (under) expenditures	(196,894)	(195,999)	(59,661)	136,338
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(196,894)	(195,999)	(59,661)	136,338
Fund balances at beginning of year, as previously reported	-	-	911,841	911,841
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	911,841	911,841
Fund balances at the end of year	$ (196,894)	$ (195,999)	$ 852,180	$ 1,048,179

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-50

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
GENERAL OBLIGATION REFUNDING BONDS SERIES 2007
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,192,548	$ 1,192,548	$ 1,228,602	$ 36,054
Interest	-	-	716	716
Total revenues	1,192,548	1,192,548	1,229,318	36,770
EXPENDITURES				
Debt service:				
Principal	150,000	150,000	150,000	-
Interest and fiscal charges	1,067,883	1,067,933	1,067,933	-
Total expenditures	1,217,883	1,217,933	1,217,933	-
Excess (deficiency) of revenues over (under) expenditures	(25,335)	(25,385)	11,385	36,770
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(25,335)	(25,385)	11,385	36,770
Fund balances at beginning of year, as previously reported	-	-	568,631	568,631
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	568,631	568,631
Fund balances at the end of year	$ (25,335)	$ (25,385)	$ 580,016	$ 605,401

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-51

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,902,579	$ 1,902,579	$ 1,969,802	$ 67,223
Interest	-	-	1,000	1,000
Total revenues	1,902,579	1,902,579	1,970,802	68,223
EXPENDITURES				
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest and fiscal charges	956,794	956,794	956,294	500
Total expenditures	1,996,794	1,996,794	1,996,294	500
Excess (deficiency) of revenues over (under) expenditures	(94,215)	(94,215)	(25,492)	68,723
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(94,215)	(94,215)	(25,492)	68,723
Fund balances at beginning of year, as previously reported	-	-	559,135	559,135
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	559,135	559,135
Fund balances at the end of year	$ (94,215)	$ (94,215)	$ 533,643	$ 627,858

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-52

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
GENERAL OBLIGATION REFUNDING BONDS SERIES 2009A
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 354,513	$ 354,513	$ 374,374	$ 19,861
Interest	-	-	127	127
Total revenues	354,513	354,513	374,501	19,988
EXPENDITURES				
Debt service:				
Principal	280,000	280,000	280,000	-
Interest and fiscal charges	59,475	59,475	58,975	500
Total expenditures	339,475	339,475	338,975	500
Excess (deficiency) of revenues over (under) expenditures	15,038	15,038	35,526	20,488
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	15,038	15,038	35,526	20,488
Fund balances at beginning of year, as previously reported	-	-	30,848	30,848
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	30,848	30,848
Fund balances at the end of year	$ 15,038	$ 15,038	$ 66,374	$ 51,336

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-53

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 760,031	$ 760,031	$ 786,936	$ 26,905
Intergovernmental	-	-	71,185	71,185
Interest	-	-	655	655
Total revenues	760,031	760,031	858,776	98,745
EXPENDITURES				
Debt service:				
Principal	485,000	485,000	485,000	-
Interest and fiscal charges	529,236	529,236	529,236	-
Total expenditures	1,014,236	1,014,236	1,014,236	-
Excess (deficiency) of revenues over (under) expenditures	(254,205)	(254,205)	(155,460)	98,745
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(254,205)	(254,205)	(155,460)	98,745
Fund balances at beginning of year, as previously reported	-	-	529,125	529,125
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	529,125	529,125
Fund balances at the end of year	$ (254,205)	$ (254,205)	$ 373,665	$ 627,870

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-54

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,717,072	$ 1,717,072	$ 1,774,398	$ 57,326
Intergovernmental	-	-	163,268	163,268
Interest	-	1,004	1,562	558
Total revenues	1,717,072	1,718,076	1,939,228	221,152
EXPENDITURES				
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest and fiscal charges	1,338,464	1,338,464	1,338,464	-
Total expenditures	2,378,464	2,378,464	2,378,464	-
Excess (deficiency) of revenues over (under) expenditures	(661,392)	(660,388)	(439,236)	221,152
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(661,392)	(660,388)	(439,236)	221,152
Fund balances at beginning of year, as previously reported	-	-	1,322,700	1,322,700
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,322,700	1,322,700
Fund balances at the end of year	$ (661,392)	$ (660,388)	$ 883,464	$ 1,543,852

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-55

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 7,380,261	$ 7,380,261	$ 8,051,191	$ 670,930
Interest	5,000	5,000	2,933	(2,067)
Total revenues	7,385,261	7,385,261	8,054,124	668,863
EXPENDITURES				
Debt service:				
Principal	3,900,000	3,900,000	3,900,000	-
Interest and fiscal charges	4,056,632	4,056,632	4,056,632	-
Total expenditures	7,956,632	7,956,632	7,956,632	-
Excess (deficiency) of revenues over (under) expenditures	(571,371)	(571,371)	97,492	668,863
OTHER FINANCING SOURCES (USES):				
Transfers in	(250,000)	(250,000)	-	250,000
Total financing sources (uses)	(250,000)	(250,000)	-	250,000
Net change in fund balances	(821,371)	(821,371)	97,492	918,863
Fund balances at beginning of year, as previously reported	-	-	1,805,618	1,805,618
Prior period adjustment	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,805,618	1,805,618
Fund balances at the end of year	$ (821,371)	$ (821,371)	$ 1,903,110	$ 2,724,481

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	$ 326,232	$ 1,348,982	$ 11,964,392	$ 14,490
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	326,185	-	1,522,695	-
Deferred inflows of resources:				
Unavailable revenue-other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	-	-	-	14,490
Assigned	47	1,348,982	10,441,697	-
Unassigned	-	-	-	-
Total fund balances	47	1,348,982	10,441,697	14,490
Total liabilites, deferred inflows, and fund balances	$ 326,232	$ 1,348,982	$ 11,964,392	$ 14,490

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	-	-	-
$ 696,683	$ 5,096,981	$ 902	$ 60,716	$ 234,908
$ 386,284	$ 1,045,980	$ -	$ -	$ -
54,338	-	-	-	-
256,061	3,057,717	-	-	80,074
696,683	4,103,697	-	-	80,074
-	2,708,172	-	-	-
-	2,708,172	-	-	-
-	-	-	-	-
-	-	902	60,716	154,834
-	(1,714,888)	-	-	-
-	(1,714,888)	902	60,716	154,834
$ 696,683	$ 5,096,981	$ 902	$ 60,716	$ 234,908

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	$ 5,550	$ 80,654	$ 1,700,612
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	-	10,234	680,597
Deferred inflows of resources:			
Unavailable revenue-other	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances:			
Restricted	-	-	-
Assigned	5,550	70,420	1,020,015
Unassigned	-	-	-
Total fund balances	5,550	70,420	1,020,015
Total liabilites, deferred inflows, and fund balances	$ 5,550	$ 80,654	$ 1,700,612

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
$ 1,586,918	$ 904,735	$ 8,115,757	$ 32,138,512
$ -	$ 101,459	$ 634,694	$ 3,864,414
-	-	97,894	226,801
-	-	48,197	4,211,194
-	101,459	780,785	8,302,409
-	-	83,914	2,792,086
-	-	83,914	2,792,086
-	-	-	14,490
1,586,918	803,276	7,251,058	22,744,415
-	-	-	(1,714,888)
1,586,918	803,276	7,251,058	21,044,017
$ 1,586,918	$ 904,735	$ 8,115,757	$ 32,138,512

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	47	790	1,709	-
EXPENDITURES				
Capital outlay:				
General government	55,956	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	943,019	-
Culture-recreation	-	-	-	-
Intergovernmental:				
Total expenditures	55,956	-	943,019	-
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)	55,956	-	11,383,007	-
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	$ 47	$ 1,348,982	$ 10,441,697	$ 14,490

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
2,273,335	2,464,343	-	-	383
-	-	-	-	-
-	-	-	-	-
2,273,335	5,975,046	-	-	-
-	-	-	-	-
2,273,335	5,975,046	-	-	-
-	(3,510,703)	-	-	383
-	2,340,294	-	-	-
-	-	-	-	(239,016)
-	-	-	-	-
-	2,340,294	-	-	(239,016)
-	(1,170,409)	-	-	(238,633)
-	(544,479)	902	60,716	393,467
-	-	-	-	-
-	(544,479)	902	60,716	393,467
$ -	$ (1,714,888)	$ 902	$ 60,716	$ 154,834

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	-	12,912	6,739
EXPENDITURES			
Capital outlay:			
General government	-	-	330,109
Public safety	-	-	804,092
Highways and streets	-	-	1,346,710
Culture-recreation	-	-	-
Intergovernmental:			
Total expenditures	-	-	2,480,911
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)	-	(10,234)	(90,183)
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	-	-	-
Fund balances at beginning of year, as restated	5,550	67,742	3,584,370
Fund balances at the end of year	$ 5,550	$ 70,420	$ 1,020,015

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
1,570	1,410	29,760	4,792,998
-	-	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
124,220	537,499	4,319,921	16,709,907
(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
(150,831)	(289,888)	(627,171)	12,371,934
(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
$ 1,586,918	$ 803,276	$ 7,251,058	$ 21,044,017

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 47	$ 47
Total revenues	-	-	47	47
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	-	140,702	55,956	84,746
Total expenditures	-	140,702	55,956	84,746
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)	-	140,702	55,956	(84,746)
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	$ -	$ -	$ 47	$ 47

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

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1,709	$ 1,709
Total revenues	-	-	1,709	1,709
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct 4	-	1,549,950	-	1,549,950
Total general government	-	1,549,950	-	1,549,950
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	-	7,426,274	943,019	6,483,255
Total expenditures	-	8,976,224	943,019	8,033,205
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)	-	8,976,224	11,383,007	2,406,783
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	$ -	$ -	$ 10,441,697	$ 10,441,697

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 6,896,601	$ 2,273,335	$ (4,623,266)
Total revenues	-	6,896,601	2,273,335	(4,623,266)
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	-	6,896,601	2,273,335	4,623,266
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
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	$ -	$ -	$ -	$ -

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 4,626,852	$ 2,464,343	$ (2,162,509)
Total revenues	-	4,626,852	2,464,343	(2,162,509)
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	-	10,512,279	5,975,046	4,537,233
Total expenditures	-	10,512,279	5,975,046	4,537,233
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)	-	6,637,093	2,340,294	(4,296,799)
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	$ -	$ 751,666	$ (1,714,888)	$ (2,466,554)

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			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 380	$ 380
Miscellaneous	-	-	3	3
Total revenues	-	-	383	383
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct 3	-	13,295	-	13,295
Total highways and streets	-	13,295	-	13,295
Total expenditures	-	13,295	-	13,295
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)	-	(365,531)	(239,016)	126,515
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	$ -	$ (378,826)	$ 154,834	$ 533,660

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			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Miscellaneous	$ -	$ -	$ 12,912	$ 12,912
Total revenues	-	-	12,912	12,912
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct 2	-	4,761	-	4,761
Total general government	-	4,761	-	4,761
Highways and streets				
Commissioner, Pct 2	-	10,968	-	10,968
Total highways and streets	-	10,968	-	10,968
Health and welfare				
Commissioner, Pct 2	-	4,724	-	4,724
Health department	-	272	-	272
Total health and welfare	-	4,996	-	4,996
Total expenditures	-	20,725	-	20,725
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)	-	(34,348)	(10,234)	24,114
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	$ -	$ (55,073)	$ 70,420	$ 125,493

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 53,471	$ -	$ (53,471)
Interest	-	-	3,853	3,853
Miscellaneous	-	-	2,886	2,886
Total revenues	-	53,471	6,739	(46,732)
EXPENDITURES				
Capital outlay:				
General government				
General government buildings	-	761,233	330,109	431,124
Total general government	-	761,233	330,109	431,124
Public safety				
General Government Buildings	-	776,469	715,410	61,059
Sheriff	-	90,432	88,682	1,750
Total public safety	-	866,901	804,092	62,809
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	-	1,860,981	1,346,710	514,271
Total expenditures	-	3,489,115	2,480,911	1,008,204
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)	-	(135,413)	(90,183)	45,230
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	$ -	$ (3,571,057)	$ 1,020,015	$ 4,591,072

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1,570	$ 1,570
Total revenues	-	-	1,570	1,570
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	-	1,096,021	124,220	971,801
Total expenditures	-	1,096,021	124,220	971,801
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)	-	(764,379)	(150,831)	613,548
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	-	-	-	-
Fund balances at beginning of year, as restated	-	-	1,860,399	1,860,399
Fund balances at the end of year	$ -	$ (1,860,400)	$ 1,586,918	$ 3,447,318

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1,410	$ 1,410
Total revenues	-	-	1,410	1,410
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	-	858,248	537,499	320,749
Total expenditures	-	858,248	537,499	320,749
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)	-	(771,005)	(289,888)	481,117
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	$ -	$ (1,629,253)	$ 803,276	$ 2,432,529

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 82,853	$ 82,853
Total revenues	-	-	82,853	82,853
EXPENDITURES				
Debt service:				
Bond issuance costs	-	-	545,831	(545,831)
Total bond issuance costs	-	-	545,831	(545,831)
Capital outlay:				
Drainage flood control				
Drainage flood control	89,389,064	89,389,064	18,424,251	70,964,813
Total drainage flood control	89,389,064	89,389,064	18,424,251	70,964,813
Total expenditures	89,389,064	89,389,064	18,970,082	70,418,982
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)	84,000,000	84,000,000	84,992,248	992,248
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	$ (5,389,064)	$ (5,389,064)	$ 73,581,012	$ 78,970,076

The accompanying notes are an integral part of this statment.

PROPRIETARY FUNDS

Proprietary funds are used to account for a government's business-type activities. There are two different types of proprietary funds: enterprise funds and internal service funds.

Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services.

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

COUNTY OF HIDALGO, TEXAS
Proprietary Funds
December 31, 2013

Enterprise Funds

Sanitary Landfill

This fund is used to account for the closure and post-closure care costs of the County's landfill site in Precinct No. 3 (MSW 1727), Precinct No. 3 landfill tire storage facility (6200744), and the landfill site in Precinct No. 4 (MSW 1593A).

Jail Commissary

This fund is used to account for services provided to the jail inmate population.

Internal Service Funds

Self Funded Health Benefits

This fund is used to account for employee and employer contributions set aside to cover medical claims sustained by insured County employees and County employees' dependents.

Self Funded Workers' Compensation

This fund is used to account for employer contributions set aside to cover claims resulting from on the job injuries sustained by County employees.

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2013

	Landfill Services	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-10)
ASSETS			
Current assets:			
Cash and cash equivalents	$ 853,293	$ 2,634,408	$ 3,487,701
Restricted cash	66,902	-	66,902
Receivables (net of allowance for uncollectibles)			
Due from other funds	-	16,036	16,036
Inventories	-	28,128	28,128
Total current assets	920,195	2,678,572	3,598,767
Noncurrent assets:			
Capital assets (net of accumulated depreciation)			
Land	1,001,093	-	1,001,093
Machinery and equipment	-	2,282	2,282
Total capital assets (net of accumulated depreciation)	1,001,093	2,282	1,003,375
Total noncurrent assets	1,001,093	2,282	1,003,375
Total assets	1,921,288	2,680,854	4,602,142
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,388	$ 16,883	$ 18,271
Salaries and benefits payable	-	16,942	16,942
Due to other funds	-	22,350	22,350
Due to other governments	-	2,912	2,912
Compensated absences	-	549	549
Landfill closure/ postclosure care costs	35,386	-	35,386
Total current liabilities	36,774	59,636	96,410
Noncurrent liabilities:			
Compensated absences	-	12,405	12,405
Landfill closure/ postclosure care costs	1,604,544	-	1,604,544
Total noncurrent liabilities	1,604,544	12,405	1,616,949
Total liabilities	1,641,318	72,041	1,713,359
NET POSITION			
Net investment in capital assets	1,001,093	2,282	1,003,375
Restricted - bond covenant	66,902	-	66,902
Unrestricted	(788,025)	2,606,531	1,818,506
Total net position	$ 279,970	$ 2,608,813	$ 2,888,783

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Landfill Services	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-11)
Operating revenues:			
Charges for services	$ -	$ 1,334,998	$ 1,334,998
Other operating revenues	-	585	585
Total operating revenues	-	1,335,583	1,335,583
Operating expenses:			
Costs of services	24,777	481,322	506,099
Operating supplies	-	13,997	13,997
Administration	-	436,751	436,751
Inmate expense	-	63,122	63,122
Total operating expenses	24,777	995,192	1,019,969
Operating income (loss)	(24,777)	340,391	315,614
Non-operating revenues (expenses):			
Investment earnings	189	-	189
Sale of capital assets	-	11	11
Total non-operating revenues (expenses)	189	11	200
Income (loss) before contributions	(24,588)	340,402	315,814
Change in net position	(24,588)	340,402	315,814
Net position at beginning of year, as previously reported	304,558	2,268,411	2,572,969
Prior period adjustment	-	-	-
Net position at beginning of year, as restated	304,558	2,268,411	2,572,969
Net position at end of year	$ 279,970	$ 2,608,813	$ 2,888,783

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Landfill Services	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-12)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ -	$ 1,335,834	$ 1,335,834
Payments to vendors	-	(526,792)	(526,792)
Payments to employees	-	(416,679)	(416,679)
Net cash provided (used) by operating activities	-	392,363	392,363
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	-	11	11
Net cash provided (used) by capital and related financing activities	-	11	11
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	189	-	189
Net cash provided (used) by investing activities	189	-	189
Net increase (decrease) in cash and cash equivalents	189	392,374	392,563
Cash and cash equivalents, January 1	920,006	2,242,034	3,162,040
Cash and cash equivalents, December 31	$ 920,195	$ 2,634,408	$ 3,554,603
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (24,777)	$ 340,391	$ 315,614
Adjustments not affecting cash:			
Landfill closure & post-closure costs	24,777	-	24,777
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in due from other funds	-	2,394	2,394
(Increase) decrease in inventory	-	14,033	14,033
Increase (decrease) in salaries and fringe benefits payable	-	954	954
Increase (decrease) in accounts payable	-	16,882	16,882
Increase (decrease) in due to other governments	-	734	734
Increase (decrease) in due to other funds	-	13,588	13,588
Increase (decrease) in compensated absences payable	-	3,387	3,387
Total adjustments	24,777	51,972	76,749
Net cash provided by operating activities	$ -	$ 392,363	$ 392,363
Noncash operating activities:			
Closure & post-closure costs for inflation adjustment see Exhibit A-12	$ 24,777	$ -	$ 24,777
Total noncash change in landfill closure & post-closure costs	$ 24,777	$ -	$ 24,777

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2013

	Self-Funded Health Benefits	Self-Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-10)
ASSETS			
Current assets:			
Cash and cash equivalents	$ -	$ 2,143,920	$ 2,143,920
Receivables (net of allowance for uncollectibles)			
Accounts	1,890	1,922	3,812
Due from other funds	22,181	2,482,806	2,504,987
Due from others	260,834	-	260,834
Total current assets	284,905	4,628,648	4,913,553
Noncurrent assets:			
Loans	-	150,000	150,000
Capital assets (net of accumulated depreciation)			
Machinery and equipment	3,673	48,960	52,633
Total capital assets (net of accumulated depreciation)	3,673	48,960	52,633
Total noncurrent assets	3,673	48,960	52,633
Total assets	288,578	4,827,608	5,116,186
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,505,171	$ 4,030	$ 1,509,201
Salaries and benefits payable	14,448	11,180	25,628
Due to other funds	2,483,061	16,321	2,499,382
Unearned revenues	61,772	872	62,644
Compensated absences	1,038	334	1,372
Claims and judgments payable	1,755,000	404,021	2,159,021
Capital leases	232	4,909	5,141
Total current liabilities	5,820,722	441,667	6,262,389
Noncurrent liabilities:			
Compensated absences	23,458	7,542	31,000
Claims and judgments payable	-	1,582,979	1,582,979
Capital leases	-	8,983	8,983
Total noncurrent liabilities	23,458	1,599,504	1,622,962
Total liabilities	5,844,180	2,041,171	7,885,351
NET POSITION			
Net investment in capital assets	3,441	35,068	38,509
Unrestricted	(5,559,043)	2,751,369	(2,807,674)
Total net position	$ (5,555,602)	$ 2,786,437	$ (2,769,165)

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Self-Funded Health Benefits	Self-Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-11)
Operating revenues:			
Charges for services	$ 18,672,927	$ 544,306	$ 19,217,233
Other operating revenues	2,836,159	64,079	2,900,238
Total operating revenues	21,509,086	608,385	22,117,471
Operating expenses:			
Costs of services	22,731,640	1,354,693	24,086,333
Administration	3,183,276	640,063	3,823,339
Depreciation	1,438	4,526	5,964
Total operating expenses	25,916,354	1,999,282	27,915,636
Operating income (loss)	(4,407,268)	(1,390,897)	(5,798,165)
Non-operating revenues (expenses):			
Investment earnings	-	4,423	4,423
Interest expense	(56)	(119)	(175)
Sale of capital assets	-	8	8
Total non-operating revenues (expenses)	(56)	4,312	4,256
Income (loss) before contributions	(4,407,324)	(1,386,585)	(5,793,909)
Change in net position	(4,407,324)	(1,386,585)	(5,793,909)
Net position at beginning of year, as previously reported	(1,148,278)	4,173,022	3,024,744
Prior period adjustment	-	-	-
Net position at beginning of year, as restated	(1,148,278)	4,173,022	3,024,744
Net position at end of year	$ (5,555,602)	$ 2,786,437	$ (2,769,165)

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Self-Funded Health Benefits	Self-Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-12)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund services provided	$ 21,570,232	$ 606,085	$ 22,176,317
Payments to vendors	(265,582)	(2,844,510)	(3,110,092)
Payments to employees	(337,121)	(258,193)	(595,314)
Payments for interfund services used	(22,600,640)	(1,338,693)	(23,939,333)
Net cash provided (used) by operating activities	(1,633,111)	(3,835,311)	(5,468,422)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	-	8	8
Interest paid on capital debt	(56)	(119)	(175)
Purchase of capital assets	-	(15,094)	(15,094)
Net cash provided (used) by capital and related financing activities	(56)	(15,205)	(15,261)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	-	4,423	4,423
Net cash provided (used) by investing activities	-	4,423	4,423
Net increase (decrease) in cash and cash equivalents	(1,633,167)	(3,846,093)	(5,479,260)
Cash and cash equivalents, January 1	1,633,167	5,990,013	7,623,180
Cash and cash equivalents, December 31	$ -	$ 2,143,920	$ 2,143,920
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (4,407,268)	$ (1,390,897)	$ (5,798,165)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	1,438	4,526	5,964
(Increase) decrease in accounts receivable	273,625	(860)	272,765
(Increase) decrease in due from other funds	(13,418)	(2,482,805)	(2,496,223)
(Increase) decrease in due from other governments	(260,833)	-	(260,833)
Increase (decrease) in salaries and fringe benefits payable	1,663	1,272	2,935
Increase (decrease) in accounts payable	92,981	2,587	95,568
Increase (decrease) in accounts payable related to equip purchase	(2,741)	13,893	11,152
Increase (decrease) in due to other funds	2,483,000	(2,085)	2,480,915
Increase (decrease) in unearned revenue	61,772	872	62,644
Increase (decrease) in claims and judgments	131,000	16,000	147,000
Increase (decrease) in compensated absences payable	5,670	2,186	7,856
Total adjustments	2,774,157	(2,444,414)	329,743
Net cash provided (used) by operating activies	$ (1,633,111)	$ (3,835,311)	$ (5,468,422)

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, 2013

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 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 Account – used to account for child support 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 two accounts:

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

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

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 court costs, fees and fines.
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 and delinquent taxes, 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 escrow and annual disbursements of special inventory taxes.
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.

County Clerk

This fund consists of the following three accounts:
Fee Account – used to account for fees for the recording and filing of legal instruments, certified copies, beer and wine permits, etc.
Court Cost Account – used to account for court costs in criminal, civil, and probate cases.
Texas Parks and Wildlife Account – used to account for hunting and fishing licenses.

Sheriff

This fund consists of the following four 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.).
"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.
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.

Health Benefits
This fund is used to account for monies paid to the third party administrator to cover medical claims for the employees of the County.

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, 2013

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ASSETS				
Cash and cash equivalents	$ -	$ 606	$ 257	$ 863
Investments at fair value				
Mutual funds	20,134,169	430,596	1,448,368	22,013,133
Participant loans	1,478,826	18,259	17,995	1,515,080
Accounts receivable	-	-	6,018	6,018
Total assets	21,612,995	449,461	1,472,638	23,535,094
LIABILITIES				
Total liabilities	-	-	-	-
NET POSITION				
Held in trust for others	-	-	-	-
Held in trust for pension benefits	$ 21,612,995	$ 449,461	$ 1,472,638	$ 23,535,094
Total net position	$ 21,612,995	$ 449,461	$ 1,472,638	$ 23,535,094

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-14)
ADDITIONS				
Contributions:				
Retirement	$ 2,329,247	$ -	$ 146,910	$ 2,476,157
Investment earnings:				
Unrealized gains (loss)	1,059,824	48,879	39,626	1,148,329
Other income	81,133	-	1,152	82,285
Total Additions	3,470,204	48,879	187,688	3,706,771
DEDUCTIONS				
Benefits paid	2,174,459	12,308	290,817	2,477,584
Other	4,419	-	1,295	5,714
Total Deductions	2,178,878	12,308	292,112	2,483,298
Change in net position	1,291,326	36,571	(104,424)	1,223,473
Net position beginning of the year, as previously reported	20,321,669	412,890	1,577,069	22,311,628
Prior period adjustments	-	-	(7)	(7)
Net position beginning of the year, as restated	20,321,669	412,890	1,577,062	22,311,621
Net position at end of the year	$ 21,612,995	$ 449,461	$ 1,472,638	$ 23,535,094

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2013

	Unclaimed Money Fund	Unclaimed Money Fund County Clerk
ASSETS		
Cash and cash equivalents	$ 695,963	$ 654,870
Certificates of deposit	-	-
Accounts receivable	-	-
Due from others	-	-
Capital assets (net of accumulated depreciation)	-	-
Total assets	695,963	654,870
LIABILITIES		
Due to others	$ -	$ -
Total liabilities	-	-
NET POSITION		
Held in trust for others	695,963	654,870
Held in trust for pension benefits	-	-
Total net position	$ 695,963	$ 654,870

Bail Bond Sureties	District Attorney	District Clerk	County Clerk
$ -	$ 9,148,469	$ 4,866,879	$ 3,166,637
1,950,060	-	8,166,362	10,723,450
-	-	17,457	1,530
-	-	-	51
4,380,371	-	-	-
6,330,431	9,148,469	13,050,698	13,891,668
$ -	$ -	$ 34,974	$ 1,070
-	-	34,974	1,070
6,330,431	9,148,469	13,015,724	13,890,598
-	-	-	-
$ 6,330,431	$ 9,148,469	$ 13,015,724	$ 13,890,598

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2013

	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-13)
ASSETS			
Cash and cash equivalents	$ 182,386	$ 557,746	$ 19,272,950
Certificates of deposit	-	-	20,839,872
Accounts receivable	1,618	-	20,605
Due from others	-	-	51
Capital assets (net of accumulated depreciation)	-	-	4,380,371
Total assets	184,004	557,746	44,513,849
LIABILITIES			
Due to others	$ 40,505	$ -	$ 76,549
Total liabilities	40,505	-	76,549
NET POSITION			
Held in trust for others	143,499	557,746	44,437,300
Held in trust for pension benefits	-	-	-
Total net position	$ 143,499	$ 557,746	$ 44,437,300

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Unclaimed Money Fund	Unclaimed Money Fund County Clerk	Bail Bond Sureties	District Attorney
Additions:				
Contributions:				
Unclaimed property	$ 4,123	$ -	$ -	$ -
Bail bond surety collateral	-	-	2,257,598	-
Confiscations	-	-	-	9,700,050
Registry	-	-	-	-
Inmate property	-	-	-	-
Section 108 loans	-	-	-	-
Various boards	-	-	-	-
Investment earnings:				
Interest	-	-	-	-
Total additions	4,123	-	2,257,598	9,700,050
Deductions:				
Release collateral	-	-	1,919,588	-
Forfeitures	-	-	-	5,207,224
Judgements	-	-	-	-
Release of inmate property	-	-	-	-
Section 108 loans	-	-	-	-
Various boards	-	-	-	-
Total Deductions	-	-	1,919,588	5,207,224
Change in net postion	4,123	-	338,010	4,492,826
Net position at the beginning of the year	691,841	654,870	5,992,420	4,655,644
Net position at the end of the year	$ 695,964	$ 654,870	$ 6,330,430	$ 9,148,470

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-14)
$ -	$ -	$ -	$ -	$ 4,123
-	-	-	-	2,257,598
-	-	1,682,863	-	11,382,913
104,984,498	10,005,788	-	-	114,990,286
-	-	2,614,336	-	2,614,336
-	-	-	33,062	33,062
-	-	-	28,213	28,213
-	-	-	-	-
104,984,498	10,005,788	4,297,199	61,275	131,310,531
-	-	-	-	1,919,588
-	-	1,957,462	-	7,164,687
105,101,042	9,004,957	-	-	114,105,999
-	-	2,618,473	-	2,618,473
-	-	-	12,437	12,437
-	-	-	8,209	8,209
105,101,042	9,004,957	4,575,935	20,646	125,829,393
(116,544)	1,000,831	(278,736)	40,629	5,481,138
13,132,267	12,889,767	422,236	517,117	38,956,162
$ 13,015,723	$ 13,890,598	$ 143,500	$ 557,746	$ 44,437,300

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2013

	Clearing Fund	Group Insurance Fund	District Attorney Hot Check	District Clerk
ASSETS				
Cash and cash equivalents	$ 2,020,703	$ 2	$ 76,561	$ 327,428
Certificates of deposit	-	-	-	-
Accounts receivable	292	3,037	30	6,028
Other receivables	-	-	-	-
Due from other governments	-	-	-	-
Due from others	256	-	-	13,000
Total assets	$ 2,021,251	$ 3,039	$ 76,591	$ 346,456
LIABILITIES				
Accounts payable	$ 2,021,251	$ 3,037	$ -	$ -
Salaries and benefits payable	-	-	-	-
Due to other governments	-	-	-	23,693
Due to others	-	-	76,591	322,763
Deposits	-	-	-	-
Held in escrow	-	2	-	-
Total liabilities	2,021,251	3,039	76,591	346,456
NET POSITION				
Held in trust for others	-	-	-	-
Held in trust for pension benefits	-	-	-	-
Total net position	$ -	$ -	$ -	$ -

Tax Assessor & Collector	County Clerk	Sheriff	Adult Probation	Health Benefits
$ 116,407,512	$ 5,823	-	$ 1,054,545	$ 4,210
-	70,000	-	-	-
280,174	40,653	1,625	17,029,796	-
-	-	-	-	-
-	-	1,154	-	-
59,416	1,005	-	-	6,288
$ 116,747,102	$ 117,481	$ 2,779	$ 18,084,341	$ 10,498
$ -	$ -	$ -	$ -	$ 10,498
-	-	-	-	-
103,949,145	-	-	3,440	-
12,797,957	12,414	79	18,080,901	-
-	105,067	2,700	-	-
-	-	-	-	-
116,747,102	117,481	2,779	18,084,341	10,498
-	-	-	-	-
-	-	-	-	-
$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2013

	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-13)
ASSETS			
Cash and cash equivalents	$ 33,586	$ 3,675	$ 119,934,045
Certificates of deposit	-	-	70,000
Accounts receivable	-	-	17,361,635
Other receivables	-	2,904	2,904
Due from other governments	-	69,071	70,225
Due from others	-	-	79,965
Total assets	$ 33,586	$ 75,650	$ 137,518,774
LIABILITIES			
Accounts payable	$ 33,586	$ 5,206	$ 2,073,578
Salaries and benefits payable	-	70,444	70,444
Due to other governments	-	-	103,976,278
Due to others	-	-	31,290,705
Deposits	-	-	107,767
Held in escrow	-	-	2
Total liabilities	33,586	75,650	137,518,774
NET POSITION			
Held in trust for others	-	-	-
Held in trust for pension benefits	-	-	-
Total net position	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Clearing Fund				
Assets				
Cash and cash equivalents	$ 1,726,952	$ 161,030,528	$ 160,736,777	$ 2,020,703
Due from other funds	-	-	-	-
Due from others	95	716,652	716,490	256
Accounts receivable	-	292	-	292
Total assets	$ 1,727,046	$ 161,747,472	$ 161,453,267	$ 2,021,251
Liabilities				
Accounts payable	$ 1,727,046	$ 90,385,721	$ 90,091,516	$ 2,021,251
Total liabilities	$ 1,727,046	$ 90,385,721	$ 90,091,516	$ 2,021,251
Group Insurance Fund				
Assets				
Cash and cash equivalents	$ -	$ 535,635	$ 535,635	$ -
Due from others	583		581	2
Accounts Receivable	-	3,037	-	3,037
Total assets	$ 583	$ 535,635	$ 536,216	$ 3,039
Liabilities				
Accounts payable	$ 581	$ 542,225	$ 539,769	$ 3,037
Due to other funds	2	-	-	2
Total liabilities	$ 583	$ 542,225	$ 539,769	$ 3,039
District Attorney Hot Check				
Assets				
Cash and cash equivalents	$ 53,195	$ 2,238,153	$ 2,214,787	$ 76,561
Accounts receivable	76	-	46	30
Total assets	$ 53,271	$ 2,238,153	$ 2,214,833	$ 76,591
Liabilities				
Due to others	$ 53,271	$ 91,908	$ 68,589	$ 76,591
Total liabilities	$ 53,271	$ 91,908	$ 68,589	$ 76,591
District Clerk				
Assets				
Cash and cash equivalents	$ 219,058	$ 16,660,746	$ 16,552,375	$ 327,429
Accounts receivable	6,792	10,407	11,171	6,028
Due from other funds	186	46,663	46,850	(1)
Due from others	70,596	780,177	837,773	13,000
Total assets	$ 296,633	$ 17,497,993	$ 17,448,169	$ 346,456
Liabilities				
Due to other governments	$ 23,151.4	$ 7,533.0	$ 6,991.0	$ 23,693.4
Due to others	273,481	143,689	94,407	322,763
Total liabilities	$ 296,633	$ 151,534	$ 101,710	$ 346,456
Tax Assessor/Collector				
Assets				
Cash and cash equivalents	$ 108,576,854	$ 1,139,591,312	$ 1,131,760,653	$ 116,407,513
Certificates of deposit	-	-	-	-
Accounts receivable	398,602	12,204,851	12,323,279	280,174
Due from others	60,385	9,554,185	9,555,154	59,416
Total assets	$ 109,035,840	$ 1,161,350,348	$ 1,153,639,086	$ 116,747,102
Liabilities				
Due to other governments	$ 98,912,996	$ 619,080,564	$ 614,044,415	$ 103,949,145
Due to others	10,122,844	59,795,891	57,120,778	12,797,957
Total liabilities	$ 109,035,840	$ 678,876,454	$ 671,165,193	$ 116,747,102
County Clerk				
Assets				
Cash and cash equivalents	$ 1,234	$ 14,715,445	$ 14,710,856	$ 5,823
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	41,477	3,959	4,783	40,653
Due from other funds	-	-	-	-
Due from others	1,085	3,614	3,694	1,005
Total assets	$ 113,795	$ 14,723,018	$ 14,719,332	$ 117,481
Liabilities				
Due to others	$ 9,432	$ 245,569	$ 242,586	$ 12,415
Deposits	104,364	40,425	39,723	105,067
Advance from other funds	-	-	-	-
Total liabilities	$ 113,795	$ 285,994	$ 282,308	$ 117,481

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Sheriff				
Assets				
Cash	$ 2,685	$ 3,626,711	$ 3,629,396	$ -
Accounts receivable	-	67,647	66,022	1,625
Due from other governments	-	243,706	242,551	1,154
Total assets	$ 2,685	$ 311,352	$ 308,573	$ 2,779
Liabilities				
Due to others	$ 30	$ 77	$ 28	$ 79
Deposits	2,655	47,375	47,330	2,700
Total liabilities	$ 2,685	$ 47,452	$ 47,358	$ 2,779
Adult Probation				
Assets				
Cash and cash equivalents	$ 1,051,834	$ 21,829,281	$ 21,826,570	$ 1,054,545
Accounts receivable	16,251,982	1,230,457	452,644	17,029,796
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Total assets	$ 17,303,816	$ 23,059,738	$ 22,279,214	$ 18,084,341
Liabilities				
Due to other funds	$ 186	$ 7,682	$ 7,869	$ -
Due to other governments	4,641	54,328	55,530	3,440
Due to others	17,298,989	3,783,940	3,002,029	18,080,901
Advance from other funds	-	-	-	-
Total liabilities	$ 17,303,816	$ 3,845,950	$ 3,065,428	$ 18,084,341
Other Agency Funds				
Assets				
Cash and cash equivalents	$ -	$ 10	$ 10	$ -
Accounts receivable	-	-	-	-
Total assets	$ -	$ 10	$ 10	$ -
Liabilities				
Advance from other funds	-	-	-	-
Total liabilities	-	-	-	-
Health Clinics				
Assets				
Cash and cash equivalents	$ 8,949	$ 167,990	$ 176,939	$ -
Accounts receivable	184	-	184	-
Due from others	20	25	45	-
Total assets	$ 9,153	$ 168,015	$ 177,168	$ -
Liabilities				
Accounts payable	$ 9,153	$ 167,761	$ 176,914	$ -
Due to others	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	$ 9,153	$ 167,761	$ 176,914	$ -
Workers' Compensation				
Assets				
Cash and cash equivalents	$ -	$ 271,666	$ 271,666	$ -
Total assets	$ -	$ 271,666	$ 271,666	$ -
Liabilities				
Due to others	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	-	-	-	-
Health Benefits (Self insured)				
Assets				
Cash and cash equivalents	$ 4,210	$ -	$ -	$ 4,210
Due from others	6,288	-	-	6,288
Total assets	$ 10,498	$ -	$ -	$ 10,498
Liabilities				
Bank overdraft	$ -	$ -	$ -	$ -
Accounts Payable	10,498	-	-	10,498
Total liabilities	$ 10,498	$ -	$ -	$ 10,498
Head Start Program				
Assets				
Cash and cash equivalents	$ 304,177	$ 45,518,586	$ 45,789,177	$ 33,586
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 304,177	$ 45,518,586	$ 45,789,177	$ 33,586

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Liabilities				
Bank Overdraft	-	-	-	-
Accounts payable	$ 304,177	$ 10,828,179	$ 11,098,770	$ 33,586
Total liabilities	$ 304,177	$ 10,828,179	$ 11,098,770	$ 33,586
Urban County Program				
Assets				
Cash and cash equivalents	$ 3,675	$ 15,371,144	$ 15,371,144	$ 3,675
Other receivables	2,904	-	-	2,904
Due from other governments	66,878	2,193	-	69,071
Total assets	$ 73,457	$ 15,373,337	$ 15,371,144	$ 75,650
Liabilities				
Accounts payable	$ 5,206	$ 18,970,263	$ 18,970,263	$ 5,206
Salaries and benefits payable	68,251	2,193	-	70,444
Due to other funds	-	-	-	-
Total liabilities	$ 73,457	$ 18,972,456	$ 18,970,263	$ 75,650
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 111,952,823	$ 1,421,557,207	$ 1,413,575,985	$ 119,934,044
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	16,699,113	13,520,650	12,858,129	17,361,635
Other receivables	2,904	-	-	2,904
Due from other funds	186	46,663	46,850	1
Due from other governments	66,878	245,899	242,551	70,225
Due from others	139,051	11,054,652	11,113,737	79,965
Prepaids	-	-	-	-
Total assets	$ 128,930,955	$ 1,446,425,071	$ 1,437,837,252	$ 137,518,774
Liabilities				
Bank overdraft	$ -	$ -	$ -	$ -
Accounts payable	2,056,661	120,894,149	120,877,232	2,073,578
Salaries and benefits payable	68,251	2,193	-	70,444
Due to other funds	188	7,682	7,869	-
Due to other governments	98,940,788	619,142,425	614,106,935	103,976,278
Due to others	27,758,048	64,061,075	60,528,416	31,290,707
Deposits	107,019	87,800	87,053	107,767
Held in trust	-	-	-	-
Held in escrow	-	-	-	-
Advance from other funds		-	-	-
Total liabilities	$ 128,930,955	$ 804,195,324	$ 795,607,504	$ 137,518,774

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 **EXHIBIT C-84**

COMMUNITY SERVICE AGENCY
COMBINED BALANCE SHEET
DECEMBER 31, 2013

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Totals
ASSETS AND OTHER DEBITS					
Assets:					
Cash	$ 181,818	$ 257	$ -	$ -	$ 182,075
Investments, at fair value:					-
Mutual funds	-	1,448,368	-	-	1,448,368
Participant loans	-	17,995	-	-	17,995
Due from other funds	63,505	-	-	-	63,505
Due from other governments	175,429	-	-	-	175,429
Accounts receivable	11,295	6,018	-	-	17,313
General capital assets	-	-	39,619	-	39,619
Total assets	432,047	1,472,638	39,619	-	1,944,304
Other debits:					
Amount to be provided for payment of accrued vacation	-	-	-	74,768	74,768
Total other debits	-	-	-	74,768	74,768
Total assets and other debits	$ 432,047	$ 1,472,638	$ 39,619	$ 74,768	$ 2,019,072
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 11,474	$ -	$ -	$ -	$ 11,474
Salaries and benefits payable	35,070	-	-	-	35,070
Due to other funds	63,505	-	-	-	63,505
Due to other governments	9,137	-	-	-	9,137
Unearned revenue	203,724	-	-	-	203,724
Accrued vacation	-	-	-	74,768	74,768
Total liabilities	322,910	-	-	74,768	397,678
Fund balances and other credits:					
Net investment in capital assets	-	-	39,619	-	39,619
Held in trust for pension benefits	-	1,472,638	-	-	1,472,638
Restricted	109,137	-	-	-	109,137
Total fund balances and other credits	109,137	1,472,638	39,619	-	1,621,394
Total liabilities, fund balances, and other credits	$ 432,047	$ 1,472,638	$ 39,619	$ 74,768	$ 2,019,072

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Community Service Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
ASSETS			
Cash	$ 65,114	$ 2,202	$ 12,593
Due from other funds	-	-	-
Due from other governments	103,215	-	-
Accounts receivable	-	-	-
Total assets	$ 168,329	$ 2,202	$ 12,593
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	$ 1,704	$ -	$ 1,365
Salaries and benefits payable	32,264	2,202	604
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned revenue - grants	134,361	-	10,624
Unearned revenue - others	-	-	-
Total liabilities	168,329	2,202	12,593
Fund balances			
Restricted	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	$ 168,329	$ 2,202	$ 12,593

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
$ 41,526	$ 51,156	$ -	$ 9,227	$ 181,818
63,505	-	-	-	63,505
247	-	71,967	-	175,429
5,575	-	5,720	-	11,295
$ 110,853	$ 51,156	$ 77,687	$ 9,227	$ 432,047
$ 475	$ 2,885	$ 5,045	$ -	$ 11,474
-	-	-	-	35,070
-	-	63,505	-	63,505
-	-	9,137	-	9,137
-	48,271	-	-	193,256
10,468	-	-	-	10,468
10,943	51,156	77,687	-	322,910
99,910	-	-	9,227	109,137
99,910	-	-	9,227	109,137
$ 110,853	$ 51,156	$ 77,687	$ 9,227	$ 432,047

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, 2013

	Community Service Block Grant	Community Service Block Grant MSFW	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
REVENUES				
Intergovernmental	$ 1,462,688	$ 43,479.00	$ 84,095	$ 35,731
Investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,462,688	43,479	84,095	35,731
EXPENDITURES				
Health and welfare	1,462,688	43,479	84,095	35,731
Total expenditures	1,462,688	43,479	84,095	35,731
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	-	-	-	-
Fund balances at end of year	$ -	$ -	$ -	$ -

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
$ -	$ -	$ 4,504,487	$ -	$ 6,130,480
-	-	-	-	-
22,471	77,866	-	-	100,337
22,471	77,866	4,504,487	-	6,230,817
15,282	77,866	4,504,487	-	6,223,628
15,282	77,866	4,504,487	-	6,223,628
7,189	-	-	-	7,189
-	-	-	-	-
7,189	-	-	-	7,189
92,721	-	-	9,227	101,948
-	-	-	-	-
92,721	-	-	9,227	101,948
$ 99,910	$ -	$ -	$ 9,227	$ 109,137

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-87**

COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Pension Trust Fund
ADDITIONS	
Contributions	$ 146,910
Unrealized gain (loss)	39,626
Other income	1,152
Total additions	187,688
DEDUCTIONS	
Benefits paid	290,817
Other loss	1,295
Total deductions	292,112
Change in net position	(104,424)
Net position at beginning of year, as previously reported	1,577,069
Prior period adjustment	(7)
Net position at beginning of year, as restated	1,577,062
Net position at end of year	$ 1,472,638

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-88**

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 61120001323
Contract Period: 01/01/12 to 04/30/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 766,142	$ 919,222	$ 1,685,364	$ 1,685,364	$ -
Total revenues	766,142	919,222	1,685,364	1,685,364	-
EXPENDITURES					
Health and welfare					
Personnel	389,119	623,923	1,013,042	939,751	(73,291)
Fringe benefits	128,011	191,960	319,971	381,724	61,753
Travel	7,888	1,311	9,199	7,500	(1,699)
Supplies	43,837	10,125	53,962	20,501	(33,461)
Contractual	-	3,793	3,793	22,000	18,207
Other	197,287	88,110	285,397	313,888	28,491
Total expenditures	766,142	919,222	1,685,364	1,685,364	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-89**

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 61120001464
Contract Period: 06/01/12 to 05/31/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 43,479	$ 8,121	$ 51,600	$ 51,600	$ -
Total revenues	43,479	8,121	51,600	51,600	-
EXPENDITURES					
Health and welfare					
Supplies	800	-	800	800	-
Contractual	800	-	800	800	-
Other	41,879	8,121	50,000	50,000	-
Total expenditures	43,479	8,121	51,600	51,600	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-90**

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 61130001583
Contract Period: 01/01/13 to 04/30/14
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 696,546	$ -	$ 696,546	$ 1,500,905	$ (804,359)
Total revenues	696,546	-	696,546	1,500,905	(804,359)
EXPENDITURES					
Health and welfare					
Personnel	456,003	-	456,003	873,490	417,487
Fringe benefits	145,894	-	145,894	377,351	231,457
Travel	1,984	-	1,984	7,000	5,016
Supplies	3,900	-	3,900	10,000	6,100
Equipment	-	-	-	5,000	5,000
Contractual	8,000	-	8,000	22,000	14,000
Other	80,765	-	80,765	206,064	125,299
Total expenditures	696,546	-	696,546	1,500,905	804,359
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-91**

COMMUNITY SERVICE AGENCY
NCS RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.002
Contract Number: 11SRWTX016
Contract Period: 07/01/12 - 06/30/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 44,095	$ 32,656	$ 76,751	$ 76,751	$ -
Total revenues	44,095	32,656	76,751	76,751	-
EXPENDITURES					
Health and welfare					
Personnel	31,062	17,981	49,043	48,792	(251)
Fringe benefits	8,877	4,664	13,541	15,294	1,753
Travel	558	267	825	825	-
Supplies	(27)	27	-	-	-
Other	3,625	9,717	13,342	11,840	(1,502)
Total expenditures	44,095	32,656	76,751	76,751	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-92**

COMMUNITY SERVICE AGENCY
NCS RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.002
Contract Number: 11SRWTX016
Contract Period: 04/01/11 - 06/30/14
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 40,000	$ -	$ 40,000	$ 78,251	$ (38,251)
Total revenues	40,000	-	40,000	78,251	(38,251)
EXPENDITURES					
Health and welfare					
Personnel	28,671	-	28,671	53,223	24,552
Fringe benefits	9,029	-	9,029	16,516	7,487
Travel	2,300	-	2,300	825	(1,475)
Supplies	-	-	-	1,500	1,500
Other	-	-	-	6,187	6,187
Total expenditures	40,000	-	40,000	78,251	38,251
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-93**

COMMUNITY SERVICE AGENCY
TDOA RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 11RZWTX025
Contract Period: 09/01/12 - 08/31/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Postive (Negative)
REVENUES					
Intergovernmental	$ 26,355	$ 8,681	$ 35,036	$ 35,036	$ -
Total revenues	26,355	8,681	35,036	35,036	-
EXPENDITURES					
Health and welfare					
Personnel	9,964	7,018	16,982	12,486	(4,496)
Travel	8,887	89	8,976	1,300	(7,676)
Supplies	212	-	212	450	238
Contractual	-	-	-	600	600
Other	7,292	1,574	8,866	20,200	11,334
Total expenditures	26,355	8,681	35,036	35,036	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-94**

COMMUNITY SERVICE AGENCY
TDOA RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 09/01/13 - 08/31/14
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Postive (Negative)
REVENUES					
Intergovernmental	$ 9,376	$ -	$ 9,376	$ 35,036	$ (25,660)
Total revenues	9,376	-	9,376	35,036	(25,660)
EXPENDITURES					
Health and welfare					
Personnel	4,762	-	4,762	11,826	7,064
Travel	4,184	-	4,184	1,800	(2,384)
Supplies	-	-	-	450	450
Equipment	-	-	-	5,839	5,839
Contractual	-	-	-	600	600
Other	430	-	430	14,521	14,091
Total expenditures	9,376	-	9,376	35,036	25,660
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-95**

COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 58130001631
Contract Period: 01/01/13 to 12/31/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Postive (Negative)
REVENUES					
Intergovernmental	$ 2,507,207	$ -	$ 2,507,207	$ 4,580,520	$ (2,073,313)
Total revenues	2,507,207	-	2,507,207	4,580,520	(2,073,313)
EXPENDITURES					
Health and welfare					
Administration	96,905	-	96,905	286,208	189,303
Case management	19,824	-	19,824	299,488	279,664
Travel/special equipment	449	-	449	1,200	751
Direct Services:					
Energy crisis	1,626	-	1,626	-	(1,626)
Direct services support	2,388,403	-	2,388,403	3,993,624	1,605,221
Total expenditures	2,507,207	-	2,507,207	4,580,520	2,073,313
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-96**

COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 58120001690
Contract Period: 04/01/13 to 07/31/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 1,997,280	$ -	$ 1,997,280	$ 1,997,280	$ -
Total revenues	1,997,280	-	1,997,280	1,997,280	-
EXPENDITURES					
Health and welfare					
Administration	124,387	-	124,387	124,845	458
Case management	11,521	-	11,521	11,521	-
Travel/special equipment	458	-	458	-	(458)
Direct Services:					
Energy crisis	211,443	-	211,443	200,000	(11,443)
Direct services support	1,649,471	-	1,649,471	1,660,914	11,443
Total expenditures	1,997,280	-	1,997,280	1,997,280	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-97**

HEAD START PROGRAM
COMBINED BALANCE SHEET
DECEMBER 31, 2013

	Special Revenue Funds	Trust & Agency Funds	General Capital Assets	Totals
ASSETS AND OTHER DEBITS				
Assets:				
Cash	$ 341,148	$ 9,136	$ -	$ 350,284
Investments, at fair value:				
Mutual funds	-	20,134,169	-	20,134,169
Participant loans	-	1,478,826	-	1,478,826
Accounts receivable	863,141	-	-	863,141
Due from other funds	-	24,450	-	24,450
General capital assets	-	-	3,365,029	3,365,029
Total assets	1,204,289	21,646,581	3,365,029	26,215,899
Other debits:				
Amount to be provided for payment of accrued vacation	-	-	-	-
Total other debits	-	-	-	-
Total assets and other debits	$ 1,204,289	$ 21,646,581	$ 3,365,029	$ 26,215,899
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 343,529	$ 33,586	$ -	$ 377,115
Salaries and benefits payable	505,495	-	-	505,495
Due to other funds	24,450	-	-	24,450
Total liabilities	873,474	33,586	-	907,060
Fund balances and other credits:				
Net investment in capital assets	-	-	3,365,029	3,365,029
Held in trust for pension benefits	-	21,612,995	-	21,612,995
Restricted	330,815	-	-	330,815
Total fund balances and other credits	330,815	21,612,995	3,365,029	25,308,839
Total liabilities, fund balances, and other credits	$ 1,204,289	$ 21,646,581	$ 3,365,029	$ 26,215,899

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-98**

HEAD START PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Head Start Program	TDA Program	Total Special Revenue Funds
ASSETS			
Cash	$ 14,333	$ 326,815	$ 341,148
Accounts receivable	805,163	57,978	863,141
Total assets	$ 819,496	$ 384,793	$ 1,204,289
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	$ 318,165	$ 25,364	$ 343,529
Salaries and benefits payable	477,519	27,976	505,495
Due to other funds	23,812	638	24,450
Total liabilities	819,496	53,978	873,474
Fund Balances			
Restricted	-	330,815	330,815
Total fund balances	-	330,815	330,815
Total liabilities and fund balances	$ 819,496	$ 384,793	$ 1,204,289

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-99**

HEAD START PROGRAM
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	$ 24,134,644	$ 2,809,367	$ 26,944,011
Other - in kind	6,033,661	-	6,033,661
Total revenues	30,168,305	2,809,367	32,977,672
EXPENDITURES			
Health and welfare			
Personnel	15,961,650	929,933	16,891,583
Fringe benefits	5,189,810	345,437	5,535,247
Supplies	1,113,288	138,505	1,251,793
Food cost	-	1,129,017	1,129,017
Other	1,792,817	186,849	1,979,666
Other - local travel	77,079	3,673	80,752
Other - in kind	6,033,661	-	6,033,661
Total expenditures	30,168,305	2,733,414	32,901,719
Excess (deficiency) of revenues over (under) expenditures	-	75,953	75,953
Fund balances at beginning of year	-	254,862	254,862
Fund balances at end of year	$ -	$ 330,815	$ 330,815

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-100**

HEAD START PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2013

	Pension Trust Fund	Agency Fund	Totals
ASSETS			
Cash	$ -	$ 9,136	$ 9,136
Investments, at fair value:			
Mutual funds	20,134,169	-	20,134,169
Participant loans	1,478,826	-	1,478,826
Due from other funds	-	24,450	24,450
Total assets	$ 21,612,995	$ 33,586	$ 21,646,581
LIABILITIES			
Accounts payable	$ -	$ 33,586	$ 33,586
Total liabilities	-	33,586	33,586
NET POSITION			
Held in trust for pension benefits	21,612,995	-	21,612,995
Total net position	$ 21,612,995	$ -	$ 21,612,995

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-101**

HEAD START PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

		Pension Trust Fund
ADDITIONS		
Contributions	$	2,329,247
Unrealized gain (loss)		1,059,824
Other Income		81,133
Total additions		3,470,204
DEDUCTIONS		
Benefits paid		2,174,459
Other		4,419
Total deductions		2,178,878
Change in net position		1,291,326
Net position at beginning of year		20,321,669
Net position at end of year	$	21,612,995

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-102**

HEAD START PROGRAM
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Payroll Fund				
Assets				
Cash and cash equivalents	$ 64,144	$ 23,066,396	$ 23,121,404	$ 9,136
Due from other funds	240,032	22,452,190	22,667,772	24,450
Total assets	304,176	45,518,586	45,789,176	33,586
Liabilities				
Accounts payable	304,176	10,828,179	11,098,769	33,586
Total liabilities	$ 304,176	$ 10,828,179	$ 11,098,769	$ 33,586

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-103**

HEAD START PROGRAM
HEAD START GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Financial Assistance
Federal Grantor: U.S. Department of Health and Human Services
CFDA Number: 93.600
Project Number: 06CH0183-32
Contract Period: 01/01/13 to 12/31/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 24,134,644	$ -	$ 24,134,644	$ 24,134,644	$ -
Other - in kind	6,033,661	-	6,033,661	6,033,661	-
Total revenues	30,168,305	-	30,168,305	30,168,305	-
EXPENDITURES					
Health and welfare					
Personnel	15,961,650	-	15,961,650	16,293,283	331,633
Fringe benefits	5,189,810	-	5,189,810	5,479,132	289,322
Supplies	1,113,288	-	1,113,288	578,403	(534,885)
Other	1,792,817	-	1,792,817	1,697,426	(95,391)
Other - local travel	77,079	-	77,079	86,400	9,321
Other - in kind	6,033,661	-	6,033,661	6,033,661	-
Total expenditures	30,168,305	-	30,168,305	30,168,305	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-104**

HEAD START PROGRAM
TDA GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 10/01/12 to 09/30/13
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 1,633,980	$ 1,327,425	$ 2,961,405	$ 2,922,622	$ 38,783
Total revenues	1,633,980	1,327,425	2,961,405	2,922,622	38,783
EXPENDITURES					
Health and welfare					
Personnel	662,573	280,113	942,686	967,265	24,579
Fringe benefits	253,301	94,076	347,377	426,296	78,919
Equipment	-	64,909	64,909	60,000	(4,909)
Supplies	101,024	63,479	164,503	124,324	(40,179)
Food cost	771,319	495,594	1,266,913	1,192,081	(74,832)
Other	115,279	82,559	197,838	147,656	(50,182)
Other - local travel	2,229	1,186	3,415	5,000	1,585
Total expenditures	1,905,725	1,081,916	2,987,641	2,922,622	(65,019)
Excess (deficiency) of revenues over (under) expenditures	$ (271,745)	$ 245,509	$ (26,236)	$ -	$ (26,236)

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-105**

HEAD START PROGRAM
TDA GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 10/01/13 to 09/30/14
Period of Audit: 01/01/13 to 12/31/13

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
Revenues					
Intergovernmental	$ 1,175,387	$ -	$ 1,175,387	$ 2,990,057	$ (1,814,670)
Total revenues	1,175,387	-	1,175,387	2,990,057	(1,814,670)
Expenditures					
Health and welfare					
Personnel	267,360	-	267,360	918,157	650,797
Fringe benefits	92,136	-	92,136	361,190	269,054
Supplies	37,481	-	37,481	142,076	104,595
Food cost	357,698	-	357,698	1,352,923	995,225
Other	71,570	-	71,570	212,211	140,641
Other - local travel	1,444	-	1,444	3,500	2,056
Total expenditures	827,689	-	827,689	2,990,057	2,162,368
Excess(deficiency) of revenues over(under) expenditures	$ 347,698	$ -	$ 347,698	$ -	$ 347,698

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-106**

URBAN COUNTY PROGRAM
COMBINED BALANCE SHEET
DECEMBER 31, 2013

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Totals
ASSETS AND OTHER DEBITS					
Assets:					
Cash	$ 72,859	$ 562,027	$ -	$ -	$ 634,886
Investments, at fair value:					
Mutual funds	-	430,596	-	-	430,596
Participant loans	-	18,259	-	-	18,259
Due from other governments	1,483,390	69,071	-	-	1,552,461
Other receivables	-	2,904	-	-	2,904
Other assets	7,650,233	-	-	-	7,650,233
General capital assets	-	-	156,440	-	156,440
Total assets	9,206,482	1,082,857	156,440	-	10,445,779
Other debits:					
Amount to be provided for payment of the note payable	-	-	-	1,515,000	1,515,000
Amount to be provided for payment of accrued vacation	-	-	-	46,139	46,139
Total other debits	-	-	-	1,561,139	1,561,139
Total assets and other debits	$ 9,206,482	$ 1,082,857	$ 156,440	$ 1,561,139	$ 12,006,918
LIABILITIES, DEFERRED INFLOWS, FUND BALANCES AND OTHER CREDITS					
Liabilities:					
Accounts payable	$ 1,242,066	$ 5,206	$ -	$ -	$ 1,247,272
Salaries and benefits payable	-	70,444	-	-	70,444
Due to other governments	80,513	-	-	-	80,513
Unearned revenue	1,129,092	-	-	-	1,129,092
Note payable	194,752	-	-	1,515,000	1,709,752
Accrued vacation	-	-	-	46,139	46,139
Total liabilities	2,646,423	75,650	-	1,561,139	4,283,212
Deferred inflow of resources:					
Unavailable revenue	6,560,059	-	-	-	6,560,059
Total deferred inflow of resources	6,560,059	-	-	-	6,560,059
Fund balances and other credits:					
Net investment in capital assets	-	-	156,440	-	156,440
Held in trust for pension benefits	-	449,461	-	-	449,461
Held in trust for others	-	557,746	-	-	557,746
Total fund balances and other credits	-	1,007,207	156,440	-	1,163,647
Total liabilities, deferred inflows, fund balances and other credits	$ 9,206,482	$ 1,082,857	$ 156,440	$ 1,561,139	$ 12,006,918

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2013

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabilization Program	Texas Department of Housing and Community Affairs (DRP)
ASSETS					
Cash	$ 9,634	$ -	$ 4,171	$ -	$ 20,136
Due from other governments	602,284	38,545	143,684	5,192	31,333
Other assets	-	-	-	-	-
Total assets	$ 611,918	$ 38,545	$ 147,855	$ 5,192	$ 51,469
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 611,918	$ 38,545	$ 147,855	$ 5,192	$ 6,163
Due to other governments	-	-	-	-	45,306
Unavailable revenues-other	-	-	-	-	-
Notes payable-current	-	-	-	-	-
Total liabilities	611,918	38,545	147,855	5,192	51,469
Fund balances					
Restricted	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilites and fund balances	$ 611,918	$ 38,545	$ 147,855	$ 5,192	$ 51,469

Texas General Land Office (DRS)	Colonia	Loans Fund	Total Special Revenue Funds
$ -	$ -	$ 38,918	$ 72,859
441,623	220,729	-	1,483,390
-	-	7,650,233	7,650,233
$ 441,623	$ 220,729	$ 7,689,151	$ 9,206,482
$ 402,613	$ 29,780	$ -	$ 1,242,066
35,207	-	-	80,513
-	-	7,689,151	7,689,151
3,803	190,949	-	194,752
441,623	220,729	7,689,151	9,206,482
-	-	-	-
-	-	-	-
$ 441,623	$ 220,729	$ 7,689,151	$ 9,206,482

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, 2013

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabilization Program	Texas Department of Housing and Community Affairs (DRP)
REVENUES					
Intergovernmental	$ 7,267,492	$ 803,361	$ 1,377,494	$ 1,086,104	$ 52,438
Miscellaneous	53,872	-	284,485	-	1,453
Total revenues	7,321,364	803,361	1,661,979	1,086,104	53,891
EXPENDITURES					
Urban and economic development	7,321,364	803,361	1,661,979	1,086,104	53,891
Total expenditures	7,321,364	803,361	1,661,979	1,086,104	53,891
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Total financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-	-	-
Prior period adjustments	-	-	-	-	-
Fund balances at beginning of year, as restated	-	-	-	-	-
Fund balances at end of year	$ -	$ -	$ -	$ -	$ -

Texas General Land Office (DRS)	Colonia	Total Special Revenue Funds
$ 1,497,150	$ 419,555	$ 12,503,594
-	29,384	369,194
1,497,150	448,939	12,872,788
1,497,150	448,939	12,872,788
1,497,150	448,939	12,872,788
-	-	-
-	-	-
-	-	-
-	11,672	11,672
-	(11,672)	(11,672)
-	-	-
$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-109**

URBAN COUNTY PROGARM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2013

	Trust Funds			Agency Fund	
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	Totals
ASSETS					
Cash	$ 606	$ 274,588	$ 283,158	$ 3,675	$ 562,027
Investments, at fair value:					
Mutual funds	430,596	-	-	-	430,596
Participant loans	18,259	-	-	-	18,259
Due from other governments	-	-	-	69,071	69,071
Other receivables	-	-	-	2,904	2,904
Total assets	$ 449,461	$ 274,588	$ 283,158	$ 75,650	$ 1,082,857
LIABILITIES					
Accounts Payable	$ -	$ -	$ -	$ 5,206	$ 5,206
Salaries and benefits payable	-	-	-	70,444	70,444
Total liabilities	-	-	-	75,650	75,650
NET POSITION					
Held in trust for pension benefits	449,461	-	-	-	449,461
Held in trust for others	-	274,588	283,158	-	557,746
Total net position	$ 449,461	$ 274,588	$ 283,158	$ -	$ 1,007,207

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-110**

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

		Pension Trust Fund
ADDITIONS		
Contributions	$	-
Investment gain (loss)		48,879
Other income		-
Total additions		48,879
DEDUCTIONS		
Benefits paid		12,308
Other		-
Total deductions		12,308
Change in net position		36,571
Net position at beginning of year		412,890
Net position at end of year	$	449,461

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-111**

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
HOUSING AND URBAN DEVELOPMENT SECTION 108
FOR THE YEAR ENDED DECEMBER 31, 2013

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 Loans	$ 33,062
Total additions	33,062
DEDUCTIONS	
Section 108 Loans	12,437
Total deductions	12,437
Change in net position	20,625
Net position at beginning of year	262,533
Net position at end of year	$ 283,158

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-112**

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	$ 28,213
Total additions	28,213
DEDUCTIONS	
Various boards	8,209
Total deductions	8,209
Change in net position	20,004
Net position at beginning of year	254,584
Net position at end of year	$ 274,588

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-113**

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash	$ 3,675	$ 15,371,144	$ 15,371,144	$ 3,675
Due from other governments	66,878	2,193	-	69,071
Other receivables	2,904	-	-	2,904
Total assets	73,457	15,373,337	15,371,144	75,650
Liabilities				
Accounts payable	5,206	18,970,263	18,970,263	5,206
Salaries and benefits payable	68,251	2,193	-	70,444
Total liabilities	$ 73,457	$ 18,972,456	$ 18,970,263	$ 75,650

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-114

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 70090019
Contract Period: 09/11/09 to 03/31/13
Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 52,438	$ -	$1,953,832	$ 2,006,270	$ 2,006,270	$ -
Miscellaneous	-	1,453	-	1,453	-	1,453
Total revenues	52,438	1,453	1,953,832	2,007,723	2,006,270	1,453
EXPENDITURES						
Homeownership rehabilitation and construction	52,438	-	1,676,316	1,728,754	1,728,754	-
FEMA assistance	-	-	6,270	6,270	6,270	-
Family contribution	-	1,453	-	1,453	-	(1,453)
Project delivery - UCP	-	-	184,103	184,103	184,103	-
General administration - UCP	-	-	87,143	87,143	87,143	-
Total expenditures	52,438	1,453	1,953,832	2,007,723	2,006,270	(1,453)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-115

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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 12/31/15
Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 450,793	$ -	$ 5,279,905	$ 5,730,698	$ 6,147,633	$ (416,935)
Total revenues	450,793	-	5,279,905	5,730,698	6,147,633	(416,935)
EXPENDITURES						
Engineering services	-	-	362,880	362,880	367,491	4,611
Construction services	310,928	-	4,329,829	4,640,757	4,899,912	259,155
Acquisition/appraisals	139,764	-	333,601	473,365	595,349	121,984
General administration	101	-	253,595	253,696	284,881	31,185
Total expenditures	450,793	-	5,279,905	5,730,698	6,147,633	416,935
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-116

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 32,005	$ -	$ -	$ 32,005	$ 497,775	$ (465,770)
Total revenues	32,005	-	-	32,005	497,775	(465,770)
EXPENDITURES						
Sewer construction	-	-	-	-	402,975	402,975
Sewer engineering	22,350	-	-	22,350	35,000	12,650
General administration	9,655	-	-	9,655	59,800	50,145
Total expenditures	32,005	-	-	32,005	497,775	465,770
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-117

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 711195
Contract Period: 8/22/11 to 8/21/13
Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 56,196	$ -	$ 250,856	$ 307,052	$ 500,000	$ (192,948)
Total revenues	56,196	-	250,856	307,052	500,000	(192,948)
EXPENDITURES						
Sewer construction	41,750	-	213,750	255,500	446,000	190,500
Sewer engineering	3,375	-	23,625	27,000	27,000	-
General administration	11,071	-	13,481	24,552	27,000	2,448
Total expenditures	56,196	-	250,856	307,052	500,000	192,948
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-118

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 711245
Contract Period: 10/01/11 to 9/30/13
Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 293,302	$ -	$ 68,602	$ 361,904	$ 370,000	$ (8,096)
Miscellaneous	-	29,384	-	29,384	29,384	-
Total revenues	293,302	29,384	68,602	391,288	399,384	(8,096)
EXPENDITURES						
Rehabilitation single-unit:						
Construction	60,833	-	3,797	64,630	257,781	193,151
Local match	-	29,384	-	29,384	29,384	-
Engineering	4,240	-	-	4,240	8,219	3,979
Sewer improvements:						
Construction	228,229	-	64,805	293,034	104,000	(189,034)
Total expenditures	293,302	29,384	68,602	391,288	399,384	8,096
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-119

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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 12/31/15
Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 988,475	$ -	$ 764,461	$ 1,752,936	$ 20,942,306	$ (19,189,370)
Total revenues	988,475	-	764,461	1,752,936	20,942,306	(19,189,370)
EXPENDITURES						
Engineering services	672,782	-	733,338	1,406,120	2,655,421	1,249,301
Construction services	171,111	-	-	171,111	15,841,012	15,669,901
Acquisition/appraisals	-	-	-	-	1,840,633	1,840,633
General administration	144,582	-	31,123	175,705	605,240	429,535
Total expenditures	988,475	-	764,461	1,752,936	20,942,306	19,189,370
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-120

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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 12/31/15
Period of Audit: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 57,882	$ -	$ 638	$ 58,520	$ 4,216,981	$ (4,158,461)
Total revenues	57,882	-	638	58,520	4,216,981	(4,158,461)
EXPENDITURES						
Engineering services	-	-	-	-	61,415	61,415
Construction services	-	-	-	-	3,536,323	3,536,323
Acquisition/appraisals	36,000	-	-	36,000	358,750	322,750
General administration	21,882	-	638	22,520	260,493	237,973
Total expenditures	57,882	-	638	58,520	4,216,981	4,158,461
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-121

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013

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: 01/01/13 to 12/31/13

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 38,052	$ -	$ 8,028	$ 46,080	$ 1,000,000	$ (953,920)
Total revenues	38,052	-	8,028	46,080	1,000,000	(953,920)
EXPENDITURES						
Public service	-	-	-	-	12,540	12,540
Residential rehabilitation	-	-	-	-	260,460	260,460
Residential reconstruction	32,362	-	-	32,362	387,000	354,638
New construction	-	-	-	-	240,000	240,000
General administration	5,690	-	8,028	13,718	100,000	86,282
Total expenditures	38,052	-	8,028	46,080	1,000,000	953,920
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

STATISTICAL SECTION
(UNAUDITED)

COUNTY OF HIDALGO, TEXAS
Statistical Section
December 31, 2013

This section of the County's CAFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the County's overall financial health. This information has not been audited by the independent auditors.

Financial Trends
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax, as well as other revenue sources

Debt Capacity
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information
These schedules contain services and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the County's comprehensive annual financial reports for the relevant year. The County implemented GASB 34, the new reporting standard, in the fiscal year ending December 31, 2002. Schedules presenting government-wide information include information beginning in that year.

COUNTY OF HIDALGO, TEXAS

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Governmental activities:				
Net investment in capital assets	$ 148,499,402	$ 161,875,118	$ 178,709,088	$ 210,602,444
Restricted for:				
Special revenue				
Legislative (1)	21,687,062	23,006,135	21,076,307	11,345,966
Grants (1)	8,650,732	3,724,551	3,369,434	4,343,556
Debt service	14,260,869	14,949,039	14,608,681	13,130,279
Capital projects	28,064,399	28,064,984	44,934,228	9,773,223
Unrestricted	114,635,154	109,671,244	64,980,672	66,445,469
Subtotal govermental activities net position	$ 335,797,617	$ 341,291,071	$ 327,678,410	$ 315,640,937
% change from prior year	-1.6%	4.2%	3.8%	2.3%
Business-type activities:				
Net investment in capital assets	$ 1,003,375	$ 1,003,375	$ 1,003,375	$ 1,003,717
Restricted for:				
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	1,818,506	1,502,692	1,189,802	1,007,825
Subtotal business-type activities net position	$ 2,888,783	$ 2,572,969	$ 2,260,080	$ 2,078,444
% change from prior year	12.3%	13.8%	8.7%	11.2%
Primary government:				
Net investment in capital assets	$ 149,502,777	$ 162,878,493	$ 179,712,463	$ 211,606,161
Restricted for:				
Special revenue				
Legislative (1)	21,687,062	23,006,135	21,076,307	11,345,966
Grants (1)	8,650,732	3,724,551	3,369,434	4,343,556
Debt service	14,260,869	14,949,039	14,608,681	13,130,279
Capital projects	28,064,399	28,064,984	44,934,228	9,773,223
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	116,453,660	111,173,936	66,170,474	67,453,294
Total primary government net position (2)	$ 338,686,400	$ 343,864,040	$ 329,938,490	$ 317,719,381
% change from prior year	-1.5%	4.2%	3.8%	2.4%

(1) Beginning in 2009, Restricted for Special Revenue was further categorized.
(2) See Exhibit D-2 for changes in net assets from year to year.

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ 207,963,687	$ 217,768,911	$ 275,913,999	$ 263,372,868	$ 180,126,758	$ 178,869,482
	37,780,985	33,534,826	20,633,893	18,371,428	18,124,899
10,343,602	-	-	-	-	-
3,763,513	-	-	-	-	-
11,431,390	11,126,499	8,692,136	5,989,609	4,041,046	4,403,985
9,921,161	5,776,568	11,285,296	1,083,047	6,359,576	2,606,652
65,021,046	53,024,191	46,160,309	60,997,138	42,084,388	43,321,783
$ 308,444,399	$ 325,477,154	$ 375,586,566	$ 352,076,555	$ 250,983,196	$ 247,326,801
-5.2%	-13.3%	6.7%	40.3%	1.5%	10.4%
$ 1,003,844	$ 1,004,009	$ 1,004,829	$ 1,006,873	$ 1,008,933	$ 1,010,993
66,902	66,902	66,902	66,902	66,902	66,902
798,480	660,470	413,039	206,241	(65,029)	(334,607)
$ 1,869,226	$ 1,731,381	$ 1,484,770	$ 1,280,016	$ 1,010,806	$ 743,288
8.0%	16.6%	16.0%	26.6%	36.0%	-337.3%
$ 208,967,531	$ 218,772,920	$ 276,918,828	$ 264,379,741	$ 181,135,691	$ 179,880,475
	37,780,985	33,534,826	20,633,893	18,371,428	18,124,899
10,343,602	-	-	-	-	-
3,763,513	-	-	-	-	-
11,431,390	11,126,499	8,692,136	5,989,609	4,041,046	4,403,985
9,921,161	5,776,568	11,285,296	1,083,047	6,359,576	2,606,652
66,902	66,902	66,902	66,902	66,902	66,902
65,819,526	53,684,661	46,573,348	61,203,379	42,019,359	42,987,176
$ 310,313,625	$ 327,208,535	$ 377,071,336	$ 353,356,571	$ 251,994,002	$ 248,070,089
-5.2%	-13.2%	6.7%	40.2%	1.6%	10.9%

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Expenses				
Governmental activities:				
General government	$ 112,827,372	$ 101,093,597	$ 97,811,363	$ 97,842,494
Public safety	99,428,539	90,336,106	90,185,262	89,801,722
Highways and streets	35,538,330	28,095,900	29,560,143	42,230,362
Sanitation	5,768,425	5,901,785	6,172,858	6,044,230
Drainage flood control	18,402,498	11,625,550	13,366,540	19,517,938
Health and welfare	85,762,647	71,258,891	72,326,836	76,408,955
Culture-recreation	4,212,908	3,892,851	3,343,123	3,995,919
Conservation of natural resources	950,619	916,059	884,829	812,425
Urban and economic development	13,464,903	18,498,452	18,321,321	15,764,794
Interest on long-term debt	10,017,010	11,411,173	10,998,944	7,663,745
Total governmental activities expenses	386,373,251	343,030,364	342,971,219	360,082,584
Business-type activities:				
Landfill Services	24,777	28,558	120,006	13,329
Jail Commissary	995,192	1,032,782	1,046,429	1,132,218
Total business-type activities expenses	1,019,969	1,061,340	1,166,435	1,145,547
Total primary government expenses	387,393,220	344,091,704	344,137,655	361,228,131
Program revenues				
Governmental activities:				
Charges for services				
General government	56,453,021	50,492,028	44,504,246	43,332,476
Public safety	7,968,233	9,111,919	7,051,187	8,000,597
Highways and streets	429,606	326,583	749,638	339,740
Sanitation	-	-	-	-
Drainage flood control	37,250	48,750	39,750	33,668
Health and welfare	926,460	1,010,148	757,964	661,955
Culture-recreation	-	-	-	-
Operating grants and contributions	113,472,504	99,576,927	102,223,888	106,642,998
Capital grants and contributions	2,425,071	2,720,365	4,901,517	4,716,404
Total governmental activities program revenues	181,712,145	163,286,720	160,228,190	163,727,838
Business-type activities:				
Charges for services				
Landfill Services	-	-	-	-
Jail Commissary	1,335,583	1,371,909	1,318,592	1,337,541
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	27,800	15,000
Total business-type activities program revenues	1,335,583	1,371,909	1,346,392	1,352,541
Total primary government program revenues	183,047,728	164,658,629	161,574,582	165,080,379
Net (expenses) revenues				
Governmental activities	(204,661,106)	(179,743,644)	(182,743,029)	(196,354,746)
Business-type activities	315,614	310,569	179,957	206,994
Total primary government net expenses	$ (204,345,492)	$ (179,433,075)	$ (182,563,072)	$ (196,147,752)

(1) See Exhibit D-1 for ending net asset balances for reported years.

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ 89,121,454	$ 97,143,562	$ 78,776,952	$ 68,913,795	$ 62,183,106	$ 44,930,767
85,484,255	77,717,842	72,767,334	63,808,030	59,117,815	56,124,290
36,156,629	37,628,263	33,764,990	23,714,761	17,157,777	12,700,539
6,074,803	4,880,966	4,023,448	4,420,017	3,585,628	4,442,685
115,658,230	155,137,524	5,759,033	6,300,881	5,647,226	4,281,002
71,916,898	67,844,765	63,321,351	72,085,460	67,255,280	66,517,299
3,409,358	3,011,044	2,427,103	3,096,473	2,186,585	2,151,443
845,679	706,327	624,777	618,772	587,967	440,338
13,568,275	14,380,526	16,518,523	14,891,169	15,281,411	12,894,902
4,995,563	6,840,037	7,725,282	6,649,680	6,345,345	5,562,081
427,231,144	465,290,856	285,708,793	264,499,038	239,348,140	210,045,346
17,740	30,418	40,245	41,685	40,332	149,381
1,057,793	919,834	982,275	846,117	776,478	809,253
1,075,533	950,252	1,022,520	887,802	816,810	958,634
428,306,677	466,241,108	286,731,313	265,386,840	240,164,950	211,003,980
39,941,084	40,012,769	44,280,410	37,986,284	23,713,514	10,240,283
1,938,693	1,616,112	1,205,827	1,231,009	1,524,423	1,538,569
162,913	256,481	263,745	135,863	8,460,613	11,519,878
-	-	2,522	5,310	-	-
38,250	52,000	67,175	83,750	85,500	93,750
161,600	205,375	213,695	195,355	210,355	236,415
51,760	48,446	49,647	59,223	65,119	47,928
165,555,377	177,344,158	89,565,316	91,330,914	93,478,270	87,892,298
4,737,531	6,648,741	6,435,354	3,674,082	3,641,301	-
212,587,208	226,184,082	142,083,691	134,701,790	131,179,095	111,569,121
-	-	-	-	-	-
1,176,003	1,131,658	1,134,607	1,038,649	982,757	938,406
-	-	-	-	-	-
30,000	30,000	11,450	43,350	62,850	1,054,215
1,206,003	1,161,658	1,146,057	1,081,999	1,045,607	1,992,621
213,793,211	227,345,740	143,229,748	135,783,789	132,224,702	113,561,742
(214,643,936)	(239,106,774)	(143,625,102)	(129,797,248)	(108,169,045)	(98,476,225)
130,470	211,406	123,537	194,197	228,797	1,033,987
$ (214,513,466)	$ (238,895,368)	$ (143,501,565)	$ (129,603,051)	$ (107,940,248)	$ (97,442,238)

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	$ 188,630,519	$ 183,936,243	$ 186,117,473	$ 188,947,946
State mix drink tax	-	-	-	-
Bingo tax	-	-	-	-
Unrestricted grants and contributions	11,497,279	3,833,434	3,284,212	2,723,685
Interest earnings	589,637	521,437	927,663	889,067
Miscellaneous	1,991,573	3,124,867	6,414,684	10,956,166
Gain on sale of capital assets	442,877	435,795	53,953	141,649
Transfers	-	-	-	-
Total governmental activities	203,151,885	191,851,776	196,797,985	203,658,513
Business-type activities:				
Interest earnings	189	2,239	1,627	2,094
Miscellaneous	-	-	-	-
Transfers	-	-	-	-
Gain on sale of capital assets	11	81	52	130
Total business-type activities	200	2,320	1,679	2,224
Total primary government	203,152,085	191,854,096	196,799,664	203,660,737
Change in net position				
Governmental activities	(1,509,221)	12,108,132	14,054,956	7,303,767
Business-type activities	315,814	312,889	181,636	209,218
Total primary government (2)	$ (1,193,407)	$ 12,421,021	$ 14,236,592	$ 7,512,985

(1) See Exhibit D-1 for ending net asset balances for reported years.

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ 180,795,819	$ 168,708,517	$ 147,714,124	$ 140,484,666	$ 106,149,411	$ 116,851,709
-	-	-	-	664,508	625,821
-	-	-	-	324,980	329,004
5,971,082	5,288,709	6,408,544	3,126,375	931,421	827,492
1,920,959	6,049,379	9,893,265	7,740,119	5,136,247	3,240,830
7,791,061	6,403,516	2,890,397	2,076,702	1,974,211	1,855,910
11,442	99,537	228,791	32,515	52,187	65,269
-	-	-	-	-	-
196,490,363	186,549,658	167,135,121	153,460,377	115,232,965	123,796,035
6,629	35,205	81,218	75,012	38,721	22,555
-	-	-	-	-	-
-	-	-	-	-	-
746	-	-	-	-	-
7,375	35,205	81,218	75,012	38,721	22,555
196,497,738	186,584,863	167,216,339	153,535,389	115,271,686	123,818,590
(18,153,573)	(52,557,116)	23,510,019	23,663,129	7,063,920	25,319,810
137,845	246,611	204,755	269,209	267,518	1,056,542
$ (18,015,728)	$ (52,310,505)	$ 23,714,774	$ 23,932,338	$ 7,331,438	$ 26,376,352

COUNTY OF HIDALGO, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011 (2)**	**2010**
General fund:				
Reserved for:				
Encumbrances	$ -	$ -	$ -	$ -
Inventories	-	-	-	600,824
Prepaids	-	-	-	1,632,127
Advances to other funds	-	-	-	-
Noncurrent loans receivables	-	-	-	1,125,429
Legally restricted revenues	-	-	-	3,837,841
Grant cash match	-	-	-	718,213
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	-	-
Other	-	-	-	150,000
Unreserved, reported in:				
Designated for jail repairs	-	-	-	3,869,336
Undesignated	-	-	-	31,456,771
Total general fund	-	-	-	43,390,541
% change from prior year				49.7%
Other governmental funds:				
Reserved for:				
Encumbrances	-	-	-	-
Prepaids	-	-	-	19,332
Advances to other funds	-	-	-	-
Noncurrent loans receivables	-	-	-	10,200
Legally restricted revenues	-	-	-	48,910
Grant cash match	-	-	-	2,365,838
TXDOT cash match	-	-	-	414,612
Other	-	-	-	-
Arbitrage rebate	-	-	-	-
Unreserved, reported in:				
Special revenue funds:				
Undesignated	-	-	-	32,001,740
Debt service funds:	-	-	-	
Undesignated	-	-	-	6,055,333
Capital projects funds:	-	-	-	
Undesignated	-	-	-	55,379,246
Total other governmental funds	-	-	-	96,295,211
Total governmental funds	$ -	$ -	$ -	$ 139,685,752
% change from prior year				25.5%

(1) The increase in unreserved fund balance of the general fund was due primarily to an increase in the property tax rate from $0.5195 to $0.5900.

(2) Due to implementation of GASB 54 in 2011, fund balance classification changed. See new fund balance classifications on Exhibit D-3 pages 2 and 3.

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ -	$ -	$ -	$ -	$ -	$ -
484,302	267,560	487,113	185,071	321,147	24,759
1,589,444	1,592,544	663	5,472	3,395	-
-	-	-	74,680	49,255	52,555
332,548	311,948	279,680	5,000	-	-
3,348,139	2,695,541	3,201,917	2,485,531	2,332,463	1,587,481
1,328,017	1,154,408	646,183	1,007,037	1,005,221	940,710
17,079	17,079	34,241	17,101	21,382	-
40,603	40,603	40,603	69,272	-	-
240,547	150,000	150,000	150,000	150,000	150,000
-	-	-	-	-	-
21,594,909	11,036,241	21,627,835	12,320,991	12,541,571	13,453,401
28,975,588	17,265,924	26,468,235	16,320,155	16,424,434	16,208,906
67.8%	-34.8%	62.2%	-0.6%	1.3%	40.9%
-	-	-	-	-	-
1,060	3,001	-	1,960	2,626	1,800
-	-	-	10,200	10,200	200
10,200	10,200	10,200	-	-	-
45,537	42,705	37,943	30,681	21,275	9,000
2,466,078	1,569,868	145,375	125,000	125,000	-
532,727	571,315	481,245	410,357	304,426	90,790
-	-	-	957,524	313,659	294,025
-	177,845	-	-	-	-
28,859,549	37,325,127	32,875,116	19,247,257	18,796,883	17,856,722
5,153,742	5,116,408	5,043,624	3,931,096	3,695,740	3,062,489
45,277,145	64,889,664	55,399,755	52,556,306	37,435,651	44,840,776
82,346,038	109,706,133	93,993,258	77,270,381	60,705,460	66,155,802
$ 111,321,626	$ 126,972,057	$ 120,461,493	$ 93,590,536	$ 77,129,894	$ 82,364,708
-12.3%	5.4%	28.7%	21.3%	-6.4%	57.9%

COUNTY OF HIDALGO, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011(1)**	**2010**
General fund:				
Nonspendable:				
Encumbrances	$ -	$ -	$ -	$ -
Inventory	758,513	747,218	716,038	-
Prepaids	2,592,664	2,364,688	2,038,401	-
Advances to other funds	-	-	-	-
Noncurrent loans receivables	295,975	401,706	390,500	-
Restricted for:				
Grand jury program	140,093	116,460	103,024	-
Community & economic development programs	238,737	288,737	175,415	-
Bond forfeitures commissionse	-	-	216,415	-
Record archives	984,667	1,423,485	2,372,111	-
Elections	156,322	122,654	106,291	-
Sheriff's confiscations	-	12,805	12,805	-
Bail bond board	161,155	158,690	160,209	-
Family protection fee	362,425	323,129	284,250	-
Drug court program	197,555	216,145	209,103	-
DC Record Archives	209,865	-	-	-
Grant cash match	929,059	676,820	676,127	-
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	20,168	204,598	-
Committed for:				
Renovation of historical site	-	-	150,000	-
Assigned for:				
Jail repairs/Landmark	5,125,172	4,176,073	3,869,336	-
Designated for 1115 Waiver	4,164,602			
Designated appropriations subsequent year	11,706,190	17,607,896	-	-
Designated Capital Outlay	20,168			
Designated TXDOT	709,347			
Unassigned:	21,279,236	21,594,958	36,728,229	-
Total general fund	$ 50,031,744	$ 50,251,632	$ 48,412,852	$ -
% change from prior year	-0.4%	3.8%	11.6%	

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit D-3 page 1 of 3.

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011(1)**	**2010**
Other governmental funds:				
Nonspendable:				
Encumbrances	$ -	$ -	$ -	$ -
Inventory			-	-
Prepaids	27,883	58,052	17,085	-
Advances to other funds			-	-
Noncurrent loans receivables	10,400	10,400	10,300	-
Restricted for:				
Legally restricted revenues			-	-
Grants	3,719,789	3,676,365	3,367,568	-
Road maintenance and construction	6,409,633	8,160,823	8,279,598	-
Road districts	70,445	68,907	66,144	-
Grant cash match	-	740,569	-	-
TXDOT cash match	718,779	-	364,446	-
Law enforcement officers special education	7,406	12,608	24,556	-
District attorney programs	212,868	229,315	331,314	-
Court ordered confiscations	3,229,369	3,278,101	3,281,915	-
Drug abuse prevention rehabilitation	29,564	28,042	24,992	-
Pretrial intervention	417,950	365,307	61,250	-
Child abuse prevention	26,469	21,499	15,331	-
District clerk Title IV-D	127,175	93,389	50,565	-
Records management & preservation	1,853,276	1,419,450	1,318,195	-
Court reporter	111,838	106,917	144,976	-
Juvenile delinquency prevention	3,748	3,400	3,345	-
Courthouse security	128,204	40,250	37,741	-
Probate court contributions	306,890	286,839	276,892	-
Court building security	134,811	179,794	149,563	-
T.A.C. special vehicle inventory	70,041	88,887	194,443	-
Law library	685,387	457,359	376,924	-
Supplemental court-ordered guardianship fee	71,491	58,699	45,743	-
Court technology	806,006	900,492	837,155	-
Asset forfeiture	6,075,535	6,458,311	3,959,955	-
Adult Probation	40,152	-	-	-
Health Care Funding District	194,668	-	-	-
Drainage District No. 1.	14,554,690	13,105,947	11,657,564	-
Capital outlay cash match	-	-	-	-
Committed for:				
Department of Homeland pre-award costs	-	2,365,838	2,365,840	-
Debt service reserve	6,848,513	7,830,098	7,856,641	-
Assigned for:				
Capital improvements	94,738,510	26,734,575	42,330,642	-
Drainage improvement projects	1,586,918	1,860,399	2,791,771	-
Unassigned:				
Capital projects funds	(1,714,888)	(544,479)	(202,674)	-
Total other governmental funds	141,503,520	78,096,153	90,039,781	-
Total governmental funds	$ 191,535,260	$ 128,347,785	$ 138,452,633	$ -
% change from prior year	49.2%	-7.3%	-0.9%	

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit D-3 page 1 of 3.

Fiscal Year					
2009	2008	2007	2006	2005	2004
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-

COUNTY OF HIDALGO, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Revenues				
Taxes	$ 182,137,224	$ 182,147,807	$ 182,840,942	$ 184,347,658
Licenses and permits	5,712,911	5,486,262	5,088,359	4,864,443
Intergovernmental	104,101,649	105,521,055	109,832,977	113,702,368
Charges for services	25,114,781	22,599,769	21,409,704	21,025,550
Fines and forfeits	17,167,982	8,540,606	5,860,638	6,953,579
Interest	591,291	511,348	913,029	856,022
Contributions from private sources	-	-	-	-
Miscellaneous	2,159,747	3,013,222	6,641,260	11,165,414
Total revenues	336,985,585	327,820,069	332,586,909	342,915,034
% change from prior year	2.8%	-1.4%	-3.0%	-12.1%
Expenditures				
Current:				
General government	76,497,048	73,573,391	72,365,619	74,714,569
Public safety	97,036,418	85,778,304	85,334,368	84,337,684
Highways and streets	21,715,045	21,343,985	22,195,775	18,871,184
Sanitation	5,412,808	5,389,707	5,816,510	5,655,893
Drainage flood control	12,432,685	9,595,163	10,063,974	21,621,227
Health and welfare	84,156,726	70,698,752	72,190,123	76,236,976
Culture-recreation	3,574,655	3,452,517	3,639,117	3,263,433
Conservation of natural resources	935,392	904,340	873,637	802,560
Urban and economic development	13,369,457	18,503,247	18,347,033	16,506,525
Debt service:				
Prinicipal	16,581,252	15,413,094	16,832,917	13,044,678
Interest and fiscal charges	12,298,777	12,921,585	12,652,116	8,872,551
Bond issuance costs	545,831	-	-	453,042
Advance refunding escrow	-	-	-	-
Capital outlay	35,134,158	22,216,302	14,553,567	21,724,416
Intergovernmental	667,181	-	-	-
Total expenditures	380,357,433	339,790,387	334,864,756	346,104,738
% change from prior year	11.9%	1.5%	-3.2%	-22.2%
Excess (deficiency) of revenues over (under) expenditues	(43,371,848)	(11,970,318)	(2,277,847)	(3,189,704)
Other financing sources (uses)				
Transfers In	12,132,490	12,112,024	14,472,147	29,917,431
Transfers Out	(12,132,493)	(12,112,022)	(14,472,147)	(29,917,430)
Premium (discount) on bonds issued	7,415,831	-	-	607,190
Payment to refunded bond escrow agent	-	-	-	-
Bonds issued	77,130,000	-	-	27,850,000
Refunding bonds issued	-	-	-	-
Capital leases	7,043,680	796,378	598,253	1,847,685
Long-term notes issued	-	-	-	-
Sale of capital assets	14,981,488	1,122,375	1,192,469	1,356,187
Total other financing sources (uses)	106,570,996	1,918,755	1,790,722	31,661,063
Net change in fund balances	$ 63,199,148	$ (10,051,563)	$ (487,125)	$ 28,471,359
Capital outlay	41,837,369	35,210,330	23,489,541	26,821,784
Debt service as a percentage of non-capital expenditures	8.5%	9.3%	9.5%	6.9%

Fiscal Year					
2009	2008	2007	2006	2005	2004
$ 178,444,948	$ 159,736,841	$ 140,254,799	$ 126,230,037	$ 115,770,978	$ 104,024,358
4,669,793	4,582,904	4,435,475	4,209,251	3,789,611	3,663,581
169,839,613	182,751,328	94,811,956	92,505,992	92,184,810	87,146,209
20,314,812	19,454,986	20,867,662	19,035,855	16,881,310	17,099,139
6,342,144	7,162,999	7,153,280	6,055,512	5,811,248	5,162,316
1,831,860	5,888,072	9,993,901	7,625,666	5,207,486	3,377,926
-	-	-	-	5,000	55,477
8,603,639	7,040,245	2,223,641	2,109,809	2,590,468	1,919,439
390,046,809	386,617,375	279,740,714	257,772,122	242,240,911	222,448,445
0.9%	38.2%	8.5%	6.4%	8.9%	5.5%
71,689,098	79,956,341	57,557,892	53,552,894	49,271,846	48,555,929
84,545,628	75,532,491	70,695,188	64,548,061	60,013,858	55,471,615
20,313,186	18,474,118	16,484,194	16,667,995	14,487,436	20,752,690
5,993,741	5,544,825	4,481,566	4,632,952	3,657,460	4,815,625
108,633,619	129,565,906	6,145,466	7,480,842	6,170,891	7,788,522
71,659,628	66,731,620	61,918,524	71,832,432	67,018,792	66,546,494
4,698,019	3,456,226	2,868,913	3,276,611	2,819,756	2,506,401
844,576	700,448	613,601	633,210	515,291	457,306
13,844,198	14,455,491	16,486,134	15,132,850	15,493,880	13,085,483
12,756,235	12,010,831	8,022,242	6,492,370	5,405,235	4,427,359
7,322,230	7,697,916	7,245,944	6,334,523	6,257,163	5,196,865
994,382	1,366,092	569,315	1,121,810	723,173	233,117
26,818	-	-	495,192	630,262	-
41,657,504	41,704,806	45,108,386	31,031,528	20,370,738	-
-	-	-	-	-	-
444,978,862	457,197,111	298,197,365	283,233,270	252,835,781	229,837,406
-2.7%	53.3%	5.3%	12.0%	10.0%	9.5%
(54,932,053)	(70,579,736)	(18,456,651)	(25,461,148)	(10,594,870)	(7,388,961)
66,450,302	69,240,991	37,124,510	40,304,980	37,076,506	25,384,643
(66,450,302)	(69,240,989)	(37,124,511)	(40,304,979)	(37,076,505)	(25,384,643)
635,014	1,162,593	299,804	1,006,814	2,772,877	1,549,211
(7,086,339)	-	-	(27,999,755)	(53,688,129)	-
36,505,000	72,000,000	28,000,000	38,770,000	-	32,250,000
6,995,000	-	-	28,595,000	51,640,000	-
1,661,636	171,502	58,119	912,068	-	-
225,000	911,009	13,195,000	-	2,580,000	3,020,000
258,806	397,501	3,774,686	637,666	2,037,301	943,609
39,194,117	74,642,607	45,327,608	41,921,794	5,342,050	37,762,820
$ (15,737,936)	$ 4,062,871	$ 26,870,957	$ 16,460,646	$ (5,252,820)	$ 30,373,859
46,063,045	26,505,573	53,371,685	51,819,872	22,653,932	31,438,892
5.0%	4.6%	6.2%	5.5%	5.1%	4.9%

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-5**

HIDALGO COUNTY

TAXABLE ASSESSED VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	Tax Rol Year	Real Property	Personal Property (1)	Real and Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Market Value	Taxable Assessed Value as a % of Market Value
2004	2003	16,452,036,246	3,748,551,880	20,200,588,126	3,573,371,820	16,627,216,306	0.5900	20,200,588,126	82.31%
2005	2004	18,390,908,245	4,293,927,198	22,684,835,443	4,032,206,829	18,652,628,614	0.5900	22,684,835,443	82.23%
2006	2005	(2)	(2)	24,183,901,387	4,550,550,069	19,633,351,318	0.5900	24,183,901,387	81.18%
2007	2006	(2)	(2)	26,503,893,251	4,864,605,123	21,639,288,128	0.5900	26,503,893,251	81.65%
2008	2007	(2)	(2)	30,565,602,747	5,947,117,766	24,618,484,981	0.5900	30,565,602,747	80.54%
2009	2008	(2)	(2)	33,360,689,875	6,429,528,781	26,931,161,094	0.5900	33,360,689,875	80.73%
2010	2009	(2)	(2)	35,741,587,515	7,656,060,766	28,085,526,749	0.5900	35,741,587,515	78.58%
2011	2010	(2)	(2)	35,694,546,795	7,782,525,457	27,912,021,338	0.5900	35,694,546,795	78.20%
2012	2011	(2)	(2)	35,458,957,348	7,887,721,292	27,571,236,056	0.5900	35,458,957,348	77.76%
2013	2012	(2)	(2)	35,850,751,824	7,995,667,719	27,855,084,105	0.5900	35,850,751,824	77.70%

(1) Includes minerals.

(2) Data is not available.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-6**

DRAINAGE DISTRICT NO. 1

TAXABLE ASSESSED VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Real Property	Personal Property (1)	Real and Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Market Value	Taxable Assessed Value as a % of Market Value
2004	2003	15,784,952,138	2,965,993,610	18,750,945,748	3,226,693,037	15,524,252,711	0.0435	18,750,945,748	82.79%
2005	2004	17,548,979,480	3,342,495,164	20,891,474,644	3,569,280,039	17,322,194,605	0.0435	20,891,474,644	82.92%
2006	2005	(2)	(2)	22,357,239,085	3,954,454,950	18,402,784,135	0.0435	22,357,239,085	82.31%
2007	2006	(2)	(2)	24,359,160,252	4,356,450,724	20,002,709,528	0.0413	24,359,160,252	82.12%
2008	2007	(2)	(2)	28,177,754,247	5,427,248,806	22,750,505,441	0.0492	28,177,754,247	80.74%
2009	2008	(2)	(2)	30,326,639,223	5,929,890,261	24,396,748,962	0.0700	30,326,639,223	80.45%
2010	2009	(2)	(2)	32,702,552,326	6,712,273,572	25,990,278,754	0.0725	32,702,552,326	79.47%
2011	2010	(2)	(2)	32,797,796,809	6,839,399,080	25,958,397,729	0.0725	32,797,796,809	79.15%
2012	2011	(2)	(2)	32,967,100,268	6,936,065,400	26,031,034,868	0.0733	32,967,100,268	78.96%
2013	2012	(2)	(2)	33,506,930,313	7,036,901,162	26,470,029,151	0.0750	33,506,930,313	79.00%

(1) Includes minerals.
(2) Data is not available.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-7**

HIDALGO COUNTY
MARKET, ASSESSED, AND TAXABLE VALUATIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
2004	2003	20,200,588,126	16,627,216,306	15,716,777,121
2005	2004	22,684,835,443	18,652,628,614	17,730,965,331
2006	2005	24,183,901,387	19,633,351,318	19,185,765,679
2007	2006	26,503,893,251	21,639,288,128	21,190,727,925
2008	2007	30,565,602,747	24,618,484,981	24,153,123,067
2009	2008	33,360,689,875	26,931,161,094	26,452,935,574
2010	2009	35,741,587,515	28,085,526,749	27,599,319,458
2011	2010	35,694,546,795	27,912,021,338	27,420,237,899
2012	2011	35,458,957,348	27,571,236,056	27,044,262,202
2013	2012	35,850,751,824	27,855,084,105	27,320,028,938

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-8**

DRAINAGE DISTRICT NO. 1
MARKET, ASSESSED, AND TAXABLE VALUATIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
2004	2003	18,750,945,748	15,524,252,711	15,164,471,918
2005	2004	20,891,474,644	17,322,194,605	16,934,323,451
2006	2005	22,357,239,085	18,402,784,135	18,381,405,358
2007	2006	24,359,160,252	20,002,709,528	19,979,843,508
2008	2007	28,177,754,247	22,750,505,441	22,725,693,685
2009	2008	30,326,639,223	24,396,748,962	24,370,352,067
2010	2009	32,702,552,326	25,990,278,754	25,968,153,946
2011	2010	32,797,796,809	25,959,397,729	25,935,647,449
2012	2011	32,967,100,268	26,031,034,868	26,006,779,427
2013	2012	33,506,930,313	26,470,029,151	26,444,329,673

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-9

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

Fiscal Year:	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Tax Roll Year:	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Hidalgo County										
Operating:										
General Fund	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200	0.5271	0.5158	0.5168
Road & Bridge Fund		-	-	-	-	-	-	-	-	-
Park Fund		-	-	-	-	-	-	-	0.0100	0.0100
Total Operating	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200	0.5271	0.5258	0.5268
Debt Service:										
Refunding Bonds 1990	-	-	-	-	-	-	-	-	-	-
Refunding Bonds 1991	-	-	-	-	-	-	-	-	-	-
Refunding Bonds 1996	-	-	-	-	-	-	-	0.0027	0.0013	0.0048
Refunding Bonds 1998	-	-	-	-	-	0.0035	0.0038	0.0043	0.0036	0.0032
Refunding Bonds 2005	0.0219	0.0235	0.0192	0.0103	0.0094	0.0104	0.0119	0.0196	-	-
Refunding Bonds 2006	-		-	0.0018	0.0019	0.0023	0.0031	-	-	-
Refunding Bonds 2007	0.0043	0.0035	0.0045	0.0042	0.0043	0.0073	-	-	-	-
Refunding Bonds 2009A	0.0011	0.0006	0.0050	0.0149	-	-	-	-	-	-
Certificates of Obligation 1990A	-	-	-	-	-	-	-	-	-	-
Certificates of Obligation 1998	-	-	-	-	0.0022	0.0021	0.0024	0.0006	0.0015	0.0065
Certificates of Obligation 2000	-	-	-	0.0079	0.0078	0.0080	0.0079	0.0086	0.0235	0.0230
Certificates of Obligation 2001	-	-	0.0039	0.0038	0.0038	0.0032	0.0022	0.0015	0.0130	0.0121
Certificates of Obligation 2002	0.0036	0.0040	0.0040	0.0036	0.0040	0.0007	0.0045	0.0059	0.0050	0.0080
Certificates of Obligation 2004	0.0082	0.0085	0.0094	0.0091	0.0098	0.0087	0.0137	0.0119	0.0149	-
Certificates of Obligation 2006	0.0107	0.0092	0.0092	0.0095	0.0085	0.0093	0.0191	-	-	-
Certificates of Obligation 2009	0.0071	0.0072	0.0076	0.0079	-	-	-	-	-	-
Certificates of Obligation 2009B&C	0.0028	0.0028	0.0044	0.0043	-	-	-	-	-	-
Certificates of Obligation 2010A&B	0.0064	0.0080	0.0121	-	-	-	-	-	-	-
Notes Payable	0.0004	0.0002	-	-	0.0192	0.0190	0.0014	0.0078	0.0014	0.0056
Total Debt Service	0.0665	0.0675	0.0793	0.0773	0.0709	0.0745	0.0700	0.0629	0.0642	0.0632
Total Hidalgo County	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
Drainage District No. 1										
Operating	0.0454	0.0441	0.0447	0.0449	0.0420	0.0400	0.0413	0.0435	0.0435	0.0435
Debt Service	0.0296	0.0292	0.0278	0.0276	0.0280	0.0092	-	-	-	-
Total Drainage District No. 1	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413	0.0435	0.0435	0.0435
Road District No. 5	-	-	-	-	-	-	-	-	-	-

(1) These property tax rates are expressed in dollars per $100 assessed valuation.

Source: Hidalgo County, Drainage District No. 1, and Road District No. 5 Tax Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-10**

PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year:	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Tax Roll Year:	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Hidalgo County	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
Drainage District No. 1	0.0075	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413	0.0435	0.0435	0.0435
Road District No. 5	-	-	-	-	-	-	-	-	-	-
EMS District No. 1	0.0143	0.0134	0.0134	0.0132	0.0132	0.0147	0.0157	0.0167	0.0175	0.0183
EMS District No. 2	0.0361	0.0336	0.0311	0.0284	0.0290	0.0280	0.0274	0.0262	0.0247	0.0275
EMS District No. 3	0.0300	0.0100	0.0088	0.0080	0.0075	0.0086	0.0103	0.0115	0.0115	0.0125
EMS District No. 4	0.0262	0.0245	0.0245	0.0240	0.0218	0.0228	0.0241	0.0241	0.0241	0.0241
Red Sands GWC District	0.1690	0.1690	0.1800	-	-	-	-	-	-	-
City of Alamo	-	-	-	-	-	0.5929	0.5929	0.5538	0.5538	0.5223
City of Alton	0.4799	0.4825	0.4850	0.4950	0.4974	0.4999	0.4266	0.4266	0.4096	0.4296
City of Donna	-	-	-	-	-	0.9900	0.9900	0.9891	0.9916	1.0398
City of Edcouch	0.9999	0.8842	0.8542	0.8542	0.9012	0.8990	0.8990	0.7734	0.7761	0.7972
City of Edinburg	0.0635	0.6350	-	-	-	0.6350	0.6350	0.0635	0.6350	0.6350
City of Elsa	0.9900	0.9900	0.9042	0.9042	0.9042	0.7419	0.7927	0.8100	0.6917	0.7511
City of Granjeno	0.4253	0.4253	0.3757	0.3072	0.3111	0.2810	0.3049	0.2755	0.2837	0.2755
City of Hidalgo	0.3514	0.3514	-	-	-	0.3514	0.3514	0.3514	0.3514	0.3514
City of La Joya	0.5678	0.5452	0.5323	0.5176	0.5678	0.5601	0.5862	0.5652	0.5979	0.6465
City of La Villa	0.7836	0.6224	0.6234	0.6234	0.8396	0.7724	0.8516	0.7858	0.7810	0.7610
City of McAllen	-	-	-	-	-	0.4213	0.4213	0.4213	0.4213	0.4213
City of Mercedes	0.7850	0.7850	0.7900	0.7900	0.8050	0.8500	0.8700	0.8700	0.8700	0.8700
City of Mission	0.5288	0.5388	0.5566	0.5566	0.5666	0.5566	0.5566	0.5589	0.5398	0.5500
City of Palmview	0.4665	0.4600	0.4534	0.4438	-	0.3521	0.3370	0.3343	0.3070	0.3107
City of Peñitas	0.4100	0.3625	0.3296	0.3085	0.3389	0.2750	0.3000	0.0300	0.3000	0.3000
City of Pharr	0.6800	0.6800	0.6800	0.6800	0.6819	0.6831	0.6831	0.6831	0.6831	0.6831
City of Progreso	0.5389	0.4999	0.4553	0.4553	0.4147	0.4222	0.4139	0.3896	0.3736	0.3873
City of San Juan	0.7386	0.7386	0.7386	0.7386	0.6993	0.6993	0.6993	0.6994	0.6814	0.6831
City of Sullivan	0.3838	0.3535	0.3220	0.3232	0.3260	0.3260	0.3000	0.3000	0.3000	0.3000
City of Weslaco	0.6967	0.6967	0.6967	0.6967	0.6967	0.6967	0.6995	0.6995	0.6995	0.6995
Donna ISD	1.2582	1.2582	1.2582	1.1779	-	1.2000	1.5300	1.6600	1.6600	1.6600
Edcouch-Elsa ISD	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.5434	1.6000	1.6000	1.6000
Edinburg ISD	1.2398	1.2398	1.2398	1.2198	1.1898	1.1152	1.4452	1.5751	1.5951	1.5993
Hidalgo ISD	1.5564	1.5864	-	-	-	1.3200	1.5400	1.6100	1.5900	1.5900
La Joya ISD	1.3110	1.3110	1.3110	1.3110	1.3216	1.2520	1.5820	1.6420	1.6420	1.5699
La Villa ISD	1.3038	1.3038	1.2248	1.2248	1.2248	1.2248	1.5178	1.6267	1.6067	1.5867
McAllen ISD	1.1650	1.1650	1.1650	1.1650	1.1450	1.1450	1.4780	1.6155	1.5400	1.5400
Mercedes ISD	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.5700	1.6600	1.6600	1.6200
Mission ISD	1.3000	1.3000	1.3000	1.2800	1.2400	1.1800	1.4574	1.5632	1.5691	1.5841
Monte Alto ISD	1.3500	1.3500	1.3500	1.2200	1.2400	1.1860	1.4273	1.5460	1.5664	1.5776
Pharr-San Juan-Alamo ISD	1.3592	1.3592	1.3592	1.3013	1.2710	1.2113	1.5194	1.6135	1.6135	1.6115
Progreso ISD	1.3700	1.4300	1.4300	1.3100	1.3400	1.2390	1.6046	1.6540	1.6540	1.6540
Sharyland ISD	1.2855	1.2000	1.2000	1.2000	1.1850	1.1850	1.5451	1.5650	1.5650	1.5550
South Texas College	0.1507	0.1507	0.1497	0.1491	0.1498	0.1540	0.1548	0.1589	0.1647	0.1738
South Texas ISD	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0392	0.0392	0.0392	0.0392
Valley View ISD	1.2770	1.3170	1.3170	1.3170	1.3170	1.2552	1.5488	1.5489	1.5489	1.4800
Weslaco ISD	1.1397	1.1397	1.1397	1.1397	1.1397	1.1047	1.3418	1.4300	1.4300	1.4300
Delta Lake Irrigation	-	-	-	-	-	-	-	0.5500	0.5500	0.5600
Donna Irrigation District No. 1	-	-	-	-	-	0.2100	0.2100	0.2100	0.2100	0.2000
Engleman Water District #6	-	-	-	-	-	0.2700	0.2746	0.2900	0.2900	0.3357
Mercedes Water District #9	-	-	-	-	-	-	-	-	-	-
Valley Acres Water District	-	-	-	-	-	-	-	-	-	-

(1) These property tax rates are expressed in dollars per $100 assessed valuation.

Source: Hidalgo County Appraisal District

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-11**

HIDALGO COUNTY
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Fiscal Year:	2013				2004			
Tax Roll Year:	2012				2003			
Taxpayer	Assessed Value (1)	Rank	% of Total Levy (2)	Tax (3)	Taxable Value	Rank	% of Total Levy (2)*	Tax (3)*
Oxy USA Inc	$ 245,917,290	1	0.91%	$ 1,450,912	$ -		0.00%	$ -
AEP Texas Central Co	168,527,160	2	0.62%	994,310	143,139,290	4	0.91%	844,522
H E Butt Grocery Company	97,514,949	3	0.36%	575,338	79,382,262	7	0.51%	468,355
El Paso E&P Co	78,218,252	4	0.29%	461,488	163,605,950	3	1.04%	965,275.11
Calpine Const Fin (Magic Vy Gn)	73,089,400	5	0.27%	431,227	201,236,130	2	1.28%	1,187,293.17
Wal-Mart Stores Texas LLC	70,972,488	6	0.26%	418,738	-		0.00%	-
Frontera Generation LTD Partnership	69,157,000	7	0.26%	408,026	-		0.00%	-
CPG Mercedes LP	59,589,853	8	0.22%	351,580	-		0.00%	-
Rio Grande Regional Hospital	56,871,910	9	0.21%	335,544	-		0.00%	-
Southwestern Bell Telephone	54,950,030	10	0.20%	324,205	111,549,586	5	0.71%	658,143
Shell Western E & P, Inc	-			-	263,321,240	1	1.68%	1,553,595
Chevron USA Inc	-			-	83,464,440	6	0.53%	492,440
Wal-Mart Stores East, Inc. #452	-			-	69,829,564	8	0.44%	411,994
Universal Health Services	-			-	66,780,559	9	0.42%	394,005
Calpine Hidalgo Energy Center	-			-	45,833,280	10	0.29%	270,416
Total	$ 974,808,332		3.60%	$ 5,751,369	$ 1,228,142,301		7.81%	$ 7,246,040

(1) Appraisal District certified values for Fiscal Year 2013 and Tax Roll Year 2012.

(2) Total tax levy is:	$ 159,570,084	$ 92,733,814
(3) Tax rate is:	$ 0.5900	$ 0.5900

Source: Hidalgo County Appraisal District and 2004 Hidalgo County Annual Financial Report

***Note: The 2004 figures for Taxable Value and % of Total Levy and Tax differ from those reported on the 2004 CAFR. The figures from the 2004 CAFR were calculated by using the 2004 Tax Roll instead of the 2003 Tax Roll.**

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-12**

DRAINAGE DISTRICT NO. 1
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Fiscal Year:	2013				2004			
Tax Roll Year:	2012				2003			
Taxpayer	Assessed Value (1)	Rank	% of Total Levy (2)	Tax (3)	Taxable Value	Rank	% of Total Levy (2)*	Tax (3)*
AEP Texas Central Co (CP&L)	$ 155,779,910	1	0.59%	$ 116,835	$ 133,707,740	3	0.88%	58,163
H E Butt Grocery Company	97,514,949	2	0.37%	73,136	79,382,262	5	0.52%	34,531
Calpine Const Fin (Magic Vy Gn)	73,089,400	3	0.28%	54,817	-		0.00%	-
Frontera Generation LTD Ptnshp	69,157,000	4	0.26%	51,868	125,587,000	2	0.83%	54,630
Wal-Mart Stores Texas LLC	62,010,212	5	0.23%	46,508	-		0.00%	-
CPG Mercedes LP	59,589,853	6	0.23%	44,692	-		0.00%	-
Rio Grande Regional Hospital	56,871,910	7	0.21%	42,654	39,034,063	10	0.26%	16,980
Universal Health Services	53,599,944	8	0.20%	40,200	66,780,559	7	0.44%	29,050
Sharyland Utilities LP	51,663,190	9	0.20%	38,747	-		0.00%	-
Simon Property Group-McAllen No 2	51,503,892	10	0.19%	38,628	-		0.00%	-
Calpine Constrn Finance Co LP	-			-	201,236,130	1	1.33%	87,538
Southwestern Bell Telephone	-			-	96,984,527	4	0.64%	42,188
Wal-Mart Stores East, Inc #452	-			-	69,829,564	6	0.46%	30,376
Calpine Hidalgo Energy Center	-			-	45,833,280	8	0.30%	19,937
El Paso Production Oil & Gas	-			-	46,783,980	9	0.31%	20,351
Total	$ 730,780,260		2.77%	$ 548,085	$ 905,159,105		5.97%	$ 393,744

(1) Appraisal District certified values for Fiscal Year 2013 and Tax Roll Year 2012.

(2) Total tax levy is:	$ 19,853,462	$ 6,596,873
(3) Tax rate is:	$ 0.0750	$ 0.0435

Source: Hidalgo County Appraisal District and 2004 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-13**

PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2013

	Tax Levy (1)	Reserve For Uncollectible Taxes	Current Tax Levy Net of Uncollectible Amount
Hidalgo County			
Operating:			
General Fund	$ 141,584,642	$ (1,291,097)	$ 140,293,545
Total Operating	141,584,642	(1,291,097)	140,293,545
Debt Service:			
Refunding Bonds 2005	5,923,025	(54,012)	5,869,013
Refunding Bonds 2006	-	-	-
Refunding Bonds 2007	1,162,968	(10,605)	1,152,363
Refunding Bonds 2009A	297,504	(2,713)	294,791
Certificates of Obligation 2000	-	-	-
Certificates of Obligation 2001	-	-	-
Certificates of Obligation 2002	973,648	(8,879)	964,769
Certificates of Obligation 2004	2,217,754	(20,223)	2,197,531
Certificates of Obligation 2006	2,893,898	(26,389)	2,867,509
Certificates of Obligation 2009	1,920,250	(17,511)	1,902,739
Certificates of Obligation 2009B&C	757,282	(6,906)	750,376
Certificates of Obligation 2010A&B	1,730,930	(15,784)	1,715,146
Notes Payable	108,183	(987)	107,196
Total Debt Service	17,985,442	(164,009)	17,821,433
Total Hidalgo County	159,570,084	(1,455,106)	158,114,978
Drainage District No. 1			
Operating	12,017,962	(109,591)	11,908,371
Debt Service	7,835,500	(71,451)	7,764,049
Total Drainage District No. 1	19,853,462	(181,042)	19,672,420
Total All Funds	$ 179,423,546	$ (1,636,148)	$ 177,787,398

(1) 2012 Tax Roll

Source: Hidalgo County and Drainage District # 1, 2012 Tax Rolls

COUNTY OF HIDALGO, TEXAS
PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

Fiscal Year:	2013	2012	2011	2010
Tax Roll Year:	2012	2011	2010	2009
Hidalgo County				
Operating:				
General Fund	$ 141,584,642	$ 140,062,990	$ 138,770,368	$ 140,242,452
Road & Bridge Fund	-	-	-	-
Park Fund	-	-	-	-
Total Operating	141,584,642	140,062,990	138,770,368	140,242,452
Debt Service:				
Refunding Bonds 1990	-	-	-	-
Refunding Bonds 1991	-	-	-	-
Refunding Bonds 1996	-	-	-	-
Refunding Bonds 1998	-	-	-	-
Refunding Bonds 2005	5,923,025	6,299,484	5,217,135	2,817,432
Refunding Bonds 2006	-	-	-	492,367
Refunding Bonds 2007	1,162,968	938,221	1,222,766	1,148,856
Refunding Bonds 2009A	297,504	160,838	1,358,629	4,075,702
Certificates of Obligation 1990A	-	-	-	-
Certificates of Obligation 1998	-	-	-	-
Certificates of Obligation 2000	-	-	-	2,160,943
Certificates of Obligation 2001	-	-	1,059,731	1,039,441
Certificates of Obligation 2002	973,648	1,072,253	1,086,903	984,733
Certificates of Obligation 2004	2,217,754	2,278,537	2,554,223	2,489,187
Certificates of Obligation 2006	2,893,898	2,466,181	2,499,877	2,598,602
Certificates of Obligation 2009	1,920,250	1,930,055	2,065,116	2,160,943
Certificates of Obligation 2009B&C	757,282	750,577	1,195,594	1,176,209
Certificates of Obligation 2010A&B	1,730,930	2,144,505	3,287,882	-
Notes Payable	108,183	53,613	-	-
Total Debt Service	17,985,442	18,094,264	21,547,856	21,144,415
Total Hidalgo County	159,570,084	158,157,254	160,318,224	161,386,867
Drainage District No. 1				
Operating	12,017,962	11,487,658	11,611,614	11,677,135
Debt Service	7,835,500	7,606,341	7,221,541	7,177,927
Total Drainage District No. 1	19,853,462	19,093,999	18,833,155	18,855,063
Road District No. 5	-	-	-	-
Total All Funds	$ 179,423,546	$ 177,251,253	$ 179,151,379	$ 180,241,930

Source: Hidalgo County, Drainage District No. 1, and Road District No. 5 Tax Rolls

2009 2008	2008 2007	2007 2006	2006 2005	2005 2004	2004 2003
$ 136,363,260	$ 123,471,747	$ 109,752,320	$ 100,879,815	$ 91,461,730	$ 81,228,534
-	-	-	-	-	-
-	-	-	-	1,773,201	1,571,760
136,363,260	123,471,747	109,752,320	100,879,815	93,234,932	82,800,294
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	516,744	230,516	754,445
-	838,314	802,036	822,962	638,353	1,021,644
2,469,302	2,490,992	2,511,640	3,751,175	-	-
499,114	550,892	654,293	-	-	-
1,129,574	1,748,484	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
577,922	502,989	506,549	114,832	265,980	502,963
2,048,995	1,916,147	1,667,391	1,645,924	4,167,023	3,615,047
998,228	766,459	464,337	287,080	2,305,162	1,901,829
1,050,767	167,663	949,780	1,129,180	886,601	1,257,408
2,574,379	2,083,810	2,891,552	2,277,499	2,642,070	-
2,232,879	2,227,521	4,031,287	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,043,681	4,550,850	295,487	1,492,815	248,248	880,185
18,624,841	17,844,122	14,774,351	12,038,210	11,383,953	9,933,520
154,988,101	141,315,869	124,526,671	112,918,025	104,618,885	92,733,814
10,261,084	9,090,592	8,252,240	7,996,062	7,366,842	6,596,873
6,840,723	2,090,836	-	-	-	-
17,101,807	11,181,428	8,252,240	7,996,062	7,366,842	6,596,873
-	-	-	-	-	-
$ 172,089,908	$ 152,497,297	$ 132,778,910	$ 120,914,086	$ 111,985,727	$ 99,330,687

COUNTY OF HIDALGO, TEXAS

DELINQUENT TAXES RECEIVABLE
NET OF UNCOLLECTIBLES (EXCLUDING ROLLBACK TAXES)
LAST TEN FISCAL YEARS
DECEMBER 31, 2013

Fiscal Year:	2012	2011	2010	2009	2008	2007
Tax Roll Year:	2011	2010	2009	2008	2007	2006
Hidalgo County						
Operating:						
General Fund	$ 3,656,054	$ 2,866,496	$ 2,364,810	$ 1,792,028	$ 1,391,238	$ 1,034,810
Road & Bridge Fund	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-
Total Operating	3,656,054	2,866,496	2,364,810	1,792,028	1,391,238	1,034,810
Debt Service:						
Refunding Bonds 1990	-	-	-	-	-	-
Refunding Bonds 1991	-	-	-	-	-	-
Refunding Bonds 1996	-	-	-	-	-	-
Refunding Bonds 1998	-	-	-	-	9,446	7,562
Refunding Bonds 2005	164,435	107,767	47,508	32,451	28,068	23,681
Refunding Bonds 2006	-	-	8,302	6,559	6,207	6,169
Refunding Bonds 2007	24,490	25,258	19,372	14,844	19,701	-
Refunding Bonds 2009A	4,198	28,064	68,726	-	-	-
Certificates of Obligation 1990A	-	-	-	-	-	-
Certificates of Obligation 1998	-	-	-	7,595	5,668	4,776
Certificates of Obligation 2000	-	-	36,438	26,927	21,591	15,721
Certificates of Obligation 2001	-	21,890	17,527	13,118	8,636	4,378
Certificates of Obligation 2002	27,989	22,452	16,605	13,809	1,889	8,955
Certificates of Obligation 2004	59,476	52,761	41,973	33,831	23,480	27,263
Certificates of Obligation 2006	64,375	51,638	43,818	29,344	25,099	38,009
Certificates of Obligation 2009	50,380	42,658	36,438	-	-	-
Certificates of Obligation 2009B&C	19,592	24,697	19,834	-	-	-
Certificates of Obligation 2010A&B	55,978	67,916	-	-	-	-
Notes Payable	1,399	-	-	66,282	51,277	2,786
Total Debt Service	472,312	445,101	356,541	244,760	201,062	139,300
Total Hidalgo County	4,128,366	3,311,597	2,721,351	2,036,788	1,592,300	1,174,110
Drainage District No. 1						
Operating	315,426	258,629	215,024	151,313	113,124	85,473
Debt Service	208,853	160,848	132,175	100,875	26,019	-
Total Drainage District No. 1	524,279	419,477	347,199	252,188	139,143	85,473
Road District No. 5	-	-	-	-	-	-
Total All Funds	$ 4,652,645	$ 3,731,074	$ 3,068,550	$ 2,288,976	$ 1,731,443	$ 1,259,583

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2013

2006 2005	2005 2004	2004 2003	2003 2002	Not Barred By Limitation	Reserve for Loss on Collections	Net Property Taxes Receivable
$ 861,161	$ 748,485	$ 575,668	$ 506,198	$ 15,796,948	$ (9,510,280)	$ 6,286,668
-	-	-	-	$ -	-	-
-	14,511	11,139	9,896	$ 35,546	(40,193)	(4,647)
861,161	762,996	586,807	516,094	15,832,494	(9,550,473)	6,282,021
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,411	1,886	5,347	2,375	14,019	(15,493)	(1,474)
7,025	5,224	3,565	5,740	38,562	(37,236)	1,326
32,022	-	-	-	435,932	(213,787)	222,145
-	-	-	-	27,237	(18,375)	8,862
-	-	-	-	103,665	(51,762)	51,903
-	-	-	-	100,988	(46,804)	54,184
-	-	-	-	-	-	-
980	2,177	7,240	1,781	30,217	(27,209)	3,008
14,050	34,101	25,619	25,038	199,485	(174,955)	24,530
2,451	18,864	13,478	13,261	113,603	(90,163)	23,440
9,639	7,256	8,911	12,667	130,172	(87,448)	42,724
19,442	21,622	-	-	279,848	(165,555)	114,293
-	-	-	-	252,283	(134,312)	117,971
-	-	-	-	129,476	(51,496)	77,980
-	-	-	-	64,123	(26,119)	38,004
-	-	-	-	123,894	(45,442)	78,452
12,743	2,032	6,238	6,927	149,684	(113,654)	36,030
102,763	93,162	70,398	67,789	2,193,188	(1,299,810)	893,378
963,924	856,158	657,205	583,883	18,025,682	(10,850,283)	7,175,399
73,388	64,314	49,529	45,868	1,372,088	(758,948)	613,140
-	-	-	-	628,770	(258,793)	369,977
73,388	64,314	49,529	45,868	2,000,858	(1,017,741)	983,117
-	-	-	-	-	-	-
$ 1,037,312	$ 920,472	$ 706,734	$ 629,751	$ 20,026,540	$ (11,868,024)	$ 8,158,516

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Taxable Value	Tax Rate	Late Productivity Penalties	Original Tax Levy	Tax Roll Modifications	Adjusted Tax Levy
2004	2003	15,716,777,121	0.5900	4,795	92,733,814	(36,291)	92,697,523
2005	2004	17,730,965,331	0.5900	6,151	104,618,885	(374,772)	104,244,113
2006	2005	19,185,765,679	0.5900	2,658	112,918,025	(333,920)	112,584,104
2007	2006	21,190,727,925	0.5900	9,033	124,526,671	740,834	125,267,505
2008	2007	24,153,123,067	0.5900	7,074	141,315,869	3,363,592	144,679,461
2009	2008	26,452,935,574	0.5900	12,502	154,988,101	4,899,130	159,887,231
2010	2009	27,599,319,458	0.5900	19,515	161,386,867	615,357	162,002,225
2011	2010	27,420,237,899	0.5900	204	160,318,224	(322,850)	159,995,374
2012	2011	27,044,262,202	0.5900	46	158,157,252	(365,308)	157,791,944
2013	2012	27,320,028,938	0.5900	-	159,570,084	(358,037)	159,212,047

(1) Taxes collected for the year are allocated between current and delinquent. Taxes recognized as revenues during the current year include taxes collected in advance during the period October through December of the previous year and those taxes collected from January through December for the current year.

Source: Hidalgo County Tax Office Collection Reports.

Current Tax Collections (1)	Percent of Adjusted Tax Levy Collected	Delinquent Tax Collections (1)	Total Tax Collections	Ratio of Total Tax Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Adjusted Tax Levy
86,069,576	92.85%	5,859,622	91,929,197	99.17%	768,326	0.83%
97,030,168	93.08%	6,207,838	103,238,005	99.03%	1,006,108	0.97%
105,230,219	93.47%	6,174,296	111,404,516	98.95%	1,179,589	1.05%
117,969,696	94.17%	5,856,372	123,826,068	98.85%	1,441,437	1.15%
136,346,506	94.24%	6,372,224	142,718,730	98.64%	1,960,730	1.36%
149,581,344	93.55%	7,607,719	157,189,063	98.31%	2,698,168	1.69%
152,608,616	94.20%	5,793,980	158,402,596	97.78%	3,599,628	2.22%
151,534,745	94.71%	3,718,084	155,252,829	97.04%	4,742,545	2.96%
150,676,328	95.49%	-	150,676,328	95.49%	7,115,616	4.51%
152,090,213	95.53%	-	152,090,213	95.53%	7,121,834	4.47%

COUNTY OF HIDALGO, TEXAS
DRAINAGE DISTRICT NO. 1
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Taxable Value	Tax Rate	Late Productivity Penalties	Original Tax Levy	Tax Roll Modifications	Adjusted Tax Levy
2004	2003	15,164,471,918	0.0435	309	6,596,873	(12,920)	6,583,953
2005	2004	16,934,323,451	0.0435	393	7,366,842	(31,800)	7,335,041
2006	2005	18,381,405,358	0.0435	142	7,996,062	(25,451)	7,970,611
2007	2006	19,979,843,508	0.0413	558	8,252,240	50,717	8,302,957
2008	2007	22,725,693,685	0.0492	341	11,181,428	270,712	11,452,140
2009	2008	24,370,352,067	0.0700	1,384	17,101,807	551,531	17,653,337
2010	2009	25,968,153,946	0.0725	2,075	18,855,063	54,023	18,909,085
2011	2010	25,935,647,449	0.0725	25	18,833,155	(39,744)	18,793,411
2012	2011	26,006,779,427	0.0733	-	19,093,999	(59,623)	19,034,376
2013	2012	26,444,329,673	0.0750	-	19,853,462	(45,939)	19,807,523

(1) Taxes collected for the year are allocated between current and delinquent. Taxes recognized as revenues during the current year include taxes collected in advance during the period October through December of the previous year and those taxes collected from January through December for the current year.

Source: Hidalgo County Tax Office Collection Reports.

Current Tax Collections (1)	Percent of Adjusted Tax Levy Collected	Delinquent Tax Collections (1)	Total Tax Collections	Ratio of Total Tax Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Adjusted Tax Levy
6,105,118	92.73%	429,404	6,534,521	99.25%	49,431	0.75%
6,813,062	92.88%	457,830	7,270,892	99.13%	64,150	0.87%
7,437,797	93.32%	459,580	7,897,377	99.08%	73,233	0.92%
7,799,036	93.93%	418,641	8,217,677	98.97%	85,280	1.03%
10,759,624	93.95%	555,122	11,314,746	98.80%	137,394	1.20%
16,463,211	93.26%	946,089	17,409,299	98.62%	244,038	1.38%
17,767,107	93.96%	802,657	18,569,764	98.21%	339,321	1.79%
17,764,778	94.53%	617,847	18,382,625	97.81%	410,786	2.19%
18,167,645	95.45%	350,839	18,518,484	97.29%	515,892	2.71%
18,896,758	95.40%	-	18,896,758	95.40%	910,765	4.60%

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-18**

HIDALGO COUNTY
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year (1)	Tax Roll Year	Beginning Rollback Taxes Receivable	Tax Roll Modifications (2)	Adjusted Rollback Taxes Receivable	Rollback Taxes Collected	Ending Rollback Taxes Receivable	Percent of Total Rollback Taxes Collected
2004	2003	$ 267,662	$ 342,814	$ 610,476	$ 459,971	$ 150,505	75.35%
2005	2004	150,505	607,551	758,056	427,912	330,144	56.45%
2006	2005	330,144	811,492	1,141,636	796,545	345,091	69.77%
2007	2006	345,091	617,848	962,939	676,314	286,624	70.23%
2008	2007	286,624	418,155	704,780	464,563	240,217	65.92%
2009	2008	240,217	218,114	458,331	274,282	184,049	59.84%
2010	2009	184,049	98,632	282,681	186,602	96,079	66.01%
2011	2010	96,078	143,763	239,840	166,202	73,638	69.30%
2012	2011	73,638	393,501	467,140	136,509	330,630	29.22%
2013	2012	330,630	361,910	692,540	368,839	323,701	53.26%

(1) As of January 1 of each year.
(2) All rollback taxes added to the tax roll are entered as tax modifications.

Source: Hidalgo County Tax Office Collection Reports.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-19**

DRAINAGE DISTRICT NO. 1
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year (1)	Tax Roll Year	Beginning Rollback Taxes Receivable	Tax Roll Modifications (2)	Adjusted Rollback Taxes Receivable	Rollback Taxes Collected	Ending Rollback Taxes Receivable	Percent of Total Rollback Taxes Collected
2004	2003	$ 23,014	$ 27,342	$ 50,356	$ 37,689	$ 12,667	74.85%
2005	2004	12,667	46,680	59,346	33,677	25,670	56.75%
2006	2005	25,670	62,431	88,100	61,139	26,961	69.40%
2007	2006	26,961	45,533	72,495	51,295	21,200	70.76%
2008	2007	21,200	29,343	50,543	34,059	16,485	67.39%
2009	2008	16,485	19,139	35,623	21,159	14,465	59.40%
2010	2009	14,465	7,773	22,238	14,322	7,916	64.40%
2011	2010	7,916	14,407	22,322	14,616	7,706	65.48%
2012	2011	7,706	42,115	49,820	12,094	37,727	24.27%
2013	2012	37,727	43,474	81,201	43,082	38,119	53.06%

(1) As of January 1 of each year.
(2) All rollback taxes added to the tax roll are entered as tax modifications.

Source: Hidalgo County Tax Office Collection Reports.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-20**

HIDALGO COUNTY
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activity						
Fiscal Year	General Obligation Bonds	Special District Bonds	Term Loans (3)	Capital Leases	Total Government (4)	Percentage of Personal Income (1)	Per Capita (1)
2004	129,310,000	-	7,263,692	-	136,573,692	1.34%	208
2005	125,665,000	-	8,618,457	-	134,283,457	1.21%	198
2006	163,640,000	-	4,985,826	-	168,625,826	1.40%	241
2007	183,985,000	-	17,559,394	-	201,544,394	1.51%	284
2008	248,525,000	-	13,776,312	202,071	262,503,383	1.85%	361
2009	280,830,000	-	4,559,939	1,255,460	286,645,399	1.89%	387
2010	293,925,000	-	3,793,700	1,647,137	299,365,837	1.83%	386
2011	279,145,000	-	3,122,591	681,350	282,948,941	1.64%	356
2012	264,580,000	-	2,525,988	1,068,246	268,174,234	1.48%	332
2013	325,920,000	-	2,015,025	7,677,711	335,612,735	(2)	411

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) Population and personal income data can be found in Exhibit D-39.
(2) Data is not available.
(3) Term Loans column has been updated to properly reflect debt outstanding in 2005 through 2008.
(4) Includes Drainage District No.1 data.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-21**

DRAINAGE DISTRICT NO. 1
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activity					
Fiscal Year	General Obligation Bonds	Special District Bonds	Term Loans	Total Government	Percentage of Personal Income (1)	Per Capita (1)
2004	-	-	-	-	0.00%	-
2005	-	-	-	-	0.00%	-
2006	-	-	-	-	0.00%	-
2007	28,000,000	-	-	28,000,000	0.21%	39
2008	99,950,000	-	-	99,950,000	0.70%	138
2009	99,145,000	-	-	99,145,000	0.65%	134
2010	96,675,000	-	-	96,675,000	0.59%	125
2011	93,740,000	-	-	93,740,000	0.54%	118
2012	90,305,000	-	-	90,305,000	0.50%	112
2013	163,535,000	-	-	163,535,000	(2)	200

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) Population and personal income data can be found in Exhibit D-39.
(2) Data is not available.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-22**

HIDALGO COUNTY
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding						
Fiscal Year	General Obligation Bonds (5)	Special District Bonds	Gross Bonded Debt (4)	Less: Amounts Restricted to Repaying Debt (1)(4)	Net Bonded Debt (4)	Percentage of Actual Value of Taxable Property (2)	Net Bonded Debt per Capita (3)
2004	$ 131,096,178	-	$ 131,096,178	$ (2,584,793)	$ 128,511,385	0.42%	$ 196
2005	126,909,814	-	126,909,814	(3,368,005)	123,541,809	0.36%	182
2006	164,125,829	-	164,125,829	(3,647,787)	160,478,042	0.43%	229
2007	185,035,486	-	185,035,486	(4,658,348)	180,377,138	0.44%	254
2008	250,871,868	-	250,871,868	(4,882,776)	245,989,092	0.52%	339
2009	283,791,870	-	283,791,870	(4,615,552)	279,176,318	0.55%	377
2010	297,620,181	-	297,620,181	(5,862,451)	291,757,730	0.54%	377
2011	282,888,809	-	282,888,809	(7,775,852)	275,112,957	0.52%	346
2012	268,394,234	-	268,394,234	(7,809,216)	260,585,018	0.49%	323
2013	336,795,287	-	336,795,287	(6,833,246)	329,962,041	0.61%	404

(1) Amount available for repayment of general obligation bonds as of December 31st.
(2) See Exhibit D-7 and D-8 for property value data.
(3) See Exhibit D-39 for population data.
(4) Includes Drainage District No.1 data.
(5) 2004 - 2012 have been reinstated to include premiums and discounts.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-23**

DRAINAGE DISTRICT NO. 1
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding						
Fiscal Year	General Obligation Bonds	Special District Bonds	Gross Bonded Debt	Less: Amounts Restricted to Repaying Debt (1)	Net Bonded Debt	Percentage of Actual Value of Taxable Property (2)	Net Bonded Debt per Capita (3)
2004	$ -	$ -	$ -	$ -	$ -	0.00%	-
2005	-	-	-	-	-	0.00%	-
2006	-	-	-	-	-	0.00%	-
2007	28,000,000	-	28,000,000	(396,437)	27,603,563	0.14%	39
2008	99,950,000	-	99,950,000	(915,962)	99,034,038	0.44%	136
2009	99,145,000	-	99,145,000	(1,023,127)	98,121,873	0.40%	132
2010	96,675,000	-	96,675,000	(1,393,943)	95,281,057	0.37%	123
2011	93,740,000	-	93,740,000	(1,553,289)	92,186,711	0.36%	116
2012	90,305,000	-	90,305,000	(1,805,618)	88,499,382	0.34%	110
2013	163,535,000	-	163,535,000	(1,903,111)	161,631,889	0.61%	198

(1) Amount available for repayment of general obligation bonds as of December 31st.
(2) See Exhibit D-8 for property value data.
(3) See Exhibit D-39 for population data.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-24**

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest (1)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
2004	3,630,000	5,123,224	8,753,224	229,837,406	3.81%
2005	4,400,000	6,096,176	10,496,176	252,835,781	4.15%
2006	4,880,000	6,011,319	10,891,319	282,233,270	3.86%
2007	7,655,000	7,149,257	14,804,257	298,197,365	4.96%
2008	7,460,000	9,000,973	16,460,973	457,197,111	3.60%
2009	8,705,000	12,756,458	21,461,458	444,978,862	4.82%
2010	14,755,000	13,179,091	27,934,091	346,104,738	8.07%
2011	14,780,000	13,514,398	28,294,398	334,864,756	8.45%
2012	14,565,000	12,834,184	27,399,184	339,790,387	8.06%
2013	15,790,000	12,227,899	28,017,899	380,357,433	7.37%

(1) Excludes bond issuance and other costs
(2) Includes general, special revenue, debt service, and capital projects funds.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-25**

DIRECT AND OVERLAPPING BONDED DEBT
DECEMBER 31, 2013

Jurisdiction	Gross Debt Less Cash Investments	Percentage Applicable to Hidalgo County	Amount Applicable to Hidalgo County as of	Amount Applicable to Hidalgo County
Direct Debt:				
Hidalgo County	$ 162,385,000	100.00%	12/31/13	$ 162,385,000
Hidalgo County Drainage District No. 1	163,535,000	100.00%	12/31/13	163,535,000
Total Direct Debt	325,920,000			325,920,000
Overlapping Debt:				
Independent School Districts:				
Donna	100,215,000	100.00%	12/31/13	100,215,000
Edcouch - Elsa	46,408,980	100.00%	12/31/13	46,408,980
Edinburg	202,580,000	100.00%	12/31/13	202,580,000
Hidalgo	45,165,000	100.00%	12/31/13	45,165,000
La Joya	281,931,001	100.00%	12/31/13	281,931,001
La Villa	5,530,000	100.00%	12/31/13	5,530,000
McAllen	114,971,000	100.00%	12/31/13	114,971,000
Mercedes	57,067,923	100.00%	12/31/13	57,067,923
Mission	146,458,222	100.00%	12/31/13	146,458,222
Monte Alto	14,860,000	100.00%	12/31/13	14,860,000
Pharr - San Juan - Alamo	385,145,000	100.00%	12/31/13	385,145,000
Progreso	29,465,000	100.00%	12/31/13	29,465,000
Sharyland	131,230,559	100.00%	12/31/13	131,230,559
South Texas	-	58.53%	12/31/13	-
Valley View	50,999,764	100.00%	12/31/13	50,999,764
Weslaco	70,658,000	100.00%	12/31/13	70,658,000
Cities:				
Alamo	13,615,000	100.00%	12/31/13	13,615,000
Alton	5,723,000	100.00%	12/31/13	5,723,000
Donna	41,590,000	100.00%	12/31/13	41,590,000
Edcouch	1,825,000	100.00%	12/31/13	1,825,000
Edinburg	42,730,000	100.00%	12/31/13	42,730,000
Elsa	-	100.00%	12/31/13	-
Hidalgo	6,310,000	100.00%	12/31/13	6,310,000
La Joya	140,000	100.00%	12/31/13	140,000
La Villa	1,015,000	100.00%	12/31/13	1,015,000
McAllen	30,860,000	100.00%	12/31/13	30,860,000
Mercedes	23,465,000	100.00%	12/31/13	23,465,000
Mission	28,710,000	100.00%	12/31/13	28,710,000
Palmview	2,116,409	100.00%	12/31/13	2,116,409
Pharr	25,825,000	100.00%	12/31/13	25,825,000
Progreso	1,995,000	100.00%	12/31/13	1,995,000
San Juan	17,205,000	100.00%	12/31/13	17,205,000
Weslaco	80,570,000	100.00%	12/31/13	80,570,000
Road Districts:				
Road District No. 5	-	100.00%	12/31/13	-
County Line School Districts:				
Lyford	7,839,997	4.87%	12/31/13	381,808
South Texas College District	44,384,991	88.03%	12/31/13	39,072,108
Total Overlapping Debt	2,058,604,846			2,045,833,773
Total Direct and Overlapping Debt	$ 2,384,524,846			$ 2,371,753,773

Source: The information contained in this statement is provided by the Municipal Advisory Council of Texas (12/31/2013) and is subject to the same disclaimer as given by the Council. The Municipal Advisory Council of Texas utilizes an internal program that calculates the overlapping debt percentages using the Net Taxable Assessed Values.

COUNTY OF HIDALGO, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2013	2012	2011	2010
Assessed Value (1)	$ 27,855,084,105	$ 27,571,236,056	$ 27,912,021,338	$ 28,085,526,749
Debit limit, 25 % of Assessed Value (2)	6,963,771,026	6,892,809,014	6,978,005,335	7,021,381,687
Debt Applicable to Limitation:				
Bonded debt:				
County Wide	162,385,000	174,275,000	185,405,000	197,250,000
Special Road Districts	-	-	-	-
Drainage District No. 1	163,535,000	90,305,000	93,740,000	96,675,000
Total bonded debt	325,920,000	264,580,000	279,145,000	293,925,000
Less: amounts available for repayment of general obligation bonds				
Special Road Districts	-	-	-	-
Drainage District No. 1	(1,903,111)	(1,805,618)	(1,553,289)	(1,393,943)
Refunding Bonds, Series 1990	-	-	-	-
Refunding Bonds, Series 1991	-	-	-	-
Refunding Bonds, Series 1996	-	-	-	-
Refunding Bonds, Series 1998	-	-	-	-
Refunding Bonds, Series 2005	(1,238,122)	(1,536,350)	(1,469,361)	(1,375,094)
Refunding Bonds, Series 2006	-	-	(58,025)	(44,606)
Refunding Bonds, Series 2007	(580,015)	(568,630)	(616,651)	(545,081)
Refunding Bonds, Series 2009A	(66,375)	(30,848)	(97,524)	(86,352)
Certificates of Obligation, Series 1990A	-	-	-	-
Certificates of Obligation, Series 1996	-	-	-	-
Certificates of Obligation, Series 1998	-	-	-	-
Certificates of Obligation, Series 2000	-	-	-	(173,209)
Certificates of Obligation, Series 2001	-	-	(85,101)	(96,055)
Certificates of Obligation, Series 2002	(134,593)	(198,258)	(149,173)	(94,079)
Certificates of Obligation, Series 2004	(268,077)	(346,711)	(432,874)	(361,845)
Certificates of Obligation, Series 2006	(852,180)	(911,840)	(948,697)	(890,796)
Certificates of Obligation, Series 2009	(533,643)	(559,135)	(582,407)	(524,358)
Certificates of Obligation, Series 2009B&C	(373,665)	(529,125)	(603,107)	(277,033)
Certificates of Obligation, Series 2010A&B	(883,464)	(1,322,700)	(1,179,643)	-
Total amount available for repayment of general obligation bonds	(6,833,246)	(7,809,216)	(7,775,852)	(5,862,451)
Total debt applicable to limitation	319,086,754	256,770,784	271,369,148	288,062,549
Legal Debt Margin	$ 6,644,684,272	$ 6,636,038,230	$ 6,706,636,187	$ 6,733,319,138
Total net debt applicable to the limit as a percentage of debt limit	4.58%	3.73%	3.89%	4.10%

(1) FY 2013-2004 Real Estate Assessed Valuation (Hidalgo County Tax Office Levy Rolls)
(2) Texas Constitution, Article III, Section 52- Under legislative provision, the County may issued bonds in any amount not to exceed one fourth of the assessed valuation of the real property.

Fiscal Year					
2009	2008	2007	2006	2005	2004
$ 26,931,161,094	$ 24,618,484,981	$ 21,639,288,128	$ 19,633,351,318	$ 18,652,628,614	$ 16,627,216,306
6,732,790,274	6,154,621,245	5,409,822,032	4,908,337,830	4,663,157,154	4,156,804,077
181,685,000	148,575,000	155,985,000	163,640,000	125,665,000	129,310,000
-	-	-	-	-	-
99,145,000	99,950,000	28,000,000	-	-	-
280,830,000	248,525,000	183,985,000	163,640,000	125,665,000	129,310,000
-	-	-	-	-	-
(1,023,127)	(915,962)	(396,437)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(24,283)	(13,575)	(262,613)
-	(33,607)	(47,824)	(69,444)	(91,236)	(278,105)
(1,324,406)	(1,368,260)	(1,382,569)	(1,399,793)	(412,974)	-
(13,497)	(30,852)	(38,858)	(12,450)	-	-
(565,231)	(622,016)	(103,185)	(100,621)	-	-
(902)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(87,132)	(85,879)	(103,820)	(151,247)	(240,834)
(97,788)	(155,631)	(296,351)	(564,720)	(825,292)	(639,504)
(87,128)	(91,178)	(77,984)	(235,290)	(445,707)	(459,662)
(137,321)	(137,635)	(449,136)	(277,420)	(418,188)	(553,542)
(361,593)	(459,990)	(728,546)	(612,801)	(1,009,786)	(150,533)
(861,123)	(980,514)	(1,051,579)	(247,146)	-	-
(140,087)	-	-	-	-	-
(3,349)	-	-	-	-	-
-	-	-	-	-	-
(4,615,552)	(4,882,776)	(4,658,348)	(3,647,787)	(3,368,005)	(2,584,793)
276,214,448	243,642,224	179,326,652	159,992,213	122,296,995	126,725,207
$ 6,456,575,826	$ 5,910,979,021	$ 5,230,495,380	$ 4,748,345,617	$ 4,540,860,159	$ 4,030,078,870
4.10%	3.96%	3.31%	3.26%	2.62%	3.05%

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-27**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION, SERIES 2002 (1432)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	43,089	43,089
8/15/2014	4.125%	1,015,000	43,089	1,058,089
2/15/2015		-	22,155	22,155
8/15/2015	4.200%	1,055,000	22,155	1,077,155
	TOTALS	$ 2,070,000	$ 130,489	$ 2,200,489

DATE: August 1, 2002
ISSUED: $ 20,910,000
PAYABLE: Compass Bank
CALL OPTION: Bonds maturing on 08/15/2013 to 08/15/2022 callable in whole or in part on any date beginning 08/15/2012 @ par plus accrued interest to the date fixed for redemption. Debt for 08/15/2015 to 08/15/2022 was refunded on 12/01/2006 with Refunding Bonds, Series 2007 (1438).
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-28**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION, SERIES 2004 (1434)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	134,231	134,231
8/15/2014	5.000%	2,160,000	134,231	2,294,231
2/15/2015		-	80,231	80,231
8/15/2015	5.000%	1,265,000	80,231	1,345,231
2/15/2016		-	48,606	48,606
8/15/2016	4.000%	1,320,000	48,606	1,368,606
2/15/2017		-	22,206	22,206
8/15/2017	0.000%	-	22,206	22,206
2/15/2018		-	22,206	22,206
8/15/2018	0.000%	-	22,206	22,206
2/15/2019		-	22,206	22,206
8/15/2019	4.250%	1,045,000	22,206	1,067,206
	TOTALS	$ 5,790,000	$ 659,375	$ 6,449,375

DATE: August 15, 2004
ISSUED: $ 32,250,000
PAYABLE: Compass Bank
CALL OPTION: Bonds maturing on and after 08/15/2015 are callable in whole or in part on any date beginning 08/15/2014 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-29**

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2005 (1435)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	995,656	995,656
8/15/2014	5.000%	4,425,000	995,656	5,420,656
2/15/2015		-	885,031	885,031
8/15/2015	5.000%	3,895,000	868,625	4,763,625
8/15/2015	4.375%	750,000	16,406	766,406
2/15/2016		-	771,250	771,250
8/15/2016	5.000%	4,870,000	771,250	5,641,250
2/15/2017		-	649,500	649,500
8/15/2017	5.000%	5,120,000	649,500	5,769,500
2/15/2018		-	521,500	521,500
8/15/2018	5.000%	5,370,000	521,500	5,891,500
2/15/2019		-	387,250	387,250
8/15/2019	5.000%	5,780,000	387,250	6,167,250
2/15/2020		-	242,750	242,750
8/15/2020	5.000%	6,070,000	242,750	6,312,750
2/15/2021		-	91,000	91,000
8/15/2021	5.000%	3,640,000	91,000	3,731,000
	TOTALS	$ 39,920,000	$ 9,087,875	$ 49,007,875

DATE: May 12, 2005
ISSUED: $ 51,640,000
PAYABLE: Compass Bank
CALL OPTION: Bonds maturing on and after 08/15/2016 are callable in whole or in part on any date beginning 08/15/2015 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-30**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION, SERIES 2006 (1436)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	729,656	729,656
8/15/2014	4.000%	1,855,000	729,656	2,584,656
2/15/2015		-	692,556	692,556
8/15/2015	5.000%	3,090,000	692,556	3,782,556
2/15/2016		-	615,306	615,306
8/15/2016	5.000%	1,955,000	615,306	2,570,306
2/15/2017		-	566,431	566,431
8/15/2017	5.000%	1,950,000	566,431	2,516,431
2/15/2018		-	517,681	517,681
8/15/2018	5.000%	2,065,000	517,681	2,582,681
2/15/2019		-	466,056	466,056
8/15/2019	4.500%	2,400,000	466,056	2,866,056
2/15/2020		-	412,056	412,056
8/15/2020	4.500%	2,045,000	412,056	2,457,056
2/15/2021		-	366,044	366,044
8/15/2021	4.500%	2,345,000	366,044	2,711,044
2/15/2022		-	313,281	313,281
8/15/2022	4.500%	2,450,000	313,281	2,763,281
2/15/2023		-	258,156	258,156
8/15/2023	5.000%	2,570,000	258,156	2,828,156
2/15/2024		-	193,906	193,906
8/15/2024	4.375%	2,700,000	193,906	2,893,906
2/15/2025		-	134,844	134,844
8/15/2025	4.375%	2,810,000	134,844	2,944,844
2/15/2026		-	73,375	73,375
8/15/2026	5.000%	2,935,000	73,375	3,008,375
	TOTALS	$ 31,170,000	$ 10,678,700	$ 41,848,700

DATE: August 15, 2006
ISSUED: $ 38,770,000
PAYABLE: Compass Bank
CALL OPTION: Bonds maturing on and after 08/15/2017 are callable in whole or in part on any date beginning 08/15/2016 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-31**

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007 (1438)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	530,441	530,441
8/15/2014	4.000%	155,000	530,441	685,441
2/15/2015		-	527,341	527,341
8/15/2015	4.000%	160,000	527,341	687,341
2/15/2016		-	524,141	524,141
8/15/2016	4.000%	1,265,000	524,141	1,789,141
2/15/2017		-	498,841	498,841
8/15/2017	4.000%	2,695,000	498,841	3,193,841
2/15/2018		-	444,941	444,941
8/15/2018	4.000%	2,785,000	444,941	3,229,941
2/15/2019		-	389,241	389,241
8/15/2019	4.000%	1,400,000	389,241	1,789,241
2/15/2020		-	361,241	361,241
8/15/2020	4.200%	3,010,000	361,241	3,371,241
2/15/2021		-	298,031	298,031
8/15/2021	4.250%	3,450,000	298,031	3,748,031
2/15/2022		-	224,719	224,719
8/15/2022	4.250%	6,985,000	224,719	7,209,719
2/15/2023		-	76,288	76,288
8/15/2023	4.250%	1,760,000	76,288	1,836,288
2/15/2024		-	38,888	38,888
8/15/2024	4.250%	1,830,000	38,888	1,868,888
	TOTALS	$ 25,495,000	$ 7,828,228	$ 33,323,228

DATE: December 1, 2006
ISSUED: $ 26,415,000
PAYABLE: Compass Bank
CALL OPTION: Bonds maturing on and after 08/15/2017 are callable in whole or in part on any date beginning 08/15/2016 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-32**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION, SERIES 2009 (1439)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	462,297	462,297
8/15/2014	3.000%	1,070,000	462,297	1,532,297
2/15/2015		-	446,247	446,247
8/15/2015	3.250%	1,100,000	446,247	1,546,247
2/15/2016		-	428,372	428,372
8/15/2016	3.375%	1,135,000	428,372	1,563,372
2/15/2017		-	409,219	409,219
8/15/2017	3.500%	1,175,000	409,219	1,584,219
2/15/2018		-	388,656	388,656
8/15/2018	3.750%	1,215,000	388,656	1,603,656
2/15/2019		-	365,875	365,875
8/15/2019	4.000%	1,260,000	365,875	1,625,875
2/15/2020		-	340,675	340,675
8/15/2020	4.000%	1,310,000	340,675	1,650,675
2/15/2021		-	314,475	314,475
8/15/2021	4.250%	1,365,000	314,475	1,679,475
2/15/2022		-	285,469	285,469
8/15/2022	5.000%	1,425,000	285,469	1,710,469
2/15/2023		-	249,844	249,844
8/15/2023	5.000%	1,495,000	249,844	1,744,844
2/15/2024		-	212,469	212,469
8/15/2024	5.000%	1,570,000	212,469	1,782,469
2/15/2025		-	173,219	173,219
8/15/2025	4.750%	1,645,000	173,219	1,818,219
2/15/2026		-	134,150	134,150
8/15/2026	4.800%	1,725,000	134,150	1,859,150
2/15/2027		-	92,750	92,750
8/15/2027	5.000%	1,810,000	92,750	1,902,750
2/15/2028		-	47,500	47,500
8/15/2028	5.000%	1,900,000	47,500	1,947,500
	TOTALS	$ 21,200,000	$ 8,702,431	$ 29,902,431

DATE: January 1, 2009
ISSUED: $ 24,280,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2019 are callable in whole or in part on any date beginning 08/15/2018 @ par plus accrued interest to the date for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-33**

HIDALGO COUNTY
LIMITED TAX REFUNDING BONDS, SERIES 2009A (1440)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	25,038	25,038
8/15/2014	3.000%	295,000	25,038	320,038
2/15/2015		-	20,613	20,613
8/15/2015	3.000%	300,000	20,613	320,613
2/15/2016		-	16,113	16,113
8/15/2016	3.000%	310,000	16,113	326,113
2/15/2017		-	11,463	11,463
8/15/2017	3.500%	320,000	11,463	331,463
2/15/2018		-	5,863	5,863
8/15/2018	3.500%	335,000	5,863	340,863
	TOTALS	$ 1,560,000	$ 158,175	$ 1,718,175

DATE: February 1, 2009
ISSUED: $ 6,995,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds are not subject to redemption prior to stated maturity.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-34**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION, SERIES 2009B&C (1441)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014		-	256,843	256,843
8/15/2014	3.000%	500,000	256,843	756,843
2/15/2015		-	249,343	249,343
8/15/2015	3.000%	515,000	249,343	764,343
2/15/2016		-	241,618	241,618
8/15/2016	3.000%	530,000	241,618	771,618
2/15/2017		-	233,668	233,668
8/15/2017	4.000%	545,000	233,668	778,668
2/15/2018		-	222,768	222,768
8/15/2018	4.518%	570,000	222,768	792,768
2/15/2019		-	209,892	209,892
8/15/2019	4.618%	585,000	209,892	794,892
2/15/2020		-	196,384	196,384
8/15/2020	4.818%	600,000	196,384	796,384
2/15/2021		-	181,930	181,930
8/15/2021	5.068%	620,000	181,930	801,930
2/15/2022		-	166,219	166,219
8/15/2022	5.218%	640,000	166,219	806,219
2/15/2023		-	149,522	149,522
8/15/2023	5.318%	665,000	149,522	814,522
2/15/2024		-	131,839	131,839
8/15/2024	5.418%	685,000	131,839	816,839
2/15/2025		-	113,283	113,283
8/15/2025	5.518%	710,000	113,283	823,283
2/15/2026		-	93,694	93,694
8/15/2026	6.006%	735,000	93,694	828,694
2/15/2027		-	71,622	71,622
8/15/2027	6.006%	765,000	71,622	836,622
2/15/2028		-	48,649	48,649
8/15/2028	6.006%	795,000	48,649	843,649
2/15/2029		-	24,775	24,775
8/15/2029	6.006%	825,000	24,775	849,775
	TOTALS	$ 10,285,000	$ 5,184,091	$ 15,469,091

DATE: September 15, 2009
ISSUED: $ 12,225,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2020 are callable in whole or in part on any date beginning 08/15/2019 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-35**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION, SERIES 2010A&B (1442)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2014			653,132	653,132
8/15/2014	4.000%	1,070,000	653,132	1,723,132
2/15/2015			631,732	631,732
8/15/2015	4.000%	1,115,000	631,732	1,746,732
2/15/2016			609,432	609,432
8/15/2016	4.000%	1,160,000	609,432	1,769,432
2/15/2017			586,232	586,232
8/15/2017	4.000%	1,205,000	586,232	1,791,232
2/15/2018			562,132	562,132
8/15/2018	4.000%	1,255,000	562,132	1,817,132
2/15/2019			537,032	537,032
8/15/2019	4.000%	1,305,000	537,032	1,842,032
2/15/2020			510,932	510,932
8/15/2020	4.820%	1,355,000	510,932	1,865,932
2/15/2021			478,277	478,277
8/15/2021	4.820%	1,395,000	478,277	1,873,277
2/15/2022			444,657	444,657
8/15/2022	5.320%	1,440,000	444,657	1,884,657
2/15/2023			406,353	406,353
8/15/2023	5.320%	1,490,000	406,353	1,896,353
2/15/2024			366,719	366,719
8/15/2024	5.320%	1,545,000	366,719	1,911,719
2/15/2025			325,622	325,622
8/15/2025	5.420%	1,595,000	325,622	1,920,622
2/15/2026			282,398	282,398
8/15/2026	6.300%	1,650,000	282,398	1,932,398
2/15/2027			230,423	230,423
8/15/2027	6.300%	1,720,000	230,423	1,950,423
2/15/2028			176,243	176,243
8/15/2028	6.300%	1,790,000	176,243	1,966,243
2/15/2029			119,858	119,858
8/15/2029	6.300%	1,865,000	119,858	1,984,858
2/15/2030			61,110	61,110
8/15/2030	6.300%	1,940,000	61,110	2,001,110
	TOTALS	$ 24,895,000	$ 13,964,563	$ 38,859,563

DATE: June 1, 2010
ISSUED: $ 27,850,000
PAYABLE: Bank of NY, McAllen, Texas
CALL OPTION: Bonds maturing on and after 08/15/2021 are callable in whole or in part on any date beginning 08/15/2020 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-36**

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX IMPROVEMENT BONDS SERIES 2007
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2014		-	491,122	491,122
9/1/2014	4.000%	1,220,000	491,122	1,711,122
3/1/2015		-	466,722	466,722
9/1/2015	4.000%	1,280,000	466,722	1,746,722
3/1/2016		-	441,122	441,122
9/1/2016	5.000%	1,345,000	441,122	1,786,122
3/1/2017		-	407,497	407,497
9/1/2017	5.000%	1,410,000	407,497	1,817,497
3/1/2018		-	372,247	372,247
9/1/2018	4.000%	1,475,000	372,247	1,847,247
3/1/2019		-	342,747	342,747
9/1/2019	4.000%	1,535,000	342,747	1,877,747
3/1/2020		-	312,047	312,047
9/1/2020	4.000%	1,595,000	312,047	1,907,047
3/1/2021		-	280,147	280,147
9/1/2021	4.000%	1,660,000	280,147	1,940,147
3/1/2022		-	246,947	246,947
9/1/2022	4.000%	1,730,000	246,947	1,976,947
3/1/2023		-	212,347	212,347
9/1/2023	4.125%	1,805,000	212,347	2,017,347
3/1/2024		-	175,119	175,119
9/1/2024	4.500%	1,880,000	175,119	2,055,119
3/1/2025		-	132,819	132,819
9/1/2025	4.500%	1,960,000	132,819	2,092,819
3/1/2026		-	88,719	88,719
9/1/2026	4.250%	2,045,000	88,719	2,133,719
3/1/2027		-	45,263	45,263
9/1/2027	4.250%	2,130,000	45,263	2,175,263
	TOTALS	$ 23,070,000	8,029,725	$ 31,099,725

DATE: February 15, 2007
ISSUED: $ 28,000,000
PAYABLE: Compass Bank
CALL OPTION: Bonds maturing on and after 09/1/2017 are callable in whole or in part on any date beginning 09/1/2016 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-37**

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX IMPROVEMENT BONDS SERIES 2008
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2014		-	1,459,194	1,459,194
9/1/2014	4.000%	3,070,000	1,459,194	4,529,194
3/1/2015		-	1,397,794	1,397,794
9/1/2015	4.000%	3,215,000	1,397,794	4,612,794
3/1/2016		-	1,333,494	1,333,494
9/1/2016	4.000%	3,355,000	1,333,494	4,688,494
3/1/2017			1,266,394	1,266,394
9/1/2017	4.000%	3,495,000	1,266,394	4,761,394
3/1/2018		-	1,196,494	1,196,494
9/1/2018	4.000%	3,645,000	1,196,494	4,841,494
3/1/2019		-	1,123,594	1,123,594
9/1/2019	4.000%	3,800,000	1,123,594	4,923,594
3/1/2020		-	1,047,594	1,047,594
9/1/2020	4.250%	3,955,000	1,047,594	5,002,594
3/1/2021		-	963,550	963,550
9/1/2021	5.000%	4,125,000	963,550	5,088,550
3/1/2022		-	860,425	860,425
9/1/2022	5.000%	4,300,000	860,425	5,160,425
3/1/2023		-	752,925	752,925
9/1/2023	5.000%	4,490,000	752,925	5,242,925
3/1/2024		-	640,675	640,675
9/1/2024	5.000%	4,695,000	640,675	5,335,675
3/1/2025		-	523,300	523,300
9/1/2025	5.000%	4,920,000	523,300	5,443,300
3/1/2026		-	400,300	400,300
9/1/2026	4.750%	5,160,000	400,300	5,560,300
3/1/2027		-	277,750	277,750
9/1/2027	5.000%	5,420,000	277,750	5,697,750
3/1/2028		-	142,250	142,250
9/1/2028	5.000%	5,690,000	142,250	5,832,250
	TOTALS	$ 63,335,000	$ 26,771,463	$ 90,106,463

DATE: April 1, 2008
ISSUED: $ 72,000,000
PAYABLE: Wells Fargo Bank
CALL OPTION: Bonds maturing on and after 09/1/2019 are callable in whole or in part on any date beginning 09/1/2018 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-38**

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX IMPROVEMENT BONDS SERIES 2013
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2014		-	2,796,471.44	2,796,471
9/1/2014	3.00%	1,340,000.00	1,529,984.38	2,869,984
3/1/2015		-	1,509,884.38	1,509,884
9/1/2015	4.00%	2,615,000.00	1,509,884.38	4,124,884
3/1/2016		-	1,457,584.38	1,457,584
9/1/2016	5.00%	2,695,000.00	1,457,584.38	4,152,584
3/1/2017		-	1,390,209.38	1,390,209
9/1/2017	5.00%	2,825,000.00	1,390,209.38	4,215,209
3/1/2018		-	1,319,584.38	1,319,584
9/1/2018	5.00%	2,960,000.00	1,319,584.38	4,279,584
3/1/2019		-	1,245,584.38	1,245,584
9/1/2019	5.00%	3,100,000.00	1,245,584.38	4,345,584
3/1/2020		-	1,168,084.38	1,168,084
9/1/2020	5.00%	3,255,000.00	1,168,084.38	4,423,084
3/1/2021		-	1,086,709.38	1,086,709
9/1/2021	5.00%	3,410,000.00	1,086,709.38	4,496,709
3/1/2022		-	1,001,459.38	1,001,459
9/1/2022	5.00%	3,610,000.00	1,001,459.38	4,611,459
3/1/2023		-	911,209.38	911,209
9/1/2023	5.00%	3,810,000.00	911,209.38	4,721,209
3/1/2024		-	815,959.38	815,959
9/1/2024	5.00%	4,020,000.00	815,959.38	4,835,959
3/1/2025		-	715,459.38	715,459
9/1/2025	5.00%	4,235,000.00	715,459.38	4,950,459
3/1/2026		-	609,584.38	609,584
9/1/2026	2.50%	4,455,000.00	609,584.38	5,064,584
3/1/2027		-	553,896.88	553,897
9/1/2027	3.00%	4,555,000.00	553,896.88	5,108,897
3/1/2028		-	485,571.88	485,572
9/1/2028	3.13%	4,655,000.00	485,571.88	5,140,572
3/1/2029		-	412,837.50	412,838
9/1/2029	3.13%	4,800,000.00	412,837.50	5,212,838
3/1/2030		-	337,837.50	337,838
9/1/2030	3.25%	4,950,000.00	337,837.50	5,287,838
3/1/2031		-	257,400.00	257,400
9/1/2031	3.25%	5,110,000.00	257,400.00	5,367,400
3/1/2032		-	174,362.50	174,363
9/1/2032	3.25%	5,280,000.00	174,362.50	5,454,363
3/1/2033		-	88,562.50	88,563
9/1/2033	3.25%	5,450,000.00	88,562.50	5,538,563
	TOTALS	$ 77,130,000	$ 35,410,018	$ 112,540,018

DATE: March 15, 2013
ISSUED: $ 77,130,000
PAYABLE: Bank of America
CALL OPTION: Bonds maturing on and after 09/1/2024 are callable in whole or in part on any date beginning 09/1/2023 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-39**

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (2)
2004	657,310	10,229,193,000	15,560	173,571	9.1%
2005	678,275	11,102,157,000	16,359	176,300	7.9%
2006	700,634	12,003,000,000	17,409	176,300	7.4%
2007	710,514	13,320,353,000	18,979	187,808	6.6%
2008	726,604	14,223,948,000	19,721	173,052	7.3%
2009	741,152	15,199,996,000	20,509	191,293	10.6%
2010	774,769	16,338,261,000	20,946	204,529	11.8%
2011	794,181	17,248,431,000	21,620	210,705	12.0%
2012	806,552	18,066,662,000	22,400	213,569	11.0%
2013	815,996	(4)	(4)	218,466	10.8%

(1) Source: U.S. Census Bureau
(2) Source: Bureau of Economic Analysis
(3) Source: Texas Education Agency (TEA)
(4) Data is not available.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-40**

HIDALGO COUNTY
PRINCIPAL EMPLOYERS
CURRENT YEAR AND SIX YEARS AGO

	2013			2007		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Pharr-San Juan-Alamo ISD	4,400	1	1.55%			
(3) H-E-B	4,343	2	1.53%	3,800	1	1.49%
(2) Wal-Mart	4,232	3	1.49%	3,326	5	1.30%
(1) Hidalgo County	3,948	4	1.39%	3,486	4	1.36%
McAllen Consolidated ISD	3,900	5	1.37%	3,595	3	1.41%
Edinburg Consolidated ISD	3,600	6	1.26%	3,600	2	1.41%
Doctor's Hospital at Renaissance	3,400	7	1.19%			
Edinburg Regional Medical Center	3,000	8	1.05%	3,000	6	1.17%
University of Texas-Pan American	2,850	9	1.00%	2,850	7	1.12%
Weslaco ISD	2,817	10	0.99%			
McAllen Medical Center				2,800	8	1.10%
Mission Consolidated ISD				2,140	9	0.84%
City of McAllen				1,801	10	0.71%
	36,490		12.82%	30,398		11.90%
			(4)			(5)

Source: Texas Workforce Commission, McAllen, Edinburg, Mission and Weslaco Economic Development Corporation, PSJA ISD Human Resources

(1) Includes Hidalgo County and County related agencies employees.
(2) Based on 9 stores with an average of 470 employees.
(3) Based on 19 stores with an average of 228 employees.
(4) Total employment in 2013 was 284,651.
(5) Total employment in 2007 was 255,391.

COUNTY OF HIDALGO, TEXAS
MISCELLANEOUS STATISTICS
DECEMBER 31, 2013

Area Information

Name:	County of Hidalgo	Number of Cities:	22
Date of Incorporation:	1852	Number of Water Supply Corporations:	5
Form of Government:	County Judge and Four Commissioners	Number of Banks:	21
		* Total Deposits as of June 30, 2013(millions):	$ 9,703
County Seat:	Edinburg, Texas		
Number of employees:	3,948		
Area in acres:	9,525,000		

Miles of County maintained roads:	Precinct 1	661
	Precinct 2	123
	Precinct 3	562
	Precinct 4	469

Education

Four year universities:	University of Texas-Pan American	Edinburg
Two-four year colleges:	South Texas College	McAllen
Number of school districts:	16	

Hospitals

Cornerstone Regional Hospital	Edinburg
Doctor's Hospital at Renaissance	Edinburg
Edinburg Regional Medical Center	Edinburg
Knapp Medical Center	Weslaco
Life Care Hospital	Edinburg
Lifecare Hospitals of South Texas	Pharr
Magic Valley Hospital	Pharr
McAllen Heart Hospital	McAllen
McAllen Medical Center	McAllen
Mission Regional Medical Center	Mission
Rehabilitation Center at Renaissance	Edinburg
Rio Grande Regional Hospital	Pharr
Rio Grande Rehabiliation Hospital	Pharr
Solara Hospital	McAllen
Weslaco Hospital at Renaissance	Weslaco
Women Hospital at Renaissance	Edinburg

Recreation

Museums:	Donna Hooks Fletcher Historical Museum	Donna
	Hidalgo Pumphouse Heritage & Discovery Park	Hidalgo
	International Museum of Art and Science	McAllen
	Lower Rio Grande Valley Nature Center	Weslaco
	Museum of South Texas History	Edinburg
	Mission Historical Museum	Mission
	Old Clock Museum	Pharr
	Smitty's Juke Box Museum	Pharr
	Weslaco Museum	Weslaco
Number of Libraries:	13	
Number of County Parks:	22	
State Parks:	Bensten RGV State Park	Mission
	Estero Llano Grande State Park	Weslaco
US Wildlife:	Santa Ana National Wildlife Refuge	Alamo
Number of Golf Courses:	7	

Infrastructure

Airports (public):	McAllen Miller International Airport	McAllen
	Mid Valley Airport	Weslaco
	South Texas International Airport at Edinburg	Edinburg
International Bridges:	Anzalduas - Reynosa International Bridge	
	McAllen-Hidalgo - Reynosa International Bridge	
	Pharr - Reynosa International Bridge	
	Progreso - Nuevo Progreso International Bridge	
	Donna-Rio Bravo International Bridge	
	Los Ebanos Ferry (hand-drawn, three car and 12 pedestrians capacity)	
Foreign Trade Zones:	FTZ No. 12 - McAllen	
	FTZ No. 156 - Weslaco	

Economic

(1) Median household income:	$ 33,393	
(1) People below poverty level:	279,071	
(1) % of people below poverty level:	34.2%	
Labor force:	319,019	
People employed:	284,651	
People unemployed:	34,368	
Unemployment rate:	10.9%	

Principal industries:
- Construction
- Educational Services
- Financial Activities
- Health Services
- Government
- Information
- Leisure and Hospitality
- Manufacturing
- Natural Resources and Mining
- Professional and Business services
- Trade, Transportation and Utilities

Gross Sales

Industry	2013	2012	2011	2010
Agriculture	64,348,813	11,375,308	38,842,405	41,481,076
Construction	677,444,415	372,898,126	523,838,551	540,837,707
Finance, Real Estate, Insurance	249,877,883	157,405,162	214,882,125	180,225,077
Manufacturing	1,522,984,229	837,458,689	1,476,574,931	1,258,289,706
Mining	135,589,884	130,736,317	151,330,051	121,399,288
Other	31,695	216,160	34,546	32,387
Retail	9,399,973,895	6,285,146,647	8,567,522,990	7,744,168,815
Services	766,910,929	511,784,344	581,376,837	515,270,783
Transportation, Communications, and Utilities	110,201,860	223,389,131	338,538,399	345,941,733
Wholesale-Trade	2,175,330,084	1,408,605,903	1,994,665,551	1,822,526,909
	15,102,693,687	9,939,015,787	13,887,606,386	12,570,173,481

Agriculture

Products Raised (2013)

Crops	Acres Harvested	Production	
Grain Sorghum	61,800	2,339,000	Bushels
(1) Sugar Cane	23,100	818,000	Tons
(1) Corn	26,500	2,434,000	Bushels
(1) Upland Cotton	38,100	86,900	Bales

Sources:

Websites: Valley Chamber of Commerce, Federal Deposit Insurance Corporation, US Census Bureau, Educationbug Organization Texas Comptroller of Public Accounts,Texas Education Agency,Texas Workforce Commission, United States Department of Agriculture and Hidalgo County related agencies.

(1) 2012 Data. 2013 data is not available

COUNTY OF HIDALGO, TEXAS
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN YEARS

	Fiscal Year					
	2013	**2012**	**2011**	**2010**	**2009**	**2008**
Function						
General government						
Judicial	349	371	375	327	327	343
Executive	25	28	29	13	14	18
Elections	27	26	27	25	18	21
Financial administration	350	350	353	371	344	352
Other-unclassified	129	127	138	130	129	130
Public safety						
Police	450	407	419	389	382	383
Fire	6	7	7	7	7	5
Corrections	831	790	769	799	801	770
Other Protection	5	5	5	4	6	5
Highways and streets	286	291	292	267	295	244
Drainage	113	107	102	94	89	87
Sanitation	70	73	73	75	86	69
Health and welfare						
Hidalgo County	416	434	446	441	440	412
Head Start Program	760	804	780	778	786	809
Community Service Agency	32	32	50	45	44	32
Culture-recreation						
Parks	51	55	57	47	54	49
Conservation	11	7	6	10	11	11
Urban and economic development						
Hidalgo County	-	-	-	-	1	1
Urban County	26	30	29	30	27	22
Economic Opportunity	11	11	10	10	10	6
Total	3,948	3,955	3,967	3,862	3,871	3,769

Source: Hidalgo County payroll database and county related agencies.

(1) Two part-time employees represent one full-time equivalent employee.

Fiscal Year			
2007	2006	2005 (1)	2004 (1)
315	372	301	278
22	17	24	23
21	21	18	56
298	290	279	266
114	113	103	97
364	390	363	338
6	7	7	4
691	819	682	672
-	-	-	-
196	212	189	182
77	85	85	83
61	55	44	40
381	417	361	349
827	815	746	670
32	31	30	37
43	45	41	21
11	10	11	11
-	1	1	1
24	27	27	33
3	3	8	6
3,486	3,730	3,320	3,167

COUNTY OF HIDALGO, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	Fiscal Year				
	2013	2012	2011	2010	2009
Function					
General government					
Criminal cases on docket (2)	537,239	240,482	147,780	96,183	109,121
Criminal cases disposed (2)	95,939	47,413	46,925	60,120	72,893
Civil cases on docket (2)	79,750	32,940	20,311	74,943	77,426
Civil cases disposed (2)	62,124	33,272	7,744	9,986	17,883
Number of inquests (2)	373	86	206	547	433
Vehicles registered	549,205	529,102	505,523	488,215	470,371
Public safety					
Average daily inmate population	1,098	1,094	1,286	1,275	1,150
Drainage					
Subdivision drainage reviews	149	195	159	135	153
Health and welfare					
Restaurant permits	2,348	2,222	2,275	2,084	2,372
Food handler permits	5,497	5,410	5,798	5,697	1,770
Septic tank inspections	1,037	1,453	1,061	1,386	835
Children served by Head Start (3)	4,241	4,237	4,343	4,351	4,682
Children with disabilities served by Head Start (3)	438	429	230	85	39
Individuals assisted by CSA (4)	14,684	18,790	21,692	21,891	31,563
Urban and economic development					
Home rehabilitations/reconstructions	(1)	26	28	27	42
New home constructions	(1)	39	24	50	50
First time home buyers assisted with downpayment	(1)	9	36	20	23

Source: Office of Court Administration website, various Hidalgo County departments, and county related agencies.

(1) Data is not available.
(2) Justice of the Peace Precinct 4, Place 1, 2003 - 2006 data and Justice of the Peace Precinct 4, Place 2, 2003-2005 data are not available as per reports obtained from the Office of Court Adminstration website.
(3) Enrollment based on school year (May-August).
(4) Community Service Agency assists low income individuals in the payment of electricity, water, rent, heating/cooling of homes, medicines, food, vehicle and home repairs.

Fiscal Year				
2008	2007	2006	2005	2004
111,914	113,699	86,638	79,677	85,479
70,515	69,402	52,967	47,019	50,279
75,062	67,808	57,402	53,011	48,660
17,619	15,021	37,141	13,608	12,756
424	425	371	375	375
462,051	448,839	424,255	391,660	374,699
1,132	1,185	1,073	1,202	1,057
208	269	335	324	375
2,485	2,412	2,272	2,319	2,086
1,595	1,863	1,609	1,938	2,678
4,710	4,246	3,977	3,935	3,935
605	577	476	406	406
15,039	12,805	22,804	13,368	9,228
47	44	37	16	15
38	45	63	25	19
22	26	36	19	35

COUNTY OF HIDALGO, TEXAS
CAPITAL ASSETS STATISTICS BY FUNCTION
LAST TEN YEARS

	Fiscal Year				
	2013	**2012**	**2011**	**2010**	**2009**
Function					
General government					
Courthouse-number of courts	24	24	23	22	20
Justice of the Peace courts	9	9	9	9	9
Motor Vehicle Department substations	6	6	6	6	6
Public safety					
County jail-number of beds	1,385	1,430	1,097	1,232	1232
Patrol units	395	363	365	380	365
Drainage					
Administration Office	1	1	1	1	1
Health and welfare					
Health Department offices that issue restaurant permits and septic tank inspections	3	3	3	3	3
Head Start centers	27	27	27	27	24
Head Start school buses	39	39	39	34	31
Urban redevelopment and housing					
Urban County administration office	1	1	1	1	1

Source: Hidalgo County capital assets inventory and county related agencies.

(1) Purchase of 68 new vehicles was financed through the issuance of Tax Notes, Series 2007.

Fiscal Year				
2008	2007 (1)	2006	2005	2004
20	16	14	14	14
9	9	9	9	9
5	5	5	5	5
1232	1232	1,232	1,232	1,232
423	304	209	193	191
1	1	1	1	1
3	3	3	3	3
21	21	21	21	21
33	33	25	33	31
1	1	1	1	1

COUNTY OF HIDALGO, TEXAS
County Auditor's Office Personnel
December 31, 2013

Raymundo Eufracio, CPA	County Auditor
Linda C. Fong, CPFO	First Assistant County Auditor

Accounting Division

Marcela Luna	Division Director
Deborah Fischer, CPA	Supervisor
Alvaro Chuc	Supervisor
Kaochi Hsu	Assistant Auditor
Milagros Rodriguez	Assistant Auditor
Jennifer L. Garza	Assistant Auditor
Nereyda Gonzalez	Assistant Auditor
Sandra E. Flores	Assistant Auditor
Rossana Schettino	Assistant Auditor
Ramiro Sendejo	Assistant Auditor
Hector Sandoval	Assistant Auditor
Cynthia Paslak	Assistant Auditor
Blanca I. Tijerina	Assistant Auditor

Audit Division

Arcilia B. Duran, CPA	Division Director
Elizabeth Cano	Supervisor
Leticia Chavez	Supervisor
Yvonne Torres	Supervisor
Pedro Luis Ramirez	Assistant Auditor
Carlos E. Ramierz	Assistant Auditor
Miguel A. Martinez	Assistant Auditor
Crystal Puentes	Assistant Auditor
Marissa Castillo	Assistant Auditor
Abigail Guajardo	Assistant Auditor
Criselda Quintero	Assistant Auditor
Erica M Espinosa	Assistant Auditor
Reymundo Cantu, III	Assistant Auditor
Guadalupe Y. Garza	Assistant Auditor
Ester Perez	Assistant Auditor
Zoraida Z. Escamilla	Assistant Auditor
Olga L. Perez	Assistant Auditor
Lucy M. Quintero	Assistant Auditor
Genoveva Gonzalez	Assistant Auditor
Peggy Kilgore-Young	Assistant Auditor
Yolanda Estrada	Assistant Auditor
Ivette Moreno	Assistant Auditor
Enriqueta Zambrano	Assistant Auditor
Consuelo Salinas	Assistant Auditor
Belinda Salinas	Assistant Auditor

Support Staff

Hugo I. Perales	Assistant Auditor
Maria Medina	Assistant Auditor
Alejandro Mortera	Assistant Auditor