

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, 2014

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, special revenue, and certificates of obligations. These capital projects are new Hidalgo County Administration Building, new Adult Probation Building, Bennet Building, Horizon Building, new Precinct No. 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 No.1 and Precinct No.3, (iv) land acquisition and improvements for relocation ROW and Planning Department, (v) construction of Community Resource Center in Precinct No.2, (vi) construction of administration building and pavilion in Precinct No.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.

Tax Notes Series 2014

This fund was created in 2014 to account for the \$5,530,000 Tax Notes proceeds to be used for the purchase of County motor vehicles.

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 No. 2 administrative and operational facilities, (v) land and improvements for a Precinct No.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.

Certificates of Obligation Series 2014

This fund was created in 2014 to account for the proceeds of the \$20,085,000 Certificates of Obligation to be used for (i) construction of mechanic shops, community resource centers, and parks, (ii) construction and improvement of road and drainage systems, including acquisition of lands and rights of way and professional services, (iii) purchase of equipment, and (iv) adult detention center and law enforcement center renovations.

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, 2014

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Note Series 2014	Road District No. 5	Border Colonia Access Program Round III
ASSETS						
Cash and cash equivalents	\$ -	\$ 1,047,490	\$ 977,263	\$ 5,994,470	\$ -	\$ -
Receivables (net of allowance for uncollectibles)						
Accounts	-	-	-	5,530	-	-
Interest	-	81	242	234	-	-
Due from other funds	449,729	-	3,133,615	-	-	-
Due from other governments	-	-	-	-	-	115,725
Total assets	\$ 449,729	\$ 1,047,571	\$ 4,111,120	\$ 6,000,234	\$ -	\$ 115,725
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts payable	270,001	106,391	566,576	-	-	-
Retainage payable	54,242	-	97,642	-	-	15,997
Due to other funds	125,432	-	4,914	-	-	99,728
Total liabilities	449,675	106,391	669,132	-	-	115,725
Deferred inflows of resources:						
Unavailable revenues	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Assigned	54	941,180	3,441,988	6,000,234	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	54	941,180	3,441,988	6,000,234	-	-
Total liabilities, deferred inflows, and fund balances	\$ 449,729	\$ 1,047,571	\$ 4,111,120	\$ 6,000,234	\$ -	\$ 115,725

<u>TxDot Project</u>	<u>Certificates of Obligation Series 1998</u>	<u>Certificates of Obligation Series 2000</u>	<u>Certificates of Obligation Series 2001</u>	<u>Certificates of Obligation Series 2002</u>
\$ 638,603	\$ -	\$ 60,716	\$ 70,369	\$ 244
11,039	-	-	-	-
-	-	-	-	-
445,896	-	-	-	-
2,997,939	-	-	-	-
<u>\$ 4,093,477</u>	<u>\$ -</u>	<u>\$ 60,716</u>	<u>\$ 70,369</u>	<u>\$ 244</u>
264,351	-	-	-	-
-	-	-	-	244
2,974,248	-	-	18,308	-
<u>3,238,599</u>	<u>-</u>	<u>-</u>	<u>18,308</u>	<u>244</u>
2,550,055	-	-	-	-
<u>2,550,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	60,716	52,061	-
(1,695,177)	-	-	-	-
<u>(1,695,177)</u>	<u>-</u>	<u>60,716</u>	<u>52,061</u>	<u>-</u>
<u>\$ 4,093,477</u>	<u>\$ -</u>	<u>\$ 60,716</u>	<u>\$ 70,369</u>	<u>\$ 244</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014

	Certificates of Obligation Series 2004	Certificates of Obligation Series 2006	Certificates of Obligation Series 2009
ASSETS			
Cash and cash equivalents	\$ 2,406	\$ 52,133	\$ 1,211,428
Receivables (net of allowance for uncollectibles)			
Accounts	-	-	-
Interest	-	-	40
Due from other funds	-	-	-
Due from other governments	-	-	-
Total assets	<u>\$ 2,406</u>	<u>\$ 52,133</u>	<u>\$ 1,211,468</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	-	-	122,341
Retainage payable	2,406	51,856	-
Due to other funds	-	-	68,448
Total liabilities	<u>2,406</u>	<u>51,856</u>	<u>190,789</u>
Deferred inflows of resources:			
Unavailable revenues	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances			
Assigned	-	277	1,020,679
Unassigned	-	-	-
Total fund balances	<u>-</u>	<u>277</u>	<u>1,020,679</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,406</u>	<u>\$ 52,133</u>	<u>\$ 1,211,468</u>

Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Total Nonmajor Capital Projects Funds (See Exhibit B-1)
\$ 227,777	\$ 3,637,714	\$ 21,990,500	\$ 35,911,113
-	-	9,500	26,069
-	242	860	1,699
600,000	4,914	-	4,634,154
-	78,389	-	3,192,053
<u>\$ 827,777</u>	<u>\$ 3,721,259</u>	<u>\$ 22,000,860</u>	<u>\$ 43,765,088</u>
33,942	341,489	121,449	1,826,540
-	201,713	-	424,100
31,095	474,335	-	3,796,508
<u>65,037</u>	<u>1,017,537</u>	<u>121,449</u>	<u>6,047,148</u>
-	83,914	-	2,633,969
-	83,914	-	2,633,969
762,740	2,619,808	21,879,411	36,779,148
-	-	-	(1,695,177)
<u>762,740</u>	<u>2,619,808</u>	<u>21,879,411</u>	<u>35,083,971</u>
<u>\$ 827,777</u>	<u>\$ 3,721,259</u>	<u>\$ 22,000,860</u>	<u>\$ 43,765,088</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Note Series 2014	Road District No. 5	Border Colonia Access Program Round III
REVENUES						
Intergovernmental	\$ 250,000	\$ -	\$ 428,659	\$ -	\$ -	\$ 655,091
Interest	7	940	6,976	234	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	250,007	940	435,635	234	-	655,091
EXPENDITURES						
Capital outlay:						
General government	731,094	408,742	1,461,913	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	5,398,311	-	2,362	655,091
Culture-recreation	-	-	-	-	-	-
Debt Service:						
Bond issuance costs	-	-	-	102,263	-	-
Total expenditures	731,094	408,742	6,860,224	102,263	2,362	655,091
Excess (deficiency) of revenues over (under) expenditures	(481,087)	(407,802)	(6,424,589)	(102,029)	(2,362)	-
OTHER FINANCING SOURCES (USES):						
Transfers in	481,094	-	-	-	-	-
Transfers out	-	-	(905,808)	-	-	-
Bonds issued	-	-	-	5,530,000	-	-
Premium on bonds issued	-	-	-	572,263	-	-
Sale of capital assets	-	-	330,688	-	-	-
Total other financing sources (uses)	481,094	-	(575,120)	6,102,263	-	-
Net change in fund balance	7	(407,802)	(6,999,709)	6,000,234	(2,362)	-
Fund balances at beginning of year, as previously reported	47	1,348,982	10,441,697	-	14,490	-
Prior period adjustments	-	-	-	-	(12,128)	-
Fund balances at beginning of year, as restated	47	1,348,982	10,441,697	-	2,362	-
Fund balances at the end of year	\$ 54	\$ 941,180	\$ 3,441,988	\$ 6,000,234	\$ -	\$ -

TxDot Project	Certificates of Obligation Series 1998	Certificates of Obligation Series 2000	Certificates of Obligation Series 2001	Certificates of Obligation Series 2002
\$ 1,709,937	\$ -	\$ -	\$ -	\$ -
-	-	-	8	-
-	-	-	-	-
<u>1,709,937</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>
-	-	-	-	5,550
-	-	-	-	-
4,008,815	902	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,008,815</u>	<u>902</u>	<u>-</u>	<u>-</u>	<u>5,550</u>
(2,298,878)	(902)	-	8	(5,550)
2,318,589	-	-	-	-
-	-	-	(102,781)	-
-	-	-	-	-
-	-	-	-	-
<u>2,318,589</u>	<u>-</u>	<u>-</u>	<u>(102,781)</u>	<u>-</u>
19,711	(902)	-	(102,773)	(5,550)
(1,714,888)	902	60,716	154,834	5,550
-	-	-	-	-
(1,714,888)	902	60,716	154,834	5,550
<u>\$ (1,695,177)</u>	<u>\$ -</u>	<u>\$ 60,716</u>	<u>\$ 52,061</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Certificates of Obligation Series 2004	Certificates of Obligation Series 2006	Certificates of Obligation Series 2009
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	277	877
Miscellaneous	-	-	495
Total revenues	<u>-</u>	<u>277</u>	<u>1,372</u>
EXPENDITURES			
Capital outlay:			
General government	69,769	846,203	-
Public safety	-	12,439	-
Highways and streets	-	41,638	268,105
Culture-recreation	-	56,065	36,907
Debt Service:			
Bond issuance costs	-	-	-
Total expenditures	<u>69,769</u>	<u>956,345</u>	<u>305,012</u>
Excess (deficiency) of revenues over (under) expenditures	(69,769)	(956,068)	(303,640)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	(651)	(63,670)	(262,599)
Bonds issued	-	-	-
Premium on bonds issued	-	-	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	<u>(651)</u>	<u>(63,670)</u>	<u>(262,599)</u>
Net change in fund balance	(70,420)	(1,019,738)	(566,239)
Fund balances at beginning of year, as previously reported	70,420	1,020,015	1,586,918
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	70,420	1,020,015	1,586,918
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 277</u>	<u>\$ 1,020,679</u>

Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Total Nonmajor Capital Projects Funds (See Exhibit B-2)
\$ 600,000	\$ -	\$ -	\$ 3,643,687
27	4,553	860	14,759
-	361	-	856
<u>600,027</u>	<u>4,914</u>	<u>860</u>	<u>3,659,302</u>
-	2,436,658	-	5,959,929
-	119,431	-	131,870
159,446	1,453,888	121,449	12,110,007
-	4,954	-	97,926
-	-	272,996	375,259
<u>159,446</u>	<u>4,014,931</u>	<u>394,445</u>	<u>18,674,991</u>
440,581	(4,010,017)	(393,585)	15,015,689
-	-	-	2,799,683
(481,117)	(621,233)	-	(2,437,859)
-	-	20,085,000	25,615,000
-	-	2,187,996	2,760,259
-	-	-	330,688
<u>(481,117)</u>	<u>(621,233)</u>	<u>22,272,996</u>	<u>29,067,771</u>
(40,536)	(4,631,250)	21,879,411	14,052,082
803,276	7,251,058	-	21,044,017
-	-	-	(12,128)
803,276	7,251,058	-	21,031,889
<u>\$ 762,740</u>	<u>\$ 2,619,808</u>	<u>\$ 21,879,411</u>	<u>\$35,083,971</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CAPITAL OUTLAY
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 250,000	\$ 250,000	\$ -
Interest	-	-	7	7
Total revenues	-	250,000	250,007	7
EXPENDITURES				
Capital Outlay:				
General government				
Commissioner, Pct. No. 4	-	1,439,440	731,094	708,346
Elections	-	20,168	-	20,168
Total general government	-	1,459,608	731,094	728,514
Total expenditures	-	1,459,608	731,094	728,514
Excess (deficiency) of revenues over (under) expenditures	-	(1,209,608)	(481,087)	728,521
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,209,608	481,094	(728,514)
Total financing sources (uses)	-	1,209,608	481,094	(728,514)
Net change in fund balances	-	-	7	7
Fund balances at beginning of year	-	-	47	47
Fund balances at the end of year	\$ -	\$ -	\$ 54	\$ 54

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 940	\$ 940
Total revenues	-	-	940	940
EXPENDITURES				
Capital outlay:				
General government				
Tax Assessor/Collector	-	22,470	22,470	-
Information Technology	-	1,311,117	386,272	924,845
Total general government	-	1,333,587	408,742	924,845
Conservation of natural resources				
Texas Cooperative Extension	-	15,395	-	15,395
Total conservation of natural resources	-	15,395	-	15,395
Total expenditures	-	1,348,982	408,742	940,240
Excess (deficiency) of revenues over (under) expenditures	-	(1,348,982)	(407,802)	941,180
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(1,348,982)	(407,802)	941,180
Fund balances at beginning of year	-	-	1,348,982	1,348,982
Fund balances at the end of year	\$ -	\$ (1,348,982)	\$ 941,180	\$ 2,290,162

COUNTY OF HIDALGO, TEXAS**EXHIBIT C-63**

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, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 428,659	\$ 428,659
Interest	-	-	6,976	6,976
Total revenues	-	-	435,635	435,635
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	1,607,527	1,461,913	145,614
Total general government	-	1,607,527	1,461,913	145,614
Highways and streets				
Commissioner, Pct. No. 1	-	2,972,764	1,924,977	1,047,787
Commissioner, Pct. No. 2	-	470,946	470,946	-
Commissioner, Pct. No. 3	-	2,308,808	1,736,686	572,122
Commissioner, Pct. No. 4	-	1,603,656	1,265,702	337,954
Total highways and streets	-	7,356,174	5,398,311	1,957,863
Total expenditures	-	8,963,701	6,860,224	2,103,477
Excess (deficiency) of revenues over (under) expenditures	-	(8,963,701)	(6,424,589)	2,539,112
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,804,642)	(905,808)	898,834
Sale of capital assets	-	330,688	330,688	-
Total financing sources (uses)	-	(1,473,954)	(575,120)	898,834
Net change in fund balances	-	(10,437,655)	(6,999,709)	3,437,946
Fund balances at beginning of year	-	-	10,441,697	10,441,697
Fund balances at the end of year	\$ -	\$ (10,437,655)	\$ 3,441,988	\$ 13,879,643

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-64

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 TAX NOTES SERIES 2014
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 234	\$ 234
Total revenues	<u>-</u>	<u>-</u>	<u>234</u>	<u>234</u>
EXPENDITURES				
Debt service:				
Bond issuance costs	-	102,263	102,263	-
Total bond issuance costs	-	102,263	102,263	-
Total expenditures	<u>-</u>	<u>102,263</u>	<u>102,263</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(102,263)	(102,029)	234
OTHER FINANCING SOURCES (USES):				
Bond issued	-	5,530,000	5,530,000	-
Premium on bonds issued	-	572,263	572,263	-
Total financing sources (uses)	<u>-</u>	<u>6,102,263</u>	<u>6,102,263</u>	<u>-</u>
Net change in fund balances	-	6,000,000	6,000,234	234
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 6,000,000</u>	<u>\$ 6,000,234</u>	<u>\$ 234</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-65

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 ROAD DISTRICT NO. 5
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital Outlay:				
Highways and streets				
Commissioner, Pct. No. 3	-	2,362	2,362	-
Total highways and streets	-	2,362	2,362	-
Total expenditures	<u>-</u>	<u>2,362</u>	<u>2,362</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(2,362)	(2,362)	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(2,362)	(2,362)	-
Fund balances at beginning of year, as previously reported	-	-	14,490	14,490
Prior period adjustment	-	-	(12,128)	(12,128)
Fund balances at beginning of year, as restated	-	-	2,362	2,362
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (2,362)</u>	<u>\$ -</u>	<u>\$ 2,362</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 4,623,266	\$ 655,091	\$ (3,968,175)
Total revenues	-	4,623,266	655,091	(3,968,175)
EXPENDITURES				
Capital Outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	1,649,615	158,783	1,490,832
Commissioner, Pct. No. 2	-	244,283	-	244,283
Commissioner, Pct. No. 3	-	1,400,216	364,887	1,035,329
Commissioner, Pct. No. 4	-	980,447	131,421	849,026
Contingency	-	348,705	-	348,705
Total highways and streets	-	4,623,266	655,091	3,968,175
Total expenditures	-	4,623,266	655,091	3,968,175
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	-	-	-	-
Fund balances at the end of year	\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 TXDOT PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ -	\$ 3,864,635	\$ 1,709,937	\$ (2,154,698)
Total revenues	-	3,864,635	1,709,937	(2,154,698)
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	565,134	296,930	268,204
Commissioner, Pct. No. 2	-	2,172,617	1,160,223	1,012,394
Commissioner, Pct. No. 3	-	2,186,408	1,705,921	480,487
Commissioner, Pct. No. 4	-	1,345,098	845,741	499,357
Total highways and streets	-	6,269,257	4,008,815	2,260,442
Total expenditures	-	6,269,257	4,008,815	2,260,442
Excess (deficiency) of revenues over (under) expenditures	-	(2,404,622)	(2,298,878)	105,744
OTHER FINANCING SOURCES (USES):				
Transfers in	-	4,481,514	2,318,589	(2,162,925)
Total financing sources (uses)	-	4,481,514	2,318,589	(2,162,925)
Net change in fund balances	-	2,076,892	19,711	(2,057,181)
Fund balances at beginning of year	-	-	(1,714,888)	(1,714,888)
Fund balances at the end of year	\$ -	\$ 2,076,892	\$ (1,695,177)	\$ (3,772,069)

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 1998
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 2	-	902	902	-
Total highways and streets	-	902	902	-
Total expenditures	<u>-</u>	<u>902</u>	<u>902</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(902)	(902)	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(902)	(902)	-
Fund balances at beginning of year	-	-	902	902
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (902)</u>	<u>\$ -</u>	<u>\$ 902</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

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

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 8	\$ 8
Total revenues	<u>-</u>	<u>-</u>	<u>8</u>	<u>8</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	8	8
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(139,809)	(102,781)	37,028
Total financing sources (uses)	<u>-</u>	<u>(139,809)</u>	<u>(102,781)</u>	<u>37,028</u>
Net change in fund balances	-	(139,809)	(102,773)	37,036
Fund balances at beginning of year	-	-	154,834	154,834
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (139,809)</u>	<u>\$ 52,061</u>	<u>\$ 191,870</u>

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay:				
General government	-	-	-	-
General Government Buildings	-	5,550	5,550	-
Total general government	-	5,550	5,550	-
Total expenditures	-	5,550	5,550	-
Excess (deficiency) of revenues over (under) expenditures	-	(5,550)	(5,550)	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(5,550)	(5,550)	-
Fund balances at beginning of year	-	-	5,550	5,550
Fund balances at the end of year	\$ -	\$ (5,550)	\$ -	\$ 5,550

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay:				
General government				
General Government Buildings	-	69,769	69,769	-
Total general government	-	69,769	69,769	-
Total expenditures	-	69,769	69,769	-
Excess (deficiency) of revenues over (under) expenditures	-	(69,769)	(69,769)	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(651)	(651)	-
Total financing sources (uses)	-	(651)	(651)	-
Net change in fund balances	-	(70,420)	(70,420)	-
Fund balances at beginning of year	-	-	70,420	70,420
Fund balances at the end of year	\$ -	\$ (70,420)	\$ -	\$ 70,420

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 277	\$ 277
Total revenues	-	-	277	277
EXPENDITURES				
Capital outlay:				
General government				
General Government Buildings	-	846,203	846,203	-
Total general government	-	846,203	846,203	-
Public safety				
General Government Buildings	-	12,439	12,439	-
Total public safety	-	12,439	12,439	-
Highways and streets				
Commissioner, Pct. No. 1	-	19,900	19,900	-
Commissioner, Pct. No. 2	-	14,103	14,103	-
Commissioner, Pct. No. 4	-	7,635	7,635	-
Total highways and streets	-	41,638	41,638	-
Culture-recreation				
Commissioner, Pct. No. 4	-	56,065	56,065	-
Total culture-recreation	-	56,065	56,065	-
Total expenditures	-	956,345	956,345	-
Excess (deficiency) of revenues over (under) expenditures	-	(956,345)	(956,068)	277
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(63,670)	(63,670)	-
Total financing sources (uses)	-	(63,670)	(63,670)	-
Net change in fund balances	-	(1,020,015)	(1,019,738)	277
Fund balances at beginning of year	-	-	1,020,015	1,020,015
Fund balances at the end of year	\$ -	\$ (1,020,015)	\$ 277	\$ 1,020,292

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 877	\$ 877
Miscellaneous	-	-	495	495
Total revenues	-	-	1,372	1,372
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	226,877	103,886	122,991
Commissioner, Pct. No. 2	-	208,611	163,028	45,583
Commissioner, Pct. No. 3	-	279,092	1,191	277,901
Commissioner, Pct. No. 4	-	4,268	-	4,268
Total highways and streets	-	718,848	268,105	450,743
Culture-recreation				
Commissioner, Pct. No. 2	-	52,236	21,314	30,922
Commissioner, Pct. No. 4	-	33,205	15,593	17,612
Total culture-recreation	-	85,441	36,907	48,534
Total expenditures	-	804,289	305,012	499,277
Excess (deficiency) of revenues over (under) expenditures	-	(804,289)	(303,640)	500,649
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(781,060)	(262,599)	518,461
Total financing sources (uses)	-	(781,060)	(262,599)	518,461
Net change in fund balances	-	(1,585,349)	(566,239)	1,019,110
Fund balances at beginning of year	-	-	1,586,918	1,586,918
Fund balances at the end of year	\$ -	\$ (1,585,349)	\$ 1,020,679	\$ 2,606,028

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 600,000	\$ 600,000
Interest	-	-	27	27
Total revenues	-	-	600,027	600,027
EXPENDITURES				
Capital outlay:				
Highways and streets				
Budget and Management	-	15,432	-	15,432
Commissioner, Pct. No. 4	-	305,318	159,446	145,872
Total highways and streets	-	320,750	159,446	161,304
Total expenditures	-	320,750	159,446	161,304
Excess (deficiency) of revenues over (under) expenditures	-	(320,750)	440,581	761,331
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(481,117)	(481,117)	-
Total financing sources (uses)	-	(481,117)	(481,117)	-
Net change in fund balances	-	(801,867)	(40,536)	761,331
Fund balances at beginning of year	-	-	803,276	803,276
Fund balances at the end of year	\$ -	\$ (801,867)	\$ 762,740	\$ 1,564,607

COUNTY OF HIDALGO, TEXAS

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 361	\$ 361
Interest	-	-	4,553	4,553
Total revenues	-	-	4,914	4,914
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	374,281	325,190	49,091
Executive Office	-	179,111	179,111	-
General Government Buildings	-	2,797,966	1,932,357	865,609
Total general government	-	3,351,358	2,436,658	914,700
Public safety				
General Government Buildings	-	167,130	119,431	47,699
Total public safety	-	167,130	119,431	47,699
Highways and streets				
Commissioner, Pct. No. 1	-	178,395	29,099	149,296
Commissioner, Pct. No. 2	-	1,809,154	1,174,299	634,855
Commissioner, Pct. No. 3	-	622,718	250,490	372,228
Commissioner, Pct. No. 4	-	9,937	-	9,937
Total highways and streets	-	2,620,204	1,453,888	1,166,316
Culture-recreation				
Commissioner, Pct. No. 2	-	1,200	-	1,200
Commissioner, Pct. No. 4	-	4,954	4,954	-
Total culture-recreation	-	6,154	4,954	1,200
Total expenditures	-	6,144,846	4,014,931	2,129,915
Excess (deficiency) of revenues over (under) expenditures	-	(6,144,846)	(4,010,017)	2,134,829
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,076,452)	(621,233)	455,219
Total financing sources (uses)	-	(1,076,452)	(621,233)	455,219
Net change in fund balances	-	(7,221,298)	(4,631,250)	2,590,048
Fund balances at beginning of year	-	-	7,251,058	7,251,058
Fund balances at the end of year	\$ -	\$ (7,221,298)	\$ 2,619,808	\$ 9,841,106

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-77

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2014
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 860	\$ 860
Total revenues	-	-	860	860
EXPENDITURES				
Debt service:				
Bond issuance costs	-	272,996	272,996	-
Total debt service	-	272,996	272,996	-
Capital outlay:				
Public safety				
Sheriff	-	7,000,000	-	7,000,000
Total public safety	-	7,000,000	-	7,000,000
Highways and streets				
Commissioner, Pct. No. 1	-	510,000	121,449	388,551
Total highways and streets	-	510,000	121,449	388,551
Total expenditures	-	7,782,996	394,445	7,388,551
Excess (deficiency) of revenues over (under) expenditures	-	(7,782,996)	(393,585)	7,389,411
OTHER FINANCING SOURCES (USES):				
Bonds issued	-	20,085,000	20,085,000	-
Premium on bonds issued	-	2,187,996	2,187,996	-
Total financing sources (uses)	-	22,272,996	22,272,996	-
Net change in fund balances	-	14,490,000	21,879,411	7,389,411
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	\$ -	\$ 14,490,000	\$ 21,879,411	\$ 7,389,411

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVEUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 MAJOR CAPITAL PROJECTS FUND
 DRAINAGE DISTRICT NO. 1 CAPITAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 158,784	\$ 158,784
Total revenues	-	-	158,784	158,784
EXPENDITURES				
Capital outlay:				
Drainage flood control	73,179,990	73,179,990	14,015,974	59,164,016
Total drainage flood control	73,179,990	73,179,990	14,015,974	59,164,016
Total expenditures	73,179,990	73,179,990	14,015,974	59,164,016
Excess (deficiency) of revenues over (under) expenditures	(73,179,990)	(73,179,990)	(13,857,190)	59,322,800
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(73,179,990)	(73,179,990)	(13,857,190)	59,322,800
Fund balances at beginning of year	-	-	73,581,012	73,581,012
Fund balances at the end of year	<u><u>\$(73,179,990)</u></u>	<u><u>\$(73,179,990)</u></u>	<u><u>\$ 59,723,822</u></u>	<u><u>\$ 132,903,812</u></u>

