

County of Hidalgo, Texas



Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

Raymundo Eufrazio, CPA

Hidalgo County Auditor's Office

COUNTY OF HIDALGO, TEXAS

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2014**

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



COUNTY OF HIDALGO, TEXAS
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014

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

INTRODUCTORY SECTION





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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

July 24, 2015

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, 2014, 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 the 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, 2014, 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. The independent auditors concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the year ended December 31, 2014, 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

HIDALGO COUNTY DISTRICT JUDGES

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

independent auditors to report not only on the fair presentation of the financial statements, but also on the 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, 2014 is presented in a separate report dated July 24, 2015.

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 Statement Format

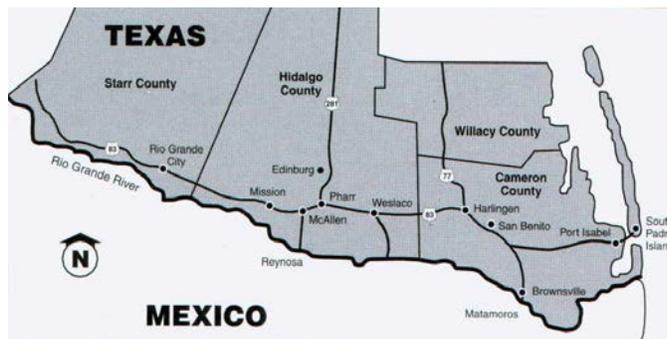
The basic structure and contents of a CAFR are set by authoritative accounting and financial reporting standards. The CAFR contains the following three sections:

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 auditor's 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 2014 population of Hidalgo County is estimated to be 831,073, an increase of 15,077 (2%) over the 2013 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 functions, in essence, as a department of the County and, therefore, 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 budget by the first day of the next 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 revenues funds, debt services 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 2014, 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, Starr 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 (McAllen MSA) in Hidalgo County and the Brownsville-Harlingen-San Benito MSA (Brownsville 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. The Brookings Institute ranked the McAllen MSA 13th in fastest growing employment and 43th in performance overall in the nation during the recovery period. McAllen was ranked the most affordable urban area nationwide, according to a 2014 report by The Council for Community and Economic Research.

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 2014, the City of McAllen and its neighboring towns gained 7,400 nonfarm jobs from December 2013 to December 2014 exhibiting a 3.1% annual job growth rate. The Texas Workforce Commission reports indicate that education and health (4,400 jobs), trade, transportation & utility (1,500 jobs) and leisure and hospitality (800 jobs) sectors as creating the most jobs year over year.

The McAllen MSA's unemployment rate has dropped from 9.5% in December 2013 to 7.6% in December 2014; however, it is still higher than the state (4.1%) and national average (5.4%). In December 2014, Hidalgo County's total labor force reached 320,700.

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.

In 2014, the Edinburg Economic Development Corporation, the jobs-creation arm of the Edinburg City Council, revealed negotiations with NBA Development League team RGV Vipers to build a state-of-art 116,000 square feet sports and entertainment complex. The estimated \$55 million dollar arena is expected to seat 8,500 persons. The arena will host major events as well as be the home for the Rio Grande Valley Vipers. The anticipated completion date is mid 2016.

McAllen continues to be a leader at attracting new commercial development which results in jobs in the city. According to construction permits in the past 18 months, the growth in retailers and restaurants represents about \$100 million. Harley Davidson, Tilted Kilt, Rodizio Brazilian Steak House, Saltgrass Steak House, Los Asados, and the RGV Cupcake Factory, among others, opened their doors throughout 2014. The McAllen Performing Arts Center, a \$45 million investment; broke ground in summer 2014 and is expected to open in 2016. Additionally, city's plans include the construction of an Embassy Suites Hotel at the McAllen's Convention Center complex. This \$20 million investment will feature 150-rooms, indoor pool and spa, ballroom and meeting space, and a full restaurant. Last December, a \$26.4 million expansion began at the McAllen-Miller International Airport which handles about 60 percent of commercial traffic in and out from the Rio Grande Valley.

The City of McAllen is negotiating with the county to create its first Tax Increment Reinvestment Zone. The 2,571 acre zone is planned to be the first in the region to provide Fiber-to-the-Home (FTTH) and bundled services to the entire community, such as: high speed internet access, community Wi-Fi, alarm monitoring, video surveillance, IP telephony, and smart home technology. The proposal involves a county contribution of \$143 million throughout 30 years. Additionally, it is expected to create over 1,000 jobs, almost 7,000 single and multifamily residential units along with over 100 acres dedicated for a hospital, a medical school, and

healthcare education facilities. When the county and the city reach an agreement, this new tax zone will be created at the beginning of the next year.

Royal Technologies opened a \$45 million, 325,000 sq. ft. factory, at the Mission Expressway Business Park in July 2014. The plant houses production supervisors and about 50 machine operators with future plans of adding approximately 400 employees. Mission has also closed a deal with Southwest Steel Coil (SSC) to build a \$10 million factory in a seven-acre site inside the Mission Business Park to be in full operations by October 2015. Edinburg was chosen by HOLT CAT to build and open a new 47,000 sq. ft. full service facility with construction value estimated at \$7 million that would also include a Holt Truck Center.

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 the 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 2014, the County had an adjusted budget of \$6,269,257 to support a total of 29 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 District related to the possible development, planning, financing, and implementation of the 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 billion 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 also suffers from many immediate maintenance needs and from 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. In 2014, a schematic plan was completed and presented to Commissioners Court. The 10 story, 470,000 sq. ft. building has an estimated construction cost of \$187 million. Hidalgo County continues to find alternative methods of financing for this project and is currently assessing project size and scope alternatives.

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 revenue 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 \$3 million in outstanding fees and fines. In 2014, the county installed payment kiosks at key locations for payee convenience, updated collections reporting formats and assessed the need for more credit card readers at the Justice Courts. Future program initiatives include the replacement and modernization of the Judicial Court Software and participation in Omnibase Denial of Renewal of Texas Drivers License program.

Capital Improvement Program

In 2009, the Department of Budget & Management 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. The plan serves as a guide to assist the County's leaders with identifying projects, estimating costs, potential funding sources and construction timeframes. The Department of Budget & Management has developed new construction in progress policies and procedures which are currently undergoing review prior to adoption by Commissioners Court.

In 2014 Hidalgo County conducted a countywide assessment of fleet vehicles and approved funding for the establishment of a Vehicle Replacement Program. The program is intended to periodically replace aging, high maintenance, and high mileage vehicles. The programs goals are to provide a mechanism in which funding for vehicle replacements is available, maximize the financial rate of return and preserve the safety of the County's employees.

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. In 2014, the County Sheriff's Office completed its radio communications system. Current efforts include the analysis of future growth, expanding network coverage, and infrastructure improvements to meet the demands of law enforcement and emergency personnel.

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. In 2014, the Department of Budget and Management presented various options and alternatives. These included countywide franchise contracts, the development of sanitation districts, and the establishment of a uniform sanitation permit fee. After various workshops, public forums and community outreach, a Countywide Sanitation Permit Fee program was established. The program was initiated in December 2014 and is anticipated to help offset sanitation expenditures by 30 to 40 percent.

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, 2013. This was the eleventh 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 the 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 unflinching support for maintaining the highest standards of professionalism in managing the County's financial affairs.

Respectfully submitted,



Raymundo Eufrazio, CPA
Hidalgo County Auditor





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Hidalgo
Texas**

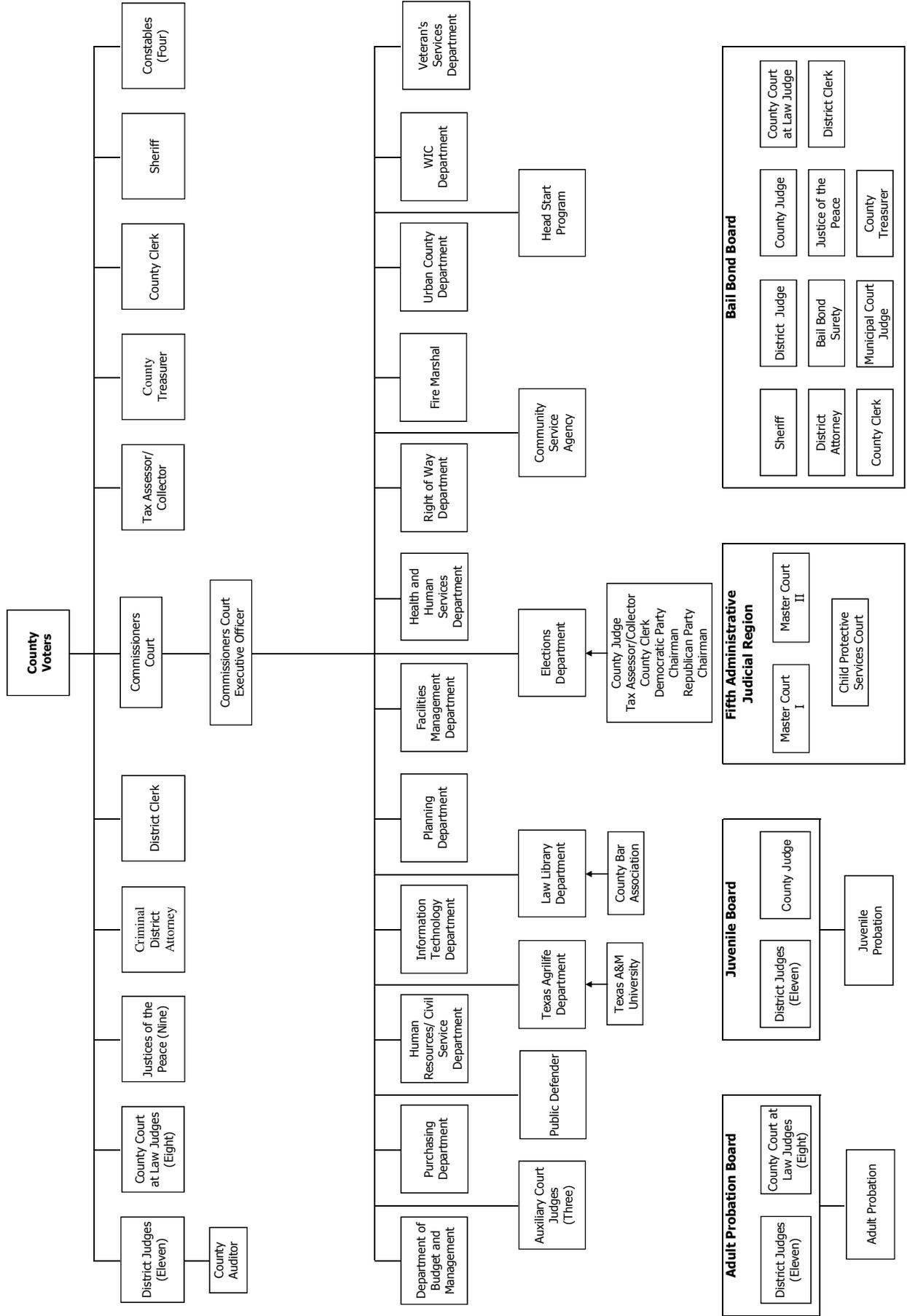
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2014

County Judge Ramon GarciaChairman
Commissioner A.C. Cuellar, Jr.Member
Commissioner Hector PalaciosMember
Commissioner Jose M. FloresMember
Commissioner Joseph Palacios.Member

COUNTY OF HIDALGO, TEXAS
Principal Officials
December 31, 2014

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

J.E. Eddie Guerra Sheriff

Norma G. Garcia County Treasurer

Rene A. Guerra District Attorney

Raymundo Eufrazio. County Auditor

INDEPENDENT AUDITORS' REPORT





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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, 2014, 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, 2014, 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.

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 42 through 44 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 July 24, 2015, 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.

Banta McCall & Co., LLP

McAllen, Texas
July 24, 2015

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, 2014. 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 \$351,608,524 (*net position*). Of this amount, \$103,164,743 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 increased \$12,922,124 primarily due to governmental activities.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$197,619,152, an increase of \$6,083,892 in comparison with the prior year. Approximately 9% of this total amount (\$17,994,565) 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 \$36,997,911, or approximately 20% of total general fund expenditures and transfers out.
- The County's total outstanding general obligation debt increased by \$7,585,000 due to the issuance of certificates of obligation in the amount of \$20,085,000, tax notes in the amount of \$5,530,000, and refunding bonds in the amount of \$67,965,000 which refunded \$67,820,000 of debt. The new debt was offset by regularly scheduled principal reductions of \$18,175,000.

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 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 Health Care Funding District local provider participation special revenue fund, and the Drainage District No. 1 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 35-45 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 54-86 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 88-312 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 and deferred outflows exceeded liabilities by \$351,608,524, at the close of the most recent fiscal year.

Net Position

| | Governmental activities | | Business-type activities | | Total | |
|----------------------------------|-------------------------|----------------|--------------------------|--------------|----------------|----------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Assets: | | | | | | |
| Current and other assets | \$ 471,388,592 | \$ 445,941,686 | \$ 3,792,278 | \$ 3,576,417 | \$ 475,180,870 | \$ 449,518,103 |
| Capital assets | 438,707,581 | 426,572,719 | 1,055,448 | 1,003,375 | 439,763,029 | 427,576,094 |
| Total assets | 910,096,173 | 872,514,405 | 4,847,726 | 4,579,792 | 914,943,899 | 877,094,197 |
| Deferred Outflows: | | | | | | |
| Deferred charges on refunding | 4,851,860 | 377,581 | - | - | 4,851,860 | 377,581 |
| Total deferred outflows | 4,851,860 | 377,581 | - | - | 4,851,860 | 377,581 |
| Liabilities: | | | | | | |
| Long-term liabilities | 378,667,887 | 367,746,690 | 1,646,657 | 1,652,884 | 380,314,544 | 369,399,574 |
| Other liabilities | 187,818,955 | 169,347,679 | 53,736 | 38,125 | 187,872,691 | 169,385,804 |
| Total liabilities | 566,486,842 | 537,094,369 | 1,700,393 | 1,691,009 | 568,187,235 | 538,785,378 |
| Net Position: | | | | | | |
| Net investment in capital assets | 177,495,406 | 148,499,402 | 1,055,448 | 1,003,375 | 178,550,854 | 149,502,777 |
| Restricted | 69,826,025 | 72,663,061 | 66,902 | 66,902 | 69,892,927 | 72,729,963 |
| Unrestricted | 101,139,761 | 114,635,154 | 2,024,982 | 1,818,506 | 103,164,743 | 116,453,660 |
| Total net position | \$ 348,461,192 | \$ 335,797,617 | \$ 3,147,332 | \$ 2,888,783 | \$ 351,608,524 | \$ 338,686,400 |

By far, the largest portion of the County's net position (50.8%) 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 (19.9%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance (29.3%) 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 held true for the prior fiscal year.

The County's overall net position increased \$12,922,124 from the prior fiscal year. The reasons for this overall increase 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 increased \$12,663,575 from the prior fiscal year for an ending balance of \$348,461,192. Overall, increases in revenues outpaced expenses increases by \$14,439,037 during the current fiscal year.

Changes in Net Position

| | Governmental activities | | Business-type activities | | Total | |
|--|-------------------------|----------------|--------------------------|--------------|----------------|----------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 69,852,581 | \$ 65,814,570 | \$ 1,390,767 | \$ 1,335,583 | \$ 71,243,348 | \$ 67,150,153 |
| Operating grants and contributions | 149,802,839 | 113,472,504 | - | - | 149,802,839 | 113,472,504 |
| Capital grants and contributions | 2,157,041 | 2,425,071 | - | - | 2,157,041 | 2,425,071 |
| General revenues: | | | | | | |
| Property taxes | 192,457,753 | 188,630,519 | - | - | 192,457,753 | 188,630,519 |
| Grants and contributions not restricted to specific programs | 5,975,466 | 11,497,279 | - | - | 5,975,466 | 11,497,279 |
| Interest earnings | 677,590 | 589,637 | - | 189 | 677,590 | 589,826 |
| Other | 4,000,100 | 2,434,450 | - | 11 | 4,000,100 | 2,434,461 |
| Total revenues | 424,923,370 | 384,864,030 | 1,390,767 | 1,335,783 | 426,314,137 | 386,199,813 |
| Expenses: | | | | | | |
| General government | 112,787,403 | 112,827,372 | - | - | 112,787,403 | 112,827,372 |
| Public safety | 103,807,554 | 99,428,539 | - | - | 103,807,554 | 99,428,539 |
| Highways and streets | 29,595,835 | 35,538,330 | - | - | 29,595,835 | 35,538,330 |
| Sanitation | 5,652,481 | 5,768,425 | - | - | 5,652,481 | 5,768,425 |
| Drainage flood control | 7,279,792 | 18,402,498 | - | - | 7,279,792 | 18,402,498 |
| Health and welfare | 122,414,102 | 85,762,647 | - | - | 122,414,102 | 85,762,647 |
| Culture-recreation | 4,177,463 | 4,212,908 | - | - | 4,177,463 | 4,212,908 |
| Conservation of natural resources | 864,399 | 950,619 | - | - | 864,399 | 950,619 |
| Urban and economic development | 15,689,191 | 13,464,903 | - | - | 15,689,191 | 13,464,903 |
| Interest on long-term debt | 9,725,334 | 10,017,010 | - | - | 9,725,334 | 10,017,010 |
| Sanitary landfill | - | - | 24,153 | 24,777 | 24,153 | 24,777 |
| Jail Commissary | - | - | 1,108,065 | 995,192 | 1,108,065 | 995,192 |
| Total expenses | 411,993,554 | 386,373,251 | 1,132,218 | 1,019,969 | 413,125,772 | 387,393,220 |
| Increase (decrease) in net position | 12,929,816 | (1,509,221) | 258,549 | 315,814 | 13,188,365 | (1,193,407) |
| Net position - beginning restated | 335,531,376 | 337,306,838 | 2,888,783 | 2,572,969 | 338,420,159 | 339,879,807 |
| Net position - ending | \$ 348,461,192 | \$ 335,797,617 | \$ 3,147,332 | \$ 2,888,783 | \$ 351,608,524 | \$ 338,686,400 |

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

Overall revenues within governmental activities increased by \$40,059,340 (10.4%) from the prior fiscal year. The increase is mainly attributable to the following:

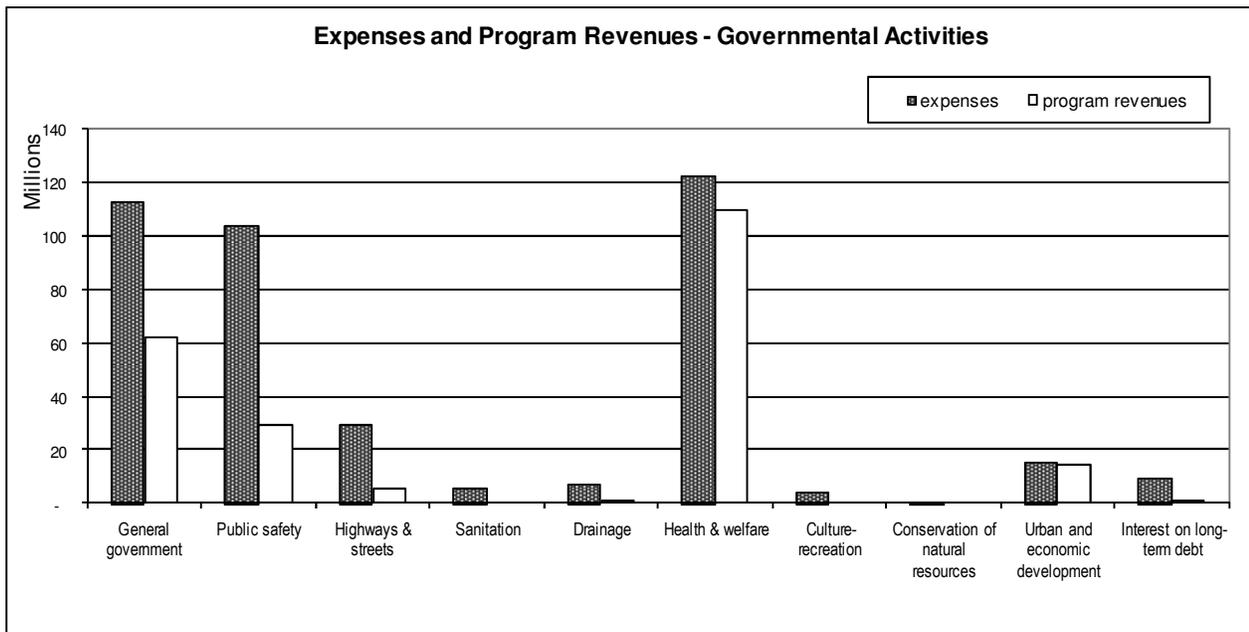
- Grants and contributions increased by \$30,540,492. The increase is primarily due to the Medicaid 1115 Waiver. In 2013, the County created a Health Care Funding District that assesses mandatory payments to the hospitals in the District for the intergovernmental transfer (IGT) to the State for funding the Medicaid 1115 Waiver. The hospitals paid the District \$52,736,756 during the current fiscal year compared to \$10,515,300 during the prior fiscal year. However, in the prior year, the County received a

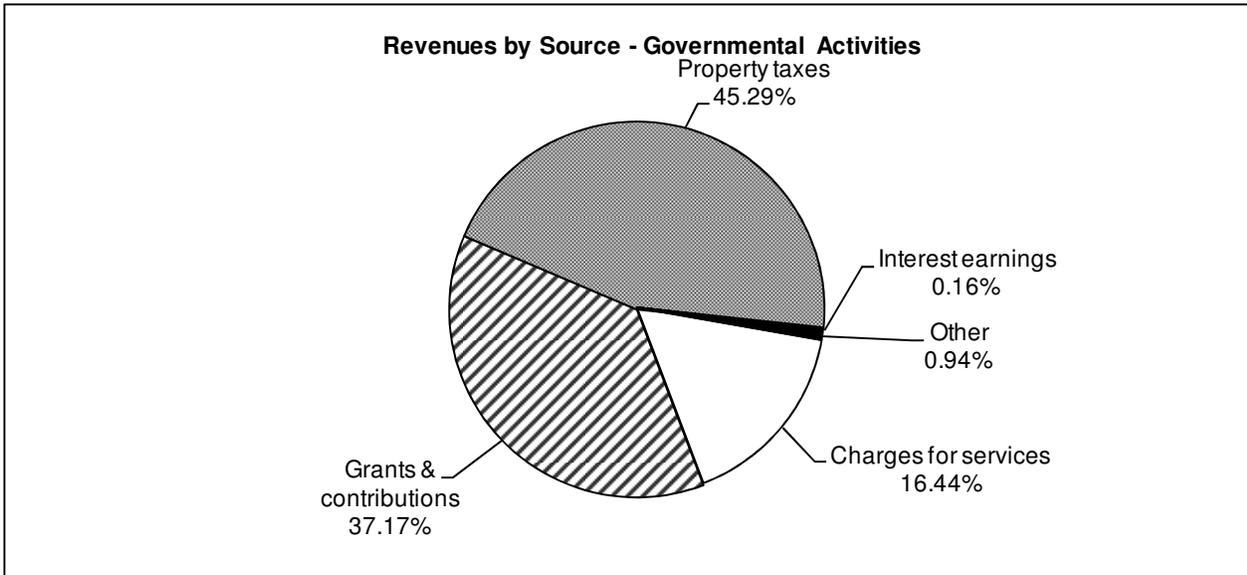
one-time Delivery System Reform Incentive Payment (DSRIP) of \$7,022,937 from the State related to the Medicaid 1115 Waiver which it did not receive in the current year.

- Charges for services increased by \$4,038,011 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 \$3,827,234 due in part to a higher than expected collection rate.

Overall expenses within governmental activities increased by \$25,620,303 (6.6%) from the prior fiscal year. The increase is mainly attributable to the following:

- Expenses for health and welfare increased by \$36,651,455 primarily due to an increase of \$35,906,521 in the IGT to the State by the Health Care Funding District for funding the Medicaid 1115 Waiver.
- Expenses for public safety increased by \$4,379,015 primarily due to increased funding from the Homeland Security Grant Program for Operation Stonegarden (\$3,286,053).
- Expenses for drainage flood control decreased by \$11,122,706. In the prior fiscal year, the Drainage District No. 1 issued general obligation debt which it immediately used to pay one-time expenses including issuance costs and the acquisition of drainage ditches. In addition, in the prior fiscal year, the District expensed certain levy wall project costs which had been recorded as due from Homeland Security after questions were raised by Homeland Security.
- Expenses for highways and streets decreased by \$5,942,495 due to adjustments to accumulated depreciation for infrastructure.





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 \$3,147,332. The total increase in net position for business-type activities (landfill and jail commissary funds) was \$258,549 or 9% from the prior fiscal year. Overall revenue increased by \$54,984 due to an increase in jail commissary charges. Expenses increased by \$112,248. Jail commissary expenses increased by \$112,872 while landfill expenses decreased by \$624.

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 use particular purposes by the County’s Commissioners Court.

At December 31, 2014, the County’s governmental funds reported combined fund balances of \$197,619,152, an increase of \$6,083,892 in comparison with the prior fiscal year. Approximately 9% of this amount (\$17,994,565) 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 (\$3,785,677), 2) restricted for particular purposes (\$54,479,579), 3) committed for particular purposes (\$7,548,192), or 4) assigned for particular purposes (\$113,811,139).

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 \$19,689,742, while total fund balance decreased by \$5,070,356 to \$44,961,388. 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 11% of total general fund expenditures and transfers out, while total fund balance represents approximately 25% of that same amount.

The Health Care Funding District local provider participation special revenue fund became a major fund in the current fiscal year. 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 Medicaid 1115 Waiver. The local provider participation fund had an increase of \$6,514,424 in fund balance during the current fiscal year which brought the overall fund balance to \$6,709,092. Funds in the local provider participation fund are not paid out until requested by the State.

The Drainage District No. 1 capital projects fund became a major fund in the prior fiscal year. The fund balance decreased by \$13,857,190 during the current fiscal year which brought the overall fund balance to \$59,723,822. The decrease was due to expenditures incurred for the maintenance and operation of the drainage facilities.

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 \$230,629 to a balance of \$2,837,160. However, the unrestricted net position of the landfill decreased by \$24,153 to a deficit balance of \$812,178. The total net position for both funds was \$2,891,515 and \$255,817, 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 \$12,985,225 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- \$9,815,471 of the increase resulted from using assigned fund balance. These funds were appropriated for repairs to the adult detention facility (\$4,921,354), the Medicaid 1115 Waiver DSRIP program (\$4,164,602), and for the County's portion of various Texas Department of Transportation projects (\$729,515).
- \$1,608,185 of the increase was possible because of unanticipated revenues specifically described in the following section. The majority of these funds were appropriated for repairs to the adult detention facility (\$900,000) and the acquisition of equipment (\$487,581).
- \$1,561,569 of the increase resulted from using restricted fund balance. These funds were appropriated for the County Clerk's records archive (\$472,510), grand jury (\$110,000), Child Advocacy Center (\$50,000), and to fund grant matching requirements (\$929,059).

During the current fiscal year, there was an increase of \$1,608,185 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.

- \$487,581 of other financing sources was recognized due to capital lease agreements for the acquisition of equipment.
- \$465,356 of new charges for services (fees) that became effective for the current year or too late in the previous year to include in the current year's revenue estimate. More than half of this amount (\$265,000) was due to e-filing transaction fees that became effective in January 2014.
- \$416,973 was awarded from the Texas Indigent Defense Commission as a special one-time payment.
- \$111,000 of grants was received from the Texas Department of Family and Protective Services for child welfare and legal services.
- \$60,282 of insurance proceeds was received related to vehicle accident claims.
- \$59,040 of rental revenue was received for the lease of office space to the Community Supervision and Corrections Department (\$36,000) and the Women Together Foundation (\$2,400). In addition, revenue was received from Starr Feedyard LTD (\$20,640) for the lease of land in Precinct 3 for farming.
- \$7,360 of outstanding jury script checks was transferred to the county treasury pursuant to Texas Government Code Sec. 61.001(f).
- \$593 of proceeds was received from the sale of abandoned vehicles.

Final Budget Compared to Actual Results. A review of actual expenditures compared to appropriations in the final budget yields no significant variances with three exceptions. Actual expenditures for the repair of the adult detention facility were \$4,134,741 less than the final amended budget because the Commissioners Court decided to use proceeds from the issuance of certificates of obligations for the renovation/repair of the adult detention facility rather than the general fund. In addition, actual expenditures for the Medicaid 1115 Waiver DSRIP program were \$3,436,694 less than the final amended budget because the Health and Human Services Department has not implemented planned programs related to preventative care. Lastly, actual transfers out for

grant matching requirements were \$1,284,418 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. Actual charges for services exceeded budgetary estimates by \$3,244,461. In addition, actual intergovernmental revenue exceeded budgetary estimates by \$1,595,783. Finally, actual tax collections exceeded the budgetary estimate by \$1,548,630. The variances between actual collections and the final budget are mainly due to a conservative approach by the County Auditor in projecting revenues and tax collection rates.

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, 2014, amounts to \$439,763,029 (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 increased by approximately 2.85%.

Major capital events during the current fiscal year included the following: (1) completed construction on the Constables Precinct No. 1 building; (2) completed renovations to the Sheriff's law enforcement facility; (3) completed renovation to old Restitution Center on M Road; and (4) completed Precinct No. 2 Equipment and Maintenance facility.

Capital Assets (net of depreciation)

| | Governmental activities | | Business-type activities | | Total | |
|-----------------------------------|-------------------------|----------------|--------------------------|--------------|----------------|----------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Land and easement | \$ 59,543,423 | \$ 58,794,250 | \$ 1,001,093 | \$ 1,001,093 | \$ 60,544,516 | \$ 59,795,343 |
| Infrastructure | 183,737,684 | 185,312,259 | - | - | 183,737,684 | 185,312,259 |
| Buildings and renovations | 101,015,376 | 99,897,973 | - | - | 101,015,376 | 99,897,973 |
| Improvements other than buildings | 11,479,841 | 11,230,628 | - | - | 11,479,841 | 11,230,628 |
| Machinery and equipment | 36,053,080 | 40,142,590 | 54,355 | 2,282 | 36,107,435 | 40,144,872 |
| Construction in progress | 46,878,177 | 31,195,019 | - | - | 46,878,177 | 31,195,019 |
| Total | \$ 438,707,581 | \$ 426,572,719 | \$ 1,055,448 | \$ 1,003,375 | \$ 439,763,029 | \$ 427,576,094 |

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 \$333,505,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling \$2,009,660. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

| | Governmental activities | | Business-type activities | | Total | |
|-------------------------------|-------------------------|----------------|--------------------------|------|----------------|----------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Refunding bonds | \$ 91,405,000 | \$ 66,975,000 | \$ - | \$ - | \$ 91,405,000 | \$ 66,975,000 |
| General obligation bonds | 157,700,000 | 163,535,000 | - | - | 157,700,000 | 163,535,000 |
| Certificates of obligation | 78,870,000 | 95,410,000 | - | - | 78,870,000 | 95,410,000 |
| Tax notes | 5,530,000 | - | - | - | 5,530,000 | - |
| Notes-Hidalgo County | 407,707 | 500,025 | - | - | 407,707 | 500,025 |
| Notes-Urban County Program | 1,340,000 | 1,515,000 | - | - | 1,340,000 | 1,515,000 |
| Notes-Drainage District No. 1 | 261,953 | - | - | - | 261,953 | - |
| Total | \$ 335,514,660 | \$ 327,935,025 | \$ - | \$ - | \$ 335,514,660 | \$ 327,935,025 |

During the current fiscal year, the bonded debt increased by \$93,580,000 due to the issuance of \$20,085,000 in certificates of obligation, \$60,155,000 in refunding bonds which refunded \$59,805,000 of debt, and \$5,530,000 in tax notes by the County and the issuance of \$7,810,000 of refunding bonds which refunded \$8,015,000 of debt by the Drainage District No. 1. The issuances were offset by regularly scheduled principal reductions \$18,175,000.

During the current fiscal year, notes payables decreased by \$5,364 due the issuance of a \$406,980 note by the Drainage District No. 1, which was offset by regularly scheduled principal reductions of \$412,345.

The County maintains a "AA-" rating from Standard & Poor's and Fitch Ratings and a "Aa2" rating from Moody's investors Service for general obligation debt. The Drainage District maintains a "AA-" rating from Standard & Poor's and a "Aa2" 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 \$8.13 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 2015 fiscal year budget.

- According to the Texas Workforce Commission, the unemployment rate (unadjusted) for August 2014 for the County of Hidalgo was 9.1%, which was higher than the state (5.3%) and national (6.3%) unemployment rates for the same period.
- Assessed property values had averaged 13% growth for the five-year period prior to fiscal year 2010. However, due to the economic downturn, the County experienced a modest 5% increase in assessed property values for fiscal year 2010 followed by 0% increase and 1% decrease for fiscal years 2011 and 2012. For fiscal year 2013 and 2014, the County experienced positive growth of 1% and 2%, respectively. The County was projected to experience positive growth of up to 5% for fiscal year 2015.
- The ad valorem property tax rate has remained at \$0.5900 per \$100 assessed valuation since fiscal year 2004. The Commissioners Court decided not to increase the tax rate for fiscal year 2015.
- Staffing levels were expected to be maintained for the 2015 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 \$28,825,715. The County has appropriated \$9,135,973 of this amount for spending in the 2015 fiscal year budget resulting in net unassigned fund balance of \$19,689,782. This action was taken in order to avoid the need to raise taxes or charges during the 2015 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.aspx?NID=448>.

BASIC FINANCIAL STATEMENTS



COUNTY OF HIDALGO, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2014

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-----------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 192,455,507 | \$ 3,709,785 | \$ 196,165,292 |
| Certificates of deposit | 110,100,188 | - | 110,100,188 |
| Receivables (net of allowance for uncollectibles) | 158,053,607 | - | 158,053,607 |
| Internal balances | 33,459 | (33,459) | - |
| Due from others | 4,406 | - | 4,406 |
| Inventories | 799,503 | 49,049 | 848,552 |
| Prepays | 3,079,453 | - | 3,079,453 |
| Restricted cash | - | 66,902 | 66,902 |
| Other assets | 6,862,470 | - | 6,862,470 |
| Capital assets not being depreciated | | | |
| Land and easements | 59,543,423 | 1,001,093 | 60,544,516 |
| Construction in progress | 46,878,177 | - | 46,878,177 |
| Capital assets (net of accumulated depreciation) | | | |
| Infrastructure | 183,737,684 | - | 183,737,684 |
| Buildings and renovations | 101,015,376 | - | 101,015,376 |
| Improvements other than buildings | 11,479,841 | - | 11,479,841 |
| Machinery and equipment | 36,053,080 | 54,355 | 36,107,435 |
| Total capital assets (net of accumulated depreciation) | <u>438,707,581</u> | <u>1,055,448</u> | <u>439,763,029</u> |
| Total assets | <u>910,096,174</u> | <u>4,847,725</u> | <u>914,943,899</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred charges on refunding | 4,851,860 | - | 4,851,860 |
| Total deferred outflows of resources | <u>4,851,860</u> | <u>-</u> | <u>4,851,860</u> |
| LIABILITIES | | | |
| Accounts payable | 31,435,648 | 29,783 | 31,465,431 |
| Salaries and benefits payable | 7,334,646 | 19,855 | 7,354,501 |
| Retainage payable | 893,082 | - | 893,082 |
| Accrued interest payable | 4,429,028 | - | 4,429,028 |
| Notes payable - short term | 128,603 | - | 128,603 |
| Due to others | 4,090 | - | 4,090 |
| Due to other governments | 3,717,257 | 4,098 | 3,721,355 |
| Unearned revenue | 138,543,378 | - | 138,543,378 |
| Other current liabilities | 1,333,223 | - | 1,333,223 |
| Noncurrent liabilities: | | | |
| Due within one year | | | |
| Bonds payable | 23,449,582 | - | 23,449,582 |
| Notes payable | 547,964 | - | 547,964 |
| Compensated absences payable | 413,902 | 426 | 414,328 |
| Claims and judgments payable | 1,860,801 | - | 1,860,801 |
| Capital leases payable | 1,041,189 | - | 1,041,189 |
| Landfill closure/ post-closure care costs | - | 37,114 | 37,114 |
| Due in more than one year | | | |
| Bonds payable | 324,147,678 | - | 324,147,678 |
| Notes payable | 1,461,696 | - | 1,461,696 |
| Compensated absences payable | 8,568,531 | 11,845 | 8,580,376 |
| Claims and judgments payable | 1,578,199 | - | 1,578,199 |
| Capital leases payable | 6,222,299 | - | 6,222,299 |
| Net pension obligation | 999,736 | - | 999,736 |
| Other post employment benefits | 8,376,310 | - | 8,376,310 |
| Landfill closure/ post-closure care costs | - | 1,597,272 | 1,597,272 |
| Total liabilities | <u>566,486,842</u> | <u>1,700,393</u> | <u>568,187,235</u> |
| NET POSITION | | | |
| Net investment in capital assets | 177,495,406 | 1,055,448 | 178,550,854 |
| Restricted for: | | | |
| Legislative | 36,486,299 | - | 36,486,299 |
| Grants | 9,294,532 | - | 9,294,532 |
| Debt service | 15,217,023 | - | 15,217,023 |
| Capital projects | 8,828,171 | - | 8,828,171 |
| Bond covenant | - | 66,902 | 66,902 |
| Unrestricted | 101,139,761 | 2,024,982 | 103,164,743 |
| Total net position | <u>\$ 348,461,192</u> | <u>\$ 3,147,332</u> | <u>\$ 351,608,524</u> |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

| Functions/Programs | Expenses | Program Revenues | | |
|---------------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental activities: | | | | |
| General government | \$ 112,787,403 | \$ 57,973,975 | \$ 4,257,301 | \$ - |
| Public safety | 103,807,554 | 10,160,583 | 19,322,442 | - |
| Highways and streets | 29,595,835 | 704,295 | 2,490,248 | 2,157,041 |
| Sanitation | 5,652,481 | - | - | - |
| Drainage flood control | 7,279,792 | 48,000 | - | - |
| Health and welfare | 122,414,102 | 965,728 | 108,528,393 | - |
| Culture-recreation | 4,177,463 | - | - | - |
| Conservation of natural resources | 864,399 | - | - | - |
| Urban and economic development | 15,689,191 | - | 14,489,772 | - |
| Interest on long-term debt | 9,725,334 | - | 714,683 | - |
| Total governmental activities | 411,993,554 | 69,852,581 | 149,802,839 | 2,157,041 |
| Business-type activities: | | | | |
| Sanitary Landfill | 24,153 | - | - | - |
| Jail Commissary | 1,108,065 | 1,390,767 | - | - |
| Total business-type activities | 1,132,218 | 1,390,767 | - | - |
| Total primary government | \$ 413,125,772 | \$ 71,243,348 | \$ 149,802,839 | \$ 2,157,041 |

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
- Changes in net position

Net position - beginning

Prior period adjustment

Net position - ending

The accompanying notes are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Position

| <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Total</u> |
|------------------------------------|-------------------------------------|-----------------------|
| \$ (50,556,127) | | \$ (50,556,127) |
| (74,324,529) | | (74,324,529) |
| (24,244,251) | | (24,244,251) |
| (5,652,481) | | (5,652,481) |
| (7,231,792) | | (7,231,792) |
| (12,919,981) | | (12,919,981) |
| (4,177,463) | | (4,177,463) |
| (864,399) | | (864,399) |
| (1,199,419) | | (1,199,419) |
| (9,010,651) | | (9,010,651) |
| <u>(190,181,093)</u> | | <u>(190,181,093)</u> |
| - | (24,153) | (24,153) |
| - | 282,702 | 282,702 |
| - | 258,549 | 258,549 |
| <u>(190,181,093)</u> | <u>258,549</u> | <u>(189,922,544)</u> |
| 192,457,753 | - | 192,457,753 |
| 5,975,466 | - | 5,975,466 |
| 677,590 | - | 677,590 |
| 3,593,488 | - | 3,593,488 |
| 406,612 | - | 406,612 |
| <u>203,110,909</u> | <u>-</u> | <u>203,110,909</u> |
| 12,929,816 | 258,549 | 13,188,365 |
| 335,797,617 | 2,888,783 | 338,686,400 |
| (266,241) | - | (266,241) |
| <u>\$ 348,461,192</u> | <u>\$ 3,147,332</u> | <u>\$ 351,608,524</u> |



COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| | General Fund | Local Provider Participation | Capital Projects Drainage District No. 1 | Other Governmental Funds | Total Governmental Funds |
|---|-----------------------|------------------------------------|--|--------------------------------|--------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 47,856,120 | \$ 22,575,400 | \$ 33,995,971 | \$ 87,538,152 | \$ 191,965,643 |
| Certificates of deposit | 75,000,000 | - | 30,075,141 | 5,025,047 | 110,100,188 |
| Receivables (net of allowance for uncollectibles) | | | | | |
| Taxes | 103,085,790 | - | - | 30,015,477 | 133,101,267 |
| Accounts | 526,955 | - | - | 1,887,697 | 2,414,652 |
| Loans | 265,269 | - | - | 10,400 | 275,669 |
| Interest | 299,234 | - | - | 5,406 | 304,640 |
| Due from other funds | 163,917 | - | - | 25,625,450 | 25,789,367 |
| Due from other governments | 3,102,768 | - | - | 16,703,572 | 19,806,340 |
| Due from others | 2,627 | - | - | 1,778 | 4,405 |
| Inventories | 799,503 | - | - | - | 799,503 |
| Prepays | 2,664,572 | - | - | 50,358 | 2,714,930 |
| Other assets | - | - | - | 6,862,470 | 6,862,470 |
| Total assets | \$ 233,766,755 | \$ 22,575,400 | \$ 64,071,112 | \$ 173,725,807 | \$ 494,139,074 |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 5,982,392 | \$ 15,866,308 | \$ 2,392,239 | \$ 5,627,727 | \$ 29,868,666 |
| Salaries and benefits payable | 4,807,408 | - | - | 2,499,492 | 7,306,900 |
| Retainage payable | - | - | 349,007 | 544,074 | 893,081 |
| Notes payable - short-term | - | - | - | 128,603 | 128,603 |
| Due to other funds | 9,913,568 | - | 1,606,044 | 14,239,890 | 25,759,502 |
| Due to other governments | 1,555,462 | - | - | 2,161,796 | 3,717,258 |
| Due to others | 226 | - | - | 3,864 | 4,090 |
| Unearned revenues | 102,470,355 | - | - | 36,072,152 | 138,542,507 |
| Held in escrow | 1,265,717 | - | - | 6,278 | 1,271,995 |
| Undistributed receipts | 61,228 | - | - | - | 61,228 |
| Total liabilities | 126,056,356 | 15,866,308 | 4,347,290 | 61,283,876 | 207,553,830 |
| Deferred inflows of resources: | | | | | |
| Unavailable revenues-property taxes | 59,410,784 | - | - | 17,219,693 | 76,630,477 |
| Unavailable revenues | 3,338,227 | - | - | 8,997,388 | 12,335,615 |
| Total deferred inflow of resources | 62,749,011 | - | - | 26,217,081 | 88,966,092 |
| Fund balances: | | | | | |
| Nonspendable | 3,724,919 | - | - | 60,758 | 3,785,677 |
| Restricted | 4,238,558 | 6,709,092 | - | 43,531,929 | 54,479,579 |
| Committed | - | - | - | 7,548,192 | 7,548,192 |
| Assigned | 17,308,169 | - | 59,723,822 | 36,779,148 | 113,811,139 |
| Unassigned | 19,689,742 | - | - | (1,695,177) | 17,994,565 |
| Total fund balances | 44,961,388 | 6,709,092 | 59,723,822 | 86,224,850 | 197,619,152 |
| Total liabilities, deferred inflows, and fund balances | \$ 233,766,755 | \$ 22,575,400 | \$ 64,071,112 | \$ 173,725,807 | \$ 494,139,074 |

The accompanying notes are an integral part of this statement.



COUNTY OF HIDALGO, TEXASRECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balances - governmental funds balance sheet \$ 197,619,152

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 | \$ 59,543,423 | |
| Infrastructure | 183,737,684 | |
| Buildings and renovations | 101,015,376 | |
| Improvements other than buildings | 11,479,841 | |
| Machinery and equipment | 36,008,403 | |
| Construction in progress | <u>46,878,177</u> | 438,662,904 |

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. 4,851,860

3 Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues.

| | | |
|----------------|-------------------|------------|
| Property taxes | \$ 76,630,477 | |
| Other | <u>12,335,615</u> | 88,966,092 |

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 | (4,376,308) | |
| Accrued interest on notes | <u>(52,721)</u> | (4,429,028) |

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 over the life of the new debt. For refunding of debt, in prior years, the difference between the carrying and the reacquisition amount is amortized as an adjustment to interest over the remaining life of the new debt.

| | | |
|-----------------------------|----------------|-----------------------------------|
| Bonds and tax notes payable | (333,505,000) | |
| Notes payable | (2,009,660) | |
| Capital leases payable | (7,249,405) | |
| Compensated absences | (8,946,777) | |
| Post employment benefits | (8,376,310) | |
| Net pension obligation | (999,736) | |
| Prepaid pension obligation | <u>176,380</u> | (823,356) |
| Unamortized premiums | (14,150,292) | |
| Unamortized discounts | <u>58,032</u> | <u>(14,092,260)</u> (375,002,768) |

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-9) Internal service fund net position are:

(2,207,020)

Total net position of governmental activities (Exhibit A-1) \$ 348,461,192

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, 2014

| | General Fund | Local Provider Participation | Capital Projects Drainage District No. 1 | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|------------------------------------|--|--------------------------------|--------------------------------|
| REVENUES | | | | | |
| Taxes | \$ 146,528,048 | \$ - | \$ - | \$ 46,566,690 | \$ 193,094,738 |
| Licenses and permits | 140,681 | - | - | 5,863,522 | 6,004,203 |
| Intergovernmental | 9,078,756 | - | - | 96,028,576 | 105,107,332 |
| Charges for services | 16,869,422 | - | - | 10,170,455 | 27,039,877 |
| Fines and forfeits | 519,448 | - | - | 9,629,562 | 10,149,010 |
| Special assessments | - | 52,736,756 | - | - | 52,736,756 |
| Interest | 435,189 | 4,834 | 158,784 | 87,252 | 686,059 |
| Miscellaneous | 2,361,199 | - | - | 1,403,848 | 3,765,047 |
| Total revenues | 175,932,743 | 52,741,590 | 158,784 | 169,749,905 | 398,583,022 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 73,430,569 | - | - | 5,894,403 | 79,324,972 |
| Public safety | 70,354,156 | - | - | 25,945,528 | 96,299,684 |
| Highways and streets | - | - | - | 21,667,625 | 21,667,625 |
| Sanitation | 5,542,244 | - | - | - | 5,542,244 |
| Drainage flood control | - | - | - | 8,830,537 | 8,830,537 |
| Health and welfare | 18,023,765 | 46,227,166 | - | 55,822,609 | 120,073,540 |
| Culture-recreation | 3,815,783 | - | - | - | 3,815,783 |
| Conservation of natural resources | 866,688 | - | - | - | 866,688 |
| Urban and economic development | 520,758 | - | - | 15,203,624 | 15,724,382 |
| Debt service: | | | | | |
| Principal | 839,548 | - | - | 18,594,030 | 19,433,578 |
| Interest and fiscal charges | 182,684 | - | - | 15,280,562 | 15,463,246 |
| Bond issuance costs | - | - | - | 1,177,914 | 1,177,914 |
| Advance refunding escrow | - | - | - | 664,818 | 664,818 |
| Capital outlay: | | | | | |
| General government | - | - | - | 5,959,929 | 5,959,929 |
| Public safety | - | - | - | 131,870 | 131,870 |
| Highways and streets | - | - | - | 12,110,007 | 12,110,007 |
| Drainage flood control | - | - | 14,015,974 | - | 14,015,974 |
| Culture-recreation | - | - | - | 97,926 | 97,926 |
| Intergovernmental | | | | | |
| General government | - | - | - | 99,310 | 99,310 |
| Public safety | - | - | - | 2,799,791 | 2,799,791 |
| Total expenditures | 173,576,195 | 46,227,166 | 14,015,974 | 190,280,483 | 424,099,818 |
| Excess (deficiency) of revenues over (under) expenditures | 2,356,548 | 6,514,424 | (13,857,190) | (20,530,578) | (25,516,796) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | - | - | - | 12,385,072 | 12,385,072 |
| Transfers out | (7,960,842) | - | - | (4,424,228) | (12,385,070) |
| Premium on bonds issued | - | - | - | 7,905,225 | 7,905,225 |
| Bonds issued | - | - | - | 25,615,000 | 25,615,000 |
| Payment to refunded bond escrow agent | - | - | - | (72,230,634) | (72,230,634) |
| Refunding bonds issued | - | - | - | 67,965,000 | 67,965,000 |
| Capital leases | 487,582 | - | - | 119,833 | 607,415 |
| Long-term notes issued | - | - | - | 406,980 | 406,980 |
| Sale of capital assets | 46,356 | - | - | 1,551,586 | 1,597,942 |
| Total other financing sources (uses) | (7,426,904) | - | - | 39,293,834 | 31,866,930 |
| Net change in fund balances | (5,070,356) | 6,514,424 | (13,857,190) | 18,763,256 | 6,350,134 |
| Fund balances at beginning of year, as previously reported | 50,031,744 | 194,668 | 73,581,012 | 67,727,835 | 191,535,259 |
| Prior period adjustments | - | - | - | (266,241) | (266,241) |
| Fund balances at beginning of year, as restated | 50,031,744 | 194,668 | 73,581,012 | 67,461,594 | 191,269,018 |
| Fund balances at the end of year | \$ 44,961,388 | \$ 6,709,092 | \$ 59,723,822 | \$ 86,224,850 | \$ 197,619,152 |

The accompanying notes are an integral part of this statement.



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, 2014**

Net change in fund balances - total governmental funds \$ 6,350,134

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 | 42,320,052 | |
| Depreciation | <u>(28,577,558)</u> | 13,742,494 |
| 2 Sales and other dispositions of capital assets is 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. | 406,612 | |
| | <u>(845,965)</u> | (439,353) |
| 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 and replaced by an adjustment to the appropriate capital asset and the accumulated depreciation account. Any gain or loss should be reported as discussed above. | | (1,597,941) |
| 4 Donations of capital assets increase net assets in the SOA but not in the funds. | | 437,613 |
| 5 Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. | | |
| Related to prior years | (89,998,723) | |
| Earned but unavailable | <u>88,966,092</u> | (1,032,631) |
| 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 | (57,106) | |
| Net pension obligation | (11,488) | |
| Amortization of debt discounts | (5,803) | |
| Amortization of debt premiums | 4,694,056 | |
| Amortization of deferred charge on refundings | (601,174) | |
| Accrued interest on bonds and notes | 1,656,083 | |
| Post employment benefits | <u>(771,987)</u> | 4,902,581 |
| 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: | | |
| Refunding Bonds Series 2014, 2014A, 2014B, 2014C | (67,965,000) | |
| Premium on Series 2014, 2014A, 2014B, 2014C | (5,144,966) | |
| Payment to refunded bonds escrow agent | 72,895,452 | |
| Certificates of Obligation Series 2014 | (20,085,000) | |
| Premium on Series 2014 | <u>(2,187,996)</u> | (22,487,510) |
| Tax notes: | | |
| Tax Notes Series 2014 | (5,530,000) | |
| Premium on Series 2014 | <u>(572,263)</u> | (6,102,263) |
| Notes | | (406,980) |
| Capital Leases | | (607,414) |
| Repayments: | | |
| Bond principal | 18,175,000 | |
| Note principal | 412,345 | |
| Capital leases | <u>1,021,596</u> | 19,608,941 |
| 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. | | 562,145 |
| Change in net position of governmental activities - statement of activities | | <u><u>\$ 12,929,816</u></u> |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with |
|-----------------------------------|--------------------|--------------------|--------------------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| REVENUES | | | | |
| Taxes | \$144,979,418 | \$144,979,418 | \$146,528,048 | \$ 1,548,630 |
| Licenses and permits | 100,000 | 100,000 | 140,681 | 40,681 |
| Intergovernmental | 6,955,000 | 7,482,973 | 9,078,756 | 1,595,783 |
| Charges for services | 13,159,604 | 13,624,960 | 16,869,422 | 3,244,462 |
| Fines and forfeits | 376,500 | 376,500 | 519,448 | 142,948 |
| Interest | 105,000 | 105,000 | 435,189 | 330,189 |
| Miscellaneous | 608,000 | 734,682 | 2,361,199 | 1,626,517 |
| Total revenues | 166,283,522 | 167,403,533 | 175,932,743 | 8,529,210 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| 92nd District Court | 400,077 | 405,006 | 403,734 | 1,272 |
| 93rd District Court | 393,455 | 375,243 | 375,243 | - |
| 139th District Court | 403,569 | 377,858 | 377,858 | - |
| 206th District Court | 399,123 | 402,446 | 402,446 | - |
| 275th District Court | 401,270 | 345,647 | 345,647 | - |
| 332nd District Court | 400,235 | 375,283 | 375,283 | - |
| 370th District Court | 399,845 | 404,045 | 404,045 | - |
| 389th District Court | 401,241 | 381,856 | 381,856 | - |
| 398th District Court | 829,238 | 814,863 | 814,863 | - |
| 430th District Court | 394,418 | 456,645 | 456,219 | 426 |
| 449th District Court | 399,230 | 377,117 | 377,117 | - |
| County Court-at-Law 1 | 523,981 | 526,840 | 526,840 | - |
| County Court-at-Law 2 | 523,949 | 509,480 | 509,480 | - |
| County Court-at-Law 3 | 629,702 | 606,734 | 606,734 | - |
| County Court-at-Law 4 | 526,788 | 491,550 | 491,550 | - |
| County Court-at-Law 5 | 523,876 | 519,854 | 519,854 | - |
| County Court-at-Law 6 | 524,375 | 511,432 | 511,432 | - |
| County Court-at-Law 7 | 519,169 | 506,302 | 506,302 | - |
| County Court-at-Law 8 | 818,206 | 502,889 | 502,889 | - |
| Master Court 1 | 124,746 | 125,368 | 125,368 | - |
| Master Court 2 | 126,535 | 124,846 | 124,846 | - |
| Court of Civil Appeals | 3,626 | 2,995 | 2,995 | - |
| Auxiliary Court | 294,036 | 359,683 | 359,683 | - |
| Child Protective Court | 96,838 | 67,948 | 67,948 | - |
| Justice of the Peace, Pct 1, PI 1 | 337,482 | 304,349 | 304,349 | - |
| Justice of the Peace, Pct 1, PI 2 | 335,893 | 341,309 | 341,309 | - |
| Justice of the Peace, Pct 2, PI 1 | 294,174 | 291,445 | 291,445 | - |
| Justice of the Peace, Pct 2, PI 2 | 300,998 | 241,859 | 241,859 | - |
| Justice of the Peace, Pct 3, PI 1 | 325,301 | 291,991 | 291,991 | - |
| Justice of the Peace, Pct 3, PI 2 | 374,116 | 375,885 | 375,885 | - |
| Justice of the Peace, Pct 4, PI 1 | 389,212 | 389,151 | 389,151 | - |
| Justice of the Peace, Pct 4, PI 2 | 588,477 | 428,857 | 428,857 | - |
| Justice of the Peace, Pct 5, PI 1 | 291,215 | 262,309 | 261,321 | 988 |
| Criminal District Attorney | 7,572,551 | 7,410,074 | 7,384,879 | 25,195 |
| Public Defender | 911,507 | 918,537 | 918,537 | - |
| District Clerk | 3,355,618 | 3,358,145 | 3,358,145 | - |
| County Judge | 1,407,967 | 1,324,710 | 1,324,710 | - |

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| Budget and Management | 13,064,081 | 10,293,145 | 10,263,488 | 29,657 |
| Commissioner, Pct. No. 4 | - | 76,889 | 76,889 | - |
| Executive Office | 6,399,536 | 6,329,432 | 6,329,432 | - |
| Elections | 2,600,614 | 2,639,364 | 2,639,364 | - |
| Tax Assessor/Collector | 6,895,733 | 7,418,435 | 7,418,435 | - |
| County Treasurer | 835,221 | 886,705 | 886,705 | - |
| Purchasing | 1,703,083 | 1,607,039 | 1,606,642 | 397 |
| County Auditor | 2,807,719 | 2,786,495 | 2,729,970 | 56,525 |
| County Clerk | 3,834,809 | 4,030,005 | 4,027,693 | 2,312 |
| Human Resources/Civil Service | 692,329 | 736,143 | 736,143 | - |
| Information Technology | 2,379,099 | 2,576,470 | 2,576,470 | - |
| Planning | 1,068,558 | 1,076,126 | 1,076,126 | - |
| General Government Buildings | 5,606,060 | 5,848,084 | 5,847,759 | 325 |
| Appraisal Fees | 1,365,000 | 1,732,783 | 1,732,783 | - |
| Total general government | 75,793,881 | 73,547,666 | 73,430,569 | 117,097 |
| Public safety | | | | |
| Criminal District Attorney | 702,093 | 987,073 | 987,073 | - |
| County Judge | 382,815 | 355,589 | 355,589 | - |
| Budget and Management | 53,350 | 59,000 | 59,000 | - |
| Commissioner, Pct. No. 3 | 25,588 | - | - | - |
| Executive Office | 318,076 | 254,034 | 254,034 | - |
| Sheriff | 50,180,462 | 54,464,931 | 50,330,190 | 4,134,741 |
| Constable, Pct. No. 1 | 1,086,846 | 1,114,605 | 1,114,605 | - |
| Constable, Pct. No. 2 | 919,060 | 959,995 | 959,995 | - |
| Constable, Pct. No. 3 | 1,196,659 | 1,195,833 | 1,195,833 | - |
| Constable, Pct. No. 4 | 1,202,781 | 1,232,603 | 1,232,603 | - |
| Fire Marshal | 1,917,864 | 1,580,238 | 1,580,238 | - |
| Adult Probation | 498,001 | 504,971 | 504,971 | - |
| Juvenile Probation | 9,369,356 | 11,780,025 | 11,780,025 | - |
| Total public safety | 67,852,951 | 74,488,897 | 70,354,156 | 4,134,741 |
| Sanitation | | | | |
| Commissioner, Pct. No. 1 | 1,133,255 | 1,730,721 | 1,730,721 | - |
| Commissioner, Pct. No. 2 | 730,613 | 737,122 | 737,122 | - |
| Commissioner, Pct. No. 3 | 2,087,564 | 1,991,563 | 1,961,866 | 29,697 |
| Commissioner, Pct. No. 4 | 840,403 | 1,112,535 | 1,112,535 | - |
| Total sanitation | 4,791,835 | 5,571,941 | 5,542,244 | 29,697 |
| Health and welfare | | | | |
| Budget and Management | 48,500 | 48,500 | 48,500 | - |
| Executive Office | 1,125,356 | 1,112,530 | 1,112,530 | - |
| Human services | 6,503,104 | 14,040,714 | 10,604,020 | 3,436,694 |
| Health Department | 6,630,769 | 5,935,970 | 5,935,434 | 536 |
| WIC | 1,940 | 14,610 | 14,610 | - |
| Child Welfare | 124,407 | 63,553 | 63,553 | - |
| Veterans Service | 263,890 | 245,118 | 245,118 | - |
| Total health and welfare | 14,697,966 | 21,460,995 | 18,023,765 | 3,437,230 |
| Culture and recreation | | | | |
| Commissioner, Pct. No. 1 | 891,531 | 863,512 | 863,512 | - |
| Commissioner, Pct. No. 2 | 1,036,461 | 815,514 | 815,514 | - |
| Commissioner, Pct. No. 3 | 787,096 | 594,877 | 594,877 | - |

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|-----------------------|----------------------|---|
| | Original | Final | | |
| Commissioner, Pct. No. 4 | 696,096 | 877,386 | 877,386 | - |
| Executive Office | 776,913 | 664,494 | 664,494 | - |
| Total culture and recreation | 4,188,097 | 3,815,783 | 3,815,783 | - |
| Conservation and natural resources | | | | |
| Executive Office | 527,019 | 528,394 | 528,394 | - |
| Texas Cooperative Extension | 460,261 | 338,294 | 338,294 | - |
| Total conservation of natural resources | 987,280 | 866,688 | 866,688 | - |
| Urban and economic development | | | | |
| Commissioner, Pct. No. 1 | 92,627 | 100,103 | 100,103 | - |
| Commissioner, Pct. No. 2 | 302,874 | 369,941 | 369,941 | - |
| Commissioner, Pct. No. 4 | 52,752 | 48,150 | 48,150 | - |
| Urban County | - | 2,564 | 2,564 | - |
| Total urban and economic development | 448,253 | 520,758 | 520,758 | - |
| Debt service: | | | | |
| Principal | - | 839,548 | 839,548 | - |
| Interest and fiscal charges | - | 182,684 | 182,684 | - |
| Total debt service | - | 1,022,232 | 1,022,232 | - |
| Total expenditures | 168,760,263 | 181,294,960 | 173,576,195 | 7,718,765 |
| Excess (deficiency) of revenues over (under) expenditures | (2,476,741) | (13,891,427) | 2,356,548 | 16,247,975 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | (9,229,450) | (9,679,976) | (7,960,842) | 1,719,134 |
| Capital leases | - | 487,582 | 487,582 | - |
| Sale of capital assets | - | 593 | 46,356 | 45,763 |
| Total financing sources (uses) | (9,229,450) | (9,191,801) | (7,426,904) | 1,764,897 |
| Net change in fund balances | (11,706,191) | (23,083,228) | (5,070,356) | 18,012,872 |
| Fund balances at beginning of year | - | - | 50,031,744 | 50,031,744 |
| Fund balances at the end of year | \$(11,706,191) | \$(23,083,228) | \$ 44,961,388 | \$ 68,044,616 |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
LOCAL PROVIDER PARTICIPATION
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Special assessments | \$ - | \$46,031,947 | \$52,736,756 | \$ 6,704,809 |
| Interest | - | 552 | 4,834 | 4,282 |
| Total revenues | - | 46,032,499 | 52,741,590 | 6,709,091 |
| EXPENDITURES | | | | |
| Health and welfare | | | | |
| Human services | - | 46,227,167 | 46,227,166 | 1 |
| Total health and welfare | - | 46,227,167 | 46,227,166 | 1 |
| Total expenditures | - | 46,227,167 | 46,227,166 | 1 |
| Excess (deficiency) of revenues over (under) expenditures | - | (194,668) | 6,514,424 | 6,709,092 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | - | - | - | - |
| Net change in fund balances | - | (194,668) | 6,514,424 | 6,709,092 |
| Fund balances at beginning of year | - | - | 194,668 | 194,668 |
| Fund balances at the end of year | \$ - | \$ (194,668) | \$ 6,709,092 | \$ 6,903,760 |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

DECEMBER 31, 2014

| | Business Type Activities Enterprise Funds | Governmental Activities Internal Service Funds |
|--|---|--|
| | <u> </u> | <u> </u> |
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 3,709,785 | \$ 489,863 |
| Restricted cash | 66,902 | - |
| Receivables (net of allowance for uncollectibles) | | |
| Accounts | - | 2,001,041 |
| Due from other funds | 15,787 | 3,777,717 |
| Inventories | 49,049 | - |
| Prepays | - | 188,143 |
| Total current assets | <u>3,841,523</u> | <u>6,456,764</u> |
| Noncurrent assets: | | |
| Loans | - | 150,000 |
| Capital assets (net of accumulated depreciation) | | |
| Land | 1,001,093 | - |
| Machinery and equipment | 54,355 | 44,674 |
| Total capital assets (net of accumulated depreciation) | <u>1,055,448</u> | <u>44,674</u> |
| Total noncurrent assets | <u>1,055,448</u> | <u>194,674</u> |
| Total assets | <u>\$ 4,896,971</u> | <u>\$ 6,651,438</u> |
| LIABILITIES | | |
| Current liabilities: | | |
| Accounts payable | \$ 29,783 | \$ 1,566,980 |
| Salaries and benefits payable | 19,855 | 27,746 |
| Due to other funds | 49,246 | 3,774,120 |
| Due to other governments | 4,098 | - |
| Unearned revenue | - | 872 |
| Compensated absences payable | 426 | 1,237 |
| Claims and judgments payable | - | 1,860,801 |
| Capital leases | - | 7,022 |
| Landfill closure/ postclosure care costs | 37,114 | - |
| Total current liabilities | <u>140,522</u> | <u>7,238,778</u> |
| Noncurrent liabilities: | | |
| Compensated absences payable | 11,845 | 34,419 |
| Claims and judgments payable | - | 1,578,199 |
| Capital leases | - | 7,062 |
| Landfill closure/ postclosure care costs | 1,597,272 | - |
| Total noncurrent liabilities | <u>1,609,117</u> | <u>1,619,680</u> |
| Total liabilities | <u>1,749,639</u> | <u>8,858,458</u> |
| NET POSITION | | |
| Net investment in capital assets | 1,055,448 | 30,591 |
| Restricted | 66,902 | - |
| Unrestricted | 2,024,982 | (2,237,611) |
| Total net position | <u>\$ 3,147,332</u> | <u>\$ (2,207,020)</u> |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Business Type Activities Enterprise Funds | Governmental Activities Internal Service Funds |
|--|---|--|
| Operating revenues: | | |
| Charges for services | \$ 1,390,313 | \$ 26,004,641 |
| Other | 453 | 1,083,995 |
| Total operating revenues | <u>1,390,766</u> | <u>27,088,636</u> |
| Operating expenses: | | |
| Costs of services | 535,713 | 22,037,326 |
| Operating supplies | 16,509 | - |
| Administrative | 438,112 | 4,474,850 |
| Inmate | 141,553 | - |
| Depreciation | 330 | 13,920 |
| Total operating expenses | <u>1,132,217</u> | <u>26,526,096</u> |
| Operating income (loss) | 258,549 | 562,540 |
| Non-operating revenues (expenses): | | |
| Investment earnings | - | 76 |
| Interest expense | - | (471) |
| Total non-operating revenues (expenses) | <u>-</u> | <u>(395)</u> |
| Income (loss) before contributions | 258,549 | 562,145 |
| Change in net position | 258,549 | 562,145 |
| Net position at beginning of year | 2,888,783 | (2,769,165) |
| Net position at end of year | <u>\$ 3,147,332</u> | <u>\$ (2,207,020)</u> |

The accompanying notes are an integral part of this statement.



COUNTY OF HIDALGO, TEXAS

EXHIBIT A-11

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Business Type Activities Enterprise Funds | Governmental Activities Internal Service Funds |
|--|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts from customers and users | \$ 1,390,596 | \$ - |
| Receipts from interfund services provided | - | 25,292,851 |
| Payments to vendors | (679,325) | (3,971,462) |
| Payments to employees | (436,784) | (628,723) |
| Payments for interfund services used | - | (22,340,327) |
| Net cash provided (used) by operating activities | <u>274,487</u> | <u>(1,647,661)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Acquisition of capital assets | (52,403) | - |
| Principal paid on capital debt | - | (6,001) |
| Interest paid on capital debt | - | (471) |
| Net cash provided (used) by capital and related financing activities | <u>(52,403)</u> | <u>(6,472)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Interest and dividends received | - | 76 |
| Net cash provided (used) by investing activities | <u>-</u> | <u>76</u> |
| Net increase (decrease) in cash and cash equivalents | 222,084 | (1,654,057) |
| Cash and cash equivalents, January 1 | 3,554,603 | 2,143,920 |
| Cash and cash equivalents, December 31 | <u>\$ 3,776,687</u> | <u>\$ 489,863</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | |
| Operating income (loss) | \$ 258,549 | \$ 562,540 |
| Adjustments not affecting cash: | | |
| Landfill closure & post-closure costs | (5,544) | - |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | |
| Depreciation expense | 330 | 13,920 |
| (Increase) decrease in accounts receivable | - | (1,997,229) |
| (Increase) decrease in due from other funds | 249 | (1,272,730) |
| (Increase) decrease in due from others | - | 260,834 |
| (Increase) decrease in inventory | (20,921) | - |
| (Increase) decrease in prepaids | - | (188,143) |
| Increase (decrease) in salaries and fringe benefits payable | 2,913 | 2,118 |
| Increase (decrease) in accounts payable | 11,512 | 57,779 |
| Increase (decrease) in due to other governments | 1,186 | - |
| Increase (decrease) in due to other funds | 26,896 | 1,274,738 |
| Increase (decrease) in unearned revenue | - | (61,772) |
| Increase (decrease) in claims and judgments | - | (303,000) |
| Increase (decrease) in compensated absences payable | (683) | 3,284 |
| Total adjustments | <u>15,938</u> | <u>(2,210,201)</u> |
| Net cash provided (used) by operating activities | <u>\$ 274,487</u> | <u>\$ (1,647,661)</u> |
| Noncash operating activities: | | |
| Closure & post-closure costs for inflation adjustment see Exhibit C-81 | \$ 24,153 | \$ - |
| Noncash capital and financing activities: | | |
| Capital lease see Exhibit C-84 | - | 5,960 |
| Total noncash activities | <u>\$ 24,153</u> | <u>\$ 5,960</u> |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

DECEMBER 31, 2014

| | Pension Trust Funds | Private Purpose Trust Funds | Agency Funds |
|--|------------------------|-----------------------------------|-----------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 863 | \$ 16,244,332 | \$ 101,960,407 |
| Certificates of deposit | - | 24,254,893 | 70,000 |
| Investments at fair value | | | |
| Mutual funds | 22,939,512 | - | - |
| Participant loans | 1,426,386 | - | - |
| Accounts receivable | 6,864 | 20,712 | 17,640,439 |
| Other receivables | - | - | 2,904 |
| Due from other governments | - | - | 72,691 |
| Due from others | - | 51 | 114,993 |
| Capital assets (net of accumulated depreciation) | - | 4,485,371 | - |
| Total assets | <u>\$ 24,373,625</u> | <u>\$ 45,005,359</u> | <u>\$ 119,861,434</u> |
| LIABILITIES | | | |
| Accounts payable | \$ - | \$ - | \$ 2,309,357 |
| Salaries and benefits payable | - | - | 448,321 |
| Due to other governments | - | - | 85,472,376 |
| Due to others | - | 55,809 | 31,515,551 |
| Deposits | - | - | 115,829 |
| Total liabilities | <u>-</u> | <u>55,809</u> | <u>119,861,434</u> |
| NET POSITION | | | |
| Held in trust for others | - | 44,949,550 | - |
| Restricted for pensions | 24,373,625 | - | - |
| Total net position | <u>\$ 24,373,625</u> | <u>\$ 44,949,550</u> | <u>\$ -</u> |

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXASSTATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Pension Trust Funds</u> | <u>Private-Purpose Trust Funds</u> |
|--|--------------------------------|--|
| ADDITIONS | | |
| Contributions: | | |
| Retirement contributions | \$ 2,531,993 | \$ - |
| Unclaimed property | - | 9,273 |
| Bail bond surety collateral | - | 1,592,322 |
| Confiscations | - | 6,028,445 |
| Registry | - | 115,812,609 |
| Inmate property | - | 2,610,588 |
| Various boards | - | 10,679 |
| Section 108 loans | - | 24,374 |
| Bail bond inmates | - | 610,394 |
| Fees and fines-inmates | - | 58,781 |
| Investment earnings: | | |
| Unrealized gain | 721,926 | - |
| Other income | 73,443 | - |
| Total additions | <u>3,327,362</u> | <u>126,757,465</u> |
| DEDUCTIONS | | |
| Benefits paid | 2,485,551 | - |
| Other | 3,280 | - |
| Released collateral | - | 1,450,420 |
| Forfeitures | - | 13,147,634 |
| Judgments | - | 108,357,679 |
| Release of inmate property | - | 2,616,400 |
| Various boards | - | 3,908 |
| Release bail bond inmates | - | 610,394 |
| Release fees and fines inmates | - | 58,781 |
| Total deductions | <u>2,488,831</u> | <u>126,245,216</u> |
| Change in net position | 838,531 | 512,249 |
| Net position at beginning of the year | <u>23,535,094</u> | <u>44,437,300</u> |
| Net position at end of the year | <u>\$ 24,373,625</u> | <u>\$ 44,949,550</u> |

The accompanying notes are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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.

The County evaluated GASB Statement No. 67, *Financial Reporting for Pensions - an Amendment of GASB Statement 25*. GASB Statement No 67 revises existing standards of financial reporting for pensions that are provided to employees of state and local governmental employers through pension plans administered through trusts. It was determined that this GASB statement is not applicable to the County.

The County also evaluated GASB Statement No. 69 *Government Combinations and Disposals of Government Operations* and GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. GASB Statement No. 69 establishes accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). GASB Statement 70 establishes accounting and financial reporting standards for situations where a state or local government, as a guarantor, agrees to indemnify a third-party obligation holder under specified conditions (i.e., nonexchange financial guarantees). It was also determined that these GASB statements are not applicable 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.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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. One of the component units provides services that benefit the primary government even though it does not provide services directly to the primary government. The other component unit's governing body is substantively the same as the governing body of the primary government where management of the primary government has operational responsibility for that component unit.

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 (HCF District) – The HCF 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 and deferred outflows of resources less liabilities and 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

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.

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

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 Local Provider Participation Fund special revenue fund accounts for mandatory payments based on the hospital net patient revenue used to fund intergovernmental transfers to the state for a non federal share of a Medicaid supplemental payment program.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

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

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.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

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.

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 Position. 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

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

5. Capital Assets (Continued)

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 |

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 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 (2014 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.

| Years of Service | Hours Earned Per Year | | | |
|------------------|-----------------------|------------|-----------------------|------------|
| | Full-Time Employees | | Part-Time Employees | |
| | 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:

| Years of Service | Maximum Hours Accumulated Per Year | | | |
|------------------|------------------------------------|------------|---------------------|------------|
| | Full-Time Employees | | Part-Time Employees | |
| | 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 canceled, without recompense, upon termination, resignation, retirement or death.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

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

7. Compensated Absences (Continued)

The accrued liability for accumulated compensated absences reported in the government-wide financial statements consists of unpaid accumulated vacation leave of \$6,530,290, compensatory time of \$794,052, and holiday leave of \$1,658,091 for the governmental activities. Business-type activities consisted as follows: vacation leave \$12,083, compensatory leave of \$85, and holiday leave of \$103.

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.

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 position 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 position – Consists of net position 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 position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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).

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 1 Summary of Significant Accounting Policies (Continued)

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

10. Equity Classifications (Continued)

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.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 2 Stewardship, Compliance, and Accountability (Continued)

A. Budgetary Information (Continued)

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.

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, 2014, were not re-appropriated in 2015 as per Commissioners Court order on August 25, 2014. Any encumbrance outstanding in the general fund at December 31, 2014, will be liquidated with the year 2015 budget.

B. Deficit Fund Balance/Net Position

The TXDOT capital projects fund reported a deficit fund balance of \$1,695,177 as of December 31, 2014. 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.

The Stop Truancy program in the Special Revenue Designated Purpose Grants fund reported a deficit fund balance of \$72,381 as of December 31, 2014. An interlocal agreement between the County and the Mission, Sharyland and La Joya ISD is used to assist with crimes committed by juveniles and reduce school truancy and juvenile delinquency where the County pays half of the costs. At year end, reimbursements from the school districts had not been received.

In addition, the Health Benefits internal service fund reported a deficit net position of \$4,882,124 as of December 31, 2014. The rates used by the County did not attain the desired fund level. The County will review the rate structure for year 2015 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

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%.

At year-end, the carrying amount of the County's deposits was \$316,478,707 consisting of cash and cash equivalents.

As of December 31, 2014, the County had the following investments in connection with the pension trust funds:

| *Investment Type | Fair Value |
|-------------------|----------------------|
| Mutual Funds | \$ 22,939,512 |
| Participant Loans | 1,426,386 |
| Total | <u>\$ 24,365,898</u> |

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

B. Receivables

County receivables at December 31, 2014, in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

| | General Fund | Local Provider Participation | Capital Projects Drainage District #1 | Nonmajor Governmental Funds | Total |
|------------------------------------|----------------------|------------------------------------|---|-----------------------------------|-----------------------|
| Property taxes receivable | \$117,330,457 | \$ - | \$ - | \$ 33,487,329 | \$ 150,817,785 |
| Accounts receivable | 526,955 | - | - | 1,887,695 | 2,414,650 |
| Loans receivable | 265,269 | - | - | 10,400 | 275,669 |
| Interest receivable | 299,234 | - | - | 5,406 | 304,640 |
| Other receivables | - | - | - | - | - |
| Intergovernmental receivables: | | | | | |
| Due from federal | - | - | - | 2,173,087 | 2,173,087 |
| FEMA | 2,400,761 | - | - | - | 2,400,761 |
| Dept. of Homeland Security | - | - | - | - | - |
| Due from state | 302,242 | - | - | 8,925,852 | 9,228,093 |
| Due from local | 399,766 | - | - | 5,604,634 | 6,004,399 |
| Subtotal | <u>121,524,683</u> | <u>-</u> | <u>-</u> | <u>52,094,403</u> | <u>173,619,085</u> |
| Due from others | 2,627 | - | - | 1,778 | 4,407 |
| Less: allowance for uncollectibles | (14,244,667) | - | - | (3,471,853) | (17,716,520) |
| Total net receivables | <u>\$107,282,643</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 48,624,328</u> | <u>\$ 155,906,971</u> |

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, 2014, the various components of unearned revenue reported in the governmental funds were as follows:

| | Unearned Revenues |
|---|-----------------------|
| Property taxes-general fund | \$ 102,349,955 |
| Property taxes-special revenue | 9,381,575 |
| Property taxes-debt service funds | 20,565,574 |
| Court ordered restitutions owed to Hidalgo County | - |
| Election Services | - |
| RMA loan | - |
| Revenues for road projects | - |
| Culvert revenues for future installations to various subdivisions | 1,363,033 |
| Courthouse Master Plan | 100,000 |
| Dept. of Homeland Security | - |
| Grant draw downs prior to meeting all eligibility requirements | 4,761,969 |
| Disposal Permit Fees | 20,400 |
| Total unearned revenue for governmental funds | <u>\$ 138,542,506</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets

Capital asset activity for the year ending December 31, 2014, was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|-----------------------|----------------------|-----------------------|-----------------------|
| Governmental activities: | | | | |
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$ 39,244,830 | \$ 592,043 | \$ (462,984) | \$ 39,373,889 |
| Easements | 19,549,420 | 620,114 | - | 20,169,534 |
| Subtotal Land and Easements | <u>58,794,250</u> | <u>1,212,157</u> | <u>(462,984)</u> | <u>59,543,423</u> |
| Construction in progress | 31,195,019 | 18,128,094 | (2,444,936) | 46,878,177 |
| Total capital assets not being depreciated | <u>89,989,269</u> | <u>19,340,251</u> | <u>(2,907,920)</u> | <u>106,421,600</u> |
| <i>Capital assets being depreciated:</i> | | | | |
| Buildings and renovations | 150,463,124 | 5,281,091 | (1,676,473) | 154,067,742 |
| Improvements other than buildings | 16,098,339 | 931,140 | - | 17,029,479 |
| Machinery and equipment | 95,692,423 | 5,839,646 | (4,166,039) | 97,366,030 |
| Infrastructure | 477,548,299 | 20,780,278 | (7,036,832) | 491,291,745 |
| Total capital assets being depreciated | <u>739,802,185</u> | <u>32,832,155</u> | <u>(12,879,344)</u> | <u>759,754,996</u> |
| <i>Less accumulated depreciation for:</i> | | | | |
| Buildings and renovations | (50,565,151) | (4,032,118) | 1,544,903 | (53,052,366) |
| Improvements other than buildings | (4,867,711) | (681,927) | - | (5,549,638) |
| Machinery and equipment | (55,549,833) | (9,031,476) | 3,268,359 | (61,312,950) |
| Infrastructure | (292,236,040) | (21,253,154) | 5,935,133 | (307,554,061) |
| Total accumulated depreciation | <u>(403,218,735)</u> | <u>(34,998,675)</u> | <u>10,748,395</u> | <u>(427,469,015)</u> |
| Total capital assets being depreciated, net | <u>336,583,450</u> | <u>(2,166,520)</u> | <u>(2,130,949)</u> | <u>332,285,981</u> |
| Governmental activities capital assets, net | <u>\$ 426,572,719</u> | <u>\$ 17,173,731</u> | <u>\$ (5,038,869)</u> | <u>\$ 438,707,581</u> |
| Business-type activities: | | | | |
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$ 1,001,093 | - | - | \$ 1,001,093 |
| Total capital assets not being depreciated | <u>1,001,093</u> | <u>-</u> | <u>-</u> | <u>1,001,093</u> |
| <i>Capital assets being depreciated:</i> | | | | |
| Buildings | 321,589 | - | - | 321,589 |
| Machinery and equipment | 242,142 | 52,403 | - | 294,545 |
| Total capital assets being depreciated | <u>563,731</u> | <u>52,403</u> | <u>-</u> | <u>616,134</u> |
| <i>Less accumulated depreciation for:</i> | | | | |
| Buildings | (321,589) | - | - | (321,589) |
| Machinery and equipment | (239,860) | (330) | - | (240,190) |
| Total accumulated depreciation | <u>(561,449)</u> | <u>(330)</u> | <u>-</u> | <u>(561,779)</u> |
| Total capital assets being depreciated, net | <u>2,282</u> | <u>52,073</u> | <u>-</u> | <u>54,355</u> |
| Business-type activities capital assets, net | <u>\$ 1,003,375</u> | <u>\$ 52,073</u> | <u>\$ -</u> | <u>\$ 1,055,448</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 | \$ 1,862,064 |
| Public safety | 5,938,784 |
| Highways and streets | 19,884,570 |
| Sanitation | 252,509 |
| Drainage | 4,476,962 |
| Health and welfare | 1,914,408 |
| Culture and recreation | 546,972 |
| Conservation | 2,258 |
| Urban and economic development | 120,148 |
| Total governmental activities | <u><u>\$ 34,998,675</u></u> |
| Business-type activities | |
| Jail Commissary | \$ 330 |
| Landfill Services | - |
| Total business-type activities | <u><u>\$ 330</u></u> |

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2014. 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 | \$ 17,324,597 | \$ 1,506,986 | C.O.'s, SRF, SIB Loan, GF |
| Border Colonia Access Projects F1312 | 12,568,290 | 244,709 | State Grant |
| Pct. 4-Linn San Manuel Emergency Facility | 787,050 | 659,168 | SOA 1342, C.O.'s, SRF |
| Common Integrated Justice System-Software | 2,638,280 | 920,681 | Tax Notes, Series 2007 |
| Pct. 1 Mile 9 N (Mile 5½ W to Mile 6 W) | 358,527 | 391,473 | SOA 1341 |
| Pct. 1 Sioux (Tower to Val Verde) | 26,453 | 737,828 | SOA 1339, C.O.Series 2009, 2010 A&B, SRF |
| Pct. 3 Mile 3 N (FM 492 to FM 2221) | 626,805 | 216,587 | SOA 1341 |
| Admin Bldg - 100 E Cano Renovations | 1,978,163 | 639,488 | C.O.Series 2010 A&B |
| Pct. 2 Equip & Maint Facility | 1,746,327 | 236,277 | C.O.Series 2010 A&B |
| | <u>\$ 38,054,492</u> | <u>\$ 5,553,197</u> | |

Encumbrances. As discussed in Note 2 A, Budgetary Information, encumbrance accounting is utilized. As of December 31, 2014, the County had the following encumbrances outstanding:

| Governmental Funds | | | | | | | |
|--------------------|--------------------------|-----------------------------|-----------------------------|---------------|--------------------------------|------------------------------|-------|
| Major Funds | | Nonmajor Funds | | | Total Governmental Funds | Internal Service Funds | Total |
| General Fund | Head Start Program | Special Revenue Funds | Capital Project Funds | | | | |
| \$ 489,441 | \$ - | \$ 5,065,451 | \$ 6,650,170 | \$ 12,205,062 | \$ 16,681 | \$ 12,221,743 | |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2014, consisted of the following:

| | | |
|--|----|-------------------|
| Due to general fund from: | | |
| Nonmajor governmental funds | \$ | 134,054 |
| Enterprise funds | | 29,698 |
| Internal service funds | | 165 |
| Total general fund | | <u>163,917</u> |
| Due to nonmajor governmental funds from: | | |
| General fund | | 9,913,568 |
| Nonmajor governmental funds | | 14,105,836 |
| Drainage District No. 1-Capital | | 1,606,044 |
| Total nonmajor governmental funds | | <u>25,625,448</u> |
| Total governmental funds | \$ | <u>25,789,365</u> |
| Due to enterprise funds from: | | |
| Internal service funds | \$ | 15,787 |
| Total enterprise funds | | <u>15,787</u> |
| Due to internal service funds from: | | |
| Enterprise funds | | 19,549 |
| Total internal service funds | | <u>19,549</u> |
| Total proprietary funds | \$ | <u>35,336</u> |

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, 2014, consisted of the following:

| Transfers In: | Transfers Out: | | | Total |
|-----------------------------|---------------------|-------------------------|-----------------------------|----------------------|
| | General Fund | Drainage District No. 1 | Nonmajor Governmental Funds | |
| General fund | \$ - | \$ - | \$ - | \$ - |
| Nonmajor governmental funds | 7,960,841 | - | 4,424,229 | 12,385,070 |
| Total | <u>\$ 7,960,841</u> | <u>\$ -</u> | <u>\$ 4,424,229</u> | <u>\$ 12,385,070</u> |

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 \$1,072,146 (for leases whose terms exceed one year) for the year ended December 31, 2014. The future minimum lease payments are as follows:

| Year Ending December 31, | Amount |
|-----------------------------|-------------------|
| 2015 | \$ 616,026 |
| 2016 | 134,410 |
| 2017 | 61,600 |
| 2018 | - |
| 2019 | - |
| Total | <u>\$ 812,035</u> |

The County has also entered into lease agreements as the lessor for land and buildings. Lease payments received totaled \$61,440 for the year ended December 31, 2014. The cost of the leased assets is \$1,726,828. The future minimum lease payments receivable are as follows:

| Year Ending December 31, | Amount |
|-----------------------------|-------------------|
| 2015 | \$ 58,320 |
| 2016 | 37,200 |
| 2017 | 37,200 |
| 2018 | 37,200 |
| 2019 | 37,200 |
| 2020-2024 | 134,200 |
| Total | <u>\$ 341,320</u> |

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 \$1,027,233 for the year ended December 31, 2014.

Assets accounted for as capital leases are as follows:

| | Balance January 1, 2014 | Increases | Decreases | Balance December 31, 2014 |
|---------------------------------------|-------------------------------|-------------------|---------------------|---------------------------------|
| Assets: | | | | |
| Office Equipment | \$ 7,228,354 | \$ 552,152 | \$ (895,522) | \$ 6,884,984 |
| Buildings | 449,357 | 61,222 | (132,075) | 378,504 |
| Total | <u>7,677,711</u> | <u>613,374</u> | <u>(1,027,597)</u> | <u>7,263,488</u> |
| Less: accumulated depreciation | | | | |
| Office Equipment | (633,228) | (351,301) | 480,051 | (504,478) |
| Buildings | (179,479) | (128,898) | - | (308,377) |
| Carrying value | <u>\$ 6,865,004</u> | <u>\$ 133,175</u> | <u>\$ (547,546)</u> | <u>\$ 6,450,633</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

F. Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2014, were as follows:

| Year Ending December 31 | Amount |
|--|---------------------|
| 2015 | \$ 1,237,763 |
| 2016 | 1,172,851 |
| 2017 | 977,094 |
| 2018 | 866,722 |
| 2019 | 810,449 |
| 2020-2024 | <u>2,920,775</u> |
| Total minimum lease payments | 7,985,654 |
| Less: interest | <u>(722,166)</u> |
| Present value of future minimum lease payments | <u>\$ 7,263,488</u> |

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 \$325,970,000. During the year, certificates of obligation totaling \$20,085,000 were issued to pay for the construction of mechanic shops, community resource centers, and parks; construction and improvement of road and drainage systems, including acquisition of lands and rights of way, purchase of equipment, renovations of the adult detention center and law enforcement center.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Tax Notes

Additionally, the County issued Tax Note, Series 2014 in the amount of \$5,530,000, which is a direct obligation of the County and is 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 in an amount sufficient to provide payments of principal and interest. Proceeds from the sale of the note will be used to purchase motor vehicles; and the payment of costs of issuance of the note.

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

| <u>Purpose</u> | <u>Type</u> | <u>Interest Rates</u> | <u>Issue Date</u> | <u>Maturity Date</u> | <u>Original Issue</u> | <u>Amount Outstanding</u> |
|---|-------------------------------------|-----------------------|-------------------|----------------------|-----------------------|---------------------------|
| Governmental activities | Refunding bonds | 3.50 – 5.00% | 2005 | 2021 | \$ 51,640,000 | \$ 4,645,000 |
| Governmental activities | Refunding bonds | 4.00 – 4.25% | 2007 | 2024 | 26,415,000 | 25,340,000 |
| Governmental activities | Refunding bonds | 2.50 – 5.00% | 2009 | 2018 | 6,995,000 | 1,265,000 |
| Governmental activities | Refunding bonds | 3.00 – 4.00% | 2014 | 2019 | 4,515,000 | 4,515,000 |
| Governmental activities | Refunding bonds | 0.65 – 3.00% | 2014 | 2021 | 32,845,000 | 32,845,000 |
| Governmental activities | Refunding bonds | 3.00 – 5.00% | 2014 | 2026 | 22,795,000 | 22,795,000 |
| Governmental activities | Certificates of obligation | 4.00 – 5.00% | 2006 | 2026 | 38,770,000 | 5,045,000 |
| Governmental activities | Certificates of obligation | 3.00 – 5.00% | 2009 | 2028 | 24,280,000 | 20,130,000 |
| Governmental activities | Certificates of obligation | 2.00 – 6.00% | 2009 | 2029 | 12,225,000 | 9,785,000 |
| Governmental activities | Certificates of obligation | 2.00 – 6.30% | 2010 | 2030 | 27,850,000 | 23,825,000 |
| Governmental activities | Certificates of obligation | 3.12 – 5.00% | 2014 | 2034 | 20,085,000 | 20,085,000 |
| Governmental activities | Unlimited tax improvement | 4.00 – 5.00% | 2007 | 2027 | 28,000,000 | 13,835,000 |
| Governmental activities | Unlimited tax improvement | 4.00 – 5.00% | 2008 | 2028 | 72,000,000 | 60,265,000 |
| Governmental activities | Unlimited tax improvement | 2.50 – 5.00% | 2013 | 2033 | 77,130,000 | 75,790,000 |
| Governmental activities | Unlimited tax refunding improvement | 3.75 – 4.00% | 2014 | 2027 | 7,810,000 | 7,810,000 |
| Subtotal general obligation bonds | | | | | \$ 453,355,000 | \$ 327,975,000 |
| Governmental activities | Tax note | 4.00 – 5.00% | 2014 | 2034 | 5,530,000 | 5,530,000 |
| Total general obligation bonds and tax notes | | | | | \$ 458,885,000 | \$ 333,505,000 |

Debt Service Requirements

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

| <u>Year Ending December 31,</u> | <u>Governmental Activities</u> | | <u>Total</u> |
|---------------------------------|--------------------------------|-----------------------|-----------------------|
| | <u>Principal</u> | <u>Interest</u> | |
| 2015 | \$ 21,775,000 | \$ 13,480,216 | \$ 35,255,216 |
| 2016 | 21,580,000 | 13,452,352 | 35,032,352 |
| 2017 | 22,415,000 | 12,731,097 | 35,146,097 |
| 2018 | 23,500,000 | 11,924,852 | 35,424,852 |
| 2019 | 24,655,000 | 11,050,236 | 35,705,236 |
| 2020-2024 | 108,550,000 | 40,025,434 | 148,575,434 |
| 2025-2029 | 80,990,000 | 15,350,270 | 96,340,270 |
| 2030-2033 | 30,040,000 | 2,850,995 | 32,890,995 |
| Total | \$ 333,505,000 | \$ 120,865,452 | \$ 454,370,452 |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Advance Refundings and Defeasances

On April 15, 2014, the County issued Limited Tax Refunding Bonds, Series 2014A in the amount of \$4,515,000 to advance refund a portion of Certificates of Obligation, Series 2002 and Certificates of Obligation, Series 2004. Also, Limited Tax Refunding Bonds, Series 2014B was issued in the amount of \$32,845,000 to advance refund a portion of General Obligation Refunding Bonds, Series 2005. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$90,738 and \$2,252,887 respectively. This refunding resulted in an economic gain of \$246,519 on Limited Tax Refunding Bonds, Series 2014A and \$1,627,508 on Limited Tax Refunding Bonds, Series 2014B.

In addition, on November 15, 2014, the County issued Limited Tax Refunding Bonds, Series 2014C in the amount of \$22,795,000 to advance refund a portion of Certificate of Obligation, Series 2006. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$2,097,451. This refunding resulted in an economic gain of \$1,471,637.

On December 1, 2014, the Hidalgo County Drainage District No. 1 issued Unlimited Tax Refunding Bonds, Series 2014 in the amount of \$7,810,000 to advance refund a portion of Unlimited Tax Improvement Bonds, Series 2007. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$634,376. This refunding resulted in an economic gain of \$635,904.

The following is the total of refunded bonds:

| <u>Description</u> | <u>Refunded Bonds</u> | <u>Years of Maturity</u> |
|--|-----------------------|--------------------------|
| Certificates of Obligation, Series 2002 | \$ 1,055,000 | 2015 |
| Certificates of Obligation, Series 2004 | 3,630,000 | 2015-2019 |
| Certificates of Obligation, Series 2005 | 30,850,000 | 2016-2021 |
| Certificates of Obligation, Series 2006 | 24,270,000 | 2017-2026 |
| Unlimited Tax Improvement Bonds, Series 2007 | 8,015,000 | 2024-2027 |
| | <u>\$ 67,820,000</u> | |

Note Payable-Drainage District No. 1

The Drainage District has issued a fixed rate note from Plains Capital Bank, payable from operating funds of the County. The note is as follows:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Issue Date</u> | <u>Maturity Date</u> | <u>Original Issue</u> | <u>Amount Outstanding</u> |
|-------------------------|----------------------|-------------------|----------------------|-----------------------|---------------------------|
| Governmental activities | 3.75% | 2014 | 2016 | \$ 406,980 | \$ 261,953 |
| | | | | <u>\$ 406,980</u> | <u>\$ 261,953</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)**G. Long-term debt (Continued)**Note Payable-Hidalgo County

Additionally, 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:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Issue Date</u> | <u>Maturity Date</u> | <u>Original Issue</u> | <u>Amount Outstanding</u> |
|-------------------------|----------------------|-------------------|----------------------|-----------------------|---------------------------|
| Governmental activities | 4.00% | 2008 | 2018 | \$ 911,009 | \$ 407,707 |
| | | | | <u>\$ 911,009</u> | <u>\$ 407,707</u> |

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.

| <u>Urban County</u> | <u>Interest Rate</u> | <u>Issue Date</u> | <u>Maturity Date</u> | <u>Original Issue</u> | <u>Amount Outstanding</u> |
|---------------------------------|----------------------|-------------------|----------------------|-----------------------|---------------------------|
| Alton | 6.56% | 2001 | 2020 | \$ 2,925,000 | \$ 1,340,000 |
| Total Urban County note payable | | | | <u>\$ 2,925,000</u> | <u>\$ 1,340,000</u> |

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).

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Long-term liability activity for the year ended December 31, 2014, was as follows:

| | Balance January 1, 2014 | Additions | Deductions | Balance December 31, 2014 | Amounts Due Within One Year |
|-------------------------------------|-------------------------------|----------------------|------------------------|---------------------------------|-----------------------------------|
| Governmental activities: | | | | | |
| Bonds, tax notes and notes payable: | | | | | |
| General obligation bonds | \$325,920,000 | \$ 93,580,000 | \$ (85,995,000) | \$ 333,505,000 | \$ 21,775,000 |
| Plus premiums on bonds | 10,939,122 | 4,830,259 | (1,619,089) | 14,150,292 | 1,680,385 |
| Less discounts on bonds | (63,835) | - | 5,803 | (58,032) | (5,803) |
| | <u>336,795,287</u> | <u>98,410,259</u> | <u>(87,608,286)</u> | <u>347,597,260</u> | <u>23,449,582</u> |
| Notes-Hidalgo County | 500,024 | - | (92,317) | 407,707 | 96,011 |
| Notes-Urban County Program | 1,515,000 | - | (175,000) | 1,340,000 | 190,000 |
| Notes-Drainage District No. 1 | - | 406,980 | (145,027) | 261,953 | 261,953 |
| | <u>2,015,024</u> | <u>406,980</u> | <u>(412,344)</u> | <u>2,009,660</u> | <u>547,964</u> |
| Total bonds and notes payable | <u>338,810,311</u> | <u>98,817,239</u> | <u>(88,020,630)</u> | <u>349,606,920</u> | <u>23,997,546</u> |
| Other liabilities: | | | | | |
| Compensated absences | 8,922,043 | 8,288,098 | (8,227,708) | 8,982,433 | 413,902 |
| Claims and judgments | 3,742,000 | 22,037,327 | (22,340,327) | 3,439,000 | 1,860,801 |
| Arbitrage payable | - | - | - | - | - |
| Capital leases | 7,677,711 | 613,374 | (1,027,597) | 7,263,488 | 1,041,189 |
| Net pension obligation | 987,151 | 12,585 | - | 999,736 | - |
| Other post employment benefits | 7,607,475 | 771,986 | (3,151) | 8,376,310 | - |
| Total other liabilities | <u>28,936,380</u> | <u>31,723,370</u> | <u>(31,598,783)</u> | <u>29,060,967</u> | <u>3,315,892</u> |
| Governmental activities | | | | | |
| long-term liabilities | <u>\$367,746,691</u> | <u>\$130,540,609</u> | <u>\$(119,619,413)</u> | <u>\$ 378,667,887</u> | <u>\$ 27,313,438</u> |
| Business-type activities: | | | | | |
| Closure and post-closure costs | \$ 1,639,381 | \$ 24,703 | \$ (29,698) | \$ 1,634,386 | \$ 37,114 |
| Compensated absences | 12,953 | 27,598 | (28,281) | 12,270 | 426 |
| Business-type activities | | | | | |
| long-term liabilities | <u>\$ 1,652,334</u> | <u>\$ 52,301</u> | <u>\$ (57,979)</u> | <u>\$ 1,646,656</u> | <u>\$ 37,540</u> |

H. Short-Term Debt

The County of Hidalgo, through the Urban County Program, has a \$500,000 line of credit with 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, 2014, was as follows:

| | Balance January 1, 2014 | Additions | Deductions | Balance December 31, 2014 |
|------------------------------|-------------------------------|-------------------|---------------------|---------------------------------|
| Urban County Program: | | | | |
| Colonia Fund Line of Credit | | | | |
| Lone Star National Bank | \$ 194,752 | \$ 431,825 | \$ (497,974) | \$ 128,603 |
| | <u>\$ 194,752</u> | <u>\$ 431,825</u> | <u>\$ (497,974)</u> | <u>\$ 128,603</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2014, pursuant to GASB Statement No. 54, are as follows:

| | Major Funds | | | Nonmajor Funds | | | Total Governmental Funds |
|---|----------------------|---------------------------|----------------------|----------------------|---------------------|----------------------|--------------------------------|
| | General | Local | Drainage | Special | Debt | Capital | |
| | Fund | Provider Participation | District | Revenue Fund | Service Funds | Projects Funds | |
| Fund balances: | | | | | | | |
| Nonspendable: | | | | | | | |
| Inventory | \$ 799,503 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 799,503 |
| Prepaid items | 2,664,572 | - | - | 50,358 | - | - | 2,714,930.00 |
| Noncurrent loans receivables | 260,844 | - | - | 10,400 | - | - | 271,244.00 |
| | 3,724,919 | - | - | 60,758 | - | - | 3,785,677 |
| Restricted for: | | | | | | | |
| Grand jury program | 128,044 | - | - | - | - | - | 128,044 |
| Community and economic development programs | 498,056 | - | - | - | - | - | 498,056 |
| Bond forfeitures commissions | - | - | - | - | - | - | - |
| Record archives | 1,223,211 | - | - | - | - | - | 1,223,211 |
| Elections | 200,027 | - | - | - | - | - | 200,027 |
| Sheriff's confiscations | - | - | - | - | - | - | - |
| Bail bond board | 163,145 | - | - | - | - | - | 163,145 |
| Family protection fee | 399,543 | - | - | - | - | - | 399,543 |
| Drug court program | 183,311 | - | - | - | - | - | 183,311 |
| District court records archive | 352,412 | - | - | - | - | - | 352,412 |
| Grants | - | - | - | 3,494,020 | - | - | 3,494,020 |
| Road maintenance and construction | - | - | - | 4,091,317 | - | - | 4,091,317 |
| Road Districts | - | - | - | - | - | - | - |
| TXDOT cash match | - | - | - | 541,625 | - | - | 541,625 |
| Grant cash match | 785,885 | - | - | 100,920 | - | - | 886,805 |
| Law enforcement officers special education | - | - | - | 14,253 | - | - | 14,253 |
| Electronic filing | 167,340 | - | - | - | - | - | 167,340 |
| Scofflaw | 137,584 | - | - | - | - | - | 137,584 |
| District attorney programs | - | - | - | 192,522 | - | - | 192,522 |
| Court ordered confiscations | - | - | - | 5,984,303 | - | - | 5,984,303 |
| Drug abuse prevention rehabilitation | - | - | - | 329,557 | - | - | 329,557 |
| Pretrial intervention | - | - | - | 265,874 | - | - | 265,874 |
| Child abuse prevention | - | - | - | 31,844 | - | - | 31,844 |
| District clerk Title IV-D | - | - | - | 216,972 | - | - | 216,972 |
| Records management & preservation | - | - | - | 2,734,579 | - | - | 2,734,579 |
| Court reporter | - | - | - | 152,056 | - | - | 152,056 |
| Juvenile delinquency prevention | - | - | - | 3,950 | - | - | 3,950 |
| Courthouse security | - | - | - | 79,467 | - | - | 79,467 |
| Probate court contributions | - | - | - | 319,585 | - | - | 319,585 |
| Court building security | - | - | - | 126,550 | - | - | 126,550 |
| T.A.C. special vehicle inventory | - | - | - | 110,824 | - | - | 110,824 |
| Law library | - | - | - | 1,017,735 | - | - | 1,017,735 |
| Supplemental court-ordered guardianship fee | - | - | - | 81,286 | - | - | 81,286 |
| Court Technology | - | - | - | 889,592 | - | - | 889,592 |
| Asset forfeiture | - | - | - | 5,934,853 | - | - | 5,934,853 |
| Adult Probation | - | - | - | - | - | - | - |
| Health Care Funding District | - | 6,709,092 | - | - | - | - | 6,709,092 |
| Drainage District No. 1 | - | - | - | 16,769,038 | - | - | 16,769,038 |
| Capital outlay cash match | - | - | - | 49,207 | - | - | 49,207 |
| | 4,238,558 | 6,709,092 | - | 43,531,929 | - | - | 54,479,579 |
| Committed for: | | | | | | | |
| Renovation of historical site | - | - | - | - | - | - | - |
| Dept of Homeland preaward costs | - | - | - | - | - | - | - |
| Debt service reserve | - | - | - | - | 7,548,192 | - | 7,548,192.00 |
| | - | - | - | - | 7,548,192 | - | 7,548,192.00 |
| Assigned for: | | | | | | | |
| Jail repairs/Landmark | - | - | - | - | - | - | - |
| Designated for 1115 Waiver | 3,436,694 | - | - | - | - | - | 3,436,694 |
| Designated appropriations subsequent year | 9,135,973 | - | - | - | - | - | 9,135,973 |
| Designated Capital Outlay | 20,168 | - | - | - | - | - | 20,168 |
| Designated TxDot | 674,334 | - | - | - | - | - | 674,334 |
| Designated for New Courthouse | 4,041,000 | - | - | - | - | - | 4,041,000 |
| Capital improvements | - | - | 59,723,822 | - | - | 35,758,469 | 95,482,291 |
| Drainage improvement projects | - | - | - | - | - | 1,020,679 | 1,020,679 |
| | 17,308,169 | - | 59,723,822 | - | - | 36,779,148 | 113,811,139 |
| Unassigned: | 19,689,742 | - | - | - | - | (1,695,177) | 17,994,565 |
| Total fund balances | \$ 44,961,388 | \$ 6,709,092 | \$ 59,723,822 | \$ 43,592,687 | \$ 7,548,192 | \$ 35,083,971 | \$ 197,619,152 |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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, pollution, and civil/legal action. The commercial insurance covers claims up to a certain limit with deductibles ranging from \$500 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, it reimburses a third-party administrator who evaluates and pays claims in accordance to all applicable laws and regulations. The County's workers' compensation program provides medical and indemnity payments as required by law for job-related injuries. Under this program, the Workers' Compensation Fund provides coverage for up to a maximum of \$500,000 for each worker's compensation claim. The County purchases commercial insurance for claims in excess of coverage provided by the Fund. The Fund is available to pay claims, administrative costs of the program and to fund the fund claims reserve. As of December 31, 2014, the County had a total of 557 reported claims. The liability for outstanding losses includes an actuarially determined amount for incurred but not reported claims. During the past three years, there were no claims paid that exceeded the insurance coverage.

The estimated required funding for unpaid claim liability is calculated and complies with GASB No. 10. The loss reserves are liabilities retained for losses and allocated loss adjustment expenses (ALAE) which include incurred but not reported (IBNR) reserves, credit for future investment income, and margins for adverse results. Various actuarial approaches are used to estimate the total undiscounted reserve, first the ultimate losses are estimated then paid losses are subtracted using information through December 31, 2014. In order to determine the present value of the loss reserves, the undiscounted reserves by accident year are multiplied by their respective discount factors. The discount factors are based on the claim payout pattern inherent in the County's loss development factors. The undiscounted estimated reserve is \$1,882,000 with an assumed average annual rate of return on invested assets of 2.5%. The claims liability is \$1,981,000 at December 31, 2014. Changes in the balances of claims liabilities for workers' compensation for the past two years are as follows:

| | 2014 | 2013 |
|---|---------------------|---------------------|
| Claims liabilities at beginning of year | \$ 1,987,000 | \$ 1,971,000 |
| Claims incurred during the year | 844,228 | 1,061,220 |
| Changes in the estimate for claims of prior years | 409,897 | 293,473 |
| Less: Payments on claims | (1,260,125) | (1,338,693) |
| Claims liabilities at end of year | <u>\$ 1,981,000</u> | <u>\$ 1,987,000</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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.

The County contracts with Blue Cross Blue Shield to administer the program. The claims liability includes an estimated amount for claims that have been incurred but not reported (IBNRs). The reserve is developed in accordance with accepted actuarial principles. Under the method used incurred claims are estimated by using the historical claim payment pattern to complete the claims. It is calculated by taking the difference between the expected incurred claims and the claims paid to date. The final reserve includes a provision for claim adjustment expenses, which is 8% of the claim reserve estimate. An excess coverage insurance policy covers individual claims in excess of \$170,000. During the past three years, there have been claims paid that exceeded the insurance coverage.

The claims liability is \$1,458,000 at December 31, 2014. Changes in the balances of claims liabilities for health benefits for the past two years are as follows:

| | 2014 | 2013 |
|---|---------------------|---------------------|
| Claims liabilities at beginning of year | \$ 1,755,000 | \$ 1,624,000 |
| Claims incurred during the year | 20,858,315 | 22,668,854 |
| Changes in the estimate for claims of prior years | (75,113) | 62,786 |
| Less: Payments on claims | (21,080,202) | (22,600,640) |
| Claims liabilities at end of year | <u>\$ 1,458,000</u> | <u>\$ 1,755,000</u> |

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, 2014, 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

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

of the members' death the same rule applies. Once the dependent attains the age of 26, Blue Cross Blue Shield will terminate coverage automatically.

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 3623 active employees and 33 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 \$820,165 and the Drainage District had a credit of \$22,511, 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 | \$469 | \$512 |
| Employee & child/children | 571 | 641 |
| Employee & spouse | 701 | 799 |
| Employee & family | 801 | 972 |

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 | 266,262 | (110) | 266,152 |
| 3. Adjustment to ARC | (435,173) | 180 | (434,993) |
| 4. Annual OPEB cost [(1) + (2) + (3)] | 1,541,374 | 28,267 | 1,569,641 |
| 5. Contributions made | (820,165) | 22,511 | (797,654) |
| 6. Increase (decrease) in OPEB [(4) - (5)] | 721,209 | 50,778 | 771,987 |
| 7. OPEB at beginning of year | 7,607,474 | (3,151) | 7,604,323 |
| Prior period adjustment | - | - | - |
| 7. OPEB at beginning of year as restated | 7,607,474 | (3,151) | 7,604,323 |
| 8. OPEB end of year [(6) + (7)] | <u>\$ 8,328,683</u> | <u>\$ 47,627</u> | <u>\$ 8,376,310</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 4 Other Information (Continued)**C. Other Post Employment Benefits (Continued)**

At December 31, 2014, 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 | | | | |
|-------------------|----------------------|-------------------------|---|----------------------------|
| <u>Year End</u> | <u>Discount Rate</u> | <u>Annual OPEB Cost</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net OPEB Obligation</u> |
| 12/31/2014 | 3.50% | \$ 1,541,374 | 53.21% | \$ 8,328,683 |
| 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 |

| Drainage District No. 1 | | | | |
|-------------------------|----------------------|-------------------------|---|----------------------------|
| <u>Year End</u> | <u>Discount Rate</u> | <u>Annual OPEB Cost</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net OPEB Obligation</u> |
| 12/31/2014 | 3.50% | \$ 28,267 | -79.64% | \$ 47,627 |
| 12/31/2013 | 3.50% | 27,747 | 184.48% | (3,151) |
| 12/31/2012 | 4.00% | 25,782 | 449.01% | 20,289 |

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 \$124,918,821 for the County and \$3,935,630 for the Drainage District, and the ratio of the UAAL to the covered payroll was 9.8% for the County and 3.9% 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 | Unfunded | | Funded Ratio | Covered Payroll | UAAAL as a % of Covered Payroll |
| | | | Actuarial Accrued Liability (AAL) | Actuarial Accrued Liability (UAAL) | | | |
| 2014 | 12/31/2013 | \$ - | \$ 12,174,052 | \$ 12,174,052 | 0% | \$ 124,918,821 | 9.75% |
| 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% |

| Drainage District No. 1 | | | | | | | |
|-------------------------|--------------------------|---------------------------|-----------------------------------|------------------------------------|--------------|-----------------|---------------------------------|
| Year | Actuarial Valuation Date | Actuarial Value of Assets | Unfunded | | Funded Ratio | Covered Payroll | UAAAL as a % of Covered Payroll |
| | | | Actuarial Accrued Liability (AAL) | Actuarial Accrued Liability (UAAL) | | | |
| 2014 | 12/31/2013 | \$ - | \$ 154,330 | \$ 154,330 | 0% | \$ 3,935,630 | 3.92% |
| 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% |

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 4 Other Information (Continued)**C. Other Post Employment Benefits (Continued)**

| Hidalgo County and Drainage District No. 1 | | | |
|--|--|--|--|
| Year | 2012 | 2013 | 2014 |
| Actuarial valuation date | 12/31/2011 | 12/31/2013 | 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 | 26 | 26 |
| Actuarial assumptions: | | | |
| Inflation rate | 3.0% | 3.0% | 3.0% |
| Discount rate | 4.0% | 3.5% | 3.5% |
| Health cost trend | 9.0% | 6.9% | 6.9% |
| Spouse coverage | 10.0% | 10.0% | 10.0% |
| Spouse age | Females assumed to be 3 yrs younger | Females assumed to be 2 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 656 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 10.89% for the County and 12.61% for the Drainage District for the calendar year 2014. 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, 2014, the County's annual pension cost was \$13,212,293 and the actual contributions were \$13,199,708. For the Drainage District, the annual pension cost was \$492,777 and the actual contributions were \$493,874. The required contributions were determined as part of the December 31, 2014 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2014 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9%. Both (a) & (b) included an inflation component of 3%. 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 five-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, 2014 was 20 years.

| | Hidalgo County | Drainage District No. 1 | Total |
|---|-------------------|----------------------------|-------------------|
| 1. Annual required contributions | \$ 13,199,708 | \$ 493,874 | \$ 13,693,582 |
| 2. Interest on net pension obligation (NPO) | 88,844 | (15,775) | 73,069 |
| 3. Adjustment to ARC | (76,259) | 14,678 | (61,581) |
| 4. Annual pension cost [(1) + (2) + (3)] | 13,212,293 | 492,777 | 13,705,070 |
| 5. Contributions made | 13,199,708 | 493,874 | 13,693,582 |
| 6. Increase (decrease) in NPO [(4) - (5)] | 12,585 | (1,097) | 11,488 |
| 7. NPO beginning of year | 987,151 | (175,283) | 811,868 |
| 8. NPO end of year [(6) + (7)] | <u>\$ 999,736</u> | <u>\$ (176,380)</u> | <u>\$ 823,356</u> |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

At December 31, 2014, 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 | | | |
|-------------------|----------------------------------|--------------------------------------|-------------------------------|
| <u>Year End</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
| 12/31/2012 | \$ 11,374,613 | 99.89% | \$ 974,726 |
| 12/31/2013 | 12,609,683 | 99.90% | 987,151 |
| 12/31/2014 | 13,212,293 | 99.90% | 999,736 |

| Drainage District No. 1 | | | |
|-------------------------|----------------------------------|--------------------------------------|-------------------------------|
| <u>Year End</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
| 12/31/2012 | \$ 373,718 | 100.29% | \$ (174,192) |
| 12/31/2013 | 458,627 | 100.24% | (175,283) |
| 12/31/2014 | 492,777 | 100.22% | (176,830) |

Funded Status and Funding Progress. As of December 31, 2014, the most recent actuarial valuation date, the plan was 84.78% funded for the County and 84.83% for the Drainage District. The actuarial accrued liability for benefits was \$334,794,972 for the County and \$10,083,609 for the Drainage District and the actuarial value of assets was \$283,845,012 for the County and \$8,553,515 for the Drainage District, resulting in an unfunded actuarial accrued liability (UAAL) of \$50,949,960 for the County and \$1,530,094 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was \$119,972,231 for the County and \$3,799,318 for the Drainage District, and the ratio of the UAAL to the covered payroll was 42.47% for the County and 40.27% for the Drainage District.

Actuarial Methods and Assumptions

| Hidalgo County and Drainage District No. 1 | | | |
|--|--|--|---|
| | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| Actuarial valuation date | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| 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: 5-yr smoothed value ESF: Fund value |
| Actuarial assumptions: | | | |
| Investment return | 8.0% | 8.0% | 8.0% |
| Projected salary increases | 5.4% | 5.4% | 4.9% |
| Inflation | 3.5% | 3.5% | 3.0% |
| Cost of living adjustments | 0.0% | 0.0% | 0.0% |

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 | | |
|--|-------------------|----------------|----------------|
| | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| 1. Actuarial valuation date | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| 2. Actuarial valuation of assets | \$ 239,287,247 | \$ 256,732,343 | \$ 283,845,012 |
| 3. Actuarial accrued liability (AAL) | 287,488,284 | 310,582,147 | 334,794,972 |
| 4. Unfunded actuarial accrued liability (UAAL) [3-2] | 48,201,037 | 53,849,804 | 50,949,960 |
| 5. Funded ratio [2/3] | 83.23% | 82.66% | 84.78% |
| 6. Annual covered payroll (actuarial) | 113,679,935 | 114,194,852 | 119,972,231 |
| 7. UAAL as percentage of covered payroll [(3-2)/6] | 42.4% | 47.16% | 42.47% |

| | Drainage District No. 1 | | |
|--|-------------------------|--------------|--------------|
| | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| 1. Actuarial valuation date | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| 2. Actuarial valuation of assets | \$ 6,938,718 | \$ 7,476,013 | \$ 8,553,515 |
| 3. Actuarial accrued liability (AAL) | 8,141,686 | 8,964,169 | 10,083,609 |
| 4. Unfunded actuarial accrued liability (UAAL) | 1,202,968 | 1,488,156 | 1,530,094 |
| 5. Funded ratio | 85.22% | 83.40% | 84.83% |
| 6. Annual covered payroll (actuarial) | 3,282,439 | 3,328,623 | 3,799,318 |
| 7. UAAL as percentage of covered payroll | 36.65% | 44.71% | 40.27% |

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 \$2,531,993 for the year ended December 31, 2014.

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, 2014, the plan assets were valued at \$2,187,783.

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 \$351,752 for closure and post-closure care costs as of December 31, 2014. 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 \$1,282,634 for post-closure care costs as of December 31, 2013.

At December 31, 2014, the total liability of \$1,634,386 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, 2013, have been restated.

| | Special Revenue Funds | Capital Projects Funds |
|---|-----------------------------|------------------------------|
| Balances at December 31, 2013, as previously reported | \$39,835,305 | \$ 21,044,017 |
| To record FY13 refund due to state at end of biennium FY12-13 | (180,299) | - |
| To record Stop Truancy reimbursement not received | (53,028) | - |
| To record due to state pending final verification-CSA | (20,786) | - |
| To record write-off of outstanding debt per legal opinion | - | (12,128) |
| Balances at December 31, 2013, as restated | <u>\$39,581,192</u> | <u>\$ 21,031,889</u> |

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2014

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 2014 was \$0.5900 per \$100 assessed valuation, of which \$0.5208 was allocated for maintenance and operations, and \$0.0692 was allocated to the debt service funds. The Drainage District No. 1 tax rate for fiscal year 2014 was \$0.0957 per \$100 assessed valuation, of which \$0.0449 was allocated for maintenance and operations, and \$0.0508 was allocated to the debt service funds.

I. Subsequent events

The County has evaluated all events or transactions that occurred after December 31, 2014 through July 24, 2015, the date these financials statements were available to be issued.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds | Total Nonmajor Governmental Funds (See Exhibit A-3) |
|---|--------------------------|-----------------------|--------------------------|---|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 45,382,599 | \$ 6,244,440 | \$ 35,911,113 | \$ 87,538,152 |
| Certificates of deposit | 5,025,047 | - | - | 5,025,047 |
| Receivables (net of allowance for uncollectibles) | | | | |
| Taxes | 9,562,637 | 20,452,840 | - | 30,015,477 |
| Accounts | 1,702,519 | 159,109 | 26,069 | 1,887,697 |
| Loans | 10,400 | - | - | 10,400 |
| Interest | 3,350 | 357 | 1,699 | 5,406 |
| Due from other funds | 7,663,523 | 13,327,773 | 4,634,154 | 25,625,450 |
| Due from other governments | 13,511,519 | - | 3,192,053 | 16,703,572 |
| Due from others | 1,778 | - | - | 1,778 |
| Prepays | 50,358 | - | - | 50,358 |
| Other assets | 6,862,470 | - | - | 6,862,470 |
| Total assets | \$ 89,776,200 | \$ 40,184,519 | \$ 43,765,088 | \$ 173,725,807 |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 3,801,187 | \$ - | \$ 1,826,540 | \$ 5,627,727 |
| Salaries and benefits payable | 2,499,492 | - | - | 2,499,492 |
| Retainage payable | 119,974 | - | 424,100 | 544,074 |
| Notes payable - short-term | 128,603 | - | - | 128,603 |
| Due to other funds | 10,433,882 | 9,500 | 3,796,508 | 14,239,890 |
| Due to other governments | 2,161,796 | - | - | 2,161,796 |
| Due to others | 3,864 | - | - | 3,864 |
| Unearned revenue | 15,506,577 | 20,565,575 | - | 36,072,152 |
| Held in escrow | 6,278 | - | - | 6,278 |
| Total liabilities | 34,661,653 | 20,575,075 | 6,047,148 | 61,283,876 |
| Deferred inflows of resources: | | | | |
| Unavailable revenues-property taxes | 5,158,441 | 12,061,252 | - | 17,219,693 |
| Unavailable revenues | 6,363,419 | - | 2,633,969 | 8,997,388 |
| Total deferred inflows of resources | 11,521,860 | 12,061,252 | 2,633,969 | 26,217,081 |
| Fund balances: | | | | |
| Nonspendable | 60,758 | - | - | 60,758 |
| Restricted | 43,531,929 | - | - | 43,531,929 |
| Committed | - | 7,548,192 | - | 7,548,192 |
| Assigned | - | - | 36,779,148 | 36,779,148 |
| Unassigned | - | - | (1,695,177) | (1,695,177) |
| Total fund balances | 43,592,687 | 7,548,192 | 35,083,971 | 86,224,850 |
| Total liabilities, deferred inflows, and fund balances | \$ 89,776,200 | \$ 40,184,519 | \$ 43,765,088 | \$ 173,725,807 |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds | Total Nonmajor Governmental Funds (See Exhibit A-5) |
|---|--------------------------|-----------------------|--------------------------|---|
| REVENUES | | | | |
| Taxes | \$ 12,483,117 | \$ 34,083,573 | \$ - | \$ 46,566,690 |
| Licenses and permits | 5,863,522 | - | - | 5,863,522 |
| Intergovernmental | 91,670,206 | 714,683 | 3,643,687 | 96,028,576 |
| Charges for services | 10,170,455 | - | - | 10,170,455 |
| Fines and forfeits | 9,629,562 | - | - | 9,629,562 |
| Interest | 65,248 | 7,245 | 14,759 | 87,252 |
| Miscellaneous | 1,402,992 | - | 856 | 1,403,848 |
| Total revenues | 131,285,102 | 34,805,501 | 3,659,302 | 169,749,905 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 5,894,403 | - | - | 5,894,403 |
| Public safety | 25,945,528 | - | - | 25,945,528 |
| Highways and streets | 21,667,625 | - | - | 21,667,625 |
| Drainage flood control | 8,830,537 | - | - | 8,830,537 |
| Health and welfare | 55,822,609 | - | - | 55,822,609 |
| Urban and economic development | 15,203,624 | - | - | 15,203,624 |
| Debt Service: | | | | |
| Principal | 181,685 | 18,412,345 | - | 18,594,030 |
| Interest and fiscal charges | 29,267 | 15,251,295 | - | 15,280,562 |
| Bond issuance costs | - | 802,655 | 375,259 | 1,177,914 |
| Advance refunding escrow | - | 664,818 | - | 664,818 |
| Capital outlay: | | | | |
| General government | - | - | 5,959,929 | 5,959,929 |
| Public safety | - | - | 131,870 | 131,870 |
| Highways and streets | - | - | 12,110,007 | 12,110,007 |
| Culture-recreation | - | - | 97,926 | 97,926 |
| Intergovernmental: | | | | |
| General government | 99,310 | - | - | 99,310 |
| Public safety | 2,799,791 | - | - | 2,799,791 |
| Total expenditures | 136,474,379 | 35,131,113 | 18,674,991 | 190,280,483 |
| Excess (deficiency) of revenues over (under) expenditures | (5,189,277) | (325,612) | (15,015,689) | (20,530,578) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 8,565,794 | 1,019,595 | 2,799,683 | 12,385,072 |
| Transfers out | (1,112,733) | (873,636) | (2,437,859) | (4,424,228) |
| Premium on bonds issued | - | 5,144,966 | 2,760,259 | 7,905,225 |
| Bonds issued | - | - | 25,615,000 | 25,615,000 |
| Payment to refunded bond escrow agent | - | (72,230,634) | - | (72,230,634) |
| Refunding bonds issued | - | 67,965,000 | - | 67,965,000 |
| Capital leases | 119,833 | - | - | 119,833 |
| Long-term notes issued | 406,980 | - | - | 406,980 |
| Sale of capital assets | 1,220,898 | - | 330,688 | 1,551,586 |
| Total other financing sources (uses) | 9,200,772 | 1,025,291 | 29,067,771 | 39,293,834 |
| Net change in fund balances | 4,011,495 | 699,679 | 14,052,082 | 18,763,256 |
| Fund balances at beginning of year, as previously reported | 39,835,305 | 6,848,513 | 21,044,017 | 67,727,835 |
| Prior period adjustments | (254,113) | - | (12,128) | (266,241) |
| Fund balances at beginning of year, as restated | 39,581,192 | 6,848,513 | 21,031,889 | 67,461,594 |
| Fund balances at the end of year | \$ 43,592,687 | \$ 7,548,192 | \$ 35,083,971 | \$ 86,224,850 |



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, 2014

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 (L.E.O.S.E.)

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 Chapter 59

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

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 Chapter 59

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 Chapter 59

This fund was created in 2007 to account for court ordered confiscations awarded to the Precinct 3 Constable.

Constable Precinct No. 4 Investigation Chapter 59

This fund was created in 1997 to account for court ordered confiscations awarded to the Precinct 4 Constable.

Constable Precinct No. 1 Investigation Chapter 59

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. Department 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 Federal Sharing 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 Federal Sharing 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 to the Precinct 3 Constable. 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. 4 Federal Sharing U.S. Treasury

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2014 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 4 Constable. 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 Federal Sharing 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 2014 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 3 Constable. 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.

Head Start Program

This agency administers health and welfare grants received from the Department of Health and Human Services and the U.S Department of Agriculture.

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, 2014

| | Road and Bridge County Wide | Law Enforcement Officers Special Education (L.E.O.S.E.) | District Attorney Motor Vehicle Theft | District Attorney Bad Check Processing |
|---|-----------------------------------|--|---|---|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,539,962 | \$ 14,253 | \$ 32 | \$ 196,953 |
| Certificates of deposit | - | - | - | - |
| Receivables (net of allowance for uncollectibles) | | | | |
| Taxes | - | - | - | - |
| Accounts | 1,533,849 | - | - | - |
| Loans | - | - | - | - |
| Interest | 646 | - | - | 8 |
| Due from other funds | 936,949 | - | - | - |
| Due from other governments | - | - | - | - |
| Due from others | 117 | - | - | - |
| Prepays | - | - | - | - |
| Other assets | - | - | - | - |
| Total assets | <u>8,011,523</u> | <u>14,253</u> | <u>32</u> | <u>196,961</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | 922,008 | - | - | 3,558 |
| Salaries and benefits payable | 613,549 | - | - | 748 |
| Retainage payable | 52,272 | - | - | - |
| Notes payable - short-term | - | - | - | - |
| Due to other funds | 43,652 | - | - | 165 |
| Due to other governments | 217,013 | - | - | - |
| Due to others | 3,864 | - | - | - |
| Unearned revenue | 1,363,033 | - | - | - |
| Held in escrow | 564 | - | - | - |
| Total liabilities | <u>3,215,955</u> | <u>-</u> | <u>-</u> | <u>4,471</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenues-property taxes | - | - | - | - |
| Unavailable revenues | 12,499 | - | - | - |
| Total deferred inflows of resources | <u>12,499</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 4,783,069 | 14,253 | 32 | 192,490 |
| Total fund balances | <u>4,783,069</u> | <u>14,253</u> | <u>32</u> | <u>192,490</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 8,011,523</u> | <u>\$ 14,253</u> | <u>\$ 32</u> | <u>\$ 196,961</u> |

EXHIBIT C-1
Continued

| District Attorney Investigation Chapter 59 | Drug Abuse Prevention and Rehabilitation | Pretrial Intervention | Sheriff Investigation | Sheriff Investigation Chapter 59 |
|---|--|--------------------------|--------------------------|--|
| \$ 4,354,990 | \$ 329,543 | \$ 247,652 | \$ 18,882 | \$ 1,437,538 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 10,000 |
| 242 | 8 | 24 | - | 57 |
| 166,662 | 6 | 35,700 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>4,521,894</u> | <u>329,557</u> | <u>283,376</u> | <u>18,882</u> | <u>1,447,595</u> |
| 15,595 | - | - | - | 70 |
| 20,192 | - | 17,502 | - | 3,266 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 184 | - | - | - | - |
| <u>35,971</u> | <u>-</u> | <u>17,502</u> | <u>-</u> | <u>3,336</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 10,000 |
| 4,485,923 | 329,557 | 265,874 | 18,882 | 1,434,259 |
| <u>4,485,923</u> | <u>329,557</u> | <u>265,874</u> | <u>18,882</u> | <u>1,444,259</u> |
| <u>\$ 4,521,894</u> | <u>\$ 329,557</u> | <u>\$ 283,376</u> | <u>\$ 18,882</u> | <u>\$ 1,447,595</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| | Sheriff Federal Sharing U.S. Treasury | Sheriff Federal Sharing U.S. Department of Justice | Constable Precinct No. 3 Investigation Chapter 59 | Constable Precinct No. 4 Investigation Chapter 59 |
|---|---|---|--|--|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 983,823 | \$ 1,616,929 | \$ 6,237 | \$ 24,092 |
| Certificates of deposit | - | - | - | - |
| Receivables (net of allowance for uncollectibles) | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | 928 | - |
| Loans | - | - | - | - |
| Interest | 81 | 81 | - | - |
| Due from other funds | - | - | - | 23,400 |
| Due from other governments | - | - | - | - |
| Due from others | - | - | - | - |
| Prepays | - | - | - | - |
| Other assets | - | - | - | - |
| Total assets | <u>983,904</u> | <u>1,617,010</u> | <u>7,165</u> | <u>47,492</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | 2,854 | 16,823 | - | - |
| Salaries and benefits payable | - | - | - | - |
| Retainage payable | - | - | - | - |
| Notes payable - short-term | - | - | - | - |
| Due to other funds | - | - | - | 11,700 |
| Due to other governments | - | - | - | - |
| Due to others | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Held in escrow | - | - | - | - |
| Total liabilities | <u>2,854</u> | <u>16,823</u> | <u>-</u> | <u>11,700</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenues-property taxes | - | - | - | - |
| Unavailable revenues | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 981,050 | 1,600,187 | 7,165 | 35,792 |
| Total fund balances | <u>981,050</u> | <u>1,600,187</u> | <u>7,165</u> | <u>35,792</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 983,904</u> | <u>\$ 1,617,010</u> | <u>\$ 7,165</u> | <u>\$ 47,492</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| | County Clerk Records Management and Preservation | County Records Management and Preservation | Court Reporter Service | Juvenile Delinquency Prevention |
|---|--|--|---------------------------|---------------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,321,915 | \$ 148,291 | \$ 119,021 | \$ 3,945 |
| Certificates of deposit | - | - | - | - |
| Receivables (net of allowance for uncollectibles) | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | - | - |
| Loans | - | - | - | - |
| Interest | 162 | 8 | 8 | - |
| Due from other funds | 255,304 | 83,193 | 40,216 | 5 |
| Due from other governments | - | - | - | - |
| Due from others | - | - | - | - |
| Prepays | - | - | - | - |
| Other assets | - | - | - | - |
| Total assets | <u>2,577,381</u> | <u>231,492</u> | <u>159,245</u> | <u>3,950</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | 70,544 | - | 7,189 | - |
| Salaries and benefits payable | 834 | 2,916 | - | - |
| Retainage payable | - | - | - | - |
| Notes payable - short-term | - | - | - | - |
| Due to other funds | - | - | - | - |
| Due to other governments | - | - | - | - |
| Due to others | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Held in escrow | - | - | - | - |
| Total liabilities | <u>71,378</u> | <u>2,916</u> | <u>7,189</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenues-property taxes | - | - | - | - |
| Unavailable revenues | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 2,506,003 | 228,576 | 152,056 | 3,950 |
| Total fund balances | <u>2,506,003</u> | <u>228,576</u> | <u>152,056</u> | <u>3,950</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 2,577,381</u> | <u>\$ 231,492</u> | <u>\$ 159,245</u> | <u>\$ 3,950</u> |

EXHIBIT C-1
Continued

| <u>Courthouse Security</u> | <u>Justice Court Technology</u> | <u>Probate Court Contributions</u> | <u>Justice Court Building Security</u> | <u>Tax Assessor/Collector (T.A.C.) Special Vehicle Inventory</u> |
|----------------------------|---------------------------------|------------------------------------|--|--|
| \$ 75,870 | \$ 872,646 | \$ 319,685 | \$ 123,864 | \$ 109,558 |
| - | - | - | - | - |
| 601 | 801 | - | 192 | - |
| 16 | 65 | 20 | 8 | 1,266 |
| 39,970 | 21,794 | - | 5,229 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>116,457</u> | <u>895,306</u> | <u>319,705</u> | <u>129,293</u> | <u>110,824</u> |
| - | 28,360 | 120 | 2,743 | - |
| 36,990 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>36,990</u> | <u>28,360</u> | <u>120</u> | <u>2,743</u> | <u>-</u> |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| 79,467 | 866,946 | 319,585 | 126,550 | 110,824 |
| <u>79,467</u> | <u>866,946</u> | <u>319,585</u> | <u>126,550</u> | <u>110,824</u> |
| <u>\$ 116,457</u> | <u>\$ 895,306</u> | <u>\$ 319,705</u> | <u>\$ 129,293</u> | <u>\$ 110,824</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| | Law Library | Supplemental Court Ordered Guardianship | HIDTA Chapter 59 State Asset Forfeiture | HIDTA Federal Sharing U.S. Treasury |
|---|---------------------|---|--|---|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 950,176 | \$ 78,166 | \$ 1,001,642 | \$ 1,259,531 |
| Certificates of deposit | - | - | - | - |
| Receivables (net of allowance for uncollectibles) | | | | |
| Taxes | - | - | - | - |
| Accounts | 111 | - | - | 87 |
| Loans | - | - | - | - |
| Interest | 65 | - | 65 | 81 |
| Due from other funds | 91,660 | 3,120 | 104,810 | 241 |
| Due from other governments | - | - | - | - |
| Due from others | - | - | - | - |
| Prepays | - | - | - | - |
| Other assets | - | - | - | - |
| Total assets | <u>1,042,012</u> | <u>81,286</u> | <u>1,106,517</u> | <u>1,259,940</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | 18,552 | - | - | 12,989 |
| Salaries and benefits payable | 5,725 | - | 1,366 | 329 |
| Retainage payable | - | - | - | - |
| Notes payable - short-term | - | - | - | - |
| Due to other funds | - | - | 2,437 | 6,604 |
| Due to other governments | - | - | - | - |
| Due to others | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Held in escrow | - | - | - | - |
| Total liabilities | <u>24,277</u> | <u>-</u> | <u>3,803</u> | <u>19,922</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenues-property taxes | - | - | - | - |
| Unavailable revenues | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 1,017,735 | 81,286 | 1,102,714 | 1,240,018 |
| Total fund balances | <u>1,017,735</u> | <u>81,286</u> | <u>1,102,714</u> | <u>1,240,018</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 1,042,012</u> | <u>\$ 81,286</u> | <u>\$ 1,106,517</u> | <u>\$ 1,259,940</u> |

EXHIBIT C-1
Continued

| HIDTA Other States Asset Forfeitures | HIDTA Federal Sharing U.S. Department of Justice | County and District Court Technology | District Attorney Federal Sharing U.S. Department of Justice | Constable Precinct No. 3 Federal Sharing U.S. Treasury |
|--------------------------------------|--|--------------------------------------|--|--|
| \$ 202,919 | \$ 573,927 | \$ 18,597 | \$ 173,964 | \$ 18,227 |
| - | - | - | - | - |
| - | - | - | - | - |
| 972 | - | - | - | - |
| - | - | - | - | - |
| 8 | 40 | - | - | - |
| 3,967 | 247 | 4,049 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>207,866</u> | <u>574,214</u> | <u>22,646</u> | <u>173,964</u> | <u>18,227</u> |
| - | 474 | - | - | - |
| - | 135 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 2,844 | - | - | - |
| - | 3,453 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 207,866 | 570,761 | 22,646 | 173,964 | 18,227 |
| <u>207,866</u> | <u>570,761</u> | <u>22,646</u> | <u>173,964</u> | <u>18,227</u> |
| <u>\$ 207,866</u> | <u>\$ 574,214</u> | <u>\$ 22,646</u> | <u>\$ 173,964</u> | <u>\$ 18,227</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| | Constable Precinct No. 4 Federal Sharing U.S. Treasury | Constable Precinct No. 3 Federal Sharing U.S. Department of Justice | Community Service Agency | Head Start Program | Urban County Program |
|---|--|--|--------------------------------|-----------------------|-------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 12,059 | \$ 33,135 | \$ 152,738 | \$ 171,984 | \$ 248,454 |
| Certificates of deposit | - | - | - | - | - |
| Receivables (net of allowance for uncollectibles) | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | - | 29,132 | - | - |
| Loans | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Due from other funds | - | - | 75,388 | - | - |
| Due from other governments | - | - | 304,437 | 216,095 | 1,835,326 |
| Due from others | - | - | - | - | - |
| Prepays | - | - | - | - | - |
| Other assets | - | - | - | - | 6,862,470 |
| Total assets | <u>12,059</u> | <u>33,135</u> | <u>561,695</u> | <u>388,079</u> | <u>8,946,250</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | 5,128 | - | 116,656 | 205,029 | 999,686 |
| Salaries and benefits payable | - | - | 46,444 | 1,324 | - |
| Retainage payable | - | - | - | - | - |
| Notes payable - short-term | - | - | - | - | 128,603 |
| Due to other funds | - | - | 75,388 | - | - |
| Due to other governments | - | - | 61,780 | - | 950,880 |
| Due to others | - | - | - | - | - |
| Unearned revenue | - | - | 183,938 | - | 1,020,874 |
| Held in escrow | - | - | - | - | - |
| Total liabilities | <u>5,128</u> | <u>-</u> | <u>484,206</u> | <u>206,353</u> | <u>3,100,043</u> |
| Deferred inflows of resources: | | | | | |
| Unavailable revenues-property taxes | - | - | - | - | - |
| Unavailable revenues | - | - | - | - | 5,846,207 |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,846,207</u> |
| Fund balances: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 6,931 | 33,135 | 77,489 | 181,726 | - |
| Total fund balances | <u>6,931</u> | <u>33,135</u> | <u>77,489</u> | <u>181,726</u> | <u>-</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 12,059</u> | <u>\$ 33,135</u> | <u>\$ 561,695</u> | <u>\$ 388,079</u> | <u>\$ 8,946,250</u> |

| <u>Designated Purpose Grants</u> | <u>High Intensity Drug Trafficking Area (HIDTA)</u> |
|--|---|
| \$ 955,066 | \$ - |
| - | - |
| - | - |
| 22,474 | 1,212 |
| - | - |
| 57 | - |
| 757,420 | 2,445 |
| 1,834,079 | 138,390 |
| - | - |
| - | - |
| - | - |
| <u>3,569,096</u> | <u>142,047</u> |
| | |
| 269,917 | - |
| 148,545 | 32,041 |
| - | - |
| - | - |
| 715,418 | 109,982 |
| 612,849 | - |
| - | - |
| 1,710,467 | 24 |
| - | - |
| <u>3,457,196</u> | <u>142,047</u> |
| | |
| - | - |
| 184,281 | - |
| <u>184,281</u> | <u>-</u> |
| | |
| - | - |
| (72,381) | - |
| <u>(72,381)</u> | <u>-</u> |
| | |
| <u>\$ 3,569,096</u> | <u>\$ 142,047</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| | Women, Infants, and Children (WIC) | Health and Human Services Grants | Juvenile Probation Grants | Post Adjudication Boot Camp Grants | Title IV-E Federal Foster Care |
|---|--|---|---------------------------------|---|---|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ - | \$ 786,769 | \$ 179,767 | \$ 321,902 | \$ 259,500 |
| Certificates of deposit | - | - | - | - | - |
| Receivables (net of allowance for uncollectibles) | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | 13,439 | 580 | 97,336 | - |
| Loans | - | - | - | - | - |
| Interest | - | 113 | 20 | 48 | 32 |
| Due from other funds | - | 508,770 | 1,499 | 152,097 | - |
| Due from other governments | 3,407,119 | 983,998 | 387,642 | - | - |
| Due from others | - | - | - | - | - |
| Prepays | 50,358 | - | - | - | - |
| Other assets | - | - | - | - | - |
| Total assets | <u>3,457,477</u> | <u>2,293,089</u> | <u>569,508</u> | <u>571,383</u> | <u>259,532</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | 58,816 | 38,032 | 176,664 | 16,674 | 15,897 |
| Salaries and benefits payable | 382,026 | 108,279 | 69,361 | 83,753 | 6,595 |
| Retainage payable | - | - | - | - | - |
| Notes payable - short-term | - | - | - | - | - |
| Due to other funds | 3,015,270 | 966 | 49,489 | - | - |
| Due to other governments | 380 | - | - | - | - |
| Due to others | - | - | - | - | - |
| Unearned revenue | - | 446,950 | 145,770 | - | 94,844 |
| Held in escrow | 985 | 27 | - | - | - |
| Total liabilities | <u>3,457,477</u> | <u>594,254</u> | <u>441,284</u> | <u>100,427</u> | <u>117,336</u> |
| Deferred inflows of resources: | | | | | |
| Unavailable revenues-property taxes | - | - | - | - | - |
| Unavailable revenues | - | 197,052 | 123,380 | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>197,052</u> | <u>123,380</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | | |
| Nonspendable | 50,358 | - | - | - | - |
| Restricted | (50,358) | 1,501,783 | 4,844 | 470,956 | 142,196 |
| Total fund balances | <u>-</u> | <u>1,501,783</u> | <u>4,844</u> | <u>470,956</u> | <u>142,196</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 3,457,477</u> | <u>\$ 2,293,089</u> | <u>\$ 569,508</u> | <u>\$ 571,383</u> | <u>\$ 259,532</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| Adult Probation Grants | Drainage District No. 1 | Total Nonmajor Special Revenue Funds (See Exhibit B-1) |
|------------------------------|----------------------------|--|
| \$ 288,738 | \$ 18,596,088 | \$ 45,382,599 |
| - | 5,025,047 | 5,025,047 |
| - | 9,562,637 | 9,562,637 |
| 805 | - | 1,702,519 |
| 400 | - | 10,400 |
| 113 | - | 3,350 |
| 2,725,900 | 1,606,044 | 7,663,523 |
| - | 4,404,350 | 13,511,519 |
| - | 1,661 | 1,778 |
| - | - | 50,358 |
| - | - | 6,862,470 |
| <u>3,015,956</u> | <u>39,195,827</u> | <u>89,776,200</u> |
| 46,766 | 750,043 | 3,801,187 |
| 566,154 | 351,418 | 2,499,492 |
| - | 67,702 | 119,974 |
| - | - | 128,603 |
| 4,095 | 6,398,716 | 10,433,882 |
| - | 318,894 | 2,161,796 |
| - | - | 3,864 |
| 1,159,102 | 9,381,575 | 15,506,577 |
| 1,674 | - | 6,278 |
| <u>1,777,791</u> | <u>17,268,348</u> | <u>34,661,653</u> |
| - | 5,158,441 | 5,158,441 |
| - | - | 6,363,419 |
| - | <u>5,158,441</u> | <u>11,521,860</u> |
| 400 | - | 60,758 |
| 1,237,765 | 16,769,038 | 43,531,929 |
| <u>1,238,165</u> | <u>16,769,038</u> | <u>43,592,687</u> |
| <u>\$ 3,015,956</u> | <u>\$ 39,195,827</u> | <u>\$ 89,776,200</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Road and Bridge County Wide | Law Enforcement Officers Special Education (L.E.O.S.E.) | District Attorney Motor Vehicle Theft | District Attorney Bad Check Processing |
|---|-----------------------------------|--|---|---|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | 5,863,522 | - | - | - |
| Intergovernmental | 1,373,024 | 50,029 | - | - |
| Charges for services | 663,848 | - | - | 111,350 |
| Fines and forfeits | 4,540,057 | - | - | - |
| Interest | 6,429 | 3 | - | - |
| Miscellaneous | 682,638 | - | - | 1,709 |
| Total revenues | 13,129,518 | 50,032 | - | 113,059 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 4,912 | - | - | 133,405 |
| Public safety | - | 43,185 | - | - |
| Highways and streets | 21,667,625 | - | - | - |
| Drainage flood control | - | - | - | - |
| Health and welfare | - | - | - | - |
| Urban and economic development | - | - | - | - |
| Debt Service: | | | | |
| Principal | 16,640 | - | - | - |
| Interest and fiscal charges | 810 | - | - | - |
| Intergovernmental: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Total expenditures | 21,689,987 | 43,185 | - | 133,405 |
| Excess (deficiency) of revenues over (under) expenditures | (8,560,469) | 6,847 | - | (20,346) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 5,483,181 | - | - | - |
| Transfers out | (67,023) | - | - | - |
| Capital leases | 7,220 | - | - | - |
| Long-term notes issued | - | - | - | - |
| Sale of capital assets | 735,794 | - | - | - |
| Total other financing sources (uses) | 6,159,172 | - | - | - |
| Net change in fund balances | (2,401,297) | 6,847 | - | (20,346) |
| Fund balances at beginning of year, as previously reported | 7,184,366 | 7,406 | 32 | 212,836 |
| Prior period adjustments | - | - | - | - |
| Fund balances at beginning of year, as restated | 7,184,366 | 7,406 | 32 | 212,836 |
| Fund balances at the end of year | \$ 4,783,069 | \$ 14,253 | \$ 32 | \$ 192,490 |

EXHIBIT C-2
Continued

| District Attorney Investigation Chapter 59 | Drug Abuse Prevention and Rehabilitation | Pretrial Intervention | Sheriff Investigation | Sheriff Investigation Chapter 59 |
|---|--|--------------------------|--------------------------|--|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 181,300 | - | - |
| 1,788,379 | 299,921 | - | - | 1,619,817 |
| 2,737 | 66 | 140 | - | 412 |
| - | - | - | - | - |
| <u>1,791,116</u> | <u>299,987</u> | <u>181,440</u> | <u>-</u> | <u>1,620,229</u> |
| 489,409 | - | 333,516 | - | - |
| - | - | - | - | 384,853 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>489,409</u> | <u>-</u> | <u>333,516</u> | <u>-</u> | <u>384,853</u> |
| 1,301,707 | 299,987 | (152,076) | - | 1,235,376 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 191,380 | 6 | - | - | - |
| <u>191,380</u> | <u>6</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 1,493,087 | 299,993 | (152,076) | - | 1,235,376 |
| 2,992,836 | 29,564 | 417,950 | 18,882 | 208,883 |
| - | - | - | - | - |
| 2,992,836 | 29,564 | 417,950 | 18,882 | 208,883 |
| <u>\$ 4,485,923</u> | <u>\$ 329,557</u> | <u>\$ 265,874</u> | <u>\$ 18,882</u> | <u>\$ 1,444,259</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Sheriff Federal Sharing U.S. Treasury | Sheriff Federal Sharing U.S. Department of Justice | Constable Precinct No. 3 Investigation Chapter 59 | Constable Precinct No. 4 Investigation Chapter 59 |
|---|---|---|--|--|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | 722,609 | 1,539 | - |
| Interest | 1,261 | 1,296 | - | - |
| Miscellaneous | 200 | - | - | - |
| Total revenues | 1,461 | 723,905 | 1,539 | - |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 563,838 | 816,157 | 1,458 | 1,059 |
| Highways and streets | - | - | - | - |
| Drainage flood control | - | - | - | - |
| Health and welfare | - | - | - | - |
| Urban and economic development | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Intergovernmental: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Total expenditures | 563,838 | 816,157 | 1,458 | 1,059 |
| Excess (deficiency) of revenues over (under) expenditures | (562,377) | (92,252) | 81 | (1,059) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Capital leases | - | - | - | - |
| Long-term notes issued | - | - | - | - |
| Sale of capital assets | - | - | 3,050 | 24,400 |
| Total other financing sources (uses) | - | - | 3,050 | 24,400 |
| Net change in fund balances | (562,377) | (92,252) | 3,131 | 23,341 |
| Fund balances at beginning of year, as previously reported | 1,543,427 | 1,692,439 | 4,034 | 12,451 |
| Prior period adjustments | - | - | - | - |
| Fund balances at beginning of year, as restated | 1,543,427 | 1,692,439 | 4,034 | 12,451 |
| Fund balances at the end of year | \$ 981,050 | \$ 1,600,187 | \$ 7,165 | \$ 35,792 |

| Constable Precinct No. 1 Investigation Chapter 59 | County Child Abuse Prevention | District Clerk Records Management and Preservation | District Clerk Title IV-D |
|--|-------------------------------------|--|------------------------------|
| \$ - | \$ - | \$ - | \$ - |
| - | - | - | 1,898 |
| - | 5,375 | 87,846 | - |
| - | - | 53 | - |
| - | - | - | - |
| <u>-</u> | <u>5,375</u> | <u>87,899</u> | <u>1,898</u> |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | 5,375 | 87,899 | 1,898 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | 5,375 | 87,899 | 1,898 |
| 2,282 | 26,469 | 106,735 | 20,440 |
| - | - | - | - |
| 2,282 | 26,469 | 106,735 | 20,440 |
| <u>\$ 2,282</u> | <u>\$ 31,844</u> | <u>\$ 194,634</u> | <u>\$ 22,338</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | County Clerk Records Management and Preservation | County Records Management and Preservation | Court Reporter Service | Juvenile Delinquency Prevention | Courthouse Security |
|---|--|--|---------------------------|---------------------------------------|------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for services | 1,126,031 | 440,153 | 248,328 | 202 | 316,068 |
| Fines and forfeits | - | - | - | - | - |
| Interest | 1,383 | 55 | 49 | - | 81 |
| Miscellaneous | - | 12,956 | 2,829 | - | 10,126 |
| Total revenues | 1,127,414 | 453,164 | 251,206 | 202 | 326,275 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 327,477 | 373,185 | 210,988 | - | - |
| Public safety | - | - | - | - | 863,667 |
| Highways and streets | - | - | - | - | - |
| Drainage flood control | - | - | - | - | - |
| Health and welfare | - | - | - | - | - |
| Urban and economic development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | 6,253 | - | - | - | - |
| Interest and fiscal charges | 515 | - | - | - | - |
| Intergovernmental: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Total expenditures | 334,245 | 373,185 | 210,988 | - | 863,667 |
| Excess (deficiency) of revenues over (under) expenditures | 793,169 | 79,979 | 40,218 | 202 | (537,392) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | - | - | - | - | 488,655 |
| Transfers out | - | - | - | - | - |
| Capital leases | 8,155 | - | - | - | - |
| Long-term notes issued | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - |
| Total other financing sources (uses) | 8,155 | - | - | - | 488,655 |
| Net change in fund balances | 801,324 | 79,979 | 40,218 | 202 | (48,737) |
| Fund balances at beginning of year, as previously reported | 1,704,679 | 148,597 | 111,838 | 3,748 | 128,204 |
| Prior period adjustments | - | - | - | - | - |
| Fund balances at beginning of year, as restated | 1,704,679 | 148,597 | 111,838 | 3,748 | 128,204 |
| Fund balances at the end of year | \$ 2,506,003 | \$ 228,576 | \$ 152,056 | \$ 3,950 | \$ 79,467 |

EXHIBIT C-2
Continued

| Justice Court Technology | Probate Court Contributions | Justice Court Building Security | Tax Assessor/Collector (T.A.C.) Special Vehicle Inventory |
|-----------------------------|--------------------------------|---------------------------------------|--|
| \$ - | \$ - | \$ - | \$ 30,266 |
| - | - | - | - |
| - | 40,696 | - | - |
| 123,431 | - | 29,266 | - |
| - | - | - | 8,786 |
| 724 | 224 | 108 | 1,731 |
| - | - | - | - |
| <u>124,155</u> | <u>40,920</u> | <u>29,374</u> | <u>40,783</u> |
| 60,482 | 28,225 | 37,634 | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 2,445 | - | - | - |
| 91 | - | - | - |
| - | - | - | - |
| - | - | - | - |
| <u>63,018</u> | <u>28,225</u> | <u>37,634</u> | <u>-</u> |
| 61,137 | 12,695 | (8,260) | 40,783 |
| - | - | - | - |
| - | - | - | - |
| 4,927 | - | - | - |
| - | - | - | - |
| 18 | - | - | - |
| <u>4,945</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 66,082 | 12,695 | (8,260) | 40,783 |
| 800,864 | 306,890 | 134,810 | 70,041 |
| - | - | - | - |
| 800,864 | 306,890 | 134,810 | 70,041 |
| <u>\$ 866,946</u> | <u>\$ 319,585</u> | <u>\$ 126,550</u> | <u>\$ 110,824</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Law Library | Supplemental Court Ordered Guardianship | HIDTA Chapter 59 State Asset Forfeiture | HIDTA Federal Sharing U.S. Treasury | HIDTA Other States Asset Forfeitures |
|---|---------------------|---|---|-------------------------------------|--------------------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for services | 585,659 | 13,160 | - | - | - |
| Fines and forfeits | - | - | 16,876 | - | 1,004 |
| Interest | 555 | 14 | 762 | 1,233 | 89 |
| Miscellaneous | 84,394 | - | 389 | - | - |
| Total revenues | 670,608 | 13,174 | 18,027 | 1,233 | 1,093 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 336,602 | 3,379 | 48,285 | 236,305 | 227 |
| Public safety | - | - | - | - | - |
| Highways and streets | - | - | - | - | - |
| Drainage flood control | - | - | - | - | - |
| Health and welfare | - | - | - | - | - |
| Urban and economic development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | 1,548 | - | - | - | - |
| Interest and fiscal charges | 110 | - | - | - | - |
| Intergovernmental: | | | | | |
| General government | - | - | - | 771 | - |
| Public safety | - | - | - | - | - |
| Total expenditures | 338,260 | 3,379 | 48,285 | 237,076 | 227 |
| Excess (deficiency) of revenues over (under) expenditures | 332,348 | 9,795 | (30,258) | (235,843) | 866 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | (10,000) | - |
| Capital leases | - | - | - | - | - |
| Long-term notes issued | - | - | - | - | - |
| Sale of capital assets | - | - | 211,311 | 12 | 6,136 |
| Total other financing sources (uses) | - | - | 211,311 | (9,988) | 6,136 |
| Net change in fund balances | 332,348 | 9,795 | 181,053 | (245,831) | 7,002 |
| Fund balances at beginning of year, as previously reported | 685,387 | 71,491 | 921,661 | 1,485,849 | 200,864 |
| Prior period adjustments | - | - | - | - | - |
| Fund balances at beginning of year, as restated | 685,387 | 71,491 | 921,661 | 1,485,849 | 200,864 |
| Fund balances at the end of year | \$ 1,017,735 | \$ 81,286 | \$ 1,102,714 | \$ 1,240,018 | \$ 207,866 |

| HIDTA Federal Sharing U.S. Department of Justice | County and District Court Technology | District Attorney Federal Sharing U.S. Department of Justice | Constable Precinct No. 3 Federal Sharing U.S. Treasury |
|---|--|---|--|
| \$ - | \$ - | \$ - | \$ - |
| - | - | - | - |
| - | 17,503 | - | - |
| 558,458 | - | - | - |
| 179 | - | 39 | - |
| - | - | - | - |
| <u>558,637</u> | <u>17,503</u> | <u>39</u> | <u>-</u> |
| 43,523 | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 1,240 | - | - | - |
| 118 | - | - | - |
| - | - | - | - |
| - | - | - | - |
| <u>44,881</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 513,756 | 17,503 | 39 | - |
| - | - | - | 10,000 |
| - | - | - | - |
| 7,750 | - | - | - |
| - | - | - | - |
| 112 | - | - | - |
| <u>7,862</u> | <u>-</u> | <u>-</u> | <u>10,000</u> |
| 521,618 | 17,503 | 39 | 10,000 |
| 49,143 | 5,143 | 173,925 | 8,227 |
| - | - | - | - |
| 49,143 | 5,143 | 173,925 | 8,227 |
| <u>\$ 570,761</u> | <u>\$ 22,646</u> | <u>\$ 173,964</u> | <u>\$ 18,227</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Constable Precinct No. 4 Federal Sharing U.S. Treasury | Constable Precinct No. 3 Federal Sharing U.S. Department of Justice | Community Service Agency | Head Start Program | Urban County Program |
|---|--|--|--------------------------------|-----------------------|-------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | 6,250,133 | 34,829,728 | 14,731,654 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | 38,981 | 33,135 | - | - | - |
| Interest | 1 | - | - | - | - |
| Miscellaneous | - | - | 78,442 | - | 471,970 |
| Total revenues | 38,982 | 33,135 | 6,328,575 | 34,829,728 | 15,203,624 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | 32,051 | - | - | - | - |
| Highways and streets | - | - | - | - | - |
| Drainage flood control | - | - | - | - | - |
| Health and welfare | - | - | 6,339,437 | 34,978,817 | - |
| Urban and economic development | - | - | - | - | 15,203,624 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Intergovernmental: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Total expenditures | 32,051 | - | 6,339,437 | 34,978,817 | 15,203,624 |
| Excess (deficiency) of revenues over (under) expenditures | 6,931 | 33,135 | (10,862) | (149,089) | - |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Capital leases | - | - | - | - | - |
| Long-term notes issued | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net change in fund balances | 6,931 | 33,135 | (10,862) | (149,089) | - |
| Fund balances at beginning of year, as previously reported | - | - | 109,137 | 330,815 | - |
| Prior period adjustments | - | - | (20,786) | - | - |
| Fund balances at beginning of year, as restated | - | - | 88,351 | 330,815 | - |
| Fund balances at the end of year | \$ 6,931 | \$ 33,135 | \$ 77,489 | \$ 181,726 | \$ - |

EXHIBIT C-2
Continued

| 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 |
|---------------------------|--|------------------------------------|----------------------------------|---------------------------|------------------------------------|--------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| 6,926,916 | 698,350 | 11,025,990 | 3,020,407 | 3,840,620 | - | 600,910 |
| 38,499 | - | - | 220,419 | 163,365 | 1,255,421 | - |
| - | - | - | - | - | - | - |
| - | - | - | 1,245 | 177 | 280 | 292 |
| 43,581 | - | - | - | - | - | - |
| <u>7,008,996</u> | <u>698,350</u> | <u>11,025,990</u> | <u>3,242,071</u> | <u>4,004,162</u> | <u>1,255,701</u> | <u>601,202</u> |
| 701,346 | 698,350 | - | - | - | - | - |
| 4,053,769 | - | - | - | 4,004,381 | 2,238,837 | 600,910 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 10,933,142 | 3,571,213 | - | - | - |
| - | - | - | - | - | - | - |
| 2,542 | - | 144,085 | 2,273 | - | 4,659 | - |
| 94 | - | 27,217 | 242 | - | 70 | - |
| 98,539 | - | - | - | - | - | - |
| 2,799,791 | - | - | - | - | - | - |
| <u>7,656,081</u> | <u>698,350</u> | <u>11,104,444</u> | <u>3,573,728</u> | <u>4,004,381</u> | <u>2,243,566</u> | <u>600,910</u> |
| (647,085) | - | (78,454) | (331,657) | (219) | (987,865) | 292 |
| 627,732 | - | - | 312,494 | - | 785,300 | - |
| - | - | - | - | - | - | - |
| - | - | 78,276 | 13,505 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 178 | 25 | - | - | - |
| <u>627,732</u> | <u>-</u> | <u>78,454</u> | <u>326,024</u> | <u>-</u> | <u>785,300</u> | <u>-</u> |
| (19,353) | - | - | (5,633) | (219) | (202,565) | 292 |
| - | - | - | 1,507,416 | 5,063 | 673,521 | 141,904 |
| <u>(53,028)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (53,028) | - | - | 1,507,416 | 5,063 | 673,521 | 141,904 |
| <u>\$ (72,381)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,501,783</u> | <u>\$ 4,844</u> | <u>\$ 470,956</u> | <u>\$ 142,196</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Adult Probation Grants | Drainage District No. 1 | Total Nonmajor Special Revenue Funds (See Exhibit B-2) |
|---|------------------------------|----------------------------|--|
| REVENUES | | | |
| Taxes | \$ - | \$ 12,452,851 | \$ 12,483,117 |
| Licenses and permits | - | - | 5,863,522 |
| Intergovernmental | 8,279,851 | - | 91,670,206 |
| Charges for services | 4,495,231 | 48,000 | 10,170,455 |
| Fines and forfeits | - | - | 9,629,562 |
| Interest | 1,715 | 41,915 | 65,248 |
| Miscellaneous | 13,758 | - | 1,402,992 |
| Total revenues | 12,790,555 | 12,542,766 | 131,285,102 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | - | 1,827,153 | 5,894,403 |
| Public safety | 12,341,363 | - | 25,945,528 |
| Highways and streets | - | - | 21,667,625 |
| Drainage flood control | - | 8,830,537 | 8,830,537 |
| Health and welfare | - | - | 55,822,609 |
| Urban and economic development | - | - | 15,203,624 |
| Debt Service: | | | |
| Principal | - | - | 181,685 |
| Interest and fiscal charges | - | - | 29,267 |
| Intergovernmental: | | | |
| General government | - | - | 99,310 |
| Public safety | - | - | 2,799,791 |
| Total expenditures | 12,341,363 | 10,657,690 | 136,474,379 |
| Excess (deficiency) of revenues over (under) expenditures | 449,192 | 1,885,076 | (5,189,277) |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 858,432 | - | 8,565,794 |
| Transfers out | (889,751) | (145,959) | (1,112,733) |
| Capital leases | - | - | 119,833 |
| Long-term notes issued | - | 406,980 | 406,980 |
| Sale of capital assets | 480 | 47,996 | 1,220,898 |
| Total other financing sources (uses) | (30,839) | 309,017 | 9,200,772 |
| Net change in fund balances | 418,353 | 2,194,093 | 4,011,495 |
| Fund balances at beginning of year, as previously reported | 1,000,111 | 14,574,945 | 39,835,305 |
| Prior period adjustments | (180,299) | - | (254,113) |
| Fund balances at beginning of year, as restated | 819,812 | 14,574,945 | 39,581,192 |
| Fund balances at the end of year | \$ 1,238,165 | \$ 16,769,038 | \$ 43,592,687 |

COUNTY OF HIDALGO, TEXAS
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, 2014

EXHIBIT C-3

| | Budgeted Amounts | | Actual | Variance with |
|---|----------------------|----------------------|---------------------|------------------------|
| | Original | Final | | Final Budget |
| | | | | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | \$ 5,250,000 | \$ 5,250,000 | \$ 5,863,522 | \$ 613,522 |
| Intergovernmental | 800,000 | 1,701,125 | 1,373,024 | (328,101) |
| Charges for services | - | 598,054 | 663,848 | 65,794 |
| Fines and forfeits | 4,249,000 | 4,249,000 | 4,540,057 | 291,057 |
| Interest | 10,000 | 10,000 | 6,429 | (3,571) |
| Miscellaneous | - | 676,879 | 682,638 | 5,759 |
| Total revenues | 10,309,000 | 12,485,058 | 13,129,518 | 644,460 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Commissioner, Pct. No. 4 | - | 696 | 696 | - |
| Executive Office | 20,000 | 4,813 | 4,216 | 597 |
| Total general government | 20,000 | 5,509 | 4,912 | 597 |
| Highways and streets | | | | |
| Commissioner, Pct. No. 1 | 4,692,381 | 5,588,692 | 5,348,358 | 240,334 |
| Commissioner, Pct. No. 2 | 4,245,714 | 7,734,673 | 5,441,069 | 2,293,604 |
| Commissioner, Pct. No. 3 | 4,692,381 | 5,861,632 | 5,275,763 | 585,869 |
| Commissioner, Pct. No. 4 | 4,304,446 | 5,683,015 | 5,348,470 | 334,545 |
| Executive Office | 778,964 | 175,590 | 168,072 | 7,518 |
| Planning | 113,607 | 85,893 | 85,893 | - |
| Total highways and streets | 18,827,493 | 25,129,495 | 21,667,625 | 3,461,870 |
| Debt service: | | | | |
| Principal | - | 16,640 | 16,640 | - |
| Interest and fiscal charges | - | 810 | 810 | - |
| Total debt service | - | 17,450 | 17,450 | - |
| Total expenditures | 18,847,493 | 25,152,454 | 21,689,987 | 3,462,467 |
| Excess (deficiency) of revenues over (under) expenditures | (8,538,493) | (12,667,396) | (8,560,469) | 4,106,927 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 6,646,560 | 5,483,181 | 5,483,181 | - |
| Transfers out | - | (715,124) | (67,023) | 648,101 |
| Capital leases | - | 7,220 | 7,220 | - |
| Sale of capital assets | - | 707,753 | 735,794 | 28,041 |
| Total financing sources (uses) | 6,646,560 | 5,483,030 | 6,159,172 | 676,142 |
| Net change in fund balances | (1,891,933) | (7,184,366) | (2,401,297) | 4,783,069 |
| Fund balances at beginning of year | - | - | 7,184,366 | 7,184,366 |
| Fund balances at the end of year | \$(1,891,933) | \$(7,184,366) | \$ 4,783,069 | \$ 11,967,435 |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-4

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 LAW ENFORCEMENT OFFICERS SPECIAL EDUCATION (L.E.O.S.E.)
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ - | \$ 50,029 | \$ 50,029 | \$ - |
| Interest | - | - | 3 | 3 |
| Total revenues | <u>-</u> | <u>50,029</u> | <u>50,032</u> | <u>3</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Criminal District Attorney | - | 2,134 | - | 2,134 |
| Total general government | <u>-</u> | <u>2,134</u> | <u>-</u> | <u>2,134</u> |
| Public Safety | | | | |
| Sheriff | - | 42,532 | 40,135 | 2,397 |
| Constable, Pct. No. 1 | - | 2,072 | - | 2,072 |
| Constable, Pct. No. 2 | - | 1,713 | - | 1,713 |
| Constable, Pct. No. 3 | - | 1,689 | 1,557 | 132 |
| Constable, Pct. No. 4 | - | 1,731 | 1,493 | 238 |
| Total public safety | <u>-</u> | <u>49,737</u> | <u>43,185</u> | <u>6,552</u> |
| Total expenditures | <u>-</u> | <u>51,871</u> | <u>43,185</u> | <u>8,686</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (1,842) | 6,847 | 8,689 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | (1,842) | 6,847 | 8,689 |
| Fund balances at beginning of year | - | - | 7,406 | 7,406 |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ (1,842)</u> | <u>\$ 14,253</u> | <u>\$ 16,095</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

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

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 150,000 | \$ 150,000 | \$ 111,350 | \$ (38,650) |
| Miscellaneous | - | - | 1,709 | 1,709 |
| Total revenues | <u>150,000</u> | <u>150,000</u> | <u>113,059</u> | <u>(36,941)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Criminal District Attorney | 169,788 | 169,863 | 133,405 | 36,458 |
| Total general government | <u>169,788</u> | <u>169,863</u> | <u>133,405</u> | <u>36,458</u> |
| Total expenditures | <u>169,788</u> | <u>169,863</u> | <u>133,405</u> | <u>36,458</u> |
| Excess (deficiency) of revenues over (under) expenditures | (19,788) | (19,863) | (20,346) | (483) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (19,788) | (19,863) | (20,346) | (483) |
| Fund balances at beginning of year | - | - | 212,836 | 212,836 |
| Fund balances at the end of year | <u>\$ (19,788)</u> | <u>\$ (19,863)</u> | <u>\$ 192,490</u> | <u>\$ 212,353</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 DISTRICT ATTORNEY INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 1,788,379 | \$ 1,788,379 |
| Interest | 2,500 | 2,500 | 2,737 | 237 |
| Total revenues | <u>2,500</u> | <u>2,500</u> | <u>1,791,116</u> | <u>1,788,616</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Criminal District Attorney | 643,265 | 665,351 | 489,409 | 175,942 |
| Total general government | <u>643,265</u> | <u>665,351</u> | <u>489,409</u> | <u>175,942</u> |
| Total expenditures | <u>643,265</u> | <u>665,351</u> | <u>489,409</u> | <u>175,942</u> |
| Excess (deficiency) of revenues over (under) expenditures | (640,765) | (662,851) | 1,301,707 | 1,964,558 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of capital assets | - | - | 191,380 | 191,380 |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>191,380</u> | <u>191,380</u> |
| Net change in fund balances | (640,765) | (662,851) | 1,493,087 | 2,155,938 |
| Fund balances at beginning of year | - | - | 2,992,836 | 2,992,836 |
| Fund balances at the end of year | <u>\$ (640,765)</u> | <u>\$ (662,851)</u> | <u>\$ 4,485,923</u> | <u>\$ 5,148,774</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ 159,462 | \$ 299,921 | \$ 140,459 |
| Interest | - | - | 66 | 66 |
| Total revenues | <u>-</u> | <u>159,462</u> | <u>299,987</u> | <u>140,525</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | 159,462 | 299,987 | 140,525 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of capital assets | - | - | 6 | 6 |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>6</u> | <u>6</u> |
| Net change in fund balances | - | 159,462 | 299,993 | 140,531 |
| Fund balances at beginning of year | - | - | 29,564 | 29,564 |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ 159,462</u> | <u>\$ 329,557</u> | <u>\$ 170,095</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 PRETRIAL INTERVENTION
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 300,000 | \$ 300,000 | \$ 181,300 | \$ (118,700) |
| Interest | - | - | 140 | 140 |
| Total revenues | <u>300,000</u> | <u>300,000</u> | <u>181,440</u> | <u>(118,560)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Criminal District Attorney | 337,120 | 337,120 | 333,516 | 3,604 |
| Total general government | <u>337,120</u> | <u>337,120</u> | <u>333,516</u> | <u>3,604</u> |
| Total expenditures | <u>337,120</u> | <u>337,120</u> | <u>333,516</u> | <u>3,604</u> |
| Excess (deficiency) of revenues over (under) expenditures | (37,120) | (37,120) | (152,076) | (114,956) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (37,120) | (37,120) | (152,076) | (118,560) |
| Fund balances at beginning of year | - | - | 417,950 | 417,950 |
| Fund balances at the end of year | <u>\$ (37,120)</u> | <u>\$ (37,120)</u> | <u>\$ 265,874</u> | <u>\$ 302,994</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 SHERIFF INVESTIGATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------|-----------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Total revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Total expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | - | - | - | - |
| Net change in fund balances | - | - | - | - |
| Fund balances at beginning of year | - | - | 18,882 | 18,882 |
| Fund balances at the end of year | \$ - | \$ - | \$ 18,882 | \$ 18,882 |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 SHERIFF INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ 316,000 | \$ 1,619,817 | \$ 1,303,817 |
| Interest | - | - | 412 | 412 |
| Total revenues | - | 316,000 | 1,620,229 | 1,304,229 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | | | |
| Sheriff | 112,463 | 428,463 | 384,853 | 43,610 |
| Total public safety | 112,463 | 428,463 | 384,853 | 43,610 |
| Total expenditures | 112,463 | 428,463 | 384,853 | 43,610 |
| Excess (deficiency) of revenues over (under) expenditures | (112,463) | (112,463) | 1,235,376 | 1,347,839 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | - | - | - | - |
| Net change in fund balances | (112,463) | (112,463) | 1,235,376 | 1,347,839 |
| Fund balances at beginning of year | - | - | 208,883 | 208,883 |
| Fund balances at the end of year | <u>\$ (112,463)</u> | <u>\$ (112,463)</u> | <u>\$ 1,444,259</u> | <u>\$ 1,556,722</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 1,000 | \$ 1,000 | \$ 1,261 | \$ 261 |
| Miscellaneous | - | - | 200 | 200 |
| Total revenues | <u>1,000</u> | <u>1,000</u> | <u>1,461</u> | <u>461</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | | | |
| Sheriff | 325,000 | 694,169 | 563,838 | 130,331 |
| Total public safety | <u>325,000</u> | <u>694,169</u> | <u>563,838</u> | <u>130,331</u> |
| Total expenditures | <u>325,000</u> | <u>694,169</u> | <u>563,838</u> | <u>130,331</u> |
| Excess (deficiency) of revenues over (under) expenditures | (324,000) | (693,169) | (562,377) | 130,792 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (324,000) | (693,169) | (562,377) | 130,792 |
| Fund balances at beginning of year | - | - | 1,543,427 | 1,543,427 |
| Fund balances at the end of year | <u>\$ (324,000)</u> | <u>\$ (693,169)</u> | <u>\$ 981,050</u> | <u>\$ 1,674,219</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|-----------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 722,609 | \$ 722,609 |
| Interest | 1,000 | 1,000 | 1,296 | 296 |
| Total revenues | <u>1,000</u> | <u>1,000</u> | <u>723,905</u> | <u>722,905</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | | | |
| Sheriff | 245,000 | 1,014,123 | 816,157 | 197,966 |
| Total public safety | <u>245,000</u> | <u>1,014,123</u> | <u>816,157</u> | <u>197,966</u> |
| Total expenditures | <u>245,000</u> | <u>1,014,123</u> | <u>816,157</u> | <u>197,966</u> |
| Excess (deficiency) of revenues over (under) expenditures | (244,000) | (1,013,123) | (92,252) | 920,871 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (244,000) | (1,013,123) | (92,252) | 920,871 |
| Fund balances at beginning of year | - | - | 1,692,439 | 1,692,439 |
| Fund balances at the end of year | <u>\$ (244,000)</u> | <u>\$ (1,013,123)</u> | <u>\$ 1,600,187</u> | <u>\$ 2,613,310</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 3 INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with |
|---|------------------|------------|----------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 1,539 | \$ 1,539 |
| Total revenues | - | - | 1,539 | 1,539 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | | | |
| Constable, Pct. No. 3 | - | 4,033 | 1,458 | 2,575 |
| Total public safety | - | 4,033 | 1,458 | 2,575 |
| Total expenditures | - | 4,033 | 1,458 | 2,575 |
| Excess (deficiency) of revenues over (under) expenditures | - | (4,033) | 81 | 4,114 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of capital assets | - | - | 3,050 | 3,050 |
| Total financing sources (uses) | - | - | 3,050 | 3,050 |
| Net change in fund balances | - | (4,033) | 3,131 | 7,164 |
| Fund balances at beginning of year | - | - | 4,034 | 4,034 |
| Fund balances at the end of year | \$ - | \$ (4,033) | \$ 7,165 | \$ 11,198 |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 4 INVESTIGATION CHAPTER 59
 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 | | | | |
| Current: | | | | |
| Public safety | | | | |
| Constable, Pct. No. 4 | - | 13,760 | 1,059 | 12,701 |
| Total public safety | - | 13,760 | 1,059 | 12,701 |
| Total expenditures | <u>-</u> | <u>13,760</u> | <u>1,059</u> | <u>12,701</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (13,760) | (1,059) | 12,701 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of capital assets | - | 12,700 | 24,400 | 11,700 |
| Total financing sources (uses) | <u>-</u> | <u>12,700</u> | <u>24,400</u> | <u>11,700</u> |
| Net change in fund balances | - | (1,060) | 23,341 | 24,401 |
| Fund balances at beginning of year | - | - | 12,451 | 12,451 |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ (1,060)</u> | <u>\$ 35,792</u> | <u>\$ 36,852</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 1 INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------|----------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Total revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Total expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | - | - | - | - |
| Net change in fund balances | - | - | - | - |
| Fund balances at beginning of year | - | - | 2,882 | 2,282 |
| Fund balances at the end of year | \$ - | \$ - | \$ 2,882 | \$ 2,282 |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 3,500 | \$ 3,500 | \$ 5,375 | \$ 1,875 |
| Total revenues | <u>3,500</u> | <u>3,500</u> | <u>5,375</u> | <u>1,875</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | 3,500 | 3,500 | 5,375 | 1,875 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 3,500 | 3,500 | 5,375 | 1,875 |
| Fund balances at beginning of year | - | - | 26,469 | 26,469 |
| Fund balances at the end of year | <u>\$ 3,500</u> | <u>\$ 3,500</u> | <u>\$ 31,844</u> | <u>\$ 28,344</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 50,000 | \$ 50,000 | \$ 87,846 | \$ 37,846 |
| Interest | - | - | 53 | 53 |
| Total revenues | <u>50,000</u> | <u>50,000</u> | <u>87,899</u> | <u>37,899</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | 50,000 | 50,000 | 87,899 | 37,899 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 50,000 | 50,000 | 87,899 | 37,899 |
| Fund balances at beginning of year | - | - | 106,735 | 106,735 |
| Fund balances at the end of year | <u>\$ 50,000</u> | <u>\$ 50,000</u> | <u>\$ 194,634</u> | <u>\$ 144,634</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ 2,000 | \$ 2,000 | \$ 1,898 | \$ (102) |
| Total revenues | <u>2,000</u> | <u>2,000</u> | <u>1,898</u> | <u>(102)</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | 2,000 | 2,000 | 1,898 | (102) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 2,000 | 2,000 | 1,898 | (102) |
| Fund balances at beginning of year | - | - | 20,440 | 20,440 |
| Fund balances at the end of year | <u>\$ 2,000</u> | <u>\$ 2,000</u> | <u>\$ 22,338</u> | <u>\$ 20,338</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 525,000 | \$ 525,000 | \$ 1,126,031 | \$ 601,031 |
| Interest | 1,000 | 1,000 | 1,383 | 383 |
| Total revenues | <u>526,000</u> | <u>526,000</u> | <u>1,127,414</u> | <u>601,414</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| County Clerk | 616,739 | 1,154,784 | 327,477 | 827,307 |
| Total general government | <u>616,739</u> | <u>1,154,784</u> | <u>327,477</u> | <u>827,307</u> |
| Debt service: | | | | |
| Principal | - | 6,253 | 6,253 | - |
| Interest and fiscal charges | - | 515 | 515 | - |
| Total debt service | <u>-</u> | <u>6,768</u> | <u>6,768</u> | <u>-</u> |
| Total expenditures | <u>616,739</u> | <u>1,161,552</u> | <u>334,245</u> | <u>827,307</u> |
| Excess (deficiency) of revenues over (under) expenditures | (90,739) | (635,552) | 793,169 | 1,428,721 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Capital leases | - | 8,155 | 8,155 | - |
| Total financing sources (uses) | <u>-</u> | <u>8,155</u> | <u>8,155</u> | <u>-</u> |
| Net change in fund balances | (90,739) | (627,397) | 801,324 | 1,428,721 |
| Fund balances at beginning of year | - | - | 1,704,679 | 1,704,679 |
| Fund balances at the end of year | <u>\$ (90,739)</u> | <u>\$ (627,397)</u> | <u>\$ 2,506,003</u> | <u>\$ 3,133,400</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 290,000 | \$ 290,000 | \$ 440,153 | \$ 150,153 |
| Interest | - | - | 55 | 55 |
| Miscellaneous | - | 12,956 | 12,956 | - |
| Total revenues | <u>290,000</u> | <u>302,956</u> | <u>453,164</u> | <u>150,208</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| District Clerk | 245,017 | 308,857 | 308,857 | - |
| County Clerk | 76,032 | 76,032 | 64,328 | 11,704 |
| Total general government | <u>321,049</u> | <u>384,889</u> | <u>373,185</u> | <u>11,704</u> |
| Total expenditures | <u>321,049</u> | <u>384,889</u> | <u>373,185</u> | <u>11,704</u> |
| Excess (deficiency) of revenues over (under) expenditures | (31,049) | (81,933) | 79,979 | 161,912 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (31,049) | (81,933) | 79,979 | 161,912 |
| Fund balances at beginning of year | - | - | 148,597 | 148,597 |
| Fund balances at the end of year | <u>\$ (31,049)</u> | <u>\$ (81,933)</u> | <u>\$ 228,576</u> | <u>\$ 310,509</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|---------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 155,000 | \$ 155,000 | \$ 248,328 | \$ 93,328 |
| Interest | - | - | 49 | 49 |
| Miscellaneous | - | 2,829 | 2,829 | - |
| Total revenues | <u>155,000</u> | <u>157,829</u> | <u>251,206</u> | <u>93,377</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Budget and Management | 187,400 | 266,839 | 210,988 | 55,851 |
| Total general government | <u>187,400</u> | <u>266,839</u> | <u>210,988</u> | <u>55,851</u> |
| Total expenditures | <u>187,400</u> | <u>266,839</u> | <u>210,988</u> | <u>55,851</u> |
| Excess (deficiency) of revenues over (under) expenditures | (32,400) | (109,010) | 40,218 | 149,228 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (32,400) | (109,010) | 40,218 | 149,228 |
| Fund balances at beginning of year | - | - | 111,838 | 111,838 |
| Fund balances at the end of year | <u>\$ (32,400)</u> | <u>\$ (109,010)</u> | <u>\$ 152,056</u> | <u>\$ 261,066</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------|-----------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ - | \$ - | \$ 202 | \$ 202 |
| Total revenues | <u>-</u> | <u>-</u> | <u>202</u> | <u>202</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 202 | 202 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | - | 202 | 202 |
| Fund balances at beginning of year | - | - | 3,748 | 3,748 |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,950</u> | <u>\$ 3,950</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 COURTHOUSE SECURITY
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 280,000 | \$ 280,000 | \$ 316,068 | \$ 36,068 |
| Interest | - | - | 81 | 81 |
| Miscellaneous | - | 10,126 | 10,126 | - |
| Total revenues | <u>280,000</u> | <u>290,126</u> | <u>326,275</u> | <u>36,149</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | | | |
| Executive Office | 882,850 | 864,055 | 863,667 | 388 |
| Total public safety | <u>882,850</u> | <u>864,055</u> | <u>863,667</u> | <u>388</u> |
| Total expenditures | <u>882,850</u> | <u>864,055</u> | <u>863,667</u> | <u>388</u> |
| Excess (deficiency) of revenues over (under) expenditures | (602,850) | (573,929) | (537,392) | 36,537 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 510,235 | 488,655 | 488,655 | - |
| Total financing sources (uses) | <u>510,235</u> | <u>488,655</u> | <u>488,655</u> | <u>-</u> |
| Net change in fund balances | (92,615) | (85,274) | (48,737) | 36,537 |
| Fund balances at beginning of year | - | - | 128,204 | 128,204 |
| Fund balances at the end of year | <u>\$ (92,615)</u> | <u>\$ (85,274)</u> | <u>\$ 79,467</u> | <u>\$ 164,741</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 125,000 | \$ 125,000 | \$ 123,431 | \$ (1,569) |
| Interest | - | - | 724 | 724 |
| Total revenues | <u>125,000</u> | <u>125,000</u> | <u>124,155</u> | <u>(845)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Justice of the Peace | 277,000 | 928,256 | 60,482 | 867,774 |
| Total general government | <u>277,000</u> | <u>928,256</u> | <u>60,482</u> | <u>867,774</u> |
| Debt Service: | | | | |
| Principal | - | 2,445 | 2,445 | - |
| Interest and fiscal charges | - | 91 | 91 | - |
| Total debt service | <u>-</u> | <u>2,536</u> | <u>2,536</u> | <u>-</u> |
| Total expenditures | <u>277,000</u> | <u>930,792</u> | <u>63,018</u> | <u>867,774</u> |
| Excess (deficiency) of revenues over (under) expenditures | (152,000) | (805,792) | 61,137 | 866,929 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Capital leases | - | 4,927 | 4,927 | - |
| Sale of capital assets | - | - | 18 | 18 |
| Total financing sources (uses) | <u>-</u> | <u>4,927</u> | <u>4,945</u> | <u>18</u> |
| Net change in fund balances | (152,000) | (800,865) | 66,082 | 866,947 |
| Fund balances at beginning of year | - | - | 800,864 | 800,864 |
| Fund balances at the end of year | <u>\$ (152,000)</u> | <u>\$ (800,865)</u> | <u>\$ 866,946</u> | <u>\$ 1,667,811</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | \$ 40,000 | \$ 40,000 | \$ 40,696 | \$ 696 |
| Interest | - | - | 224 | 224 |
| Total revenues | <u>40,000</u> | <u>40,000</u> | <u>40,920</u> | <u>920</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| County Court-at-Law 3 | 41,000 | 41,000 | 28,225 | 12,775 |
| Total general government | 41,000 | 41,000 | 28,225 | 12,775 |
| Total expenditures | <u>41,000</u> | <u>41,000</u> | <u>28,225</u> | <u>12,775</u> |
| Excess (deficiency) of revenues over (under) expenditures | (1,000) | (1,000) | 12,695 | 13,695 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (1,000) | (1,000) | 12,695 | 13,695 |
| Fund balances at beginning of year | - | - | 306,890 | 306,890 |
| Fund balances at the end of year | <u>\$ (1,000)</u> | <u>\$ (1,000)</u> | <u>\$ 319,585</u> | <u>\$ 320,585</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|--------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 28,000 | \$ 28,000 | \$ 29,266 | \$ 1,266 |
| Interest | - | - | 108 | 108 |
| Total revenues | <u>28,000</u> | <u>28,000</u> | <u>29,374</u> | <u>1,374</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Justice of the Peace | - | 94,272 | 37,634 | 56,638 |
| Total general government | - | 94,272 | 37,634 | 56,638 |
| Total expenditures | <u>-</u> | <u>94,272</u> | <u>37,634</u> | <u>56,638</u> |
| Excess (deficiency) of revenues over (under) expenditures | 28,000 | (66,272) | (8,260) | 58,012 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 28,000 | (66,272) | (8,260) | 58,012 |
| Fund balances at beginning of year | - | - | 134,810 | 134,810 |
| Fund balances at the end of year | <u>\$ 28,000</u> | <u>\$ (66,272)</u> | <u>\$ 126,550</u> | <u>\$ 192,822</u> |

COUNTY OF HIDALGO, TEXAS

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
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with |
|---|------------------|--------------------|-------------------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| REVENUES | | | | |
| Taxes | \$ 10,000 | \$ 10,000 | \$ 30,266 | \$ 20,266 |
| Fines and forfeits | - | - | 8,786 | 8,786 |
| Interest | - | - | 1,731 | 1,731 |
| Total revenues | <u>10,000</u> | <u>10,000</u> | <u>40,783</u> | <u>30,783</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Tax Assessor/Collector | 6,681 | 59,446 | - | 59,446 |
| Total general government | <u>6,681</u> | <u>59,446</u> | <u>-</u> | <u>59,446</u> |
| Total expenditures | <u>6,681</u> | <u>59,446</u> | <u>-</u> | <u>59,446</u> |
| Excess (deficiency) of revenues over (under) expenditures | 3,319 | (49,446) | 40,783 | 90,229 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 3,319 | (49,446) | 40,783 | 90,229 |
| Fund balances at beginning of year | - | - | 70,041 | 70,041 |
| Fund balances at the end of year | <u>\$ 3,319</u> | <u>\$ (49,446)</u> | <u>\$ 110,824</u> | <u>\$ 160,270</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 LAW LIBRARY
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 377,000 | \$ 377,000 | \$ 585,659 | \$ 208,659 |
| Interest | - | - | 555 | 555 |
| Miscellaneous | - | 84,305 | 84,394 | 89 |
| Total revenues | 377,000 | 461,305 | 670,608 | 209,303 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Law Library | 416,009 | 414,537 | 336,602 | 77,935 |
| Total general government | 416,009 | 414,537 | 336,602 | 77,935 |
| Debt service: | | | | |
| Principal | - | 1,548 | 1,548 | - |
| Interest and fiscal charges | - | 110 | 110 | - |
| Total debt service | - | 1,658 | 1,658 | - |
| Total expenditures | 416,009 | 416,195 | 338,260 | 77,935 |
| Excess (deficiency) of revenues over (under) expenditures | (39,009) | 45,110 | 332,348 | 287,238 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | - | - | - | - |
| Net change in fund balances | (39,009) | 45,110 | 332,348 | 287,238 |
| Fund balances at beginning of year | - | - | 685,387 | 685,387 |
| Fund balances at the end of year | \$ (39,009) | \$ 45,110 | \$ 1,017,735 | \$ 972,625 |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 SUPPLEMENTAL COURT ORDERED GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 12,000 | \$ 12,000 | \$ 13,160 | \$ 1,160 |
| Interest | - | - | 14 | 14 |
| Total revenues | <u>12,000</u> | <u>12,000</u> | <u>13,174</u> | <u>1,174</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| County Court-at-Law 3 | 34,261 | 34,261 | 3,379 | 30,882 |
| Total general government | <u>34,261</u> | <u>34,261</u> | <u>3,379</u> | <u>30,882</u> |
| Total expenditures | <u>34,261</u> | <u>34,261</u> | <u>3,379</u> | <u>30,882</u> |
| Excess (deficiency) of revenues over (under) expenditures | (22,261) | (22,261) | 9,795 | 32,056 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (22,261) | (22,261) | 9,795 | 32,056 |
| Fund balances at beginning of year | - | - | 71,491 | 71,491 |
| Fund balances at the end of year | <u>\$ (22,261)</u> | <u>\$ (22,261)</u> | <u>\$ 81,286</u> | <u>\$ 103,547</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with |
|---|--------------------|--------------------|---------------------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 16,876 | \$ 16,876 |
| Interest | - | - | 762 | 762 |
| Miscellaneous | - | - | 389 | 389 |
| Total revenues | <u>-</u> | <u>-</u> | <u>18,027</u> | <u>18,027</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| HIDTA | 58,000 | 94,000 | 48,285 | 45,715 |
| Total general government | <u>58,000</u> | <u>94,000</u> | <u>48,285</u> | <u>45,715</u> |
| Total expenditures | <u>58,000</u> | <u>94,000</u> | <u>48,285</u> | <u>45,715</u> |
| Excess (deficiency) of revenues over (under) expenditures | (58,000) | (94,000) | (30,258) | 63,742 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of capital assets | - | - | 211,311 | 211,311 |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>211,311</u> | <u>211,311</u> |
| Net change in fund balances | (58,000) | (94,000) | 181,053 | 275,053 |
| Fund balances at beginning of year | - | - | 921,661 | 921,661 |
| Fund balances at the end of year | <u>\$ (58,000)</u> | <u>\$ (94,000)</u> | <u>\$ 1,102,714</u> | <u>\$ 1,196,714</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ 1,000 | \$ 1,000 | \$ 1,233 | \$ 233 |
| Total revenues | <u>1,000</u> | <u>1,000</u> | <u>1,233</u> | <u>233</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| HIDTA | 500,000 | 504,328 | 236,305 | 268,023 |
| Total general government | <u>500,000</u> | <u>504,328</u> | <u>236,305</u> | <u>268,023</u> |
| Intergovernmental expenditures | | | | |
| HIDTA | - | 2,000 | 771 | 1,229 |
| Total intergovernmental | <u>-</u> | <u>2,000</u> | <u>771</u> | <u>1,229</u> |
| Total expenditures | <u>500,000</u> | <u>506,328</u> | <u>237,076</u> | <u>269,252</u> |
| Excess (deficiency) of revenues over (under) expenditures | (499,000) | (505,328) | (235,843) | 269,485 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | - | (10,000) | (10,000) | - |
| Sale of capital assets | - | - | 12 | 12 |
| Total financing sources (uses) | <u>-</u> | <u>(10,000)</u> | <u>(9,988)</u> | <u>12</u> |
| Net change in fund balances | (499,000) | (515,328) | (245,831) | 269,497 |
| Fund balances at beginning of year | - | - | 1,485,849 | 1,485,849 |
| Fund balances at the end of year | <u>\$ (499,000)</u> | <u>\$ (515,328)</u> | <u>\$ 1,240,018</u> | <u>\$ 1,755,346</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|----------|------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 1,004 | \$ 1,004 |
| Interest | - | - | 89 | 89 |
| Total revenues | - | - | 1,093 | 1,093 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| HIDTA | - | 225 | 227 | (2) |
| Total general government | - | 225 | 227 | (2) |
| Total expenditures | - | 225 | 227 | (2) |
| Excess (deficiency) of revenues over (under) expenditures | - | (225) | 866 | 1,091 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of capital assets | - | - | 6,136 | 6,136 |
| Total financing sources (uses) | - | - | 6,136 | 6,136 |
| Net change in fund balances | - | (225) | 7,002 | 7,227 |
| Fund balances at beginning of year | - | - | 200,864 | 200,864 |
| Fund balances at the end of year | \$ - | \$ (225) | \$ 207,866 | \$ 208,091 |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with |
|---|--------------------|--------------------|-------------------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 558,458 | \$ 558,458 |
| Interest | - | - | 179 | 179 |
| Total revenues | - | - | 558,637 | 558,637 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| HIDTA | 47,900 | 61,114 | 43,523 | 17,591 |
| Total general government | 47,900 | 61,114 | 43,523 | 17,591 |
| Debt service: | | | | |
| Principal | - | 1,240 | 1,240 | - |
| Interest and fiscal charges | - | 118 | 118 | - |
| Total debt service | - | 1,358 | 1,358 | - |
| Total expenditures | 47,900 | 62,472 | 44,881 | 17,591 |
| Excess (deficiency) of revenues over (under) expenditures | (47,900) | (62,472) | 513,756 | 576,228 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Capital leases | - | 7,750 | 7,750 | - |
| Sale of capital assets | - | - | 112 | 112 |
| Total financing sources (uses) | - | 7,750 | 7,862 | 112 |
| Net change in fund balances | (47,900) | (54,722) | 521,618 | 576,340 |
| Fund balances at beginning of year | - | - | 49,143 | 49,143 |
| Fund balances at the end of year | <u>\$ (47,900)</u> | <u>\$ (54,722)</u> | <u>\$ 570,761</u> | <u>\$ 625,483</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | \$ 14,000 | \$ 14,000 | \$ 17,503 | \$ 3,503 |
| Total revenues | <u>14,000</u> | <u>14,000</u> | <u>17,503</u> | <u>3,503</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | 14,000 | 14,000 | 17,503 | 3,503 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 14,000 | 14,000 | 17,503 | 3,503 |
| Fund balances at beginning of year | - | - | 5,143 | 5,143 |
| Fund balances at the end of year | <u>\$ 14,000</u> | <u>\$ 14,000</u> | <u>\$ 22,646</u> | <u>\$ 8,646</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 DISTRICT ATTORNEY FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------|------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ - | \$ - | \$ 39 | \$ 39 |
| Total revenues | - | - | 39 | 39 |
| EXPENDITURES | | | | |
| Total expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 39 | 39 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | - | - | - | - |
| Net change in fund balances | - | - | 39 | 39 |
| Fund balances at beginning of year | - | - | 173,925 | 173,925 |
| Fund balances at the end of year | \$ - | \$ - | \$ 173,964 | \$ 173,964 |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 3 FEDERAL SHARING U.S. TREASURY
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|----------|-----------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Total revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Current | | | | |
| Public safety | | | | |
| Constable, Pct. No. 3 | - | 8,226 | - | 8,226 |
| Total public safety | - | 8,226 | - | 8,226 |
| Total expenditures | - | 8,226 | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | (8,226) | - | 8,226 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | 10,000 | 10,000 | - |
| Total financing sources (uses) | - | 10,000 | 10,000 | - |
| Net change in fund balances | - | 1,774 | 10,000 | 8,226 |
| Fund balances at beginning of year | - | - | 8,227 | 8,227 |
| Fund balances at the end of year | \$ - | \$ 1,774 | \$ 18,227 | \$ 16,453 |

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. 4 FEDERAL SHARING U.S. TREASURY
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|---------------|-----------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ 38,981 | \$ 38,981 | \$ - |
| Interest | - | - | 1 | 1 |
| Total revenues | <u>-</u> | <u>38,981</u> | <u>38,982</u> | <u>1</u> |
| EXPENDITURES | | | | |
| Public safety | | | | |
| Constable, Pct. No. 4 | - | 38,981 | 32,051 | 6,930 |
| Total public safety | <u>-</u> | <u>38,981</u> | <u>32,051</u> | <u>6,930</u> |
| Total expenditures | <u>-</u> | <u>38,981</u> | <u>32,051</u> | <u>6,930</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>6,931</u> | <u>6,931</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Net change in fund balances | - | - | 6,931 | 6,931 |
| Fund balances at beginning of year | - | - | - | - |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,931</u> | <u>\$ 6,931</u> |

COUNTY OF HIDALGO, TEXAS**EXHIBIT C-39**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUND

CONSTABLE PRECINCT NO. 3 FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | \$ - | \$ - | \$ 33,135 | \$ 33,135 |
| Total revenues | <u>-</u> | <u>-</u> | <u>33,135</u> | <u>33,135</u> |
| EXPENDITURES | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>33,135</u> | <u>33,135</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | - | 33,135 | 33,135 |
| Fund balances at beginning of year | - | - | - | - |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 33,135</u> | <u>\$ 33,135</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|-----------------------|----------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 12,103,398 | \$ 12,103,398 | \$ 12,452,851 | \$ 349,453 |
| Charges for services | 85,000 | 85,000 | 48,000 | (37,000) |
| Interest | 20,000 | 20,000 | 41,915 | 21,915 |
| Miscellaneous | 50,000 | 50,000 | - | (50,000) |
| Total revenues | 12,258,398 | 12,258,398 | 12,542,766 | 284,368 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | | | |
| Appraisal Fees | 1,675,931 | 1,968,455 | 1,827,153 | 141,302 |
| Total general government | 1,675,931 | 1,968,455 | 1,827,153 | 141,302 |
| Drainage flood control | | | | |
| Drainage flood control | 8,388,502 | 11,222,271 | 8,830,537 | 2,391,734 |
| Total drainage flood control | 8,388,502 | 11,222,271 | 8,830,537 | 2,391,734 |
| Total expenditures | 10,064,433 | 13,190,726 | 10,657,690 | 2,533,036 |
| Excess (deficiency) of revenues over (under) expenditures | 2,193,965 | (932,328) | 1,885,076 | 2,817,404 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | (1,180,000) | (1,180,000) | (145,959) | 1,034,041 |
| Long-term notes issued | 406,980 | 406,980 | 406,980 | - |
| Sale of capital assets | - | - | 47,996 | 47,996 |
| Total financing sources (uses) | (773,020) | (773,020) | 309,017 | 1,082,037 |
| Net change in fund balances | 1,420,945 | (1,705,348) | 2,194,093 | 3,899,441 |
| Fund balances at beginning of year | - | - | 14,574,945 | 14,574,945 |
| Fund balances at the end of year | \$ 1,420,945 | \$ (1,705,348) | \$ 16,769,038 | \$ 18,474,386 |



COUNTY OF HIDALGO, TEXAS
Grants
December 31, 2014

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 Department of Public Safety (SAA) – 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.

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.

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.

Prostitution Court

The Prostitution Court Program supports projects that provide a non-adversarial approach involving prosecutors and defense attorneys to promote public safety, to reduce the demand for the commercial sex trade and trafficking of persons by educating offenders, and to protect the due process rights of program participants.

Re-Entry Court

The Re-Entry Court Program supports projects that provide court-supervised substance abuse treatment for participants that are discharged from the Hidalgo County Substance Abuse Treatment Facility. The Court has its own Clinical/Treatment Team in order to ensure the integration of alcohol and drug treatment in the judicial process. The Clinical/Treatment Team provides a range of services which includes mental health treatment, drug and alcohol abuse treatment, sex offender treatment, evidence based assessment and evaluation, and consultations.

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 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.

Infectious Disease Control Unit/Foodborne Associated Infections Interviews

The purpose of this grant is to assist State and local health authorities to control foodborne and waterborne illnesses. The funds are used to support surveillance activities through the conduct of telephone interviews of patients with foodborne and waterborne illness who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the Department of State Health Services (DSHS) to be part of cluster or outbreak to ascertain possible risk factors.

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, 2014

| Funds | Assets | | | | | | Total Assets |
|--|-------------------------|------------------------|--------------------------|-------------------------|--------------------|---------|--------------|
| | Cash and Equivalents | Accounts Receivable | Intergovt' Receivable | Due From Other Funds | Loan Receivable | Prepays | |
| <u>Designated Purpose Grants - Level 0</u> | | | | | | | |
| Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 508,983 | 32 | - | - | - | - | 509,015 |
| Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 443,098 | - | 123,610 | - | - | - | 566,707 |
| Total Designated Purpose Grants Lvl 0 | 952,081 | 32 | 123,610 | - | - | - | 1,075,723 |
| <u>Designated Purpose Grants - Level 1</u> | | | | | | | |
| D.A. State Supplement - FY14 | - | - | - | - | - | - | - |
| D.A. State Supplement - FY15 | - | - | 7,370 | - | - | - | 7,370 |
| Border Prosecution Unit - FY14 | - | - | - | - | - | - | - |
| Border Prosecution Unit - FY15 | - | - | 69,331 | - | - | - | 69,331 |
| Total Designated Purpose Grants Lvl 1 | - | - | 76,700 | - | - | - | 76,700 |
| <u>Designated Purpose Grants - Level 2</u> | | | | | | | |
| JAG - FY16 | - | - | 8,782 | 1,191 | - | - | 9,974 |
| JAG - FY17 | - | - | 9,632 | 250 | - | - | 9,882 |
| Public Defender's Juvenile Sect - FY13 | - | - | - | - | - | - | - |
| Public Defender's Juvenile Sect - FY14 | - | - | - | - | - | - | - |
| Public Defender's Juvenile Sect - FY15 | - | - | 16,871 | 42,674 | - | - | 59,546 |
| Total Designated Purpose Grants Lvl 2 | - | - | 35,285 | 44,116 | - | - | 79,401 |
| <u>Designated Purpose Grants - Level 3</u> | | | | | | | |
| HAVA Program Income | - | - | 23,031 | 242,671 | - | - | 265,702 |
| Chapter 19 FY12 | - | - | - | - | - | - | - |
| Chapter 19 FY13 | - | - | - | - | - | - | - |
| Chapter 19 FY14 | - | - | - | - | - | - | - |
| HAVA ADA | - | 24 | 75,811 | 347,598 | - | - | 423,434 |
| Texas VINE Program FY14 | - | - | - | - | - | - | - |
| Texas VINE Program FY15 | - | - | - | - | - | - | - |
| Hazard Mitigation | - | - | - | - | - | - | - |
| Texas Safe Shelter Initiative | - | - | 23,609 | - | - | - | 23,609 |
| Total Designated Purpose Grants Lvl 3 | - | 24 | 122,451 | 590,270 | - | - | 712,745 |

| Liabilities and Fund Balance | | | | | | | Total Liabilities, Deferred Inflows of Resources, and Fund Balance | |
|------------------------------|-----------------------------------|------------------------|--------------------------|-------------------------------------|-------------------|----------------------|---|-----------|
| Accrued Wages | Accounts/ Retainage Payable | Intergovt'l Payable | Due to Other Funds | Unearned/ Unavailable Revenue | Held In Escrow | Total Liabilities | Fund Balance | |
| - | - | 1,344 | - | 507,671 | - | 509,015 | - | 509,015 |
| - | - | - | - | 566,707 | - | 566,707 | - | 566,707 |
| - | - | 1,344 | - | 1,074,379 | - | 1,075,723 | - | 1,075,723 |
| - | - | - | - | - | - | - | - | - |
| 1,853 | - | - | 5,516 | - | - | 7,370 | - | 7,370 |
| - | - | - | - | - | - | - | - | - |
| 9,578 | 199 | - | 59,554 | - | - | 69,331 | - | 69,331 |
| 11,432 | 199 | - | 65,070 | - | - | 76,701 | - | 76,701 |
| 311 | - | - | 9,663 | - | - | 9,974 | - | 9,974 |
| 2,575 | - | - | 7,307 | - | - | 9,882 | - | 9,882 |
| - | - | - | (670) | 670 | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 10,586 | 896 | - | 48,064 | - | - | 59,546 | - | 59,546 |
| 13,472 | 896 | - | 64,364 | 670 | - | 79,401 | - | 79,401 |
| - | - | - | - | 265,702 | - | 265,702 | - | 265,702 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 32,764 | - | - | 390,669 | - | 423,434 | - | 423,434 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 23,609 | - | - | - | 23,609 | - | 23,609 |
| - | 32,764 | 23,609 | - | 656,371 | - | 712,745 | - | 712,745 |

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2014

| Funds | Assets | | | | | | Total Assets |
|--|----------------------|---------------------|------------------------|----------------------|-----------------|---------|--------------|
| | Cash and Equivalents | Accounts Receivable | Intergovt'l Receivable | Due From Other Funds | Loan Receivable | Prepays | |
| <u>Designated Purpose Grants - Level 4</u> | | | | | | | |
| COPS Universal Hiring 13 | - | 298 | 13,778 | 40,618 | - | - | 54,694 |
| OCDE - FY14 | - | - | - | - | - | - | - |
| OCDE - FY15 | - | - | 2,322 | 390 | - | - | 2,712 |
| Operation Stonegarden - FY14 | - | - | - | - | - | - | - |
| Operation Stonegarden - FY15 | - | - | - | - | - | - | - |
| Operation Stonegarden - FY16 | - | (12,807) | 484,426 | (9,611) | - | - | 462,007 |
| FBI - FY14 | - | - | - | - | - | - | - |
| FBI - FY15 | - | - | - | - | - | - | - |
| OCDETF - FY14 | - | - | - | - | - | - | - |
| OCDETF - FY15 | - | - | 3,117 | 324 | - | - | 3,441 |
| Department of Justice USMS - FY14 | - | - | - | - | - | - | - |
| Department of Justice USMS - FY15 | - | - | 3,346 | 954 | - | - | 4,300 |
| Texas Rangers LBSP - FY12 | - | - | - | - | - | - | - |
| Texas Rangers LBSP - FY13 | - | - | - | - | - | - | - |
| Texas Rangers LBSP - FY14 | - | - | 14,170 | - | - | - | 14,170 |
| Cops Retention | - | 36,625 | - | 69,935 | - | - | 106,559 |
| Constable Pct.1 OPSG - FY16 | - | - | 48,395 | - | - | - | 48,395 |
| Constable Pct.1 LBSP FY12 | - | - | - | - | - | - | - |
| Constable Pct.1 LBSP FY14 | - | 580 | 31,749 | 149 | - | - | 32,478 |
| Constable Pct.2 OPSG - FY15 | - | - | - | - | - | - | - |
| Constable Pct.2 OPSG - FY16 | - | (411) | 15,346 | 107 | - | - | 15,042 |
| Constable Pct.2 LBSP - FY14 | - | - | - | - | - | - | - |
| Constable Pct.3 OPSG - FY14 | - | - | - | - | - | - | - |
| Constable Pct.3 OPSG - FY15 | - | - | - | - | - | - | - |
| Constable Pct.3 OPSG - FY16 | - | - | 14,492 | - | - | - | 14,492 |
| Constable Pct.3 LBSP - FY12 | - | - | - | - | - | - | - |
| Constable Pct.3 LBSP - FY13 | - | - | - | - | - | - | - |
| Constable Pct.3 LBSP - FY14 | - | (513) | 24,503 | - | - | - | 23,990 |
| Constable Pct.4 OPSG - FY15 | - | - | - | - | - | - | - |
| Constable Pct.4 OPSG - FY16 | - | (1,297) | 75,757 | - | - | - | 74,460 |
| Constable Pct.4 LBSP - FY12 | - | - | - | - | - | - | - |
| Constable Pct.4 LBSP - FY13 | - | - | - | - | - | - | - |
| Constable Pct.4 LBSP - FY14 | - | - | - | - | - | - | - |
| LRGVDC 911 Program | - | - | - | - | - | - | - |
| SCAAP - FY11 | - | - | - | - | - | - | - |
| SCAAP - FY12 | - | - | - | - | - | - | - |
| SCAAP - FY13 | - | - | - | - | - | - | - |
| SCAAP - FY14 | - | - | - | - | - | - | - |
| Stonegarden (Donna) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Donna) - FY16 | - | - | 54,648 | - | - | - | 54,648 |
| Stonegarden (Hidalgo) - FY14 | - | - | - | - | - | - | - |
| Stonegarden (Hidalgo) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Hidalgo) - FY16 | - | - | 40,864 | - | - | - | 40,864 |
| Stonegarden (La Joya) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (La Joya) - FY16 | - | - | 49,100 | - | - | - | 49,100 |
| Stonegarden (Palmview) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Palmview) - FY16 | - | - | 23,784 | - | - | - | 23,784 |
| Stonegarden (Pharr) - FY14 | - | - | - | - | - | - | - |
| Stonegarden (Pharr) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Pharr) - FY16 | - | - | 14,252 | - | - | - | 14,252 |
| Stonegarden (Mission) - FY14 | - | - | - | - | - | - | - |
| Stonegarden (Mission) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Mission) - FY16 | - | - | 129,026 | - | - | - | 129,026 |
| Stonegarden (Alamo) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Alamo) - FY16 | - | - | 33,902 | - | - | - | 33,902 |
| Stonegarden (Mercedes) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Mercedes) - FY16 | - | - | 7,252 | - | - | - | 7,252 |
| Stonegarden (Penitas) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Penitas) - FY16 | - | - | - | - | - | - | - |
| Stonegarden (San Juan) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (San Juan) - FY16 | - | - | 43,106 | - | - | - | 43,106 |
| Stonegarden (Weslaco) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Weslaco) - FY16 | - | - | 67,189 | - | - | - | 67,189 |
| Stonegarden (Edinburg) - FY15 | - | - | - | - | - | - | - |
| Stonegarden (Edinburg) - FY16 | - | - | 84,371 | - | - | - | 84,371 |
| Total Designated Purpose Grants Lvl 4 | - | 22,474 | 1,278,895 | 102,866 | - | - | 1,404,234 |

| Liabilities and Fund Balance | | | | | | | Total Liabilities, Deferred Inflows of Resources, and Fund Balance |
|------------------------------|-----------------------------------|-------------------------|--------------------------|-------------------------------------|-------------------|----------------------|---|
| Accrued Wages | Accounts/ Retainage Payable | Intergov't'l Payable | Due to Other Funds | Unearned/ Unavailable Revenue | Held In Escrow | Total Liabilities | Fund Balance |
| 4,774 | - | 40,326 | 9,594 | - | - | 54,694 | - |
| - | - | - | - | - | - | - | - |
| - | 1,931 | - | 781 | - | - | 2,712 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 45,946 | 179,573 | - | 236,488 | - | - | 462,007 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 3,441 | - | - | 3,441 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 4,300 | - | - | 4,300 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 14,170 | - | - | 14,170 | - |
| 26,087 | - | - | 80,472 | - | - | 106,559 | - |
| - | - | - | 48,395 | - | - | 48,395 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 32,478 | - | - | 32,478 | - |
| - | - | - | - | - | - | - | - |
| 3,100 | - | - | 11,942 | - | - | 15,042 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 14,492 | - | - | - | - | 14,492 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 23,990 | - | - | 23,990 | - |
| - | - | - | - | - | - | - | - |
| - | 39,266 | - | 35,194 | - | - | 74,460 | - |
| - | - | 75 | (75) | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | (32) | 32 | - | - | - |
| - | - | - | (115) | 115 | - | - | - |
| - | - | - | (23) | 23 | - | - | - |
| - | - | - | (5,897) | 5,897 | - | - | - |
| - | - | - | (27,922) | 27,922 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 54,648 | - | - | - | 54,648 | - |
| - | - | - | - | - | - | - | - |
| - | - | 40,864 | - | - | - | 40,864 | - |
| - | - | - | - | - | - | - | - |
| - | - | 49,100 | - | - | - | 49,100 | - |
| - | - | - | - | - | - | - | - |
| - | - | 23,784 | - | - | - | 23,784 | - |
| - | - | - | - | - | - | - | - |
| - | - | 14,252 | - | - | - | 14,252 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 129,026 | - | - | - | 129,026 | - |
| - | - | - | - | - | - | - | - |
| - | - | 33,902 | - | - | - | 33,902 | - |
| - | - | - | - | - | - | - | - |
| - | - | 7,252 | - | - | - | 7,252 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 43,106 | - | - | - | 43,106 | - |
| - | - | - | - | - | - | - | - |
| - | - | 67,189 | - | - | - | 67,189 | - |
| - | - | - | - | - | - | - | - |
| - | - | 84,371 | - | - | - | 84,371 | - |
| 79,907 | 235,262 | 587,895 | 467,182 | 33,989 | - | 1,404,234 | - |

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2014

| Funds | Assets | | | | | | Total Assets |
|--|-------------------------|------------------------|--------------------------|-------------------------|--------------------|---------|--------------|
| | Cash and Equivalents | Accounts Receivable | Intergov't Receivable | Due From Other Funds | Loan Receivable | Prepays | |
| <u>Designated Purpose Grants - Level 5</u> | | | | | | | |
| CONST PCT 1 TTBH - FY14 | - | - | 12,779 | - | - | - | 12,779 |
| CONST PCT 2 TTBH - FY14 | - | - | 13,663 | - | - | - | 13,663 |
| CONST PCT 4 TTBH - FY14 | - | - | 6,418 | - | - | - | 6,418 |
| Stop Truancy - FY13 | - | - | 53,028 | - | - | - | 53,028 |
| Stop Truancy - FY14 | - | - | 18 | - | - | - | 18 |
| Stop Truancy - FY15 | - | - | 32,393 | 19,911 | - | - | 52,304 |
| WALMART CPCT1 - FY14 | - | - | - | - | - | - | - |
| Total Designated Purpose Grants Lvl 5 | - | - | 118,299 | 19,911 | - | - | 138,210 |
| <u>Designated Purpose Grants - Level 6</u> | | | | | | | |
| CJD JAIBG - FY14 | - | - | - | - | - | - | - |
| CJD JAIBG - FY15 | - | - | 2,322 | 258 | - | - | 2,580 |
| Total Designated Purpose Grants Lvl 6 | - | - | 2,322 | 258 | - | - | 2,580 |
| <u>Designated Purpose Grants - Level 7</u> | | | | | | | |
| TxDOT-INFRASTRUCTURE FUND | - | - | - | - | - | - | - |
| Total Designated Purpose Grants Lvl 7 | - | - | - | - | - | - | - |
| <u>Designated Purpose Grants - Level 9</u> | | | | | | | |
| DWI Court - FY14 | - | - | - | - | - | - | - |
| DWI Court - FY15 | 2,984 | - | 14,218 | - | - | - | 17,202 |
| Veterans Court - FY14 | - | - | - | - | - | - | - |
| Veterans Court - FY15 | - | - | 11,257 | - | - | - | 11,257 |
| Federal RSAT - FY14 | - | - | - | - | - | - | - |
| Texas Veterans Commission - FY15 | - | - | 17,933 | - | - | - | 17,933 |
| High Risk Offenders - FY14 | - | - | - | - | - | - | - |
| High Risk Offenders - FY15 | - | - | 3,354 | - | - | - | 3,354 |
| Prostitution Prevention - FY14 | - | - | - | - | - | - | - |
| Prostitution Prevention - FY15 | - | - | 11,924 | - | - | - | 11,924 |
| Re-Entry Court - FY15 | - | - | 17,831 | - | - | - | 17,831 |
| Total Designated Purpose Grants Lvl 9 | 2,984 | - | 76,517 | - | - | - | 79,501 |
| <u>HIDTA Grants</u> | | | | | | | |
| HIDTA Task Force - FY12 | - | - | - | - | - | - | - |
| HIDTA Task Force - FY13 | - | - | - | - | - | - | - |
| HIDTA Task Force - FY14 | - | - | 1,212 | 138,390 | 2,445 | - | 142,047 |
| Total HIDTA Grants | - | - | 1,212 | 138,390 | 2,445 | - | 142,047 |
| <u>WIC Grants</u> | | | | | | | |
| WIC Obesity Prevention - FY13 | - | - | - | - | - | - | - |
| WIC Administration - FY14 | - | - | 614,059 | - | - | - | 614,059 |
| WIC Administration - FY15 | - | - | 2,428,514 | - | - | 50,228 | 2,478,742 |
| WIC Breastfeeding - FY14 | - | - | 41,239 | - | - | - | 41,239 |
| WIC Breastfeeding - FY15 | - | - | 157,052 | - | - | - | 157,052 |
| WIC Registered Dietician - FY14 | - | - | 44 | - | - | - | 44 |
| WIC Registered Dietician - FY15 | - | - | 14,557 | - | - | - | 14,557 |
| WIC Lactation - FY14 | - | - | 4,892 | - | - | - | 4,892 |
| WIC Lactation - FY15 | - | - | 18,094 | - | - | - | 18,094 |
| WIC Mini Obesity - FY14 | - | - | 2,397 | - | - | - | 2,397 |
| WIC Mini Obesity - FY15 | - | - | 8,751 | - | - | - | 8,751 |
| WIC Lactation Service Center - FY14 | - | - | 57,855 | - | - | - | 57,855 |
| WIC Lactation Service Center - FY15 | - | - | 59,664 | - | - | 130 | 59,794 |
| Total WIC Grants | - | - | 3,407,119 | - | - | 50,358 | 3,457,477 |

| Liabilities and Fund Balance | | | | | | | Total Liabilities, Deferred Inflows of Resources, and Fund Balance | |
|------------------------------|-----------------------------------|------------------------|--------------------------|-------------------------------------|-------------------|----------------------|---|-----------|
| Accrued Wages | Accounts/ Retainage Payable | Intergov'tl Payable | Due to Other Funds | Unearned/ Unavailable Revenue | Held In Escrow | Total Liabilities | Fund Balance | |
| 4,188 | - | - | 8,591 | - | - | 12,779 | - | 12,779 |
| 5,101 | - | - | 8,562 | - | - | 13,663 | - | 13,663 |
| 2,567 | - | - | 3,851 | - | - | 6,418 | - | 6,418 |
| - | - | - | 53,028 | 53,028 | - | 106,056 | (53,028) | 53,028 |
| - | - | - | 18 | 18 | - | 36 | (18) | 18 |
| 8,124 | - | - | (11,778) | 75,293 | - | 71,639 | (19,335) | 52,304 |
| - | - | - | (1,000) | 1,000 | - | - | - | - |
| 19,981 | - | - | 61,272 | 129,339 | - | 210,591 | (72,381) | 138,210 |
| - | - | - | - | - | - | - | - | - |
| - | - | 2,580 | - | - | - | 2,580 | - | 2,580 |
| - | - | 2,580 | - | - | - | 2,580 | - | 2,580 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 6,872 | - | - | 10,330 | - | - | 17,202 | - | 17,202 |
| - | - | - | - | - | - | - | - | - |
| 4,071 | - | - | 7,185 | - | - | 11,257 | - | 11,257 |
| - | - | - | - | - | - | - | - | - |
| 2,203 | 274 | - | 15,457 | - | - | 17,933 | - | 17,933 |
| - | - | - | - | - | - | - | - | - |
| 1,131 | - | - | 2,223 | - | - | 3,354 | - | 3,354 |
| - | - | - | - | - | - | - | - | - |
| 3,877 | 523 | - | 7,524 | - | - | 11,924 | - | 11,924 |
| 5,600 | - | - | 12,231 | - | - | 17,831 | - | 17,831 |
| 23,754 | 797 | - | 54,950 | - | - | 79,501 | - | 79,501 |
| - | - | - | - | - | - | - | - | - |
| 32,041 | - | - | 109,982 | 24 | - | 142,047 | - | 142,047 |
| 32,041 | - | - | 109,982 | 24 | - | 142,047 | - | 142,047 |
| - | - | 380 | (380) | - | - | - | - | - |
| - | - | - | 613,074 | - | 985 | 614,059 | - | 614,059 |
| 339,196 | 48,097 | - | 2,091,449 | - | - | 2,478,742 | - | 2,478,742 |
| - | - | - | 41,239 | - | - | 41,239 | - | 41,239 |
| 26,929 | 659 | - | 129,464 | - | - | 157,052 | - | 157,052 |
| - | - | - | 44 | - | - | 44 | - | 44 |
| 2,671 | - | - | 11,886 | - | - | 14,557 | - | 14,557 |
| - | - | - | 4,892 | - | - | 4,892 | - | 4,892 |
| 3,357 | - | - | 14,737 | - | - | 18,094 | - | 18,094 |
| - | - | - | 2,397 | - | - | 2,397 | - | 2,397 |
| - | 8,751 | - | - | - | - | 8,751 | - | 8,751 |
| - | - | - | 57,855 | - | - | 57,855 | - | 57,855 |
| 9,874 | 1,308 | - | 48,612 | - | - | 59,794 | - | 59,794 |
| 382,026 | 58,816 | 380 | 3,015,270 | - | 985 | 3,457,477 | - | 3,457,477 |

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2014

| Funds | Assets | | | | | | Total Assets |
|----------------------------------|----------------------|---------------------|-----------------------|----------------------|-----------------|---------|--------------|
| | Cash and Equivalents | Accounts Receivable | Intergov't Receivable | Due From Other Funds | Loan Receivable | Prepays | |
| <u>Health Grants</u> | | | | | | | |
| Health Administration | 1,012,004 | 113 | - | 497,933 | - | - | 1,510,051 |
| RLSS-LPHS - FY14 | - | - | - | - | - | - | - |
| RLSS-LPHS - FY15 | (25,713) | - | 29,319 | - | - | - | 3,606 |
| TB Control - FY14 | (50,660) | - | 50,660 | - | - | - | - |
| TB Control - FY15 | (160,794) | 2,711 | 186,106 | 1,196 | - | - | 29,219 |
| TB Elimination - FY14 | - | - | - | - | - | - | - |
| TB Elimination - FY15 | (113,541) | - | 129,169 | 1,590 | - | - | 17,218 |
| Immunization - FY14 | 966 | - | - | - | - | - | 966 |
| Immunization - FY15 | (119,056) | 10,614 | 137,291 | 8,011 | - | - | 36,861 |
| CPS/Hazards - FY14 | - | - | - | - | - | - | - |
| CPS/Hazards - FY15 | (158,385) | - | 182,266 | - | - | - | 23,882 |
| PPCPS-BDS FY14 | - | - | - | - | - | - | - |
| PPCPS-BDS FY15 | - | - | - | - | - | - | - |
| HRSA | - | - | - | - | - | - | - |
| Child Health - FY14 | - | - | - | - | - | - | - |
| Child Health - FY15 | (2,396) | - | 9,465 | - | - | - | 7,069 |
| Prenatal / Maternity - FY14 | - | - | - | - | - | - | - |
| Prenatal / Maternity - FY15 | (10,875) | - | 44,271 | 38 | - | - | 33,435 |
| BBHW | (327) | - | 2,450 | - | - | - | 2,123 |
| DEEP | - | - | - | - | - | - | - |
| Medicaid Administration | 427,781 | - | 197,052 | - | - | - | 624,833 |
| Infectious Disease FY14 | - | - | - | - | - | - | - |
| Infectious Disease FY15 | (9,699) | - | 12,694 | - | - | - | 2,994 |
| TX Healthy Communities FY15 | - | - | - | - | - | - | - |
| BBHW#2 | (2,423) | - | 3,255 | - | - | - | 832 |
| Total Health Grants | 786,882 | 13,439 | 983,998 | 508,770 | - | - | 2,293,089 |
| <u>Juvenile Probation Grants</u> | | | | | | | |
| TJPC-M-2014 | - | - | - | - | - | - | - |
| TJPC-M-2015 | 11,869 | - | - | - | - | - | 11,869 |
| TJPC-A-2013 | - | - | - | - | - | - | - |
| TJJD-A-2014 | - | - | - | - | - | - | - |
| TJJD-A-2015 | 112,087 | 580 | 112,031 | 1,500 | - | - | 226,197 |
| Computerization | 3,841 | 20 | - | - | - | - | 3,861 |
| Donna ISD - FY14 | - | - | - | - | - | - | - |
| Donna ISD - FY15 | 27,924 | - | 85,320 | - | - | - | 113,244 |
| La Joya ISD - FY14 | - | - | - | - | - | - | - |
| La Joya ISD - FY15 | - | - | - | - | - | - | - |
| TJPC-P-2014 | - | - | - | - | - | - | - |
| TJPC-P-2015 | (73,186) | - | 95,632 | - | - | - | 22,446 |
| McAllen ISD - FY14 | - | - | - | - | - | - | - |
| McAllen ISD - FY15 | (12,470) | - | 20,554 | - | - | - | 8,084 |
| PSJA ISD - FY14 | - | - | - | - | - | - | - |
| PSJA ISD - FY15 | - | - | - | - | - | - | - |
| Sharyland ISD - FY14 | - | - | - | - | - | - | - |
| Sharyland ISD - FY15 | (688) | - | 688 | - | - | - | - |
| Edinburg CISD - FY14 | - | - | - | - | - | - | - |
| Edinburg CISD - FY15 | (5,246) | - | 7,912 | - | - | - | 2,666 |
| Edecouch-Elsa ISD - FY14 | - | - | - | - | - | - | - |
| Edecouch-Elsa ISD - FY15 | 7,100 | - | 7,100 | - | - | - | 14,200 |
| Mission ISD - FY14 | - | - | - | - | - | - | - |
| Mission ISD - FY15 | (1,720) | - | 1,720 | - | - | - | - |
| JJAEP Discretionary - FY14 | 5,651 | - | - | - | - | - | 5,651 |
| JJAEP Discretionary - FY15 | (4,336) | - | - | - | - | - | (4,336) |
| Monte Alto ISD - FY14 | - | - | - | - | - | - | - |
| Monte Alto ISD - FY15 | - | - | - | - | - | - | - |
| Hidalgo ISD - FY14 | - | - | - | - | - | - | - |
| Hidalgo ISD - FY15 | - | - | - | - | - | - | - |
| Mercedes ISD - FY14 | - | - | - | - | - | - | - |
| Mercedes ISD - FY15 | 17,544 | - | 30,960 | - | - | - | 48,504 |
| Valley View ISD - FY14 | - | - | - | - | - | - | - |
| Valley View ISD - FY15 | - | - | 1,290 | - | - | - | 1,290 |
| TJJD-C-2014 | - | - | - | - | - | - | - |
| TJJD-C-2015 | 72,535 | - | - | - | - | - | 72,535 |
| TJJD-N-2014 | - | - | - | - | - | - | - |
| TJJD-N-2015 | 18,861 | - | 24,435 | - | - | - | 43,296 |
| Total Juvenile Probation Grants | 179,766 | 600 | 387,642 | 1,500 | - | - | 569,507 |

| Liabilities and Fund Balance | | | | | | | Total Liabilities, Deferred Inflows of Resources, and Fund Balance | |
|------------------------------|-----------------------------------|-------------------------|--------------------------|-------------------------------------|-------------------|----------------------|---|-----------|
| Accrued Wages | Accounts/ Retainage Payable | Intergov't'l Payable | Due to Other Funds | Unearned/ Unavailable Revenue | Held In Escrow | Total Liabilities | Fund Balance | |
| 3,264 | 4,989 | - | - | - | 15 | 8,268 | 1,501,783 | 1,510,051 |
| - | - | - | - | - | - | - | - | - |
| 3,606 | - | - | - | - | - | 3,606 | - | 3,606 |
| - | - | - | - | - | - | - | - | - |
| 26,156 | 352 | - | - | 2,711 | - | 29,219 | - | 29,219 |
| - | - | - | - | - | - | - | - | - |
| 17,218 | - | - | - | - | - | 17,218 | - | 17,218 |
| - | - | - | 966 | - | - | 966 | - | 966 |
| 28,233 | 7,999 | - | - | 619 | 10 | 36,861 | - | 36,861 |
| - | - | - | - | - | - | - | - | - |
| 23,493 | 388 | - | - | - | - | 23,882 | - | 23,882 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 1,122 | 39 | - | - | 5,906 | 2 | 7,069 | - | 7,069 |
| - | - | - | - | - | - | - | - | - |
| 2,192 | 7,388 | - | - | 23,855 | - | 33,435 | - | 33,435 |
| - | 2,123 | - | - | - | - | 2,123 | - | 2,123 |
| - | - | - | - | - | - | - | - | - |
| - | 13,922 | - | - | 610,911 | - | 624,833 | - | 624,833 |
| - | - | - | - | - | - | - | - | - |
| 2,994 | - | - | - | - | - | 2,994 | - | 2,994 |
| - | - | - | - | - | - | - | - | - |
| - | 832 | - | - | - | - | 832 | - | 832 |
| 108,279 | 38,032 | - | 966 | 644,002 | 27 | 791,306 | 1,501,783 | 2,293,089 |
| - | - | - | - | - | - | - | - | - |
| 3,880 | 641 | - | - | 7,348 | - | 11,869 | - | 11,869 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 55,948 | 120,760 | - | 49,489 | - | - | 226,197 | - | 226,197 |
| - | 332 | - | - | - | - | 332 | 3,529 | 3,861 |
| - | - | - | - | - | - | - | - | - |
| - | 2,236 | - | - | 111,008 | - | 113,244 | - | 113,244 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 22,446 | - | - | - | - | 22,446 | - | 22,446 |
| - | - | - | - | - | - | - | - | - |
| - | 8,084 | - | - | - | - | 8,084 | - | 8,084 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 2,666 | - | - | - | - | 2,666 | - | 2,666 |
| - | - | - | - | - | - | - | - | - |
| - | 1,720 | - | - | 12,480 | - | 14,200 | - | 14,200 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 5,651 | 5,651 |
| - | - | - | - | - | - | - | (4,336) | (4,336) |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 3,612 | - | - | 44,892 | - | 48,504 | - | 48,504 |
| - | - | - | - | - | - | - | - | - |
| - | 1,290 | - | - | - | - | 1,290 | - | 1,290 |
| - | - | - | - | - | - | - | - | - |
| - | 8,627 | - | - | 63,908 | - | 72,535 | - | 72,535 |
| - | - | - | - | - | - | - | - | - |
| 9,533 | 4,250 | - | - | 29,514 | - | 43,296 | - | 43,296 |
| 69,361 | 176,664 | - | 49,489 | 269,150 | - | 564,663 | 4,844 | 569,507 |

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2014

| Funds | Assets | | | | | | Total Assets |
|--|-------------------------|------------------------|--------------------------|-------------------------|--------------------|---------|--------------|
| | Cash and Equivalents | Accounts Receivable | Intergov't Receivable | Due From Other Funds | Loan Receivable | Prepays | |
| <u>Juvenile Probation Post-Adjudication Grants</u> | | | | | | | |
| Weslaco Boot Camp | 321,902 | 97,384 | - | 152,097 | - | - | 571,383 |
| Total Juvenile Probation Post-Adjudication Grants | 321,902 | 97,384 | - | 152,097 | - | - | 571,383 |
| <u>Juvenile Probation Title IV-E Grants</u> | | | | | | | |
| IV-E Foster Care - FY14 | 142,071 | - | - | - | - | - | 142,071 |
| IV-E Foster Care - FY15 | 117,429 | 32 | - | - | - | - | 117,462 |
| IV-E Enhanced Administration - FY14 | - | - | - | - | - | - | - |
| Total Juvenile Probation Title IV-E Grants | 259,500 | 32 | - | - | - | - | 259,533 |
| <u>Adult Probation Grants</u> | | | | | | | |
| Basic Supervision - FY14 | - | - | - | 1,159,398 | - | - | 1,159,398 |
| Basic Supervision - FY15 | 288,738 | 113 | - | 618,946 | 400 | - | 908,197 |
| Mentally Impaired - FY14 | - | - | - | - | - | - | - |
| Mentally Impaired - FY15 | - | - | - | 14,958 | - | - | 14,958 |
| TAIP - FY14 | - | - | - | - | - | - | - |
| TAIP - FY15 | - | - | - | 16,699 | - | - | 16,699 |
| Drug Court - FY14 | - | - | - | 4 | - | - | 4 |
| Drug Court - FY15 | - | 805 | - | 30,389 | - | - | 31,194 |
| Sex Offenders Caseload - FY14 | - | - | - | - | - | - | - |
| Sex Offenders Caseload - FY15 | - | - | - | 27,701 | - | - | 27,701 |
| SATF - FY14 | - | - | - | - | - | - | - |
| SATF - FY15 | - | - | - | 270,101 | - | - | 270,101 |
| Aftercare Services - FY14 | - | - | - | - | - | - | - |
| Aftercare Services - FY15 | - | - | - | 14,603 | - | - | 14,603 |
| CCP High Risk - FY14 | - | - | - | 2 | - | - | 2 |
| CCP High Risk - FY15 | - | - | - | 21,812 | - | - | 21,812 |
| CCP Reduced Risk - FY14 | - | - | - | 2 | - | - | 2 |
| CCP Reduced Risk - FY15 | - | - | - | 52,541 | - | - | 52,541 |
| CCP Employment - FY14 | - | - | - | 78,809 | - | - | 78,809 |
| CCP Employment - FY15 | - | - | - | 419,934 | - | - | 419,934 |
| Total Adult Probation Grants | 288,738 | 919 | - | 2,725,900 | 400 | - | 3,015,956 |
| <u>Border Colonia Access Round III</u> | | | | | | | |
| BCAP ROUND III-CONTINGENCY | - | - | - | - | - | - | - |
| Precinct No. 1 | - | - | 99,728 | - | - | - | 99,728 |
| Precinct No. 2 | - | - | 13,275 | - | - | - | 13,275 |
| Precinct No. 3 | - | - | - | - | - | - | - |
| Precinct No. 4 | - | - | 2,723 | - | - | - | 2,723 |
| Total Border Colonia Access Round III | - | - | 115,725 | - | - | - | 115,725 |

| Liabilities and Fund Balance | | | | | | | Total Liabilities, Deferred Inflows of Resources, and Fund Balance | |
|------------------------------|----------------------------|---------------------|--------------------|------------------------------|----------------|-------------------|--|-----------|
| Accrued Wages | Accounts/Retainage Payable | Intergovt'l Payable | Due to Other Funds | Unearned/Unavailable Revenue | Held In Escrow | Total Liabilities | Fund Balance | |
| 83,753 | 16,674 | - | - | - | - | 100,427 | 470,956 | 571,383 |
| 83,753 | 16,674 | - | - | - | - | 100,427 | 470,956 | 571,383 |
| - | - | - | - | - | - | - | 142,071 | 142,071 |
| 6,595 | 15,897 | - | - | 94,844 | - | 117,336 | 125 | 117,462 |
| - | - | - | - | - | - | - | - | - |
| 6,595 | 15,897 | - | - | 94,844 | - | 117,336 | 142,196 | 259,533 |
| - | - | - | - | - | 49 | 49 | 1,159,349 | 1,159,398 |
| 418,051 | 18,466 | - | 1,095 | 468,960 | 1,625 | 908,197 | - | 908,197 |
| - | - | - | - | - | - | - | - | - |
| 8,178 | 841 | - | - | 5,938 | - | 14,958 | - | 14,958 |
| - | - | - | - | - | - | - | - | - |
| 7,084 | - | - | - | 9,615 | - | 16,699 | - | 16,699 |
| - | - | - | - | - | - | - | 4 | 4 |
| 9,392 | - | - | - | 21,802 | - | 31,194 | - | 31,194 |
| - | - | - | - | - | - | - | - | - |
| 20,746 | 6,955 | - | - | - | - | 27,701 | - | 27,701 |
| - | - | - | - | - | - | - | - | - |
| 74,445 | 20,503 | - | 3,000 | 172,153 | - | 270,101 | - | 270,101 |
| - | - | - | - | - | - | - | - | - |
| 8,988 | - | - | - | 5,616 | - | 14,603 | - | 14,603 |
| - | - | - | - | - | - | - | 2 | 2 |
| 4,987 | - | - | - | 16,826 | - | 21,812 | - | 21,812 |
| - | - | - | - | - | - | - | 2 | 2 |
| 11,697 | - | - | - | 40,845 | - | 52,541 | - | 52,541 |
| - | - | - | - | - | - | - | 78,809 | 78,809 |
| 2,586 | - | - | - | 417,348 | - | 419,934 | - | 419,934 |
| 566,154 | 46,766 | - | 4,095 | 1,159,102 | 1,674 | 1,777,791 | 1,238,165 | 3,015,956 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 99,728 | - | - | 99,728 | - | 99,728 |
| - | 13,275 | - | - | - | - | 13,275 | - | 13,275 |
| - | - | - | - | - | - | - | - | - |
| - | 2,723 | - | - | - | - | 2,723 | - | 2,723 |
| - | 15,997 | - | 99,728 | - | - | 115,725 | - | 115,725 |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Continued

| Funds | Beginning Fund Balance | Revenues | Transfers In | Expenditures | Tranfers Out | Net Change in Fund Balance | Ending Fund Balance |
|---|------------------------|----------|--------------|--------------|--------------|----------------------------|---------------------|
| Designated Purpose Grants - Level 0 | | | | | | | |
| Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters) | - | - | - | - | - | - | - |
| Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters) | - | - | - | - | - | - | - |
| Total Designated Purpose Grants Lvl 0 | - | - | - | - | - | - | - |
| Designated Purpose Grants - Level 1 | | | | | | | |
| D.A. State Supplement - FY14 | - | 14,931 | - | 14,931 | - | - | - |
| D.A. State Supplement - FY15 | - | 7,370 | - | 7,370 | - | - | - |
| Border Prosecution Unit - FY14 | - | 146,189 | - | 146,189 | - | - | - |
| Border Prosecution Unit - FY15 | - | 69,331 | - | 69,331 | - | - | - |
| Total Designated Purpose Grants Lvl 1 | - | 237,820 | - | 237,820 | - | - | - |
| Designated Purpose Grants - Level 2 | | | | | | | |
| JAG - FY16 | - | 48,319 | - | 48,319 | - | - | - |
| JAG - FY17 | - | 9,632 | - | 9,632 | - | - | - |
| Public Defender's Juvenile Sect - FY13 | - | - | - | - | - | - | - |
| Public Defender's Juvenile Sect - FY14 | - | 90,322 | 96,551 | 186,873 | - | - | - |
| Public Defender's Juvenile Sect - FY15 | - | 16,871 | 42,674 | 59,546 | - | - | - |
| Total Designated Purpose Grants Lvl 2 | - | 165,143 | 139,225 | 304,369 | - | - | - |
| Designated Purpose Grants - Level 3 | | | | | | | |
| HAVA Program Income | - | 33,879 | - | 33,879 | - | - | - |
| Chapter 19 FY12 | - | 87,865 | - | 87,865 | - | - | - |
| Chapter 19 FY13 | - | 2,633 | - | 2,633 | - | - | - |
| Chapter 19 FY14 | - | - | - | - | - | - | - |
| HAVA ADA | - | 9,702 | - | 9,702 | - | - | - |
| Texas VINE Program FY14 | - | 20,786 | - | 20,786 | - | - | - |
| Texas VINE Program FY15 | - | 6,929 | - | 6,929 | - | - | - |
| Hazard Mitigation | - | 45,413 | 15,138 | 60,551 | - | - | - |
| Texas Safe Shelter Initiative | - | 98,539 | - | 98,539 | - | - | - |
| Total Designated Purpose Grants Lvl 3 | - | 305,746 | 15,138 | 320,884 | - | - | - |

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, 2014

EXHIBIT C-42
 Continued

| Funds | Beginning Fund Balance | Revenues | Transfers In | Expenditures | Tranfers Out | Net Change in Fund Balance | Ending Fund Balance |
|--|------------------------|------------------|----------------|------------------|--------------|----------------------------|---------------------|
| Designated Purpose Grants - Level 4 | | | | | | | |
| COPS Universal Hiring 13 | - | 215,376 | - | 215,376 | - | - | - |
| OCDE - FY14 | - | 11,640 | - | 11,640 | - | - | - |
| OCDE - FY15 | - | 2,322 | - | 2,322 | - | - | - |
| Operation Stonegarden - FY14 | - | 98,316 | - | 98,316 | - | - | - |
| Operation Stonegarden - FY15 | - | 459,385 | - | 459,385 | - | - | - |
| Operation Stonegarden - FY16 | - | 1,013,081 | - | 1,013,081 | - | - | - |
| FBI - FY14 | - | 9,948 | - | 9,948 | - | - | - |
| FBI - FY15 | - | - | - | - | - | - | - |
| OCDETF - FY14 | - | 9,608 | - | 9,608 | - | - | - |
| OCDETF - FY15 | - | 3,117 | - | 3,117 | - | - | - |
| Department of Justice USMS - FY14 | - | 24,552 | - | 24,552 | - | - | - |
| Department of Justice USMS - FY15 | - | 3,346 | - | 3,346 | - | - | - |
| Texas Rangers LBSP - FY12 | - | - | - | - | - | - | - |
| Texas Rangers LBSP - FY13 | - | 1,528 | - | 1,528 | - | - | - |
| Texas Rangers LBSP - FY14 | - | 173,200 | - | 173,200 | - | - | - |
| Cops Retention | - | - | 361,099 | 361,099 | - | - | - |
| Constable Pct.1 OPSG - FY16 | - | 52,714 | - | 52,714 | - | - | - |
| Constable Pct.1 LBSP FY12 | - | - | - | - | - | - | - |
| Constable Pct.1 LBSP FY14 | - | 39,540 | - | 39,540 | - | - | - |
| Constable Pct.2 OPSG - FY15 | - | 8,706 | - | 8,706 | - | - | - |
| Constable Pct.2 OPSG - FY16 | - | 78,244 | - | 78,244 | - | - | - |
| Constable Pct.2 LBSP - FY14 | - | 14,445 | - | 14,445 | - | - | - |
| Constable Pct.3 OPSG - FY14 | - | 47,880 | - | 47,880 | - | - | - |
| Constable Pct.3 OPSG - FY15 | - | 556 | - | 556 | - | - | - |
| Constable Pct.3 OPSG - FY16 | - | 111,815 | - | 111,815 | - | - | - |
| Constable Pct.3 LBSP - FY12 | - | - | - | - | - | - | - |
| Constable Pct.3 LBSP - FY13 | - | 5,978 | - | 5,978 | - | - | - |
| Constable Pct.3 LBSP - FY14 | - | 86,715 | - | 86,715 | - | - | - |
| Constable Pct.4 OPSG - FY15 | - | 11,369 | - | 11,369 | - | - | - |
| Constable Pct.4 OPSG - FY16 | - | 121,059 | - | 121,059 | - | - | - |
| Constable Pct.4 LBSP - FY12 | - | - | - | - | - | - | - |
| Constable Pct.4 LBSP - FY13 | - | 5,782 | - | 5,782 | - | - | - |
| Constable Pct.4 LBSP - FY14 | - | 74,459 | - | 74,459 | - | - | - |
| LRGVDC 911 Program | - | 16,368 | - | 16,368 | - | - | - |
| SCAAP - FY11 | - | - | - | - | - | - | - |
| SCAAP - FY12 | - | - | - | - | - | - | - |
| SCAAP - FY13 | - | 21,325 | - | 21,325 | - | - | - |
| SCAAP - FY14 | - | - | - | - | - | - | - |
| Stonegarden (Donna) - FY15 | - | 38,327 | - | 38,327 | - | - | - |
| Stonegarden (Donna) - FY16 | - | 62,644 | - | 62,644 | - | - | - |
| Stonegarden (Hidalgo) - FY14 | - | 27,693 | - | 27,693 | - | - | - |
| Stonegarden (Hidalgo) - FY15 | - | 139,815 | - | 139,815 | - | - | - |
| Stonegarden (Hidalgo) - FY16 | - | 124,855 | - | 124,855 | - | - | - |
| Stonegarden (La Joya) - FY15 | - | 11,540 | - | 11,540 | - | - | - |
| Stonegarden (La Joya) - FY16 | - | 49,100 | - | 49,100 | - | - | - |
| Stonegarden (Palmview) - FY15 | - | 28,659 | - | 28,659 | - | - | - |
| Stonegarden (Palmview) - FY16 | - | 23,784 | - | 23,784 | - | - | - |
| Stonegarden (Pharr) - FY14 | - | 127,783 | - | 127,783 | - | - | - |
| Stonegarden (Pharr) - FY15 | - | 113,742 | - | 113,742 | - | - | - |
| Stonegarden (Pharr) - FY16 | - | 129,686 | - | 129,686 | - | - | - |
| Stonegarden (Mission) - FY14 | - | 87,628 | - | 87,628 | - | - | - |
| Stonegarden (Mission) - FY15 | - | 148,033 | - | 148,033 | - | - | - |
| Stonegarden (Mission) - FY16 | - | 177,839 | - | 177,839 | - | - | - |
| Stonegarden (Alamo) - FY15 | - | 31,878 | - | 31,878 | - | - | - |
| Stonegarden (Alamo) - FY16 | - | 33,902 | - | 33,902 | - | - | - |
| Stonegarden (Mercedes) - FY15 | - | 48,033 | - | 48,033 | - | - | - |
| Stonegarden (Mercedes) - FY16 | - | 22,345 | - | 22,345 | - | - | - |
| Stonegarden (Penitas) - FY15 | - | 17,655 | - | 17,655 | - | - | - |
| Stonegarden (Penitas) - FY16 | - | - | - | - | - | - | - |
| Stonegarden (San Juan) - FY15 | - | 70,525 | - | 70,525 | - | - | - |
| Stonegarden (San Juan) - FY16 | - | 43,968 | - | 43,968 | - | - | - |
| Stonegarden (Weslaco) - FY15 | - | 68,276 | - | 68,276 | - | - | - |
| Stonegarden (Weslaco) - FY16 | - | 68,249 | - | 68,249 | - | - | - |
| Stonegarden (Edinburg) - FY15 | - | 57,588 | - | 57,588 | - | - | - |
| Stonegarden (Edinburg) - FY16 | - | 158,260 | - | 158,260 | - | - | - |
| Stonegarden TXDPS | - | 97,981 | - | 97,981 | - | - | - |
| Stonegarden TXDPS | - | 528,176 | - | 528,176 | - | - | - |
| Stonegarden TPWD | - | 261,828 | - | 261,828 | - | - | - |
| Total Designated Purpose Grants Lvl 4 | - | 5,522,165 | 361,099 | 5,883,265 | - | - | - |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Continued

| Funds | Beginning Fund Balance | Revenues | Transfers In | Expenditures | Tranfers Out | Net Change in Fund Balance | Ending Fund Balance |
|--|------------------------|------------|--------------|--------------|--------------|----------------------------|---------------------|
| Designated Purpose Grants - Level 5 | | | | | | | |
| CONST PCT 1 TTBH - FY14 | - | 43,984 | - | 43,984 | - | - | - |
| CONST PCT 2 TTBH - FY14 | - | 43,835 | - | 43,835 | - | - | - |
| CONST PCT 4 TTBH - FY14 | - | 22,022 | - | 22,022 | - | - | - |
| Stop Truancy - FY13 | (53,028) | - | - | - | - | - | (53,028) |
| Stop Truancy - FY14 | - | 59,551 | 59,569 | 119,137 | - | (18) | (18) |
| Stop Truancy - FY15 | - | 19,911 | 19,911 | 59,157 | - | (19,335) | (19,335) |
| WALMART CPCT1 - FY14 | - | - | - | - | - | - | - |
| Total Designated Purpose Grants Lvl 5 | (53,028) | 189,304 | 79,480 | 288,136 | - | (19,353) | (72,381) |
| Designated Purpose Grants - Level 6 | | | | | | | |
| CJD JAIBG - FY14 | - | 10,913 | 1,213 | 12,125 | - | - | - |
| CJD JAIBG - FY15 | - | 2,322 | 258 | 2,580 | - | - | - |
| Total Designated Purpose Grants Lvl 6 | - | 13,235 | 1,471 | 14,705 | - | - | - |
| Designated Purpose Grants - Level 7 | | | | | | | |
| TxDOT-INFRASTRUCTURE FUND | - | - | - | - | - | - | - |
| Total Designated Purpose Grants Lvl 7 | - | - | - | - | - | - | - |
| Designated Purpose Grants - Level 9 | | | | | | | |
| DWI Court - FY14 | - | 119,700 | - | 119,700 | - | - | - |
| DWI Court - FY15 | - | 57,786 | - | 57,786 | - | - | - |
| Veterans Court - FY14 | - | 56,684 | - | 56,684 | - | - | - |
| Veterans Court - FY15 | - | 30,367 | - | 30,367 | - | - | - |
| Federal RSAT - FY14 | - | 122,201 | 31,319 | 153,520 | - | - | - |
| Texas Veterans Commission - FY15 | - | 34,447 | - | 34,447 | - | - | - |
| High Risk Offenders - FY14 | - | 22,251 | - | 22,251 | - | - | - |
| High Risk Offenders - FY15 | - | 7,116 | - | 7,116 | - | - | - |
| Prostitution Prevention - FY14 | - | 55,480 | - | 55,480 | - | - | - |
| Prostitution Prevention - FY15 | - | 31,665 | - | 31,665 | - | - | - |
| Re-Entry Court - FY15 | - | 37,885 | - | 37,885 | - | - | - |
| Total Designated Purpose Grants Lvl 9 | - | 575,583 | 31,319 | 606,902 | - | - | - |
| HIDTA Grants | | | | | | | |
| HIDTA Task Force - FY12 | - | 9,368 | - | 9,368 | - | - | - |
| HIDTA Task Force - FY13 | - | 199,686 | - | 199,686 | - | - | - |
| HIDTA Task Force - FY14 | - | 489,296 | - | 489,296 | - | - | - |
| Total HIDTA Grants | - | 698,350 | - | 698,350 | - | - | - |
| WIC Grants | | | | | | | |
| WIC Obesity Prevention - FY13 | - | - | - | - | - | - | - |
| WIC Administration - FY14 | - | 7,604,890 | - | 7,604,890 | - | - | - |
| WIC Administration - FY15 | - | 2,489,902 | - | 2,489,902 | - | - | - |
| WIC Breastfeeding - FY14 | - | 491,699 | - | 491,699 | - | - | - |
| WIC Breastfeeding - FY15 | - | 157,052 | - | 157,052 | - | - | - |
| WIC Registered Dietician - FY14 | - | 39,038 | - | 39,038 | - | - | - |
| WIC Registered Dietician - FY15 | - | 14,557 | - | 14,557 | - | - | - |
| WIC Lactation - FY14 | - | 58,028 | - | 58,028 | - | - | - |
| WIC Lactation - FY15 | - | 18,094 | - | 18,094 | - | - | - |
| WIC Mini Obesity - FY14 | - | 13,225 | - | 13,225 | - | - | - |
| WIC Mini Obesity - FY15 | - | 8,751 | - | 8,751 | - | - | - |
| WIC Lactation Service Center - FY14 | - | 149,544 | - | 149,544 | - | - | - |
| WIC Lactation Service Center - FY15 | - | 59,664 | - | 59,664 | - | - | - |
| Total WIC Grants | - | 11,104,444 | - | 11,104,444 | - | - | - |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Continued

NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| Funds | Beginning Fund Balance | Revenues | Transfers In | Expenditures | Tranfers Out | Net Change in Fund Balance | Ending Fund Balance |
|----------------------------------|------------------------|-----------|--------------|--------------|--------------|----------------------------|---------------------|
| Health Grants | | | | | | | |
| Health Administration | 1,507,342 | 90,857 | - | 96,416 | - | (5,559) | 1,501,783 |
| RLSS-LPHS - FY14 | - | 92,746 | - | 92,746 | - | - | - |
| RLSS-LPHS - FY15 | - | 29,319 | - | 29,319 | - | - | - |
| TB Control - FY14 | - | 470,875 | 112,804 | 583,679 | - | - | - |
| TB Control - FY15 | - | 198,233 | 37,221 | 235,454 | - | - | - |
| TB Elimination - FY14 | - | 309,034 | 69,373 | 378,407 | - | - | - |
| TB Elimination - FY15 | - | 129,169 | 25,834 | 155,003 | - | - | - |
| Immunization - FY14 | - | 519,725 | - | 519,725 | - | - | - |
| Immunization - FY15 | - | 232,813 | - | 232,813 | - | - | - |
| CPS/Hazards - FY14 | - | 404,580 | 39,107 | 443,687 | - | - | - |
| CPS/Hazards - FY15 | - | 182,266 | 18,228 | 200,494 | - | - | - |
| PPCPS-BDS FY14 | - | 89,346 | 9,927 | 99,273 | - | - | - |
| PPCPS-BDS FY15 | - | - | - | - | - | - | - |
| HRSA | - | - | - | - | - | - | - |
| Child Health - FY14 | - | 28,176 | - | 28,176 | - | - | - |
| Child Health - FY15 | - | 3,560 | - | 3,560 | - | - | - |
| Prenatal / Maternity - FY14 | - | 119,003 | - | 119,003 | - | - | - |
| Prenatal / Maternity - FY15 | - | 36,390 | - | 36,390 | - | - | - |
| BBHW | - | 2,450 | - | 2,450 | - | - | - |
| DEEP | 75 | - | - | 75 | - | (75) | - |
| Medicaid Administration | - | 271,183 | - | 271,183 | - | - | - |
| Infectious Disease FY14 | - | 22,681 | - | 22,681 | - | - | - |
| Infectious Disease FY15 | - | 19,945 | - | 19,945 | - | - | - |
| TX Healthy Communities FY15 | - | - | - | - | - | - | - |
| BBHW#2 | - | 3,250 | - | 3,250 | - | - | - |
| Total Health Grants | 1,507,417 | 3,255,602 | 312,494 | 3,573,729 | - | (5,634) | 1,501,783 |
| Juvenile Probation Grants | | | | | | | |
| TJPC-M-2014 | - | 64,758 | - | 64,758 | - | - | - |
| TJPC-M-2015 | - | 33,228 | - | 33,228 | - | - | - |
| TJPC-A-2013 | - | 24,119 | - | 24,119 | - | - | - |
| TJJD-A-2014 | - | 1,506,449 | - | 1,506,449 | - | - | - |
| TJJD-A-2015 | - | 1,231,805 | - | 1,231,805 | - | - | - |
| Computerization | 5,064 | 177 | - | 1,711 | - | (1,534) | 3,529 |
| Donna ISD - FY14 | - | 7,224 | - | 7,224 | - | - | - |
| Donna ISD - FY15 | - | 2,752 | - | 2,752 | - | - | - |
| La Joya ISD - FY14 | - | - | - | - | - | - | - |
| La Joya ISD - FY15 | - | - | - | - | - | - | - |
| TJPC-P-2014 | - | 192,812 | - | 192,812 | - | - | - |
| TJPC-P-2015 | - | 95,632 | - | 95,632 | - | - | - |
| McAllen ISD - FY14 | - | 15,014 | - | 15,014 | - | - | - |
| McAllen ISD - FY15 | - | 20,898 | - | 20,898 | - | - | - |
| PSJA ISD - FY14 | - | 4,042 | - | 4,042 | - | - | - |
| PSJA ISD - FY15 | - | - | - | - | - | - | - |
| Sharyland ISD - FY14 | - | 1,634 | - | 1,634 | - | - | - |
| Sharyland ISD - FY15 | - | 3,784 | - | 3,784 | - | - | - |
| Edinburg CISD - FY14 | - | 42,485 | - | 42,485 | - | - | - |
| Edinburg CISD - FY15 | - | 10,922 | - | 10,922 | - | - | - |
| Edcouch-Elsa ISD - FY14 | - | 5,590 | - | 5,590 | - | - | - |
| Edcouch-Elsa ISD - FY15 | - | 1,720 | - | 1,720 | - | - | - |
| Mission ISD - FY14 | - | 6,364 | - | 6,364 | - | - | - |
| Mission ISD - FY15 | - | 3,354 | - | 3,354 | - | - | - |
| JJAEP Discretionary - FY14 | - | 12,623 | - | 6,972 | - | 5,651 | 5,651 |
| JJAEP Discretionary - FY15 | - | 11,101 | - | 15,437 | - | (4,336) | (4,336) |
| Monte Alto ISD - FY14 | - | - | - | - | - | - | - |
| Monte Alto ISD - FY15 | - | - | - | - | - | - | - |
| Hidalgo ISD - FY14 | - | - | - | - | - | - | - |
| Hidalgo ISD - FY15 | - | - | - | - | - | - | - |
| Mercedes ISD - FY14 | - | 5,676 | - | 5,676 | - | - | - |
| Mercedes ISD - FY15 | - | 17,028 | - | 17,028 | - | - | - |
| Valley View ISD - FY14 | - | 8,084 | - | 8,084 | - | - | - |
| Valley View ISD - FY15 | - | 6,794 | - | 6,794 | - | - | - |
| TJJD-C-2014 | - | 250,802 | - | 250,802 | - | - | - |
| TJJD-C-2015 | - | 101,021 | - | 101,021 | - | - | - |
| TJJD-N-2014 | - | 215,478 | - | 215,478 | - | - | - |
| TJJD-N-2015 | - | 100,793 | - | 100,793 | - | - | - |
| Total Juvenile Probation Grants | 5,064 | 4,004,162 | - | 4,004,381 | - | (220) | 4,844 |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-42

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

Concluded

| Funds | Beginning Fund Balance | Revenues | Transfers In | Expenditures | Tranfers Out | Net Change in Fund Balance | Ending Fund Balance |
|---|------------------------|------------|--------------|--------------|--------------|----------------------------|---------------------|
| Juvenile Probation Post-Adjudication | | | | | | | |
| Weslaco Boot Camp | 673,521 | 1,255,700 | 785,300 | 2,243,565 | - | (202,565) | 470,956 |
| Total Juvenile Probation Post-Adjudication | 673,521 | 1,255,700 | 785,300 | 2,243,565 | - | (202,565) | 470,956 |
| Juvenile Probation Title IV-E Grants | | | | | | | |
| IV-E Foster Care - FY14 | 141,904 | 373,293 | - | 373,126 | - | 167 | 142,071 |
| IV-E Foster Care - FY15 | - | 124,337 | - | 124,212 | - | 125 | 125 |
| IV-E Enhanced Administration - FY14 | - | 103,572 | - | 103,572 | - | - | - |
| Total Juvenile Probation Title IV-E Grants | 141,904 | 601,202 | - | 600,910 | - | 292 | 142,196 |
| Adult Probation Grants | | | | | | | |
| Basic Supervision - FY14 | 819,812 | 6,166,768 | - | 5,812,040 | 15,192 | 339,537 | 1,159,349 |
| Basic Supervision - FY15 | - | 2,950,397 | - | 2,946,844 | 3,553 | - | - |
| Mentally Impaired - FY14 | - | 66,215 | 53,275 | 119,490 | - | - | - |
| Mentally Impaired - FY15 | - | 51,406 | 8,756 | 60,162 | - | - | - |
| TAIP - FY14 | - | 60,970 | 59,961 | 115,539 | 5,393 | - | - |
| TAIP - FY15 | - | 45,369 | 2,487 | 47,857 | - | - | - |
| Drug Court - FY14 | - | 126,251 | - | 126,247 | - | 4 | 4 |
| Drug Court - FY15 | - | 65,549 | - | 65,549 | - | - | - |
| Sex Offenders Caseload - FY14 | - | 92,766 | 237,082 | 329,848 | - | - | - |
| Sex Offenders Caseload - FY15 | - | 83,570 | 83,608 | 167,178 | - | - | - |
| SATF - FY14 | - | 1,009,732 | 283,939 | 1,286,488 | 7,182 | - | - |
| SATF - FY15 | - | 623,859 | - | 623,859 | - | - | - |
| Aftercare Services - FY14 | - | 57,845 | 118,907 | 176,752 | - | - | - |
| Aftercare Services - FY15 | - | 52,152 | 10,416 | 62,569 | - | - | - |
| CCP High Risk - FY14 | - | 69,608 | - | 69,607 | - | 2 | 2 |
| CCP High Risk - FY15 | - | 34,492 | - | 34,492 | - | - | - |
| CCP Reduced Risk - FY14 | - | 158,020 | - | 158,018 | - | 2 | 2 |
| CCP Reduced Risk - FY15 | - | 79,227 | - | 79,227 | - | - | - |
| CCP Employment - FY14 | - | 874,031 | - | 42,058 | 753,164 | 78,809 | 78,809 |
| CCP Employment - FY15 | - | 122,806 | - | 17,538 | 105,268 | - | - |
| Total Adult Probation Grants | 819,812 | 12,791,034 | 858,432 | 12,341,362 | 889,751 | 418,353 | 1,238,165 |
| Border Colonia Round 3 | | | | | | | |
| BCAP ROUND III-CONTINGENCY | - | - | - | - | - | - | - |
| Precinct No. 1 | - | 158,783 | - | 158,783 | - | - | - |
| Precinct No. 2 | - | - | - | - | - | - | - |
| Precinct No. 3 | - | 364,887 | - | 364,887 | - | - | - |
| Precinct No. 4 | - | 131,421 | - | 131,421 | - | - | - |
| Total Border Colonia Round 3 | - | 655,091 | - | 655,091 | - | - | - |
| | 3,094,690 | 41,374,580 | 2,583,957 | 42,877,913 | 889,751 | 190,873 | 3,285,563 |

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, 2014

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, 2014, the County had two notes outstanding.

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, (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 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 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 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.

General Obligation Refunding Bonds Series 2014A

This fund accounts for the payment of principal and interest on refunding bonds issued in 2014 in the amount of \$4,515,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Series 2002 and Series 2004.

General Obligation Refunding Bonds Series 2014B

This fund accounts for the payment of principal and interest on refunding bonds issued in 2014 in the amount of \$32,845,000. The bonds were issued for the purpose of refunding a portion of the General Obligation Refunding Bonds, Series 2005.

General Obligation Refunding Bonds Series 2014C

This fund accounts for the payment of principal and interest on refunding bonds issued in 2014 in the amount of \$22,795,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Series 2006.

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, and \$7,810,000 for tax refunding bonds Series 2014 for a total of \$184,940,000. These bonds were issued for (i) the construction of drainage improvements, (ii) the acquisition of ROW, (iii) to pay costs related to the issuance of the bonds, and (iv) refunding a portion of the Unlimited Tax Improvement, Series 2007.



COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2014

| | <u>Notes Payable</u> | <u>Certificates of Obligation Series 2002</u> | <u>Certificates of Obligation Series 2004</u> |
|---|--------------------------|---|---|
| ASSETS | | | |
| Cash and cash equivalents | \$ 11,455 | \$ 35,119 | \$ 93,474 |
| Receivables (net of allowance for uncollectibles) | | | |
| Taxes | 78,345 | 39,016 | 81,877 |
| Accounts | 545 | 8,814 | 21,308 |
| Interest | 1 | 1 | 2 |
| Due from other funds | <u>45,453</u> | <u>22,803</u> | <u>55,513</u> |
| Total assets | <u><u>135,799</u></u> | <u><u>105,753</u></u> | <u><u>252,174</u></u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | | |
| Liabilities: | | | |
| Due to other funds | - | - | - |
| Unearned revenue | <u>77,726</u> | <u>39,016</u> | <u>81,877</u> |
| Total liabilities | <u><u>77,726</u></u> | <u><u>39,016</u></u> | <u><u>81,877</u></u> |
| Deferred inflows of resources: | | | |
| Unavailable revenues-property taxes | <u>44,771</u> | - | - |
| Total deferred inflows of resources | <u><u>44,771</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |
| Fund balances: | | | |
| Committed | <u>13,302</u> | <u>66,737</u> | <u>170,297</u> |
| Total fund balances | <u><u>13,302</u></u> | <u><u>66,737</u></u> | <u><u>170,297</u></u> |
| Total liabilities, deferred inflows, and fund balances | <u><u>\$ 135,799</u></u> | <u><u>\$ 105,753</u></u> | <u><u>\$ 252,174</u></u> |

| <u>General Obligation Refunding Bonds Series 2005</u> | <u>Certificates of Obligation Series 2006</u> | <u>General Obligation Refunding Bonds Series 2007</u> | <u>Certificates of Obligation Series 2009</u> |
|---|---|---|---|
| \$ 979,745 | \$ 748,662 | \$ 555,775 | \$ 490,157 |
| 2,499,327 | 2,831,817 | 794,315 | 1,359,833 |
| 44,725 | 24,721 | 9,800 | 13,612 |
| 68 | 54 | 42 | 36 |
| <u>1,515,039</u> | <u>1,729,739</u> | <u>466,685</u> | <u>762,782</u> |
| <u>5,038,904</u> | <u>5,334,993</u> | <u>1,826,617</u> | <u>2,626,420</u> |
| - | - | - | - |
| <u>2,479,653</u> | <u>2,808,426</u> | <u>788,119</u> | <u>1,349,609</u> |
| <u>2,479,653</u> | <u>2,808,426</u> | <u>788,119</u> | <u>1,349,609</u> |
| <u>1,421,471</u> | <u>1,690,096</u> | <u>447,707</u> | <u>738,717</u> |
| <u>1,421,471</u> | <u>1,690,096</u> | <u>447,707</u> | <u>738,717</u> |
| <u>1,137,780</u> | <u>836,471</u> | <u>590,791</u> | <u>538,094</u> |
| <u>1,137,780</u> | <u>836,471</u> | <u>590,791</u> | <u>538,094</u> |
| <u>\$ 5,038,904</u> | <u>\$ 5,334,993</u> | <u>\$ 1,826,617</u> | <u>\$ 2,626,420</u> |

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2014

| | General Obligation Refunding Bonds Series 2009A | Certificates of Obligation Series 2009B&C |
|---|---|--|
| ASSETS | | |
| Cash and cash equivalents | \$ 13,650 | \$ 545,063 |
| Receivables (net of allowance for uncollectibles) | | |
| Taxes | 289,626 | 605,270 |
| Accounts | 5,015 | 6,612 |
| Interest | - | 42 |
| Due from other funds | <u>135,025</u> | <u>318,452</u> |
| Total assets | <u><u>443,316</u></u> | <u><u>1,475,439</u></u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | | |
| Liabilities: | | |
| Due to other funds | - | - |
| Unearned revenue | <u>287,922</u> | <u>601,087</u> |
| Total liabilities | <u><u>287,922</u></u> | <u><u>601,087</u></u> |
| Deferred inflows of resources: | | |
| Unavailable revenues-property taxes | <u>123,120</u> | <u>302,203</u> |
| Total deferred inflows of resources | <u><u>123,120</u></u> | <u><u>302,203</u></u> |
| Fund balances: | | |
| Committed | <u>32,274</u> | <u>572,149</u> |
| Total fund balances | <u><u>32,274</u></u> | <u><u>572,149</u></u> |
| Total liabilities, deferred inflows, and fund balances | <u><u>\$ 443,316</u></u> | <u><u>\$ 1,475,439</u></u> |

| Certificates of Obligation Series 2010A&B | General Obligation Refunding Bonds Series 2014A | General Obligation Refunding Bonds Series 2014B | General Obligation Refunding Bonds Series 2014C | Drainage District No. 1 | Total Nonmajor Debt Service Funds (See Exhibit B-1) |
|---|---|---|---|----------------------------|--|
| \$ 1,346,665 | \$ 21,681 | \$ 45,507 | \$ - | \$ 1,357,487 | \$ 6,244,440 |
| 1,285,901 | 1,208,143 | 612,826 | - | 8,766,544 | 20,452,840 |
| 14,457 | - | - | 9,500 | - | 159,109 |
| 105 | 2 | 4 | - | - | 357 |
| <u>720,137</u> | <u>761,607</u> | <u>395,822</u> | <u>-</u> | <u>6,398,716</u> | <u>13,327,773</u> |
| <u>3,367,265</u> | <u>1,991,433</u> | <u>1,054,159</u> | <u>9,500</u> | <u>16,522,747</u> | <u>40,184,519</u> |
| - | - | - | 9,500 | - | 9,500 |
| <u>1,276,297</u> | <u>1,197,454</u> | <u>607,404</u> | <u>-</u> | <u>8,970,985</u> | <u>20,565,575</u> |
| <u>1,276,297</u> | <u>1,197,454</u> | <u>607,404</u> | <u>9,500</u> | <u>8,970,985</u> | <u>20,575,075</u> |
| <u>693,947</u> | <u>772,295</u> | <u>391,744</u> | <u>-</u> | <u>5,435,181</u> | <u>12,061,252</u> |
| <u>693,947</u> | <u>772,295</u> | <u>391,744</u> | <u>-</u> | <u>5,435,181</u> | <u>12,061,252</u> |
| <u>1,397,021</u> | <u>21,684</u> | <u>55,011</u> | <u>-</u> | <u>2,116,581</u> | <u>7,548,192</u> |
| <u>1,397,021</u> | <u>21,684</u> | <u>55,011</u> | <u>-</u> | <u>2,116,581</u> | <u>7,548,192</u> |
| <u>\$ 3,367,265</u> | <u>\$ 1,991,433</u> | <u>\$ 1,054,159</u> | <u>\$ 9,500</u> | <u>\$16,522,747</u> | <u>\$40,184,519</u> |

COUNTY OF HIDALGO, TEXAS

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

| | <u>Notes Payable</u> | <u>Certificates of Obligation Series 2002</u> | <u>Certificates of Obligation Series 2004</u> |
|--|--------------------------|---|---|
| REVENUES | | | |
| Taxes | \$ 110,315 | \$ 1,033,016 | \$ 2,330,030 |
| Intergovernmental | - | - | - |
| Interest | 38 | 306 | 652 |
| Total revenues | <u>110,353</u> | <u>1,033,322</u> | <u>2,330,682</u> |
| EXPENDITURES | | | |
| Debt service: | | | |
| Principal | 92,318 | 1,015,000 | 2,160,000 |
| Interest and fiscal charges | 20,001 | 64,024 | 188,231 |
| Bond issuance costs | - | - | - |
| Advance refunding escrow | - | - | - |
| Total expenditures | <u>112,319</u> | <u>1,079,024</u> | <u>2,348,231</u> |
| Excess (deficiency) of revenues over (under) expenditures | (1,966) | (45,702) | (17,549) |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | - | - | - |
| Transfers out | - | (22,155) | (80,231) |
| Premium on bonds issued | - | - | - |
| Payment to refunded bond escrow agent | - | - | - |
| Refunding bonds issued | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>(22,155)</u> | <u>(80,231)</u> |
| Net change in fund balances | (1,966) | (67,857) | (97,780) |
| Fund balances at beginning of year | 15,268 | 134,594 | 268,077 |
| Fund balances at the end of year | <u>\$ 13,302</u> | <u>\$ 66,737</u> | <u>\$ 170,297</u> |

| <u>General Obligation Refunding Bonds Series 2005</u> | <u>Certificates of Obligation Series 2006</u> | <u>General Obligation Refunding Bonds Series 2007</u> | <u>Certificates of Obligation Series 2009</u> |
|---|---|---|---|
| \$ 6,314,509 | \$ 3,297,926 | \$ 1,226,609 | \$ 1,998,813 |
| - | - | - | - |
| 1,962 | 1,178 | 549 | 732 |
| <u>6,316,471</u> | <u>3,299,104</u> | <u>1,227,158</u> | <u>1,999,545</u> |
| 4,425,000 | 1,855,000 | 155,000 | 1,070,000 |
| 1,220,563 | 1,459,813 | 1,061,383 | 925,094 |
| - | - | - | - |
| - | - | - | - |
| <u>5,645,563</u> | <u>3,314,813</u> | <u>1,216,383</u> | <u>1,995,094</u> |
| 670,908 | (15,709) | 10,775 | 4,451 |
| - | - | - | - |
| (771,250) | - | - | - |
| - | - | - | - |
| - | - | - | - |
| <u>(771,250)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (100,342) | (15,709) | 10,775 | 4,451 |
| 1,238,122 | 852,180 | 580,016 | 533,643 |
| <u>\$ 1,137,780</u> | <u>\$ 836,471</u> | <u>\$ 590,791</u> | <u>\$ 538,094</u> |

COUNTY OF HIDALGO, TEXAS

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

| | General Obligation Refunding Bonds Series 2009A | Certificates of Obligation Series 2009B&C |
|--|---|--|
| REVENUES | | |
| Taxes | \$ 311,633 | \$ 996,154 |
| Intergovernmental | - | 217,010 |
| Interest | 92 | 506 |
| Total revenues | <u>311,725</u> | <u>1,213,670</u> |
| EXPENDITURES | | |
| Debt service: | | |
| Principal | 295,000 | 500,000 |
| Interest and fiscal charges | 50,825 | 515,186 |
| Bond issuance costs | - | - |
| Advance refunding escrow | - | - |
| Total expenditures | <u>345,825</u> | <u>1,015,186</u> |
| Excess (deficiency) of revenues over (under) expenditures | (34,100) | 198,484 |
| OTHER FINANCING SOURCES (USES): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Premium on bonds issued | - | - |
| Payment to refunded bond escrow agent | - | - |
| Refunding bonds issued | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> |
| Net change in fund balances | (34,100) | 198,484 |
| Fund balances at beginning of year | 66,374 | 373,665 |
| Fund balances at the end of year | <u>\$ 32,274</u> | <u>\$ 572,149</u> |

| Certificates of Obligation Series 2010A&B | General Obligation Refunding Bonds Series 2014A | General Obligation Refunding Bonds Series 2014B | General Obligation Refunding Bonds Series 2014C | Drainage District No. 1 | Total Nonmajor Debt Service Funds (See Exhibit B-2) |
|--|---|---|---|----------------------------|--|
| \$ 2,392,436 | \$ - | \$ - | \$ - | \$ 14,072,132 | \$ 34,083,573 |
| 497,673 | - | - | - | - | 714,683 |
| 1,212 | 3 | 15 | - | - | 7,245 |
| <u>2,891,321</u> | <u>3</u> | <u>15</u> | <u>-</u> | <u>14,072,132</u> | <u>34,805,501</u> |
| 1,070,000 | - | - | - | 5,775,027 | 18,412,345 |
| 1,307,764 | 39,312 | 169,506 | - | 8,229,593 | 15,251,295 |
| - | 60,140 | 288,861 | 304,913 | 148,741 | 802,655 |
| - | 63,074 | 601,744 | - | - | 664,818 |
| <u>2,377,764</u> | <u>162,526</u> | <u>1,060,111</u> | <u>304,913</u> | <u>14,153,361</u> | <u>35,131,113</u> |
| 513,557 | (162,523) | (1,060,096) | (304,913) | (81,229) | (325,612) |
| - | 102,386 | 771,250 | - | 145,959 | 1,019,595 |
| - | - | - | - | - | (873,636) |
| - | 279,485 | - | 3,877,364 | 988,117 | 5,144,966 |
| - | (4,712,664) | (32,501,143) | (26,367,451) | (8,649,376) | (72,230,634) |
| - | 4,515,000 | 32,845,000 | 22,795,000 | 7,810,000 | 67,965,000 |
| - | <u>184,207</u> | <u>1,115,107</u> | <u>304,913</u> | <u>294,700</u> | <u>1,025,291</u> |
| 513,557 | 21,684 | 55,011 | - | 213,471 | 699,679 |
| 883,464 | - | - | - | 1,903,110 | 6,848,513 |
| <u>\$ 1,397,021</u> | <u>\$ 21,684</u> | <u>\$ 55,011</u> | <u>\$ -</u> | <u>\$ 2,116,581</u> | <u>\$ 7,548,192</u> |

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 NOTES PAYABLE
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 106,088 | \$ 106,088 | \$ 110,315 | \$ 4,227 |
| Interest | - | - | 38 | 38 |
| Total revenues | <u>106,088</u> | <u>106,088</u> | <u>110,353</u> | <u>4,265</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 92,318 | 92,318 | 92,318 | - |
| Interest and fiscal charges | 20,001 | 20,001 | 20,001 | - |
| Total expenditures | <u>112,319</u> | <u>112,319</u> | <u>112,319</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | (6,231) | (6,231) | (1,966) | 4,265 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (6,231) | (6,231) | (1,966) | 4,265 |
| Fund balances at beginning of year | - | - | 15,268 | 15,268 |
| Fund balances at the end of year | <u>\$ (6,231)</u> | <u>\$ (6,231)</u> | <u>\$ 13,302</u> | <u>\$ 19,533</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 999,519 | \$ 999,519 | \$ 1,033,016 | \$ 33,497 |
| Interest | - | - | 306 | 306 |
| Total revenues | <u>999,519</u> | <u>999,519</u> | <u>1,033,322</u> | <u>33,803</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 1,015,000 | 1,015,000 | 1,015,000 | - |
| Interest and fiscal charges | 87,179 | 65,024 | 64,024 | 1,000 |
| Total expenditures | <u>1,102,179</u> | <u>1,080,024</u> | <u>1,079,024</u> | <u>1,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | (102,660) | (80,505) | (45,702) | 34,803 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | - | (22,155) | (22,155) | - |
| Total financing sources (uses) | <u>-</u> | <u>(22,155)</u> | <u>(22,155)</u> | <u>-</u> |
| Net change in fund balances | (102,660) | (102,660) | (67,857) | 34,803 |
| Fund balances at beginning of year | - | - | 134,594 | 134,594 |
| Fund balances at the end of year | <u>\$ (102,660)</u> | <u>\$ (102,660)</u> | <u>\$ 66,737</u> | <u>\$ 169,397</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 2,259,214 | \$ 2,259,214 | \$ 2,330,030 | \$ 70,816 |
| Interest | - | - | 652 | 652 |
| Total revenues | <u>2,259,214</u> | <u>2,259,214</u> | <u>2,330,682</u> | <u>71,468</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 2,160,000 | 2,160,000 | 2,160,000 | - |
| Interest and fiscal charges | 269,463 | 189,231 | 188,231 | 1,000 |
| Total expenditures | <u>2,429,463</u> | <u>2,349,231</u> | <u>2,348,231</u> | <u>1,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | (170,249) | (90,017) | (17,549) | 72,468 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | - | (80,231) | (80,231) | - |
| Total financing sources (uses) | <u>-</u> | <u>(80,231)</u> | <u>(80,231)</u> | <u>-</u> |
| Net change in fund balances | (170,249) | (170,248) | (97,780) | 72,468 |
| Fund balances at beginning of year | - | - | 268,077 | 268,077 |
| Fund balances at the end of year | <u>\$ (170,249)</u> | <u>\$ (170,248)</u> | <u>\$ 170,297</u> | <u>\$ 340,545</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 6,082,833 | \$ 6,082,833 | \$ 6,314,509 | \$ 231,676 |
| Interest | - | 1,126 | 1,962 | 836 |
| Total revenues | <u>6,082,833</u> | <u>6,083,959</u> | <u>6,316,471</u> | <u>232,512</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 4,425,000 | 4,425,000 | 4,425,000 | - |
| Interest and fiscal charges | 1,992,313 | 1,221,063 | 1,220,563 | 500 |
| Total expenditures | <u>6,417,313</u> | <u>5,646,063</u> | <u>5,645,563</u> | <u>500</u> |
| Excess (deficiency) of revenues over (under) expenditures | (334,480) | 437,896 | 670,908 | 233,012 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | - | (771,250) | (771,250) | - |
| Total financing sources (uses) | <u>-</u> | <u>(771,250)</u> | <u>(771,250)</u> | <u>-</u> |
| Net change in fund balances | (334,480) | (333,354) | (100,342) | 233,012 |
| Fund balances at beginning of year | - | - | 1,238,122 | 1,238,122 |
| Fund balances at the end of year | <u>\$ (334,480)</u> | <u>\$ (333,354)</u> | <u>\$ 1,137,780</u> | <u>\$ 1,471,134</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 3,185,005 | \$ 3,185,005 | \$ 3,297,926 | \$ 112,921 |
| Interest | - | 637 | 1,178 | 541 |
| Total revenues | <u>3,185,005</u> | <u>3,185,642</u> | <u>3,299,104</u> | <u>113,462</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 1,855,000 | 1,855,000 | 1,855,000 | - |
| Interest and fiscal charges | 1,460,313 | 1,460,313 | 1,459,813 | 500 |
| Total expenditures | <u>3,315,313</u> | <u>3,315,313</u> | <u>3,314,813</u> | <u>500</u> |
| Excess (deficiency) of revenues over (under) expenditures | (130,308) | (129,671) | (15,709) | 113,962 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (130,308) | (129,671) | (15,709) | 113,962 |
| Fund balances at beginning of year | - | - | 852,180 | 852,180 |
| Fund balances at the end of year | <u>\$ (130,308)</u> | <u>\$ (129,671)</u> | <u>\$ 836,471</u> | <u>\$ 966,142</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 1,185,422 | \$ 1,185,422 | \$ 1,226,609 | \$ 41,187 |
| Interest | - | - | 549 | 549 |
| Total revenues | <u>1,185,422</u> | <u>1,185,422</u> | <u>1,227,158</u> | <u>41,736</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 155,000 | 155,000 | 155,000 | - |
| Interest and fiscal charges | 1,061,883 | 1,061,883 | 1,061,383 | 500 |
| Total expenditures | <u>1,216,883</u> | <u>1,216,883</u> | <u>1,216,383</u> | <u>500</u> |
| Excess (deficiency) of revenues over (under) expenditures | (31,461) | (31,461) | 10,775 | 42,236 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (31,461) | (31,461) | 10,775 | 42,236 |
| Fund balances at beginning of year | - | - | 580,016 | 580,016 |
| Fund balances at the end of year | <u>\$ (31,461)</u> | <u>\$ (31,461)</u> | <u>\$ 590,791</u> | <u>\$ 622,252</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 1,923,038 | \$ 1,923,038 | \$ 1,998,813 | \$ 75,775 |
| Interest | - | - | 732 | 732 |
| Total revenues | <u>1,923,038</u> | <u>1,923,038</u> | <u>1,999,545</u> | <u>76,507</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 1,070,000 | 1,070,000 | 1,070,000 | - |
| Interest and fiscal charges | 925,594 | 925,594 | 925,094 | 500 |
| Total expenditures | <u>1,995,594</u> | <u>1,995,594</u> | <u>1,995,094</u> | <u>500</u> |
| Excess (deficiency) of revenues over (under) expenditures | (72,556) | (72,556) | 4,451 | 77,007 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (72,556) | (72,556) | 4,451 | 77,007 |
| Fund balances at beginning of year | - | - | 533,643 | 533,643 |
| Fund balances at the end of year | <u>\$ (72,556)</u> | <u>\$ (72,556)</u> | <u>\$ 538,094</u> | <u>\$ 610,650</u> |

COUNTY OF HIDALGO, TEXASSCHEDULE 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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 309,448 | \$ 309,448 | \$ 311,633 | \$ 2,185 |
| Interest | - | - | 92 | 92 |
| Total revenues | <u>309,448</u> | <u>309,448</u> | <u>311,725</u> | <u>2,277</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 295,000 | 295,000 | 295,000 | - |
| Interest and fiscal charges | 51,075 | 51,075 | 50,825 | 250 |
| Total expenditures | <u>346,075</u> | <u>346,075</u> | <u>345,825</u> | <u>250</u> |
| Excess (deficiency) of revenues over (under) expenditures | (36,627) | (36,627) | (34,100) | 2,527 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (36,627) | (36,627) | (34,100) | 2,527 |
| Fund balances at beginning of year | - | - | 66,374 | 66,374 |
| Fund balances at the end of year | <u>\$ (36,627)</u> | <u>\$ (36,627)</u> | <u>\$ 32,274</u> | <u>\$ 68,901</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 961,519 | \$ 961,519 | \$ 996,154 | \$ 34,635 |
| Intergovernmental | - | 144,710 | 217,010 | 72,300 |
| Interest | - | - | 506 | 506 |
| Total revenues | <u>961,519</u> | <u>1,106,229</u> | <u>1,213,670</u> | <u>107,441</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 500,000 | 500,000 | 500,000 | - |
| Interest and fiscal charges | 514,686 | 515,186 | 515,186 | - |
| Total expenditures | <u>1,014,686</u> | <u>1,015,186</u> | <u>1,015,186</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | (53,167) | 91,043 | 198,484 | 107,441 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (53,167) | 91,043 | 198,484 | 107,441 |
| Fund balances at beginning of year | <u>-</u> | <u>-</u> | <u>373,665</u> | <u>373,665</u> |
| Fund balances at the end of year | <u>\$ (53,167)</u> | <u>\$ 91,043</u> | <u>\$ 572,149</u> | <u>\$ 481,106</u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 2,307,117 | \$ 2,307,117 | \$ 2,392,436 | \$ 85,319 |
| Intergovernmental | - | 331,901 | 497,673 | 165,772 |
| Interest | - | 557 | 1,212 | 655 |
| Total revenues | <u>2,307,117</u> | <u>2,639,575</u> | <u>2,891,321</u> | <u>251,746</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 1,070,000 | 1,070,000 | 1,070,000 | - |
| Interest and fiscal charges | 1,307,264 | 1,307,764 | 1,307,764 | - |
| Total expenditures | <u>2,377,264</u> | <u>2,377,764</u> | <u>2,377,764</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | (70,147) | 261,811 | 513,557 | 251,746 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (70,147) | 261,811 | 513,557 | 251,746 |
| Fund balances at beginning of year | - | - | 883,464 | 883,464 |
| Fund balances at the end of year | <u>\$ (70,147)</u> | <u>\$ 261,811</u> | <u>\$ 1,397,021</u> | <u>\$ 1,135,210</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-55

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 GENERAL OBLIGATION REFUNDING BONDS SERIES 2014A
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ - | \$ - | \$ 3 | \$ 3 |
| Total revenues | <u>-</u> | <u>-</u> | <u>3</u> | <u>3</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Interest and fiscal charges | - | 39,312 | 39,312 | - |
| Bond issuance costs | - | 81,821 | 60,140 | 21,681 |
| Advance refunding escrow | - | 63,074 | 63,074 | - |
| Total expenditures | <u>-</u> | <u>184,207</u> | <u>162,526</u> | <u>21,681</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (184,207) | (162,523) | 21,684 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | 102,386 | 102,386 | - |
| Premium on bonds issued | - | 279,485 | 279,485 | - |
| Payment to refunded bond escrow agent | - | (4,712,664) | (4,712,664) | - |
| Refunding bonds issued | - | 4,515,000 | 4,515,000 | - |
| Total financing sources (uses) | <u>-</u> | <u>184,207</u> | <u>184,207</u> | <u>-</u> |
| Net change in fund balances | - | - | 21,684 | 21,684 |
| Fund balances at beginning of year | - | - | - | - |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 21,684</u> | <u>\$ 21,684</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-56

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 GENERAL OBLIGATION REFUNDING BONDS SERIES 2014B
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest | \$ - | \$ - | \$ 15 | \$ 15 |
| Total revenues | <u>-</u> | <u>-</u> | <u>15</u> | <u>15</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Interest and fiscal charges | - | 169,506 | 169,506 | - |
| Bond issuance costs | - | 343,857 | 288,861 | 54,996 |
| Advance refunding escrow | - | 601,744 | 601,744 | - |
| Total expenditures | <u>-</u> | <u>1,115,107</u> | <u>1,060,111</u> | <u>54,996</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (1,115,107) | (1,060,096) | 55,011 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | 771,250 | 771,250 | - |
| Payment to refunded bond escrow agent | - | (32,501,143) | (32,501,143) | - |
| Refunding bonds issued | - | 32,845,000 | 32,845,000 | - |
| Total financing sources (uses) | <u>-</u> | <u>1,115,107</u> | <u>1,115,107</u> | <u>-</u> |
| Net change in fund balances | - | - | 55,011 | 55,011 |
| Fund balances at beginning of year | - | - | - | - |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 55,011</u> | <u>\$ 55,011</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-57

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 GENERAL OBLIGATION REFUNDING BONDS SERIES 2014C
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Total revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Bond issuance costs | - | 304,913 | 304,913 | - |
| Total expenditures | <u>-</u> | <u>304,913</u> | <u>304,913</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (304,913) | (304,913) | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Premium on bonds issued | - | 3,877,364 | 3,877,364 | - |
| Payment to refunded bond escrow agent | - | (26,367,451) | (26,367,451) | - |
| Refunding bonds issued | - | 22,795,000 | 22,795,000 | - |
| Total financing sources (uses) | <u>-</u> | <u>304,913</u> | <u>304,913</u> | <u>-</u> |
| Net change in fund balances | - | - | - | - |
| Fund balances at beginning of year | - | - | - | - |
| Fund balances at the end of year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

COUNTY OF HIDALGO, TEXAS

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, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 12,861,242 | \$ 12,861,242 | \$ 14,072,132 | \$ 1,210,890 |
| Interest | 5,000 | 5,000 | - | (5,000) |
| Total revenues | <u>12,866,242</u> | <u>12,866,242</u> | <u>14,072,132</u> | <u>1,205,890</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 5,630,000 | 5,630,000 | 5,775,027 | (145,027) |
| Interest and fiscal charges | 8,227,088 | 8,227,088 | 8,229,593 | (2,505) |
| Bond issuance costs | - | - | 148,741 | (148,741) |
| Total expenditures | <u>13,857,088</u> | <u>13,857,088</u> | <u>14,153,361</u> | <u>(296,273)</u> |
| Excess (deficiency) of revenues over (under) expenditures | (990,846) | (990,846) | (81,229) | 909,617 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 250,000 | 250,000 | 145,959 | 104,041 |
| Premium on bonds issued | - | - | 988,117 | (988,117) |
| Payment to refunded bond escrow agent | - | - | (8,649,376) | 8,649,376 |
| Refunding bonds issued | - | - | 7,810,000 | (7,810,000) |
| Total financing sources (uses) | <u>250,000</u> | <u>250,000</u> | <u>294,700</u> | <u>(44,700)</u> |
| Net change in fund balances | (740,846) | (740,846) | 213,471 | 864,917 |
| Fund balances at beginning of year | - | - | 1,903,110 | 1,903,110 |
| Fund balances at the end of year | <u>\$ (740,846)</u> | <u>\$ (740,846)</u> | <u>\$ 2,116,581</u> | <u>\$ 2,768,027</u> |



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 | <u>250,007</u> | <u>940</u> | <u>435,635</u> | <u>234</u> | <u>-</u> | <u>655,091</u> |
| 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 | <u>731,094</u> | <u>408,742</u> | <u>6,860,224</u> | <u>102,263</u> | <u>2,362</u> | <u>655,091</u> |
| 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) | <u>481,094</u> | <u>-</u> | <u>(575,120)</u> | <u>6,102,263</u> | <u>-</u> | <u>-</u> |
| 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 | <u>\$ 54</u> | <u>\$ 941,180</u> | <u>\$ 3,441,988</u> | <u>\$ 6,000,234</u> | <u>\$ -</u> | <u>\$ -</u> |

| 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 | - | - | - |
| 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 | <u>-</u> | <u>-</u> | <u>435,635</u> | <u>435,635</u> |
| EXPENDITURES | | | | |
| Capital outlay: | | | | |
| General government | | | | |
| Commissioner, Pct. No. 4 | - | 1,607,527 | 1,461,913 | 145,614 |
| Total general government | <u>-</u> | <u>1,607,527</u> | <u>1,461,913</u> | <u>145,614</u> |
| 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 | <u>-</u> | <u>7,356,174</u> | <u>5,398,311</u> | <u>1,957,863</u> |
| Total expenditures | <u>-</u> | <u>8,963,701</u> | <u>6,860,224</u> | <u>2,103,477</u> |
| 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) | <u>-</u> | <u>(1,473,954)</u> | <u>(575,120)</u> | <u>898,834</u> |
| 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 | <u>\$ -</u> | <u>\$(10,437,655)</u> | <u>\$ 3,441,988</u> | <u>\$ 13,879,643</u> |

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 | - | - | 234 | 234 |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Bond issuance costs | - | 102,263 | 102,263 | - |
| Total bond issuance costs | - | 102,263 | 102,263 | - |
| Total expenditures | - | 102,263 | 102,263 | - |
| 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) | - | 6,102,263 | 6,102,263 | - |
| 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 | \$ - | \$ 6,000,000 | \$ 6,000,234 | \$ 234 |

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

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 | \$ - | \$ - | \$ - | \$ - |
| 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 | - | - | 60,716 | 60,716 |
| Fund balances at the end of year | \$ - | \$ (23,839) | \$ 60,716 | \$ 84,555 |

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> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Interest | \$ - | \$ - | \$ 860 | \$ 860 |
| Total revenues | <u>-</u> | <u>-</u> | <u>860</u> | <u>860</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Bond issuance costs | - | 272,996 | 272,996 | - |
| Total debt service | <u>-</u> | <u>272,996</u> | <u>272,996</u> | <u>-</u> |
| Capital outlay: | | | | |
| Public safety | | | | |
| Sheriff | - | 7,000,000 | - | 7,000,000 |
| Total public safety | <u>-</u> | <u>7,000,000</u> | <u>-</u> | <u>7,000,000</u> |
| Highways and streets | | | | |
| Commissioner, Pct. No. 1 | - | 510,000 | 121,449 | 388,551 |
| Total highways and streets | <u>-</u> | <u>510,000</u> | <u>121,449</u> | <u>388,551</u> |
| Total expenditures | <u>-</u> | <u>7,782,996</u> | <u>394,445</u> | <u>7,388,551</u> |
| 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) | <u>-</u> | <u>22,272,996</u> | <u>22,272,996</u> | <u>-</u> |
| 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 | <u>\$ -</u> | <u>\$ 14,490,000</u> | <u>\$ 21,879,411</u> | <u>\$ 7,389,411</u> |

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> |



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, 2014

Enterprise Funds

Landfill Services

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 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.

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.



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2014

EXHIBIT C-79

| | Sanitary Landfill | Jail Commissary | Total Nonmajor Enterprise Funds (See Exhibit A-9) |
|---|----------------------|---------------------|---|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 853,293 | \$ 2,856,492 | \$ 3,709,785 |
| Restricted cash | 66,902 | - | 66,902 |
| Receivables (net of allowance for uncollectibles) | | | |
| Due from other funds | - | 15,787 | 15,787 |
| Inventories | - | 49,049 | 49,049 |
| Total current assets | 920,195 | 2,921,328 | 3,841,523 |
| Noncurrent assets: | | | |
| Capital assets (net of allowance for uncollectibles) | | | |
| Land | 1,001,093 | - | 1,001,093 |
| Machinery and equipment | - | 54,355 | 54,355 |
| Total capital assets (net of accumulated depreciation) | 1,001,093 | 54,355 | 1,055,448 |
| Total noncurrent assets | 1,001,093 | 54,355 | 1,055,448 |
| Total assets | \$ 1,921,288 | \$ 2,975,683 | \$ 4,896,971 |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | \$ 1,388 | \$ 28,395 | \$ 29,783 |
| Salaries and benefits payable | - | 19,855 | 19,855 |
| Due to other funds | 29,697 | 19,549 | 49,246 |
| Due to other governments | - | 4,098 | 4,098 |
| Compensated absences payable | - | 426 | 426 |
| Landfill closure/ postclosure care costs | 37,114 | - | 37,114 |
| Total current liabilities | 68,199 | 72,323 | 140,522 |
| Noncurrent liabilities: | | | |
| Compensated absences payable | - | 11,845 | 11,845 |
| Landfill closure/ postclosure care costs | 1,597,272 | - | 1,597,272 |
| Total noncurrent liabilities | 1,597,272 | 11,845 | 1,609,117 |
| Total liabilities | 1,665,471 | 84,168 | 1,749,639 |
| NET POSITION | | | |
| Net investment in capital assets | 1,001,093 | 54,355 | 1,055,448 |
| Restricted | 66,902 | - | 66,902 |
| Unrestricted | (812,178) | 2,837,160 | 2,024,982 |
| Total net position | \$ 255,817 | \$ 2,891,515 | \$ 3,147,332 |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-80

| | Sanitary Landfill | Jail Commissary | Total Nonmajor Enterprise Funds (See Exhibit A-10) |
|--|----------------------|---------------------|--|
| Operating revenues: | | | |
| Charges for services | \$ - | \$ 1,390,313 | \$ 1,390,313 |
| Other | - | 453 | 453 |
| Total operating revenues | <u>-</u> | <u>1,390,766</u> | <u>1,390,766</u> |
| Operating expenses: | | | |
| Costs of services | 24,153 | 511,560 | 535,713 |
| Operating supplies | - | 16,509 | 16,509 |
| Administrative | - | 438,112 | 438,112 |
| Inmate | - | 141,553 | 141,553 |
| Depreciation | - | 330 | 330 |
| Total operating expenses | <u>24,153</u> | <u>1,108,064</u> | <u>1,132,217</u> |
| Operating income (loss) | (24,153) | 282,702 | 258,549 |
| Non-operating revenues (expenses): | | | |
| Total non-operating revenues (expenses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Income (loss) before contributions | (24,153) | 282,702 | 258,549 |
| Change in net position | (24,153) | 282,702 | 258,549 |
| Net position at beginning of year | 279,970 | 2,608,813 | 2,888,783 |
| Net position at end of year | <u>\$ 255,817</u> | <u>\$ 2,891,515</u> | <u>\$ 3,147,332</u> |



COUNTY OF HIDALGO, TEXAS

EXHIBIT C-81

COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Landfill Services | Jail Commissary | Total Nonmajor Enterprise Funds (See Exhibit A-11) |
|--|----------------------|---------------------|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from customers and users | \$ - | \$ 1,390,596 | \$ 1,390,596 |
| Payments to vendors | - | (679,325) | (679,325) |
| Payments to employees | - | (436,784) | (436,784) |
| Net cash provided (used) by operating activities | <u>-</u> | <u>274,487</u> | <u>274,487</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition of capital assets | - | (52,403) | (52,403) |
| Net cash provided (used) by capital and related financing activities | <u>-</u> | <u>(52,403)</u> | <u>(52,403)</u> |
| Net increase (decrease) in cash and cash equivalents | - | 222,084 | 222,084 |
| Cash and cash equivalents, January 1 | 920,195 | 2,634,408 | 3,554,603 |
| Cash and cash equivalents, December 31 | <u>\$ 920,195</u> | <u>\$ 2,856,492</u> | <u>\$ 3,776,687</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ (24,153) | \$ 282,702 | \$ 258,549 |
| Adjustments not affecting cash: | | | |
| Landfill closure & post-closure costs | (5,544) | - | (5,544) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | |
| Depreciation expense | - | 330 | 330 |
| (Increase) decrease in due from other funds | - | 249 | 249 |
| (Increase) decrease in inventory | - | (20,921) | (20,921) |
| Increase (decrease) in salaries and fringe benefits payable | - | 2,913 | 2,913 |
| Increase (decrease) in accounts payable | - | 11,512 | 11,512 |
| Increase (decrease) in due to other governments | - | 1,186 | 1,186 |
| Increase (decrease) in due to other funds | 29,697 | (2,801) | 26,896 |
| Increase (decrease) in compensated absences payable | - | (683) | (683) |
| Total adjustments | <u>24,153</u> | <u>(8,215)</u> | <u>15,938</u> |
| Net cash provided by operating activities | <u>\$ -</u> | <u>\$ 274,487</u> | <u>\$ 274,487</u> |
| Noncash operating activities: | | | |
| Closure & post-closure costs for inflation adjustment see Exhibit C-80. | \$ 24,153 | \$ - | \$ 24,153 |
| Total noncash change in landfill closure & post-closure costs | <u>\$ 24,153</u> | <u>\$ -</u> | <u>\$ 24,153</u> |

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2014

EXHIBIT C-82

| | Self Funded Health Benefits | Self Funded Workers' Compensation | Total Internal Service Funds (See Exhibit A-9) |
|--|-----------------------------------|---|--|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ - | \$ 489,863 | \$ 489,863 |
| Receivables (net of allowance for uncollectibles) | | | |
| Accounts | 1,875,057 | 125,984 | 2,001,041 |
| Due from other funds | 19,549 | 3,758,168 | 3,777,717 |
| Prepays | - | 188,143 | 188,143 |
| Total current assets | <u>1,894,606</u> | <u>4,562,158</u> | <u>6,456,764</u> |
| Noncurrent assets: | | | |
| Loans | - | 150,000 | 150,000 |
| Capital assets (net of accumulated depreciation) | | | |
| Machinery and equipment | 4,768 | 39,906 | 44,674 |
| Total capital assets (net of accumulated depreciation) | <u>4,768</u> | <u>39,906</u> | <u>44,674</u> |
| Total noncurrent assets | <u>4,768</u> | <u>189,906</u> | <u>194,674</u> |
| Total assets | <u><u>\$ 1,899,374</u></u> | <u><u>\$ 4,752,064</u></u> | <u><u>\$ 6,651,438</u></u> |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | \$ 1,458,042 | \$ 108,938 | \$ 1,566,980 |
| Salaries and benefits payable | 15,642 | 12,104 | 27,746 |
| Due to other funds | 3,758,305 | 15,815 | 3,774,120 |
| Unearned revenue | - | 872 | 872 |
| Compensated absences payable | 928 | 309 | 1,237 |
| Claims and judgments payable | 1,458,000 | 402,801 | 1,860,801 |
| Capital leases | 1,965 | 5,057 | 7,022 |
| Total current liabilities | <u>6,692,882</u> | <u>545,896</u> | <u>7,238,778</u> |
| Noncurrent liabilities: | | | |
| Compensated absences payable | 25,812 | 8,607 | 34,419 |
| Claims and judgments payable | - | 1,578,199 | 1,578,199 |
| Capital leases | 2,721 | 4,341 | 7,062 |
| Total noncurrent liabilities | <u>28,533</u> | <u>1,591,147</u> | <u>1,619,680</u> |
| Total liabilities | <u><u>6,721,415</u></u> | <u><u>2,137,043</u></u> | <u><u>8,858,458</u></u> |
| NET POSITION | | | |
| Net investment in capital assets | 83 | 30,508 | 30,591 |
| Unrestricted | (4,822,124) | 2,584,513 | (2,237,611) |
| Total net position | <u><u>\$ (4,822,041)</u></u> | <u><u>\$ 2,615,021</u></u> | <u><u>\$ (2,207,020)</u></u> |

COUNTY OF HIDALGO, TEXAS**EXHIBIT C-83**

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Self Funded Health Benefits | Self Funded Workers' Compensation | Total Internal Service Funds (See Exhibit A-10) |
|--|-----------------------------------|---|---|
| Operating revenues: | | | |
| Charges for services | \$ 24,335,987 | \$ 1,668,654 | \$ 26,004,641 |
| Other | 1,052,408 | 31,587 | 1,083,995 |
| Total operating revenues | <u>25,388,395</u> | <u>1,700,241</u> | <u>27,088,636</u> |
| Operating expenses: | | | |
| Costs of services | 20,783,203 | 1,254,123 | 22,037,326 |
| Administrative | 3,866,648 | 608,202 | 4,474,850 |
| Depreciation | 4,865 | 9,055 | 13,920 |
| Total operating expenses | <u>24,654,716</u> | <u>1,871,380</u> | <u>26,526,096</u> |
| Operating income (loss) | 733,679 | (171,139) | 562,540 |
| Non-operating revenues (expenses): | | | |
| Investment earnings | - | 76 | 76 |
| Interest expense | (118) | (353) | (471) |
| Total non-operating revenues (expenses) | <u>(118)</u> | <u>(277)</u> | <u>(395)</u> |
| Income (loss) before contributions | 733,561 | (171,416) | 562,145 |
| Change in net position | 733,561 | (171,416) | 562,145 |
| Net position at beginning of year | (5,555,602) | 2,786,437 | (2,769,165) |
| Net position at end of year | <u>\$ (4,822,041)</u> | <u>\$ 2,615,021</u> | <u>\$ (2,207,020)</u> |



COUNTY OF HIDALGO, TEXAS

EXHIBIT C-84

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Self-Funded Health Benefits | Self-Funded Workers' Compensation | Total Internal Service Funds (see Exhibit A-11) |
|--|-----------------------------------|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from interfund services provided | \$ 23,716,921 | \$ 1,575,930 | \$ 25,292,851 |
| Payments to vendors | (2,272,612) | (1,698,850) | (3,971,462) |
| Payments to employees | (362,483) | (266,240) | (628,723) |
| Payments for interfund services used | (21,080,202) | (1,260,125) | (22,340,327) |
| Net cash provided (used) by operating activities | <u>1,624</u> | <u>(1,649,285)</u> | <u>(1,647,661)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Principal paid on capital debt | (1,506) | (4,495) | (6,001) |
| Interest paid on capital debt | (118) | (353) | (471) |
| Net cash provided (used) by capital and related financing activities | <u>(1,624)</u> | <u>(4,848)</u> | <u>(6,472)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest and dividends received | - | 76 | 76 |
| Net cash provided (used) by investing activities | <u>-</u> | <u>76</u> | <u>76</u> |
| Net increase (decrease) in cash and cash equivalents | - | (1,654,057) | (1,654,057) |
| Cash and cash equivalents, January 1 | - | 2,143,920 | 2,143,920 |
| Cash and cash equivalents, December 31 | <u>\$ -</u> | <u>\$ 489,863</u> | <u>\$ 489,863</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ 733,679 | \$ (171,139) | \$ 562,540 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | |
| Depreciation expense | 4,865 | 9,055 | 13,920 |
| (Increase) decrease in accounts receivable | (1,873,167) | (124,062) | (1,997,229) |
| (Increase) decrease in due from other funds | 2,632 | (1,275,362) | (1,272,730) |
| (Increase) decrease in due from others | 260,834 | - | 260,834 |
| (Increase) decrease in prepaids | - | (188,143) | (188,143) |
| Increase (decrease) in salaries and fringe benefits payable | 1,194 | 924 | 2,118 |
| Increase (decrease) in accounts payable | (47,129) | 104,908 | 57,779 |
| Increase (decrease) in due to other funds | 1,275,244 | (506) | 1,274,738 |
| Increase (decrease) in unearned revenue | (61,772) | - | (61,772) |
| Increase (decrease) in claims and judgments | (297,000) | (6,000) | (303,000) |
| Increase (decrease) in compensated absences payable | 2,244 | 1,040 | 3,284 |
| Total adjustments | <u>(732,055)</u> | <u>(1,478,146)</u> | <u>(2,210,201)</u> |
| Net cash provided (used) by operating activities | <u>\$ 1,624</u> | <u>\$ (1,649,285)</u> | <u>\$ (1,647,661)</u> |
| Noncash capital and financing activities: | | | |
| Capital lease | 5,960 | - | 5,960 |
| Total noncash acquisition of capital leases | <u>\$ 5,960</u> | <u>\$ -</u> | <u>\$ 5,960</u> |



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, 2014

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 Fund 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 Special Registry Account – used to account for child support and juvenile restitution 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 four accounts:

"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.

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 Fund

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 Fund

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 the collection of court costs, fees and fines in criminal, civil, and family cases.

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, delinquent, and rollback taxes, penalty and interest, attorney fees, 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 collection of escrow for annual disbursements of special inventory taxes and penalty and fine collections.

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, tax fraud inspection fee, and miscellaneous collections.

County Clerk

This fund consists of the following three accounts:

Fee Account – used to account for the collection of fees for the recording and filing of legal instruments, certified copies, beer and wine permits, etc.

Court Cost Account – used to account for the collection of court costs, fees and fines in criminal, civil, and probate cases.

Texas Parks and Wildlife Account – used to account for the collections of hunting and fishing licenses.

Sheriff

This fund consists of the following two 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.).

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 Clinics

This fund is no longer used to account for fees collected by the Health Department for providing health services to residents of the County. Funds are deposited into the General Fund.

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, 2014

| | Head Start Program | Urban County Program | Community Service Agency | Total Pension Trust Funds (See Exhibit A-12) |
|---------------------------|-----------------------|-------------------------|--------------------------------|--|
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 606 | \$ 257 | \$ 863 |
| Investments at fair value | | | | |
| Mutual funds | 21,450,778 | 364,250 | 1,124,484 | 22,939,512 |
| Participant loans | 1,382,069 | 37,970 | 6,347 | 1,426,386 |
| Accounts | - | - | 6,864 | 6,864 |
| Total assets | <u>\$ 22,832,847</u> | <u>\$ 402,826</u> | <u>\$ 1,137,952</u> | <u>\$ 24,373,625</u> |
| LIABILITIES | | | | |
| NET POSITION | | | | |
| Restricted for pension | \$ 22,832,847 | \$ 402,826 | \$ 1,137,952 | \$ 24,373,625 |
| Total net position | <u>\$ 22,832,847</u> | <u>\$ 402,826</u> | <u>\$ 1,137,952</u> | <u>\$ 24,373,625</u> |

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | Head Start Program | Urban County Program | Community Service Agency | Total Pension Trust Funds (See Exhibit A-13) |
|---|-----------------------|-------------------------|--------------------------------|--|
| ADDITIONS | | | | |
| Contributions: | | | | |
| Retirement contributions | \$ 2,371,169 | \$ - | \$ 160,824 | \$ 2,531,993 |
| Investment earnings: | | | | |
| Unrealized gain (loss) | 650,853 | 23,950 | 47,123 | 721,926 |
| Other income | 72,053 | - | 1,390 | 73,443 |
| Total additions | <u>3,094,075</u> | <u>23,950</u> | <u>209,337</u> | <u>3,327,362</u> |
| DEDUCTIONS | | | | |
| Benefits paid | 1,872,611 | 70,585 | 542,355 | 2,485,551 |
| Other | 1,612 | - | 1,668 | 3,280 |
| Total deductions | <u>1,874,223</u> | <u>70,585</u> | <u>544,023</u> | <u>2,488,831</u> |
| Change in net position | 1,219,852 | (46,635) | (334,686) | 838,531 |
| Net position beginning of the year | 21,612,995 | 449,461 | 1,472,638 | 23,535,094 |
| Net position at end of the year | <u>\$ 22,832,847</u> | <u>\$ 402,826</u> | <u>\$ 1,137,952</u> | <u>\$ 24,373,625</u> |

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2014

| | Unclaimed Money | Unclaimed Money County Clerk | Bail Bond Sureties | District Attorney | District Clerk |
|--|--------------------|------------------------------------|-----------------------|----------------------|----------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 705,237 | \$ 654,870 | \$ - | \$ - | \$ 11,871,662 |
| Certificates of deposit | - | - | 1,986,961 | 2,107,815 | 7,944,969 |
| Investments at fair value | | | | | |
| Accounts | - | - | - | - | 17,457 |
| Due from others | - | - | - | - | - |
| Capital assets (net of accumulated depreciation) | - | - | 4,485,371 | - | - |
| Total assets | <u>\$ 705,237</u> | <u>\$ 654,870</u> | <u>\$ 6,472,332</u> | <u>\$ 2,107,815</u> | <u>\$ 19,834,088</u> |
| LIABILITIES | | | | | |
| Due to others | \$ - | \$ - | \$ - | \$ - | \$ 12,823 |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>12,823</u> |
| NET POSITION | | | | | |
| Held in trust for others | 705,237 | 654,870 | 6,472,332 | 2,107,815 | 19,821,265 |
| Total net position | <u>\$ 705,237</u> | <u>\$ 654,870</u> | <u>\$ 6,472,332</u> | <u>\$ 2,107,815</u> | <u>\$ 19,821,265</u> |

| <u>County Clerk</u> | <u>Sheriff</u> | <u>Urban County Program</u> | <u>Total Private- Purpose Trust Funds (See Exhibit A-12)</u> |
|----------------------|-------------------|---------------------------------|--|
| \$ 2,323,438 | \$ 100,234 | \$ 588,891 | \$ 16,244,332 |
| 12,215,148 | - | - | 24,254,893 |
| 1,530 | 1,725 | - | 20,712 |
| 51 | - | - | 51 |
| - | - | - | 4,485,371 |
| <u>\$ 14,540,167</u> | <u>\$ 101,959</u> | <u>\$ 588,891</u> | <u>\$ 45,005,359</u> |
| | | | |
| \$ 181 | \$ 42,805 | \$ - | \$ 55,809 |
| 181 | 42,805 | - | 55,809 |
| | | | |
| 14,539,986 | 59,154 | 588,891 | 44,949,550 |
| <u>\$ 14,539,986</u> | <u>\$ 59,154</u> | <u>\$ 588,891</u> | <u>\$ 44,949,550</u> |

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Unclaimed Money | Unclaimed Money County Clerk | Bail Bond Sureties | District Attorney | District Clerk |
|--|--------------------|------------------------------------|-----------------------|----------------------|----------------------|
| Additions: | | | | | |
| Unclaimed property | \$ 9,273 | \$ - | \$ - | \$ - | \$ - |
| Bail bond surety collateral | - | - | 1,592,322 | - | - |
| Confiscations | - | - | - | 1,878,253 | - |
| Registry | - | - | - | - | 108,108,148 |
| Inmate property | - | - | - | - | - |
| Various boards | - | - | - | - | - |
| Section 108 loans | - | - | - | - | - |
| Bail bond inmates | - | - | - | - | - |
| Fees and fines-inmates | - | - | - | - | - |
| Total additions | <u>9,273</u> | <u>-</u> | <u>1,592,322</u> | <u>1,878,253</u> | <u>108,108,148</u> |
| Deductions: | | | | | |
| Released collateral | - | - | 1,450,420 | - | - |
| Forfeitures | - | - | - | 8,918,908 | - |
| Judgments | - | - | - | - | 101,302,606 |
| Release of inmate property | - | - | - | - | - |
| Various boards | - | - | - | - | - |
| Release bail bond inmates | - | - | - | - | - |
| Release fees and fines inmates | - | - | - | - | - |
| Total deductions | <u>-</u> | <u>-</u> | <u>1,450,420</u> | <u>8,918,908</u> | <u>101,302,606</u> |
| Change in net position | 9,273 | - | 141,902 | 7,040,655) | 6,805,542 |
| Net position at the beginning of the year | 695,964 | 654,870 | 6,330,430 | 9,148,470 | 13,015,723 |
| Net position at the end of the year | <u>\$ 705,237</u> | <u>\$ 654,870</u> | <u>\$ 6,472,332</u> | <u>\$ 2,107,815</u> | <u>\$ 19,821,265</u> |

| County Clerk | Sheriff | Urban County Program | Total Private-Purpose Trust Funds (See Exhibit A-13) |
|----------------------|------------------|----------------------|--|
| \$ - | \$ - | \$ - | \$ 9,273 |
| - | - | - | 1,592,322 |
| - | 4,150,192 | - | 6,028,445 |
| 7,704,461 | - | - | 115,812,609 |
| - | 2,610,588 | - | 2,610,588 |
| - | - | 10,679 | 10,679 |
| - | - | 24,374 | 24,374 |
| - | 610,394 | - | 610,394 |
| - | 58,781 | - | 58,781 |
| <u>7,704,461</u> | <u>7,429,955</u> | <u>35,053</u> | <u>126,757,465</u> |
| - | - | - | 1,450,420 |
| - | 4,228,726 | - | 13,147,634 |
| 7,055,073 | - | - | 108,357,679 |
| - | 2,616,400 | - | 2,616,400 |
| - | - | 3,908 | 3,908 |
| - | 610,394 | - | 610,394 |
| - | 58,781 | - | 58,781 |
| <u>7,055,073</u> | <u>7,514,301</u> | <u>3,908</u> | <u>126,245,216</u> |
| 649,388 | (84,346) | 31,145 | 512,249 |
| <u>13,890,598</u> | <u>143,500</u> | <u>557,746</u> | <u>44,437,300</u> |
| <u>\$ 14,539,986</u> | <u>\$ 59,154</u> | <u>\$ 588,891</u> | <u>\$ 44,949,550</u> |

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2014

| | Clearing Fund | Payroll | Group Insurance | District Attorney Hot Checks | District Clerk |
|-------------------------------|---------------------|---------------|--------------------|---------------------------------------|-------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 2,028,362 | \$ 283 | \$ 2 | \$ 20,038 | \$ 322,599 |
| Certificates of deposit | - | - | - | - | - |
| Accounts | 2,700 | - | - | 227 | 5,220 |
| Other | - | - | - | - | - |
| Due from other governments | - | - | - | - | - |
| Due from others | - | - | - | - | 38,544 |
| Total assets | <u>\$ 2,031,062</u> | <u>\$ 283</u> | <u>\$ 2</u> | <u>\$ 20,265</u> | <u>\$ 366,363</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ 2,031,062 | \$ 283 | \$ - | \$ - | \$ - |
| Salaries and benefits payable | - | - | - | - | - |
| Due to other governments | - | - | - | - | 20,353 |
| Due to others | - | - | 2 | 20,265 | 346,010 |
| Deposits | - | - | - | - | - |
| Total liabilities | <u>2,031,062</u> | <u>283</u> | <u>2</u> | <u>20,265</u> | <u>366,363</u> |
| NET POSITION | | | | | |
| Total net position | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Tax Assessor/ Collector | County Clerk | Sheriff | Adult Probation | Head Start Program | Urban County Program | Total Agency Funds (See Exhibit A-12) |
|----------------------------|-------------------|-----------------|----------------------|--------------------|----------------------|---------------------------------------|
| \$ 97,897,078 | \$ 9,645 | \$ - | \$ 1,028,153 | \$ 650,572 | \$ 3,675 | \$ 101,960,407 |
| - | 70,000 | - | - | - | - | 70,000 |
| 255,279 | 41,511 | - | 17,335,502 | - | - | 17,640,439 |
| - | - | - | - | - | 2,904 | 2,904 |
| - | - | 3,509 | - | - | 69,182 | 72,691 |
| 75,337 | 1,112 | - | - | - | - | 114,993 |
| <u>\$ 98,227,694</u> | <u>\$ 122,268</u> | <u>\$ 3,509</u> | <u>\$ 18,363,655</u> | <u>\$ 650,572</u> | <u>\$ 75,761</u> | <u>\$ 119,861,434</u> |
| | | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ 272,806 | \$ 5,206 | \$ 2,309,357 |
| - | - | - | - | 377,766 | 70,555 | 448,321 |
| 85,447,354 | 45 | - | 4,624 | - | - | 85,472,376 |
| 12,780,340 | 9,879 | 24 | 18,359,031 | - | - | 31,515,551 |
| - | 112,344 | 3,485 | - | - | - | 115,829 |
| <u>98,227,694</u> | <u>122,268</u> | <u>3,509</u> | <u>18,363,655</u> | <u>650,572</u> | <u>75,761</u> | <u>119,861,434</u> |
| | | | | | | |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-90

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

Continued

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Balance January 1, 2014 | Additions | Deductions | Balance December 31, 2014 |
|---|----------------------------|----------------------|----------------------|------------------------------|
| <u>Clearing Fund</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | 2,020,703 | 174,121,000 | 174,113,341 | 2,028,362 |
| Due from other funds | - | - | - | - |
| Due from others | 256 | 718,318 | 718,574 | - |
| Accounts receivable | 292 | 2,700 | 292 | 2,700 |
| Total assets | 2,021,251 | 174,842,018 | 174,832,207 | 2,031,062 |
| Liabilities | | | | |
| Accounts payable | 2,021,251 | 101,115,965 | 101,106,154 | 2,031,062 |
| Total liabilities | 2,021,251 | 101,115,965 | 101,106,154 | 2,031,062 |
| <u>Payroll Fund</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | - | 85,429,709 | 85,429,426 | 283 |
| Total assets | - | 85,429,709 | 85,429,426 | 283 |
| Liabilities | | | | |
| Accounts payable | - | 283 | - | 283 |
| Total liabilities | - | 283 | - | 283 |
| <u>Group Insurance Fund</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | - | 506,248 | 506,248 | - |
| Due from others | 2 | - | - | 2 |
| Accounts Receivable | 3,037 | - | 3,037 | - |
| Total assets | 3,039 | 506,248 | 509,285 | 2 |
| Liabilities | | | | |
| Accounts payable | 3,037 | 511,692 | 514,729 | - |
| Due to other funds | 2 | - | - | 2 |
| Total liabilities | 3,039 | 511,692 | 514,729 | 2 |
| <u>District Attorney Hot Check</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | 76,561 | 1,546,274 | 1,602,796 | 20,038 |
| Accounts receivable | 30 | 1,368 | 1,171 | 227 |
| Total assets | 76,591 | 1,547,642 | 1,603,967 | 20,265 |
| Liabilities | | | | |
| Due to others | 76,591 | 406 | 56,731 | 20,265 |
| Total liabilities | 76,591 | 406 | 56,731 | 20,265 |
| <u>District Clerk</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | 327,429 | 18,134,485 | 18,139,315 | 322,599 |
| Certificates of deposit | - | - | - | - |
| Accounts receivable | 6,028 | 3,095 | 3,903 | 5,220 |
| Due from other funds | (1) | 7,452 | 7,451 | - |
| Due from others | 13,000 | 802,170 | 776,626 | 38,544 |
| Total assets | 346,456 | 18,947,202 | 18,927,295 | 366,363 |
| Liabilities | | | | |
| Due to other governments | 23,693 | 8,862 | 12,202 | 20,353 |
| Due to others | 322,763 | 163,943 | 140,696 | 346,010 |
| Deposits | - | - | - | - |
| Advance from other funds | - | - | - | - |
| Total liabilities | 346,456 | 172,805 | 152,898 | 366,363 |
| <u>Tax Assessor/Collector</u> | | | | |
| Assets | | | | |
| Cash and cash equivalents | 116,407,513 | 1,266,306,070 | 1,284,816,505 | 97,897,078 |
| Certificates of deposit | - | - | - | - |
| Accounts receivable | 280,174 | 7,922,905 | 7,947,799 | 255,279 |
| Due from others | 59,416 | 11,650,492 | 11,634,571 | 75,337 |
| Total assets | 116,747,102 | 1,285,879,468 | 1,304,398,876 | 98,227,694 |
| Liabilities | | | | |
| Due to other governments | 103,949,145 | 638,596,249 | 657,098,040 | 85,447,354 |
| Due to others | 12,797,957 | 65,615,578 | 65,633,196 | 12,780,340 |
| Total liabilities | 116,747,102 | 704,211,828 | 722,731,236 | 98,227,694 |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-90

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

Continued

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Balance January 1, 2014 | Additions | Deductions | Balance December 31, 2014 |
|---------------------------------------|----------------------------|-------------------|-------------------|------------------------------|
| County Clerk | | | | |
| Assets | | | | |
| Cash and cash equivalents | 5,823 | 16,554,557 | 16,550,735 | 9,645 |
| Certificates of deposit | 70,000 | - | - | 70,000 |
| Accounts receivable | 40,653 | 2,137 | 1,279 | 41,511 |
| Due from other funds | - | - | - | - |
| Due from others | 1,005 | 11,173 | 11,066 | 1,112 |
| Total assets | 117,481 | 16,567,866 | 16,563,080 | 122,268 |
| Liabilities | | | | |
| Bank overdraft | - | - | - | - |
| Court Costs | - | - | - | - |
| Due to other funds | - | - | - | - |
| Due to other governments | - | 3,075 | 3,030 | 45 |
| Due to others | 12,415 | 40,882 | 43,418 | 9,879 |
| Deposits | 105,067 | 39,482 | 32,205 | 112,344 |
| Advance from other funds | - | - | - | - |
| Total liabilities | 117,481 | 83,439 | 78,653 | 122,268 |
| Sheriff | | | | |
| Assets | | | | |
| Cash and cash equivalents | - | - | - | - |
| Accounts receivable | 1,625 | 170,046 | 171,671 | - |
| Due from other governments | 1,154 | 3,127,854 | 3,125,499 | 3,509 |
| Due from others | - | - | - | - |
| Total assets | 2,779 | 3,297,900 | 3,297,171 | 3,509 |
| Liabilities | | | | |
| Bank overdraft | - | - | - | - |
| Due to others | 79 | 19 | 74 | 24 |
| Deposits | 2,700 | 39,380 | 38,595 | 3,485 |
| Held in trust | - | - | - | - |
| Advance from other funds | - | - | - | - |
| Total liabilities | 2,779 | 39,399 | 38,669 | 3,509 |
| Adult Probation | | | | |
| Assets | | | | |
| Cash and cash equivalents | 1,054,545 | 19,892,459 | 19,918,851 | 1,028,153 |
| Accounts receivable | 17,029,796 | 1,080,782 | 775,076 | 17,335,502 |
| Due from other governments | - | - | - | - |
| Due from others | - | - | - | - |
| Total assets | 18,084,341 | 20,973,241 | 20,693,927 | 18,363,655 |
| Liabilities | | | | |
| Due to other funds | - | 9,051 | 9,051 | - |
| Due to other governments | 3,440 | 56,038 | 54,853 | 4,624 |
| Due to others | 18,080,901 | 2,604,990 | 2,326,861 | 18,359,031 |
| Advance from other funds | - | - | - | - |
| Total liabilities | 18,084,341 | 2,670,078 | 2,390,764 | 18,363,655 |
| 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 | 33,586 | 49,790,271 | 49,173,285 | 650,572 |
| Accounts receivable | - | - | - | - |
| Other receivables | - | - | - | - |
| Due from other funds | - | - | - | - |
| Total assets | 33,586 | 49,790,271 | 49,173,285 | 650,572 |

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-90
Concluded

| | Balance January 1, 2014 | Additions | Deductions | Balance December 31, 2014 |
|-------------------------------|----------------------------|----------------------|----------------------|------------------------------|
| Liabilities | | | | |
| Bank Overdraft | - | - | - | - |
| Accounts payable | 33,586 | 11,949,163 | 11,709,943 | 272,806 |
| Salaries and benefits payable | | 377,766 | | 377,766 |
| Total liabilities | 33,586 | 12,326,929 | 11,709,943 | 650,572 |
| Urban County Program | | | | |
| Assets | | | | |
| Cash and cash equivalents | 3,675 | 16,587,164 | 16,587,164 | 3,675 |
| Other receivables | 2,904 | - | - | 2,904 |
| Due from other governments | 69,071 | 111 | - | 69,182 |
| Total assets | 75,650 | 16,587,275 | 16,587,164 | 75,761 |
| Liabilities | | | | |
| Accounts payable | 5,206 | 20,608,638 | 20,608,638 | 5,206 |
| Salaries and benefits payable | 70,444 | 111 | - | 70,555 |
| Due to other funds | - | - | - | - |
| Total liabilities | 75,650 | 20,608,749 | 20,608,638 | 75,761 |
| Total Agency Funds | | | | |
| Assets | | | | |
| Cash and cash equivalents | 119,934,044 | 1,648,868,239 | 1,666,841,876 | 101,960,407 |
| Certificates of deposit | 70,000 | - | - | 70,000 |
| Accounts receivable | 17,361,635 | 9,183,032 | 8,904,228 | 17,640,439 |
| Other receivables | 2,904 | - | - | 2,904 |
| Due from other funds | 1 | 7,452 | 7,452 | - |
| Due from other governments | 70,225 | 3,127,965 | 3,125,499 | 72,691 |
| Due from others | 79,965 | 13,182,153 | 13,147,126 | 114,993 |
| Prepays | - | - | - | - |
| Total assets | 137,518,774 | 1,674,368,839 | 1,692,026,179 | 119,861,434 |
| Liabilities | | | | |
| Bank overdraft | - | - | - | - |
| Accounts payable | 2,073,578 | 134,185,741 | 133,949,962 | 2,309,357 |
| Salaries and benefits payable | 70,444 | 377,877 | - | 448,321 |
| Due to other funds | - | 9,051 | 9,051 | - |
| Due to other governments | 103,976,278 | 638,664,223 | 657,168,125 | 85,472,376 |
| Due to others | 31,290,707 | 68,425,820 | 68,200,976 | 31,515,551 |
| Deposits | 107,767 | 78,862 | 70,800 | 115,829 |
| Held in trust | - | - | - | - |
| Held in escrow | - | - | - | - |
| Advance from other funds | - | - | - | - |
| Total liabilities | 137,518,774 | 841,741,574 | 859,398,914 | 119,861,434 |

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
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | Special Revenue Funds | Pension Trust Fund | General Capital Assets | General Long-Term Debt | Total |
|--|-----------------------------|-----------------------|------------------------------|------------------------------|---------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| Assets: | | | | | |
| Cash and cash equivalents | \$ 152,738 | \$ 257 | \$ - | \$ - | \$ 152,995 |
| Investments, at fair value: | | | | | |
| Mutual funds | - | 1,124,484 | - | - | 1,124,484 |
| Participant loans | - | 6,347 | - | - | 6,347 |
| Due from other funds | 75,388 | - | - | - | 75,388 |
| Due from other governments | 304,437 | - | - | - | 304,437 |
| Accounts receivable | 29,132 | 6,864 | - | - | 35,996 |
| General capital assets | - | - | 29,042 | - | 29,042 |
| Total assets | 561,695 | 1,137,952 | 29,042 | - | 1,728,689 |
| Other debits | | | | | |
| Amount to be provided for payment of accrued vacation | - | - | - | 71,684 | 71,684 |
| Total other debits | - | - | - | 71,684 | 71,684 |
| Total assets and other debits | \$ 561,695 | \$ 1,137,952 | \$ 29,042 | \$ 71,684 | \$ 1,800,373 |
| LIABILITIES, OTHER CREDITS, AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 116,656 | \$ - | \$ - | \$ - | \$ 116,656 |
| Salaries and benefits payable | 46,444 | - | - | - | 46,444 |
| Due to other funds | 75,388 | - | - | - | 75,388 |
| Due to other governments | 61,780 | - | - | - | 61,780 |
| Unearned revenue | 183,938 | - | - | - | 183,938 |
| Accrued vacation | - | - | - | 71,684 | 71,684 |
| Total liabilities | 484,206 | - | - | 71,684 | 555,890 |
| Fund balances and other credits: | | | | | |
| Net investment in capital assets | - | - | 29,042 | - | 29,042 |
| Restricted for pension | - | 1,137,952 | - | - | 1,137,952 |
| Restricted | 77,489 | - | - | - | 77,489 |
| Total fund balances and other credits | 77,489 | 1,137,952 | 29,042 | - | 1,244,483 |
| Total liabilities, fund balances, and other credits | \$ 561,695 | \$ 1,137,952 | \$ 29,042 | \$ 71,684 | \$ 1,800,373 |

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

| | Community Services Block Grant | NCS Retired Senior Volunteer Program | TDOA Retired Senior Volunteer Program | Local Fund | Neighbor to Neighbor |
|--|--------------------------------------|---|---|-------------------|-------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 49,692 | \$ 2,657 | \$ 16,434 | \$ 49,147 | \$ 21,200 |
| Due from other funds | - | - | - | 75,388 | - |
| Due from other governments | 127,165 | - | - | - | - |
| Accounts receivable | - | - | - | 59 | 20,000 |
| Total assets | <u>\$ 176,857</u> | <u>\$ 2,657</u> | <u>\$ 16,434</u> | <u>\$ 124,594</u> | <u>\$ 41,200</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 11,340 | \$ - | \$ - | \$ 1,276 | \$ 2,711 |
| Salaries and benefits payable | 42,939 | 2,657 | 843 | 5 | - |
| Due to other funds | - | - | - | - | - |
| Due to other governments | - | - | - | 52,152 | - |
| Unearned revenue | 122,578 | - | 15,591 | 7,280 | 38,489 |
| Total liabilities | <u>176,857</u> | <u>2,657</u> | <u>16,434</u> | <u>60,713</u> | <u>41,200</u> |
| Fund balances: | | | | | |
| Restricted | - | - | - | 63,881 | - |
| Total fund balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>63,881</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 176,857</u> | <u>\$ 2,657</u> | <u>\$ 16,434</u> | <u>\$ 124,594</u> | <u>\$ 41,200</u> |

| Comprehensive Energy Assistance Program | Texas Gas Service | Total Special Revenue Funds |
|--|----------------------|--------------------------------------|
| \$ - | \$ 13,608 | \$ 152,738 |
| - | - | 75,388 |
| 177,272 | - | 304,437 |
| 9,073 | - | 29,132 |
| <u>\$ 186,345</u> | <u>\$ 13,608</u> | <u>\$ 561,695</u> |
| | | |
| \$ 101,329 | \$ - | \$ 116,656 |
| - | - | 46,444 |
| 75,388 | - | 75,388 |
| 9,628 | - | 61,780 |
| - | - | 183,938 |
| <u>186,345</u> | <u>-</u> | <u>484,206</u> |
| | | |
| <u>-</u> | <u>13,608</u> | <u>77,489</u> |
| <u>-</u> | <u>13,608</u> | <u>77,489</u> |
| <u>\$ 186,345</u> | <u>\$ 13,608</u> | <u>\$ 561,695</u> |

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, 2014

| | Community Services Block Grant | NCS Retired Senior Volunteer Program | TDOA Retired Senior Volunteer Program |
|---|--------------------------------------|---|---|
| REVENUES | | | |
| Intergovernmental | \$1,758,526 | \$ 83,251 | \$ 35,068 |
| Miscellaneous | - | - | - |
| Total revenues | <u>1,758,526</u> | <u>83,251</u> | <u>35,068</u> |
| EXPENDITURES | | | |
| Health and welfare | <u>1,758,526</u> | <u>83,251</u> | <u>35,068</u> |
| Total expenditures | <u>1,758,526</u> | <u>83,251</u> | <u>35,068</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances at beginning of year, as previously reported | - | - | - |
| Prior period adjustments | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances at beginning of year, as restated | - | - | - |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Local Fund | Neighbor to Neighbor | Comprehensive Energy Assistance Program | Texas Gas Service | Total Special Revenue Funds |
|------------------|----------------------|---|-------------------|-----------------------------|
| \$ - | \$ - | \$ 4,373,288 | \$ - | \$ 6,250,133 |
| 4,389 | 69,672 | - | 4,381 | 78,442 |
| <u>4,389</u> | <u>69,672</u> | <u>4,373,288</u> | <u>4,381</u> | <u>6,328,575</u> |
| 19,632 | 69,672 | 4,373,288 | - | 6,339,437 |
| <u>19,632</u> | <u>69,672</u> | <u>4,373,288</u> | <u>-</u> | <u>6,339,437</u> |
| (15,243) | - | - | 4,381 | (10,862) |
| - | - | - | - | - |
| (15,243) | - | - | 4,381 | (10,862) |
| 99,910 | - | - | 9,227 | 109,137 |
| <u>(20,786)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(20,786)</u> |
| 79,124 | - | - | 9,227 | 88,351 |
| <u>\$ 63,881</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,608</u> | <u>\$ 77,489</u> |

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Pension Trust Fund |
|--|----------------------------|
| ADDITIONS | |
| Retirement contributions | \$ 160,824 |
| Unrealized gain (loss) | 47,123 |
| Other income | 1,390 |
| Total additions | <u>209,337</u> |
| DEDUCTIONS | |
| Benefits paid | 542,355 |
| Other loss | 1,668 |
| Total deductions | <u>544,023</u> |
| Change in net position | (334,686) |
| Net position at beginning of year | 1,472,638 |
| Net position at the end of year | <u><u>\$ 1,137,952</u></u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-95

COMMUNITY SERVICE AGENCY
 COMMUNITY SERVICES BLOCK GRANT
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 804,359 | \$ 696,546 | \$ 1,500,905 | \$ 1,500,905 | \$ - |
| Total revenues | <u>804,359</u> | <u>696,546</u> | <u>1,500,905</u> | <u>1,500,905</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 404,207 | 456,003 | 860,210 | 873,490 | 13,280 |
| Fringe benefits | 140,014 | 145,894 | 285,908 | 377,351 | 91,443 |
| Travel | 2,432 | 1,984 | 4,416 | 7,000 | 2,584 |
| Supplies | 30,370 | 3,900 | 34,270 | 10,000 | (24,270) |
| Equipment | - | - | - | 5,000 | 5,000 |
| Contractual | - | 8,000 | 8,000 | 22,000 | 14,000 |
| Other | 227,336 | 80,765 | 308,101 | 206,064 | (102,037) |
| Total expenditures | <u>804,359</u> | <u>696,546</u> | <u>1,500,905</u> | <u>1,500,905</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-96

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

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: 61140001850****Contract Period: 01/01/14 to 07/31/15****Period of Audit: 01/01/14 to 12/31/14**

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 954,167 | \$ - | \$ 954,167 | \$ 1,571,631 | \$ (617,464) |
| Total revenues | <u>954,167</u> | <u>-</u> | <u>954,167</u> | <u>1,571,631</u> | <u>(617,464)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 451,036 | - | 451,036 | 747,376 | 296,340 |
| Fringe benefits | 196,651 | - | 196,651 | 321,476 | 124,825 |
| Travel | 4,926 | - | 4,926 | 15,000 | 10,074 |
| Supplies | 27,030 | - | 27,030 | 35,000 | 7,970 |
| Other | 274,524 | - | 274,524 | 452,779 | 178,255 |
| Total expenditures | <u>954,167</u> | <u>-</u> | <u>954,167</u> | <u>1,571,631</u> | <u>617,464</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-97

COMMUNITY SERVICE AGENCY

NCS RETIRED SENIOR VOLUNTEER PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

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

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|---------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 38,251 | \$ 40,000 | \$ 78,251 | \$ 78,251 | \$ - |
| Total revenues | <u>38,251</u> | <u>40,000</u> | <u>78,251</u> | <u>78,251</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 23,496 | 28,671 | 52,167 | 53,223 | 1,056 |
| Fringe benefits | 7,188 | 9,029 | 16,217 | 16,516 | 299 |
| Travel | - | 2,300 | 2,300 | 825 | (1,475) |
| Supplies | 1,500 | - | 1,500 | 1,500 | - |
| Other | 6,067 | - | 6,067 | 6,187 | 120 |
| Total expenditures | <u>38,251</u> | <u>40,000</u> | <u>78,251</u> | <u>78,251</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-98

COMMUNITY SERVICE AGENCY
 NCS RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

CFDA Number: 94.002

Contract Number: 14SRWTX001

Contract Period: 07/01/14 to 06/30/15

Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|---------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 45,000 | \$ - | \$ 45,000 | \$ 79,251 | \$ (34,251) |
| Total revenues | <u>45,000</u> | <u>-</u> | <u>45,000</u> | <u>79,251</u> | <u>(34,251)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 30,063 | - | 30,063 | 51,223 | 21,160 |
| Fringe benefits | 9,947 | - | 9,947 | 15,516 | 5,569 |
| Travel | 1,423 | - | 1,423 | 3,825 | 2,402 |
| Supplies | 2,069 | - | 2,069 | 2,500 | 431 |
| Other | 1,498 | - | 1,498 | 6,187 | 4,689 |
| Total expenditures | <u>45,000</u> | <u>-</u> | <u>45,000</u> | <u>79,251</u> | <u>34,251</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-99

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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 to 08/31/14
Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|---------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | 25,660 | 9,376 | 35,036 | 35,036 | - |
| Total revenues | 25,660 | 9,376 | 35,036 | 35,036 | - |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 7,808 | 4,762 | 12,570 | 12,639 | 69 |
| Travel | 776 | 4,184 | 4,960 | 1,000 | (3,960) |
| Supplies | 2,867 | - | 2,867 | 2,867 | - |
| Other | 14,209 | 430 | 14,639 | 18,530 | 3,891 |
| Total expenditures | 25,660 | 9,376 | 35,036 | 35,036 | - |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-100

COMMUNITY SERVICE AGENCY
 TDOA RETIRED SENIOR VOLUNTEER PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 09/01/14 to 08/31/15
Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|---------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 9,408 | \$ - | \$ 9,408 | \$ 35,036 | \$ (25,628) |
| Total revenues | <u>9,408</u> | <u>-</u> | <u>9,408</u> | <u>35,036</u> | <u>(25,628)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 7,334 | - | 7,334 | 12,639 | 5,305 |
| Travel | 1,000 | - | 1,000 | 1,000 | - |
| Supplies | 862 | - | 862 | 2,867 | 2,005 |
| Other | 212 | - | 212 | 18,530 | 18,318 |
| Total expenditures | <u>9,408</u> | <u>-</u> | <u>9,408</u> | <u>35,036</u> | <u>25,628</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-101

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 58140001799
Contract Period: 01/01/14 to 12/31/14
Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 3,280,588 | \$ - | \$ 3,280,588 | \$ 4,544,753 | \$ (1,264,165) |
| Total revenues | <u>3,280,588</u> | <u>-</u> | <u>3,280,588</u> | <u>4,544,753</u> | <u>(1,264,165)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Administration | 190,137 | - | 190,137 | 283,972 | 93,835 |
| Program services | 68,183 | - | 68,183 | 340,766 | 272,583 |
| Travel/special equipment | - | - | - | 1,200 | 1,200 |
| Direct services: | | | | | |
| Energy crisis | 184,775 | - | 184,775 | 1,959,407 | 1,774,632 |
| Direct services support | 2,837,493 | - | 2,837,493 | 1,959,408 | (878,085) |
| Total expenditures | <u>3,280,588</u> | <u>-</u> | <u>3,280,588</u> | <u>4,544,753</u> | <u>1,264,165</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-102

COMMUNITY SERVICE AGENCY
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 58130001960
Contract Period: 04/01/14 to 09/30/14
Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|------------------------|----------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 1,092,700 | \$ - | \$ 1,092,700 | \$ 1,092,700 | \$ - |
| Total revenues | <u>1,092,700</u> | <u>-</u> | <u>1,092,700</u> | <u>1,092,700</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Administration | 68,294 | - | 68,294 | 68,294 | - |
| Program services | 65,101 | - | 65,101 | 65,101 | - |
| Direct services: | | | | | |
| Energy crisis | 96,439 | - | 96,439 | 96,439 | - |
| Direct services support | 862,866 | - | 862,866 | 862,866 | - |
| Total expenditures | <u>1,092,700</u> | <u>-</u> | <u>1,092,700</u> | <u>1,092,700</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
 COMBINED BALANCE SHEET
 DECEMBER 31, 2014

| | Special Revenue Funds | Trust and Agency Funds | General Capital Assets | Total |
|--|-----------------------------|------------------------------|------------------------------|----------------------|
| ASSETS AND OTHER DEBITS | | | | |
| Assets: | | | | |
| Cash and cash equivalents | \$ 206,623 | \$ 28,742 | \$ - | \$ 235,365 |
| Investments, at fair value: | | | | |
| Mutual funds | - | 21,450,778 | - | 21,450,778 |
| Participant loans | - | 1,382,069 | - | 1,382,069 |
| Due from other funds | - | 621,830 | - | 621,830 |
| Due from other governments | 803,286 | - | - | 803,286 |
| General capital assets | - | - | 1,551,431 | 1,551,431 |
| Total assets | <u>1,009,909</u> | <u>23,483,419</u> | <u>1,551,431</u> | <u>26,044,759</u> |
| Other debits: | | | | |
| Total other debits | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets and other debits | <u>\$ 1,009,909</u> | <u>\$ 23,483,419</u> | <u>\$ 1,551,431</u> | <u>\$ 26,044,759</u> |
| LIABILITIES, OTHER CREDITS, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 205,029 | \$ 272,806 | \$ - | \$ 477,835 |
| Salaries and benefits payable | 1,324 | 377,766 | - | 379,090 |
| Due to other funds | 621,830 | - | - | 621,830 |
| Total liabilities | <u>828,183</u> | <u>650,572</u> | <u>-</u> | <u>1,478,755</u> |
| Fund balances and other credits: | | | | |
| Net investment in capital assets | - | - | 1,551,431 | 1,551,431 |
| Restricted for pensions | - | 22,832,847 | - | 22,832,847 |
| Restricted | 181,726 | - | - | 181,726 |
| Total fund balances and other credits | <u>181,726</u> | <u>22,832,847</u> | <u>1,551,431</u> | <u>24,566,004</u> |
| Total liabilities, fund balances, and other credits | <u>\$ 1,009,909</u> | <u>\$ 23,483,419</u> | <u>\$ 1,551,431</u> | <u>\$ 26,044,759</u> |

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

| | <u>Head Start Program</u> | <u>TDA Program</u> | <u>Total Special Revenue Funds</u> |
|--|-------------------------------|--------------------------|--|
| ASSETS | | | |
| Cash and cash equivalents | \$ 15,583 | \$ 191,040 | \$ 206,623 |
| Due from other governments | <u>768,495</u> | <u>34,791</u> | <u>803,286</u> |
| Total assets | <u><u>\$ 784,078</u></u> | <u><u>\$ 225,831</u></u> | <u><u>\$ 1,009,909</u></u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 195,563 | \$ 9,466 | \$ 205,029 |
| Salaries and benefits payable | 1,324 | - | 1,324 |
| Due to other funds | <u>587,191</u> | <u>34,639</u> | <u>621,830</u> |
| Total liabilities | <u><u>784,078</u></u> | <u><u>44,105</u></u> | <u><u>828,183</u></u> |
| Fund balances: | | | |
| Restricted | <u>-</u> | <u>181,726</u> | <u>181,726</u> |
| Total fund balances | <u><u>-</u></u> | <u><u>181,726</u></u> | <u><u>181,726</u></u> |
| Total liabilities and fund balances | <u><u>\$ 784,078</u></u> | <u><u>\$ 225,831</u></u> | <u><u>\$ 1,009,909</u></u> |

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Head Start Program | TDA Program | Total Special Revenue Funds |
|--|-----------------------|-------------------|--------------------------------------|
| REVENUES | | | |
| Intergovernmental | \$ 25,607,556 | \$ 2,774,846 | \$ 28,382,402 |
| Other - in kind | 6,447,326 | - | 6,447,326 |
| Total revenues | <u>32,054,882</u> | <u>2,774,846</u> | <u>34,829,728</u> |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Personnel | 16,265,913 | 940,443 | 17,206,356 |
| Fringe benefits | 6,227,321 | 417,333 | 6,644,654 |
| Supplies | 1,287,864 | 152,767 | 1,440,631 |
| Food cost | - | 1,261,750 | 1,261,750 |
| Other | 1,758,614 | 148,762 | 1,907,376 |
| Other-local travel | 67,844 | 2,880 | 70,724 |
| Other-in kind | 6,447,326 | - | 6,447,326 |
| Total expenditures | <u>32,054,882</u> | <u>2,923,935</u> | <u>34,978,817</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (149,089) | (149,089) |
| Fund balances at beginning of year | - | 330,815 | 330,815 |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ 181,726</u> | <u>\$ 181,726</u> |

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2014

| | Pension Trust fund | Agency Fund | Total |
|-------------------------------|-----------------------|----------------|----------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ - | \$ 28,742 | \$ 28,742 |
| Investments, at fair value: | | | |
| Mutual funds | 21,450,778 | - | 21,450,778 |
| Participant loans | 1,382,069 | - | 1,382,069 |
| Due from other funds | - | 621,830 | 621,830 |
| Total assets | <u>22,832,847</u> | <u>650,572</u> | <u>23,483,419</u> |
| LIABILITIES | | | |
| Accounts payable | - | 272,806 | 272,806 |
| Salaries and benefits payable | - | 377,766 | 377,766 |
| Total liabilities | <u>-</u> | <u>650,572</u> | <u>650,572</u> |
| NET POSITION | | | |
| Restricted for pension | <u>22,832,847</u> | - | <u>22,832,847</u> |
| Total net position | <u>\$ 22,832,847</u> | <u>\$ -</u> | <u>\$ 22,832,847</u> |

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Pension Trust Fund</u> |
|--|-------------------------------|
| ADDITIONS | |
| Retirement contributions | \$ 2,371,169 |
| Unrealized gain (loss) | 650,853 |
| Other income | 72,053 |
| Total additions | <u>3,094,075</u> |
| DEDUCTIONS | |
| Benefits paid | 1,872,611 |
| Other | 1,612 |
| Total deductions | <u>1,874,223</u> |
| Change in net position | 1,219,852 |
| Net position at beginning of year | <u>21,612,995</u> |
| Net position at the end of year | <u>\$22,832,847</u> |

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Balance January 01, 2014 | Additions | Deductions | Balance December 31, 2014 |
|-------------------------------|--------------------------------|----------------------|----------------------|---------------------------------|
| Payroll Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 9,136 | \$ 24,546,760 | \$ 24,527,154 | \$ 28,742 |
| Due from other funds | 24,450 | 25,243,511 | 24,646,131 | 621,830 |
| Total assets | \$ 33,586 | \$ 49,790,271 | \$ 49,173,285 | \$ 650,572 |
| Liabilities | | | | |
| Accounts payable | 33,586 | 11,949,163 | 11,709,943 | 272,806 |
| Salaries and benefits payable | - | 377,766 | - | 377,766 |
| Total liabilities | \$ 33,586 | \$ 12,326,929 | \$ 11,709,943 | \$ 650,572 |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-109

HEAD START PROGRAM

HEAD START GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

CFDA Number: 93.600

Project Number: 06CH0183-33

Contract Period: 01/01/14 to 12/31/14

Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Variance (Negative) |
|---|------------------------|----------------------|---------------------------------|-------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$25,607,556 | \$ - | \$25,607,556 | \$25,789,303 | \$ (181,747) |
| Other-in kind | 6,447,326 | - | 6,447,326 | 6,447,326 | - |
| Total revenues | <u>32,054,882</u> | <u>-</u> | <u>32,054,882</u> | <u>32,236,629</u> | <u>(181,747)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 16,265,913 | - | 16,265,913 | 16,338,966 | 73,053 |
| Fringe benefits | 6,227,321 | - | 6,227,321 | 6,231,821 | 4,500 |
| Equipment | - | - | - | 111,690 | 111,690 |
| Supplies | 1,287,864 | - | 1,287,864 | 1,097,145 | (190,719) |
| Other | 1,758,614 | - | 1,758,614 | 1,923,781 | 165,167 |
| Other-local travel | 67,844 | - | 67,844 | 85,900 | 18,056 |
| Other-in kind | 6,447,326 | - | 6,447,326 | 6,447,326 | - |
| Total expenditures | <u>32,054,882</u> | <u>-</u> | <u>32,054,882</u> | <u>32,236,629</u> | <u>181,747</u> |
| Excess(deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-110

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14**

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Variance (Negative) |
|---|------------------------|----------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 1,533,353 | \$ 1,175,387 | \$ 2,708,740 | \$ 2,990,057 | \$ (281,317) |
| Total revenues | <u>1,533,353</u> | <u>1,175,387</u> | <u>2,708,740</u> | <u>2,990,057</u> | <u>(281,317)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 657,859 | 267,360 | 925,219 | 918,157 | (7,062) |
| Fringe benefits | 303,398 | 92,136 | 395,534 | 361,190 | (34,344) |
| Supplies | 108,466 | 37,481 | 145,947 | 142,076 | (3,871) |
| Food costs | 896,704 | 357,698 | 1,254,402 | 1,352,923 | 98,521 |
| Other | 97,491 | 71,570 | 169,061 | 212,211 | 43,150 |
| Other-local travel | 1,906 | 1,444 | 3,350 | 3,500 | 150 |
| Total expenditures | <u>2,065,824</u> | <u>827,689</u> | <u>2,893,513</u> | <u>2,990,057</u> | <u>96,544</u> |
| Excess(deficiency) of revenues over (under) expenditures | <u>\$ (532,471)</u> | <u>\$ 347,698</u> | <u>\$ (184,773)</u> | <u>\$ -</u> | <u>\$ (184,773)</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-111

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

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: 10/01/14 to 09/30/15

Period of Audit: 01/01/14 to 12/31/14

| | Current Year Actual | Prior Year Actual | Cumulative Actual To Date | Budget | Variance Variance (Negative) |
|---|------------------------|----------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 1,241,493 | \$ - | \$ 1,241,493 | \$ 3,057,492 | \$ (1,815,999) |
| Total revenues | <u>1,241,493</u> | <u>-</u> | <u>1,241,493</u> | <u>3,057,492</u> | <u>(1,815,999)</u> |
| EXPENDITURES | | | | | |
| Health and welfare | | | | | |
| Personnel | 282,584 | - | 282,584 | 957,383 | 674,799 |
| Fringe benefits | 113,935 | - | 113,935 | 425,783 | 311,848 |
| Supplies | 44,301 | - | 44,301 | 187,973 | 143,672 |
| Food costs | 365,046 | - | 365,046 | 1,289,357 | 924,311 |
| Other | 51,271 | - | 51,271 | 192,996 | 141,725 |
| Other-local travel | 974 | - | 974 | 4,000 | 3,026 |
| Total expenditures | <u>858,111</u> | <u>-</u> | <u>858,111</u> | <u>3,057,492</u> | <u>2,199,381</u> |
| Excess(deficiency) of revenues over (under) expenditures | <u>\$ 383,382</u> | <u>\$ -</u> | <u>\$ 383,382</u> | <u>\$ -</u> | <u>\$ 383,382</u> |



COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINING BALANCE SHEET
 DECEMBER 31, 2014

| | Special Revenue Funds | Trust and Agency Funds | General Capital Assets | General Long- Term Debt | Total |
|---|-----------------------------|---------------------------|---------------------------|----------------------------|----------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| Assets: | | | | | |
| Cash and cash equivalents | \$ 248,454 | \$ 593,172 | \$ - | \$ - | \$ 841,626 |
| Investments, at fair value: | | | | | |
| Mutual funds | - | 364,250 | - | - | 364,250 |
| Participant loans | - | 37,970 | - | - | 37,970 |
| Due from other governments | 1,835,326 | 69,182 | - | - | 1,904,508 |
| Other receivables | - | 2,904 | - | - | 2,904 |
| Other assets | 6,862,470 | - | - | - | 6,862,470 |
| General capital assets | - | - | 118,382 | - | 118,382 |
| Total assets | 8,946,250 | 1,067,478 | 118,382 | - | 10,132,110 |
| Other debits: | | | | | |
| Amount to be provided for payment of notes payable | - | - | - | 1,340,000 | 1,340,000 |
| Amount to be provided for payment of accrued vacation | - | - | - | 39,680 | 39,680 |
| Total other debits | - | - | - | 1,379,680 | 1,379,680 |
| Total assets and other debits | \$ 8,946,250 | \$ 1,067,478 | \$ 118,382 | \$ 1,379,680 | \$ 11,511,790 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 999,686 | \$ 5,206 | \$ - | \$ - | \$ 1,004,892 |
| Salaries and benefits payable | - | 70,555 | - | - | 70,555 |
| Due to other governments | 950,880 | - | - | - | 950,880 |
| Unearned revenue | 1,020,874 | - | - | - | 1,020,874 |
| Notes payable | 128,603 | - | - | 1,340,000 | 1,468,603 |
| Accrued vacation | - | - | - | 39,680 | 39,680 |
| Total liabilities | 3,100,043 | 75,761 | - | 1,379,680 | 4,555,484 |
| Deferred inflows of resources: | | | | | |
| Unavailable revenues | 5,846,207 | - | - | - | 5,846,207 |
| Total deferred inflows of resources | 5,846,207 | - | - | - | 5,846,207 |
| Fund balances and other credits: | | | | | |
| Net investment in capital assets | - | - | 118,382 | - | 118,382 |
| Restricted for pension | - | 402,826 | - | - | 402,826 |
| Held in trust for others | - | 588,891 | - | - | 588,891 |
| Total fund balances and other credits | - | 991,717 | 118,382 | - | 1,110,099 |
| Total liabilities, deferred inflows of resources, fund balances, and other credits | \$ 8,946,250 | \$ 1,067,478 | \$ 118,382 | \$ 1,379,680 | \$ 11,511,790 |

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

| | Community Development Block Grant | Emergency Shelter Grant | Home | Neighborhood Stabalization Program |
|--|---|----------------------------|-------------------|--|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 170,478 | \$ - | \$ 73,365 | \$ - |
| Due from other governments | 366,049 | 46,591 | 31,857 | - |
| Other assets | - | - | - | - |
| Total assets | <u>\$ 536,527</u> | <u>\$ 46,591</u> | <u>\$ 105,222</u> | <u>\$ -</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 491,578 | \$ 45,591 | \$ 94,504 | \$ - |
| Due to other governments | 44,949 | 1,000 | 10,718 | - |
| Unearned revenue | - | - | - | - |
| Notes payable - short-term | - | - | - | - |
| Total liabilities | <u>536,527</u> | <u>46,591</u> | <u>105,222</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenues | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances: | - | - | - | - |
| Total fund balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 536,527</u> | <u>\$ 46,591</u> | <u>\$ 105,222</u> | <u>\$ -</u> |

| Texas Department of Housing and Community Affairs (DRP) | Texas General Land Office (DRS) | Colonia | Loans Fund | Total Special Revenue Funds |
|--|---------------------------------------|----------------|---------------------|--------------------------------------|
| \$ - | \$ - | \$ - | \$ 4,611 | \$ 248,454 |
| 171 | 1,264,214 | 126,444 | - | 1,835,326 |
| - | - | - | 6,862,470 | 6,862,470 |
| <u>\$ 171</u> | <u>\$ 1,264,214</u> | <u>126,444</u> | <u>\$ 6,867,081</u> | <u>\$ 8,946,250</u> |

| | | | | |
|------------|------------------|----------------|------------------|------------------|
| \$ - | \$ 368,013 | \$ - | \$ - | \$ 999,686 |
| 171 | 894,042 | - | - | 950,880 |
| - | - | - | 1,020,874 | 1,020,874 |
| - | 2,159 | 126,444 | - | 128,603 |
| <u>171</u> | <u>1,264,214</u> | <u>126,444</u> | <u>1,020,874</u> | <u>3,100,043</u> |

| | | | | |
|---|---|---|-----------|-----------|
| - | - | - | 5,846,207 | 5,846,207 |
|---|---|---|-----------|-----------|

| | | | | |
|---|---|---|-----------|-----------|
| - | - | - | 5,846,207 | 5,846,207 |
|---|---|---|-----------|-----------|

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

| | | | | |
|---------------|---------------------|-------------------|---------------------|---------------------|
| <u>\$ 171</u> | <u>\$ 1,264,214</u> | <u>\$ 126,444</u> | <u>\$ 6,867,081</u> | <u>\$ 8,946,250</u> |
|---------------|---------------------|-------------------|---------------------|---------------------|

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, 2014

| | Community Services Block Grant | Emergency Shelter Grant | Home | Neighborhood Stabalization Program |
|---|--------------------------------------|----------------------------|------------------|--|
| REVENUES | | | | |
| Intergovernmental | \$ 7,379,140 | \$ 623,305 | \$ 1,849,333 | \$ 685,824 |
| Miscellaneous | 252,070 | - | 219,900 | - |
| Total revenues | <u>7,631,210</u> | <u>623,305</u> | <u>2,069,233</u> | <u>685,824</u> |
| EXPENDITURES | | | | |
| Urban and economic development | 7,631,210 | 623,305 | 2,069,233 | 685,824 |
| Total expenditures | <u>7,631,210</u> | <u>623,305</u> | <u>2,069,233</u> | <u>685,824</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | - | - | - |
| Fund balances at beginning of year | - | - | - | - |
| Fund balances at the end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Texas Department of Housing and Community Affairs (DRP) | Texas General Land Office (DRS) | Colonia | Total Special Revenue Funds |
|--|---------------------------------------|------------|--------------------------------------|
| \$ - | \$ 3,794,519 | \$ 399,533 | \$ 14,731,654 |
| - | - | - | 471,970 |
| - | 3,794,519 | 399,533 | 15,203,624 |
| - | 3,794,519 | 399,533 | 15,203,624 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| \$ - | \$ - | \$ - | \$ - |

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING SCHEDULE OF FIDUCIARY NET POSITION

DECEMBER 31, 2014

| | Trust Funds | | | Agency Fund | Total |
|------------------------------------|--------------------|----------------------------|---|------------------|---------------------|
| | Pension Trust Fund | Private-Purpose Trust Fund | Housing & Urban Development Section 108 | Accounts Payable | |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 606 | \$ 281,359 | \$ 307,532 | \$ 3,675 | \$ 593,172 |
| Investments, at fair value: | | | | | |
| Mutual funds | 364,250 | - | - | - | 364,250 |
| Participant loans | 37,970 | - | - | - | 37,970 |
| Due from other governments | - | - | - | 69,182 | 69,182 |
| Other receivables | - | - | - | 2,904 | 2,904 |
| Total assets | <u>\$ 402,826</u> | <u>\$ 281,359</u> | <u>\$ 307,532</u> | <u>\$ 75,761</u> | <u>\$ 1,067,478</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 5,206 | \$ 5,206 |
| Salaries and benefits payable | - | - | - | 70,555 | 70,555 |
| Total liabilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 75,761</u> | <u>\$ 75,761</u> |
| NET POSITION | | | | | |
| Held in trust for pension benefits | \$ 402,826 | \$ - | \$ - | \$ - | \$ 402,826 |
| Held in trust for others | - | 281,359 | 307,532 | - | 588,891 |
| Total net position | <u>\$ 402,826</u> | <u>\$ 281,359</u> | <u>\$ 307,532</u> | <u>\$ -</u> | <u>\$ 991,717</u> |

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Pension Trust Fund |
|--|-----------------------|
| ADDITIONS | |
| Retirement contributions | \$ - |
| Unrealized gain (loss) | 23,950 |
| Other income | - |
| Total additions | <u>23,950</u> |
| DEDUCTIONS | |
| Benefits paid | 70,585 |
| Other | - |
| Total deductions | <u>70,585</u> |
| Change in net position | (46,635) |
| Net position at beginning of year | <u>449,461</u> |
| Net position at the end of year | <u>\$ 402,826</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-117

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
HOUSING AND URBAN DEVELOPMENT SECTION 108
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Housing and Urban Development Section 108 |
|--|---|
| ADDITIONS | |
| Section 108 loans | \$ 24,374 |
| Total additions | <u>24,374</u> |
| DEDUCTIONS | |
| Section 108 loans | - |
| Total deductions | <u>-</u> |
| Change in net position | 24,374 |
| Net position at beginning of year | 283,158 |
| Net position at end of year | <u>\$ 307,532</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-118

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

| | <u>Private-Purpose Trust Fund</u> |
|--|---------------------------------------|
| ADDITIONS | |
| Various boards | \$ 10,679 |
| Total additions | <u>10,679</u> |
| DEDUCTIONS | |
| Various boards | <u>3,908</u> |
| Total deductions | <u>3,908</u> |
| Change in net position | 6,771 |
| Net position at beginning of year | 274,588 |
| Net position at end of year | <u><u>\$ 281,359</u></u> |

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

| | Balance January 01, 2014 | Additions | Deductions | Balance December 31, 2014 |
|-------------------------------|-----------------------------|----------------------|----------------------|------------------------------|
| Assets | | | | |
| Cash | \$ 3,675 | \$ 16,587,164 | \$ 16,587,164 | \$ 3,675 |
| Due from other governments | 69,071 | 111 | - | 69,182 |
| Other receivables | 2,904 | - | - | 2,904 |
| Total assets | <u>\$ 75,650</u> | <u>\$ 16,587,275</u> | <u>\$ 16,587,164</u> | <u>\$ 75,761</u> |
| Liabilities | | | | |
| Accounts payable | 5,206 | 20,608,638 | 20,608,638 | 5,206 |
| Salaries and benefits payable | 70,444 | 111 | - | 70,555 |
| Total liabilities | <u>\$ 75,650</u> | <u>\$ 20,608,749</u> | <u>\$ 20,608,638</u> | <u>\$ 75,761</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-120

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14

| | Federal Current Year Actual | Local Current Year Actual | Prior Year Cumulative | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|-----------------------------------|---------------------------------|--------------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 379,020 | \$ - | \$5,730,698 | \$6,109,718 | \$6,147,633 | \$ (37,915) |
| Total revenues | <u>379,020</u> | <u>-</u> | <u>5,730,698</u> | <u>6,109,718</u> | <u>6,147,633</u> | <u>(37,915)</u> |
| EXPENDITURES | | | | | | |
| Engineering services | - | - | 362,880 | 362,880 | 362,880 | - |
| Construction services | - | - | 4,640,757 | 4,640,757 | 4,640,757 | - |
| Acquisition/appraisals | 379,014 | - | 473,365 | 852,379 | 859,115 | 6,736 |
| General administration | 6 | - | 253,696 | 253,702 | 284,881 | 31,179 |
| Total expenditures | <u>379,020</u> | <u>-</u> | <u>5,730,698</u> | <u>6,109,718</u> | <u>6,147,633</u> | <u>37,915</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-121

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14

| | Federal Current Year Actual | Local Current Year Actual | Prior Year Cumulative | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|-----------------------------------|---------------------------------|--------------------------|---------------------------------|----------------|------------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 310,710 | \$ - | \$ 32,005 | \$ 342,715 | \$ 497,775 | \$ (155,060) |
| Total revenues | <u>310,710</u> | <u>-</u> | <u>32,005</u> | <u>342,715</u> | <u>497,775</u> | <u>(155,060)</u> |
| EXPENDITURES | | | | | | |
| Rehab Single-Unit | | | | | | |
| Sewer construction | 291,037 | - | - | 291,037 | 402,975 | 111,938 |
| Sewer engineering | - | - | 22,350 | 22,350 | 35,000 | 12,650 |
| General administration | 19,673 | - | 9,655 | 29,328 | 59,800 | 30,472 |
| Total expenditures | <u>310,710</u> | <u>-</u> | <u>32,005</u> | <u>342,715</u> | <u>497,775</u> | <u>155,060</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-122

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2014

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: 713045

Contract Period: 1/23/14 to 1/22/16

Period of Audit: 01/01/14 to 12/31/14

| | Federal Current Year Actual | Local Current Year Actual | Prior Year Cumulative | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|-----------------------------------|---------------------------------|--------------------------|---------------------------------|----------------|------------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 3,028 | \$ - | \$ - | \$ 3,028 | \$ 500,000 | \$ (496,972) |
| Total revenues | <u>3,028</u> | <u>-</u> | <u>-</u> | <u>3,028</u> | <u>500,000</u> | <u>(496,972)</u> |
| EXPENDITURES | | | | | | |
| Rehab single-unit Construction | - | - | - | - | 163,200 | 163,200 |
| Sewer Improvements Engineering | - | - | - | - | 13,993 | 13,993 |
| Construction | - | - | - | - | 257,589 | 257,589 |
| Acquisition | - | - | - | - | 23,218 | 23,218 |
| General administration | 3,028 | - | - | 3,028 | 42,000 | 38,972 |
| Total expenditures | <u>3,028</u> | <u>-</u> | <u>-</u> | <u>3,028</u> | <u>500,000</u> | <u>496,972</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-123

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14

| | Federal Current Year Actual | Local Current Year Actual | Prior Year Cumulative | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|-----------------------------------|---------------------------------|--------------------------|---------------------------------|-------------------|------------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 3,231,895 | \$ - | \$ 1,752,936 | \$ 4,984,831 | \$ 20,942,306 | \$ (15,957,475) |
| Total revenues | 3,231,895 | - | 1,752,936 | 4,984,831 | 20,942,306 | (15,957,475) |
| EXPENDITURES | | | | | | |
| Engineering services | 143,001 | - | 1,406,120 | 1,549,121 | 2,655,421 | 1,106,300 |
| Construction services | 2,560,596 | - | 171,111 | 2,731,707 | 15,841,012 | 13,109,305 |
| Acquisition/appraisals | 348,937 | - | - | 348,937 | 1,840,633 | 1,491,696 |
| General administration | 179,361 | - | 175,705 | 355,066 | 605,240 | 250,174 |
| Total expenditures | 3,231,895 | - | 1,752,936 | 4,984,831 | 20,942,306 | 15,957,475 |
| Excess (deficiency) of revenues over (under) expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-124

URBAN COUNTY PROGRAM
 DISASTER RECOVERY PROGRAM FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14**

| | Federal Current Year Actual | Local Current Year Actual | Prior Year Cumulative | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|-----------------------------------|---------------------------------|--------------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 183,604 | \$ - | \$ 58,520 | \$ 242,124 | \$ 4,216,981 | \$ (3,974,857) |
| Total revenues | <u>183,604</u> | <u>-</u> | <u>58,520</u> | <u>242,124</u> | <u>4,216,981</u> | <u>(3,974,857)</u> |
| EXPENDITURES | | | | | | |
| Engineering services | - | - | - | - | 61,415 | 61,415 |
| Construction services | - | - | - | - | 3,536,323 | 3,536,323 |
| Acquisition/appraisals | 174,194 | - | 36,000 | 210,194 | 358,750 | 148,556 |
| General administration | 9,410 | - | 22,520 | 31,930 | 260,493 | 228,563 |
| Total expenditures | <u>183,604</u> | <u>-</u> | <u>58,520</u> | <u>242,124</u> | <u>4,216,981</u> | <u>3,974,857</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-125

URBAN COUNTY PROGRAM
 COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014

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: 01/01/14 to 12/31/14

| | Federal Current Year Actual | Local Current Year Actual | Prior Year Cumulative | Cumulative Actual To Date | Budget | Variance Positive (Negative) |
|--|-----------------------------------|---------------------------------|--------------------------|---------------------------------|------------------|------------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 85,795 | \$ - | \$ 46,080 | \$ 131,875 | \$ 1,000,000 | \$ (868,125) |
| Total revenues | <u>85,795</u> | <u>-</u> | <u>46,080</u> | <u>131,875</u> | <u>1,000,000</u> | <u>(868,125)</u> |
| EXPENDITURES | | | | | | |
| Public service | 3,029 | - | - | 3,029 | 12,540 | 9,511 |
| Residential rehabilitation | - | - | - | - | 260,460 | 260,460 |
| Residential reconstruction | 73,624 | - | 32,362 | 105,986 | 387,000 | 281,014 |
| New construction | - | - | - | - | 240,000 | 240,000 |
| General administration | 9,142 | - | 13,718 | 22,860 | 100,000 | 77,140 |
| Total expenditures | <u>85,795</u> | <u>-</u> | <u>46,080</u> | <u>131,875</u> | <u>1,000,000</u> | <u>868,125</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

STATISTICAL SECTION
(UNAUDITED)

COUNTY OF HIDALGO, TEXAS
Statistical Section
December 31, 2014

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.



COUNTY OF HIDALGO, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(accrual basis of accounting)

| | Fiscal Year | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2014 | 2013 | 2012 | 2011 |
| Governmental activities: | | | | |
| Net investment in capital assets | \$ 177,495,406 | \$ 148,499,402 | \$ 161,875,118 | \$ 178,709,088 |
| Restricted for: | | | | |
| Special revenue | | | | |
| Legislative (1) | 36,486,299 | 21,687,062 | 23,006,135 | 21,076,307 |
| Grants (1) | 9,294,532 | 8,650,732 | 3,724,551 | 3,369,434 |
| Debt service | 15,217,023 | 14,260,869 | 14,949,039 | 14,608,681 |
| Capital projects | 8,828,171 | 28,064,399 | 28,064,984 | 44,934,228 |
| Unrestricted | 101,139,761 | 114,635,154 | 109,671,244 | 64,980,672 |
| Subtotal governmental activities net position | \$ 348,461,192 | \$ 335,797,617 | \$ 341,291,071 | \$ 327,678,410 |
| % change from prior year | 3.8% | -1.6% | 4.2% | 3.8% |
| Business-type activities: | | | | |
| Net investment in capital assets | \$ 1,055,448 | \$ 1,003,375 | \$ 1,003,375 | \$ 1,003,375 |
| Restricted for: | | | | |
| Enterprise - bond covenant | 66,902 | 66,902 | 66,902 | 66,902 |
| Unrestricted | 2,024,982 | 1,818,506 | 1,502,692 | 1,189,802 |
| Subtotal business-type activities net position | \$ 3,147,332 | \$ 2,888,783 | \$ 2,572,969 | \$ 2,260,080 |
| % change from prior year | 9.0% | 12.3% | 13.8% | 8.7% |
| Primary government: | | | | |
| Net investment in capital assets | \$ 178,550,854 | \$ 149,502,777 | \$ 162,878,493 | \$ 179,712,463 |
| Restricted for: | | | | |
| Special revenue | | | | |
| Legislative (1) | 36,486,299 | 21,687,062 | 23,006,135 | 21,076,307 |
| Grants (1) | 9,294,532 | 8,650,732 | 3,724,551 | 3,369,434 |
| Debt service | 15,217,023 | 14,260,869 | 14,949,039 | 14,608,681 |
| Capital projects | 8,828,171 | 28,064,399 | 28,064,984 | 44,934,228 |
| Enterprise - bond covenant | 66,902 | 66,902 | 66,902 | 66,902 |
| Unrestricted | 103,164,743 | 116,453,660 | 111,173,936 | 66,170,474 |
| Total primary government net position (2) | \$ 351,608,524 | \$ 338,686,400 | \$ 343,864,040 | \$ 329,938,490 |
| % change from prior year | 3.8% | -1.5% | 4.2% | 3.8% |

(1) Beginning in 2009, Restricted for Special Revenue was further categorized.

(2) See Exhibit D-2 for changes in net position from year to year.

| Fiscal Year | | | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| \$ 210,602,444 | \$ 207,963,687 | \$ 217,768,911 | \$ 275,913,999 | \$ 263,372,868 | \$ 180,126,758 |
| | | 37,780,985 | 33,534,826 | 20,633,893 | 18,371,428 |
| 11,345,966 | 10,343,602 | - | - | - | - |
| 4,343,556 | 3,763,513 | - | - | - | - |
| 13,130,279 | 11,431,390 | 11,126,499 | 8,692,136 | 5,989,609 | 4,041,046 |
| 9,773,223 | 9,921,161 | 5,776,568 | 11,285,296 | 1,083,047 | 6,359,576 |
| 66,445,469 | 65,021,046 | 53,024,191 | 46,160,309 | 60,997,138 | 42,084,388 |
| <u>\$ 315,640,937</u> | <u>\$ 308,444,399</u> | <u>\$ 325,477,154</u> | <u>\$ 375,586,566</u> | <u>\$ 352,076,555</u> | <u>\$ 250,983,196</u> |
| 2.3% | -5.2% | -13.3% | 6.7% | 40.3% | 1.5% |
| \$ 1,003,717 | \$ 1,003,844 | \$ 1,004,009 | \$ 1,004,829 | \$ 1,006,873 | \$ 1,008,933 |
| 66,902 | 66,902 | 66,902 | 66,902 | 66,902 | 66,902 |
| 1,007,825 | 798,480 | 660,470 | 413,039 | 206,241 | (65,029) |
| <u>\$ 2,078,444</u> | <u>\$ 1,869,226</u> | <u>\$ 1,731,381</u> | <u>\$ 1,484,770</u> | <u>\$ 1,280,016</u> | <u>\$ 1,010,806</u> |
| 11.2% | 8.0% | 16.6% | 16.0% | 26.6% | 36.0% |
| \$ 211,606,161 | \$ 208,967,531 | \$ 218,772,920 | \$ 276,918,828 | \$ 264,379,741 | \$ 181,135,691 |
| | | 37,780,985 | 33,534,826 | 20,633,893 | 18,371,428 |
| 11,345,966 | 10,343,602 | - | - | - | - |
| 4,343,556 | 3,763,513 | - | - | - | - |
| 13,130,279 | 11,431,390 | 11,126,499 | 8,692,136 | 5,989,609 | 4,041,046 |
| 9,773,223 | 9,921,161 | 5,776,568 | 11,285,296 | 1,083,047 | 6,359,576 |
| 66,902 | 66,902 | 66,902 | 66,902 | 66,902 | 66,902 |
| 67,453,294 | 65,819,526 | 53,684,661 | 46,573,348 | 61,203,379 | 42,019,359 |
| <u>\$ 317,719,381</u> | <u>\$ 310,313,625</u> | <u>\$ 327,208,535</u> | <u>\$ 377,071,336</u> | <u>\$ 353,356,571</u> | <u>\$ 251,994,002</u> |
| 2.4% | -5.2% | -13.2% | 6.7% | 40.2% | 1.6% |

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

| | Fiscal Year | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2014 | 2013 | 2012 | 2011 |
| Expenses | | | | |
| <i>Governmental activities:</i> | | | | |
| General government | \$ 112,787,403 | \$ 112,827,372 | \$ 101,093,597 | \$ 97,811,363 |
| Public safety | 103,807,554 | 99,428,539 | 90,336,106 | 90,185,262 |
| Highways and streets | 29,595,835 | 35,538,330 | 28,095,900 | 29,560,143 |
| Sanitation | 5,652,481 | 5,768,425 | 5,901,785 | 6,172,858 |
| Drainage flood control | 7,279,792 | 18,402,498 | 11,625,550 | 13,366,540 |
| Health and welfare | 122,414,102 | 85,762,647 | 71,258,891 | 72,326,836 |
| Culture-recreation | 4,177,463 | 4,212,908 | 3,892,851 | 3,343,123 |
| Conservation of natural resources | 864,399 | 950,619 | 916,059 | 884,829 |
| Urban and economic development | 15,689,191 | 13,464,903 | 18,498,452 | 18,321,321 |
| Interest on long-term debt | 9,725,334 | 10,017,010 | 11,411,173 | 10,998,944 |
| Total governmental activities expenses | 411,993,554 | 386,373,251 | 343,030,364 | 342,971,219 |
| <i>Business-type activities:</i> | | | | |
| Landfill Services | 24,153 | 24,777 | 28,558 | 120,006 |
| Jail Commissary | 1,108,065 | 995,192 | 1,032,782 | 1,046,429 |
| Total business-type activities expenses | 1,132,218 | 1,019,969 | 1,061,340 | 1,166,435 |
| Total primary government expenses | 413,125,772 | 387,393,220 | 344,091,704 | 344,137,655 |
| Program revenues | | | | |
| <i>Governmental activities:</i> | | | | |
| Charges for services | | | | |
| General government | 57,973,975 | 56,453,021 | 50,492,028 | 44,504,246 |
| Public safety | 10,160,583 | 7,968,233 | 9,111,919 | 7,051,187 |
| Highways and streets | 704,295 | 429,606 | 326,583 | 749,638 |
| Sanitation | - | - | - | - |
| Drainage flood control | 48,000 | 37,250 | 48,750 | 39,750 |
| Health and welfare | 965,728 | 926,460 | 1,010,148 | 757,964 |
| Culture-recreation | - | - | - | - |
| Operating grants and contributions | 149,802,839 | 113,472,504 | 99,576,927 | 102,223,888 |
| Capital grants and contributions | 2,157,041 | 2,425,071 | 2,720,365 | 4,901,517 |
| Total governmental activities program revenues | 221,812,461 | 181,712,145 | 163,286,720 | 160,228,190 |
| <i>Business-type activities:</i> | | | | |
| Charges for services | | | | |
| Landfill Services | - | - | - | - |
| Jail Commissary | 1,390,767 | 1,335,583 | 1,371,909 | 1,318,592 |
| Operating grants and contributions | - | - | - | - |
| Capital grants and contributions | - | - | - | 27,800 |
| Total business-type activities program revenues | 1,390,767 | 1,335,583 | 1,371,909 | 1,346,392 |
| Total primary government program revenues | 223,203,228 | 183,047,728 | 164,658,629 | 161,574,582 |
| Net (expenses) revenues | | | | |
| <i>Governmental activities</i> | (190,181,093) | (204,661,106) | (179,743,644) | (182,743,029) |
| <i>Business-type activities</i> | 258,549 | 315,614 | 310,569 | 179,957 |
| Total primary government net expenses | \$ (189,922,544) | \$ (204,345,492) | \$ (179,433,075) | \$ (182,563,072) |

(1) See Exhibit D-1 for ending net position balances for reported years.

| Fiscal Year | | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | |
| \$ 97,842,494 | \$ 89,121,454 | \$ 97,143,562 | \$ 78,776,952 | \$ 68,913,795 | \$ 62,183,106 | |
| 89,801,722 | 85,484,255 | 77,717,842 | 72,767,334 | 63,808,030 | 59,117,815 | |
| 42,230,362 | 36,156,629 | 37,628,263 | 33,764,990 | 23,714,761 | 17,157,777 | |
| 6,044,230 | 6,074,803 | 4,880,966 | 4,023,448 | 4,420,017 | 3,585,628 | |
| 19,517,938 | 115,658,230 | 155,137,524 | 5,759,033 | 6,300,881 | 5,647,226 | |
| 76,408,955 | 71,916,898 | 67,844,765 | 63,321,351 | 72,085,460 | 67,255,280 | |
| 3,995,919 | 3,409,358 | 3,011,044 | 2,427,103 | 3,096,473 | 2,186,585 | |
| 812,425 | 845,679 | 706,327 | 624,777 | 618,772 | 587,967 | |
| 15,764,794 | 13,568,275 | 14,380,526 | 16,518,523 | 14,891,169 | 15,281,411 | |
| 7,663,745 | 4,995,563 | 6,840,037 | 7,725,282 | 6,649,680 | 6,345,345 | |
| 360,082,584 | 427,231,144 | 465,290,856 | 285,708,793 | 264,499,038 | 239,348,140 | |
| | | | | | | |
| 13,329 | 17,740 | 30,418 | 40,245 | 41,685 | 40,332 | |
| 1,132,218 | 1,057,793 | 919,834 | 982,275 | 846,117 | 776,478 | |
| 1,145,547 | 1,075,533 | 950,252 | 1,022,520 | 887,802 | 816,810 | |
| | | | | | | |
| 361,228,131 | 428,306,677 | 466,241,108 | 286,731,313 | 265,386,840 | 240,164,950 | |
| | | | | | | |
| 43,332,476 | 39,941,084 | 40,012,769 | 44,280,410 | 37,986,284 | 23,713,514 | |
| 8,000,597 | 1,938,693 | 1,616,112 | 1,205,827 | 1,231,009 | 1,524,423 | |
| 339,740 | 162,913 | 256,481 | 263,745 | 135,863 | 8,460,613 | |
| - | - | - | 2,522 | 5,310 | - | |
| 33,668 | 38,250 | 52,000 | 67,175 | 83,750 | 85,500 | |
| 661,955 | 161,600 | 205,375 | 213,695 | 195,355 | 210,355 | |
| - | 51,760 | 48,446 | 49,647 | 59,223 | 65,119 | |
| 106,642,998 | 165,555,377 | 177,344,158 | 89,565,316 | 91,330,914 | 93,478,270 | |
| 4,716,404 | 4,737,531 | 6,648,741 | 6,435,354 | 3,674,082 | 3,641,301 | |
| 163,727,838 | 212,587,208 | 226,184,082 | 142,083,691 | 134,701,790 | 131,179,095 | |
| | | | | | | |
| - | - | - | - | - | - | |
| 1,337,541 | 1,176,003 | 1,131,658 | 1,134,607 | 1,038,649 | 982,757 | |
| - | - | - | - | - | - | |
| 15,000 | 30,000 | 30,000 | 11,450 | 43,350 | 62,850 | |
| 1,352,541 | 1,206,003 | 1,161,658 | 1,146,057 | 1,081,999 | 1,045,607 | |
| | | | | | | |
| 165,080,379 | 213,793,211 | 227,345,740 | 143,229,748 | 135,783,789 | 132,224,702 | |
| | | | | | | |
| (196,354,746) | (214,643,936) | (239,106,774) | (143,625,102) | (129,797,248) | (108,169,045) | |
| 206,994 | 130,470 | 211,406 | 123,537 | 194,197 | 228,797 | |
| \$ (196,147,752) | \$ (214,513,466) | \$ (238,895,368) | \$ (143,501,565) | \$ (129,603,051) | \$ (107,940,248) | |

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

| | Fiscal Year | | | |
|---|----------------------|-----------------------|----------------------|----------------------|
| | 2014 | 2013 | 2012 | 2011 |
| General Revenues and Other Changes in Net Position | | | | |
| <i>Governmental activities:</i> | | | | |
| Taxes: | | | | |
| Property taxes | \$ 192,457,753 | \$ 188,630,519 | \$ 183,936,243 | \$ 186,117,473 |
| State mix drink tax | - | - | - | - |
| Bingo tax | - | - | - | - |
| Unrestricted grants and contributions | 5,975,466 | 11,497,279 | 3,833,434 | 3,284,212 |
| Interest earnings | 677,590 | 589,637 | 521,437 | 927,663 |
| Miscellaneous | 3,593,488 | 1,991,573 | 3,124,867 | 6,414,684 |
| Gain on sale of capital assets | 406,612 | 442,877 | 435,795 | 53,953 |
| Transfers | - | - | - | - |
| Total governmental activities | 203,110,909 | 203,151,885 | 191,851,776 | 196,797,985 |
| <i>Business-type activities:</i> | | | | |
| Interest earnings | - | 189 | 2,239 | 1,627 |
| Miscellaneous | - | - | - | - |
| Transfers | - | - | - | - |
| Gain on sale of capital assets | - | 11 | 81 | 52 |
| Total business-type activities | - | 200 | 2,320 | 1,679 |
| Total primary government | 203,110,909 | 203,152,085 | 191,854,096 | 196,799,664 |
| Change in net position | | | | |
| <i>Governmental activities</i> | 12,929,816 | (1,509,221) | 12,108,132 | 14,054,956 |
| <i>Business-type activities</i> | 258,549 | 315,814 | 312,889 | 181,636 |
| Total primary government (1) | \$ 13,188,365 | \$ (1,193,407) | \$ 12,421,021 | \$ 14,236,592 |

(1) See Exhibit D-1 for ending net position balances for reported years.

| Fiscal Year | | | | | |
|---------------------|------------------------|------------------------|----------------------|----------------------|---------------------|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| \$ 188,947,946 | \$ 180,795,819 | \$ 168,708,517 | \$ 147,714,124 | \$ 140,484,666 | \$ 106,149,411 |
| - | - | - | - | - | 664,508 |
| - | - | - | - | - | 324,980 |
| 2,723,685 | 5,971,082 | 5,288,709 | 6,408,544 | 3,126,375 | 931,421 |
| 889,067 | 1,920,959 | 6,049,379 | 9,893,265 | 7,740,119 | 5,136,247 |
| 10,956,166 | 7,791,061 | 6,403,516 | 2,890,397 | 2,076,702 | 1,974,211 |
| 141,649 | 11,442 | 99,537 | 228,791 | 32,515 | 52,187 |
| - | - | - | - | - | - |
| <u>203,658,513</u> | <u>196,490,363</u> | <u>186,549,658</u> | <u>167,135,121</u> | <u>153,460,377</u> | <u>115,232,965</u> |
| 2,094 | 6,629 | 35,205 | 81,218 | 75,012 | 38,721 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 130 | 746 | - | - | - | - |
| <u>2,224</u> | <u>7,375</u> | <u>35,205</u> | <u>81,218</u> | <u>75,012</u> | <u>38,721</u> |
| <u>203,660,737</u> | <u>196,497,738</u> | <u>186,584,863</u> | <u>167,216,339</u> | <u>153,535,389</u> | <u>115,271,686</u> |
| 7,303,767 | (18,153,573) | (52,557,116) | 23,510,019 | 23,663,129 | 7,063,920 |
| 209,218 | 137,845 | 246,611 | 204,755 | 269,209 | 267,518 |
| <u>\$ 7,512,985</u> | <u>\$ (18,015,728)</u> | <u>\$ (52,310,505)</u> | <u>\$ 23,714,774</u> | <u>\$ 23,932,338</u> | <u>\$ 7,331,438</u> |

COUNTY OF HIDALGO, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

| | Fiscal Year | | | |
|---------------------------------------|-------------|-------------|-------------|-------------|
| | 2014 | 2013 | 2012 | 2011 (2) |
| General fund: | | | | |
| Reserved for: | | | | |
| Encumbrances | \$ - | \$ - | \$ - | \$ - |
| Inventories | - | - | - | - |
| Prepays | - | - | - | - |
| Advances to other funds | - | - | - | - |
| Noncurrent loans receivables | - | - | - | - |
| Legally restricted revenues | - | - | - | - |
| Grant cash match | - | - | - | - |
| TXDOT cash match | - | - | - | - |
| Capital outlay cash match | - | - | - | - |
| Other | - | - | - | - |
| Unreserved, reported in: | | | | |
| Designated for jail repairs | - | - | - | - |
| Undesignated | - | - | - | - |
| Total general fund | - | - | - | - |
| | | | | |
| % change from prior year | | | | |
| Other governmental funds: | | | | |
| Reserved for: | | | | |
| Encumbrances | - | - | - | - |
| Prepays | - | - | - | - |
| Advances to other funds | - | - | - | - |
| Noncurrent loans receivables | - | - | - | - |
| Legally restricted revenues | - | - | - | - |
| Grant cash match | - | - | - | - |
| TXDOT cash match | - | - | - | - |
| Other | - | - | - | - |
| Arbitrage rebate | - | - | - | - |
| Unreserved, reported in: | | | | |
| Special revenue funds: | | | | |
| Undesignated | - | - | - | - |
| Debt service funds: | | | | |
| Undesignated | - | - | - | - |
| Capital projects funds: | | | | |
| Undesignated | - | - | - | - |
| Total other governmental funds | - | - | - | - |
| | | | | |
| Total governmental funds | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| % change from prior year | | | | |

(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 324-327.

| | | Fiscal Year | | | | | |
|----|-------------|-------------|-------------|------|-------------|------|-------------|
| | | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| \$ | - | \$ | - | \$ | - | \$ | - |
| | 600,824 | | 484,302 | | 267,560 | | 487,113 |
| | 1,632,127 | | 1,589,444 | | 1,592,544 | | 663 |
| | - | | - | | - | | 74,680 |
| | 1,125,429 | | 332,548 | | 311,948 | | 279,680 |
| | 3,837,841 | | 3,348,139 | | 2,695,541 | | 3,201,917 |
| | 718,213 | | 1,328,017 | | 1,154,408 | | 646,183 |
| | - | | 17,079 | | 17,079 | | 34,241 |
| | - | | 40,603 | | 40,603 | | 40,603 |
| | 150,000 | | 240,547 | | 150,000 | | 150,000 |
| | 3,869,336 | | - | | - | | - |
| | 31,456,771 | | 21,594,909 | | 11,036,241 | | 21,627,835 |
| | 43,390,541 | | 28,975,588 | | 17,265,924 | | 26,468,235 |
| | 49.7% | | 67.8% | | -34.8% | | 62.2% |
| | - | | - | | - | | - |
| | 19,332 | | 1,060 | | 3,001 | | - |
| | - | | - | | - | | 1,960 |
| | 10,200 | | 10,200 | | 10,200 | | 10,200 |
| | 48,910 | | 45,537 | | 42,705 | | 37,943 |
| | 2,365,838 | | 2,466,078 | | 1,569,868 | | 145,375 |
| | 414,612 | | 532,727 | | 571,315 | | 481,245 |
| | - | | - | | - | | 957,524 |
| | - | | - | | 177,845 | | - |
| | 32,001,740 | | 28,859,549 | | 37,325,127 | | 32,875,116 |
| | 6,055,333 | | 5,153,742 | | 5,116,408 | | 5,043,624 |
| | 55,379,246 | | 45,277,145 | | 64,889,664 | | 55,399,755 |
| | 96,295,211 | | 82,346,038 | | 109,706,133 | | 93,993,258 |
| | 93,590,536 | | 77,270,381 | | 60,705,460 | | 18,796,883 |
| | 3,695,740 | | 37,435,651 | | 3,695,740 | | 3,695,740 |
| | 139,685,752 | | 111,321,626 | | 126,972,057 | | 120,461,493 |
| | 25.5% | | -12.3% | | 5.4% | | 28.7% |
| | | | | | | | 21.3% |
| | | | | | | | -6.4% |

COUNTY OF HIDALGO, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

| | Fiscal Year | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| | 2014 | 2013 | 2012 | 2011(1) |
| General fund: | | | | |
| Nonspendable: | | | | |
| Encumbrances | \$ - | \$ - | \$ - | \$ - |
| Inventory | 799,503 | 758,513 | 747,218 | 716,038 |
| Prepays | 2,664,572 | 2,592,664 | 2,364,688 | 2,038,401 |
| Advances to other funds | - | - | - | - |
| Noncurrent loans receivables | 260,844 | 295,975 | 401,706 | 390,500 |
| Restricted for: | | | | |
| Grand jury program | 128,044 | 140,093 | 116,460 | 103,024 |
| Community & economic development programs | 498,056 | 238,737 | 288,737 | 175,415 |
| Bond forfeitures commissions | - | - | - | 216,415 |
| Record archives | 1,223,211 | 984,667 | 1,423,485 | 2,372,111 |
| Elections | 200,027 | 156,322 | 122,654 | 106,291 |
| Sheriff's confiscations | - | - | 12,805 | 12,805 |
| Bail bond board | 163,145 | 161,155 | 158,690 | 160,209 |
| Family protection fee | 399,543 | 362,425 | 323,129 | 284,250 |
| Drug court program | 183,311 | 197,555 | 216,145 | 209,103 |
| DC Record Archives | 352,412 | 209,865 | - | - |
| Grant cash match | 785,885 | 929,059 | 676,820 | 676,127 |
| TXDOT cash match | - | - | - | - |
| Capital outlay cash match | - | - | 20,168 | 204,598 |
| Electronic filing | 167,340 | - | - | - |
| Scofflaw | 137,584 | - | - | - |
| 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 | 3,436,694 | 4,164,602 | - | - |
| Designated appropriations subsequent year | 9,135,973 | 11,706,190 | 17,607,896 | - |
| Designated Capital Outlay | 20,168 | 20,168 | - | - |
| Designated TXDOT | 674,334 | 709,347 | - | - |
| Designated for New Courthouse | 4,041,000 | - | - | - |
| Unassigned: | 19,689,742 | 21,279,236 | 21,594,958 | 36,728,229 |
| Total general fund | \$ 44,961,388 | \$ 50,031,744 | \$ 50,251,632 | \$ 48,412,852 |
| | | | | |
| % change from prior year | -10.1% | -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 pages 322-323.

COUNTY OF HIDALGO, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

| | Fiscal Year | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2014 | 2013 | 2012 | 2011(1) |
| Other governmental funds: | | | | |
| Nonspendable: | | | | |
| Encumbrances | \$ - | \$ - | \$ - | \$ - |
| Inventory | - | - | - | - |
| Prepays | 50,358 | 27,883 | 58,052 | 17,085 |
| Advances to other funds | - | - | - | - |
| Noncurrent loans receivables | 10,400 | 10,400 | 10,400 | 10,300 |
| Restricted for: | | | | |
| Legally restricted revenues | - | - | - | - |
| Grants | 3,494,020 | 3,719,789 | 3,676,365 | 3,367,568 |
| Road maintenance and construction | 4,091,317 | 6,409,633 | 8,160,823 | 8,279,598 |
| Road districts | - | 70,445 | 68,907 | 66,144 |
| Grant cash match | 100,920 | - | 740,569 | - |
| TXDOT cash match | 541,625 | 718,779 | - | 364,446 |
| Law enforcement officers special education | 14,253 | 7,406 | 12,608 | 24,556 |
| District attorney programs | 192,522 | 212,868 | 229,315 | 331,314 |
| Court ordered confiscations | 5,984,303 | 3,229,369 | 3,278,101 | 3,281,915 |
| Drug abuse prevention rehabilitation | 329,557 | 29,564 | 28,042 | 24,992 |
| Pretrial intervention | 265,874 | 417,950 | 365,307 | 61,250 |
| Child abuse prevention | 31,844 | 26,469 | 21,499 | 15,331 |
| District clerk Title IV-D | 216,972 | 127,175 | 93,389 | 50,565 |
| Records management & preservation | 2,734,579 | 1,853,276 | 1,419,450 | 1,318,195 |
| Court reporter | 152,056 | 111,838 | 106,917 | 144,976 |
| Juvenile delinquency prevention | 3,950 | 3,748 | 3,400 | 3,345 |
| Courthouse security | 79,467 | 128,204 | 40,250 | 37,741 |
| Probate court contributions | 319,585 | 306,890 | 286,839 | 276,892 |
| Court building security | 126,550 | 134,811 | 179,794 | 149,563 |
| T.A.C. special vehicle inventory | 110,824 | 70,041 | 88,887 | 194,443 |
| Law library | 1,017,735 | 685,387 | 457,359 | 376,924 |
| Supplemental court-ordered guardianship fee | 81,286 | 71,491 | 58,699 | 45,743 |
| Court technology | 889,592 | 806,006 | 900,492 | 837,155 |
| Asset forfeiture | 5,934,853 | 6,075,535 | 6,458,311 | 3,959,955 |
| Adult Probation | - | 40,152 | - | - |
| Health Care Funding District | 6,709,092 | 194,668 | - | - |
| Drainage District No. 1. | 16,769,038 | 14,554,690 | 13,105,947 | 11,657,564 |
| Capital outlay cash match | 49,207 | - | - | - |
| Committed for: | | | | |
| Department of Homeland pre-award costs | - | - | 2,365,838 | 2,365,840 |
| Debt service reserve | 7,548,192 | 6,848,513 | 7,830,098 | 7,856,641 |
| Assigned for: | | | | |
| Capital improvements | 95,482,291 | 94,738,510 | 26,734,575 | 42,330,642 |
| Drainage improvement projects | 1,020,679 | 1,586,918 | 1,860,399 | 2,791,771 |
| Unassigned: | | | | |
| Capital projects funds | (1,695,177) | (1,714,888) | (544,479) | (202,674) |
| Total other governmental funds | 152,657,764 | 141,503,520 | 78,096,153 | 90,039,781 |
| Total governmental funds | \$ 197,619,152 | \$ 191,535,260 | \$ 128,347,785 | \$ 138,452,633 |
| % change from prior year | 3.2% | 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 pages 322-323.

COUNTY OF HIDALGO, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

| | Fiscal Year | | | |
|--|---------------------|----------------------|------------------------|---------------------|
| | 2014 | 2013 | 2012 | 2011 |
| Revenues | | | | |
| Taxes | \$ 193,094,738 | \$ 182,137,224 | \$ 182,147,807 | \$ 182,840,942 |
| Licenses and permits | 6,004,203 | 5,712,911 | 5,486,262 | 5,088,359 |
| Intergovernmental | 105,107,332 | 104,101,649 | 105,521,055 | 109,832,977 |
| Charges for services | 27,039,877 | 25,114,781 | 22,599,769 | 21,409,704 |
| Fines and forfeits | 10,149,010 | 17,167,982 | 8,540,606 | 5,860,638 |
| Special assessments | 52,736,756 | - | - | - |
| Interest | 686,059 | 591,291 | 511,348 | 913,029 |
| Contributions from private sources | - | - | - | - |
| Miscellaneous | 3,765,047 | 2,159,747 | 3,013,222 | 6,641,260 |
| Total revenues | 398,583,022 | 336,985,585 | 327,820,069 | 332,586,909 |
| % change from prior year | 18.3% | 2.8% | -1.4% | -3.0% |
| Expenditures | | | | |
| Current: | | | | |
| General government | 79,324,972 | 76,497,048 | 73,573,391 | 72,365,619 |
| Public safety | 96,299,684 | 97,036,418 | 85,778,304 | 85,334,368 |
| Highways and streets | 21,667,625 | 21,715,045 | 21,343,985 | 22,195,775 |
| Sanitation | 5,542,244 | 5,412,808 | 5,389,707 | 5,816,510 |
| Drainage flood control | 8,830,537 | 12,432,685 | 9,595,163 | 10,063,974 |
| Health and welfare | 120,073,540 | 84,156,726 | 70,698,752 | 72,190,123 |
| Culture-recreation | 3,815,783 | 3,574,655 | 3,452,517 | 3,639,117 |
| Conservation of natural resources | 866,688 | 935,392 | 904,340 | 873,637 |
| Urban and economic development | 15,724,382 | 13,369,457 | 18,503,247 | 18,347,033 |
| Debt service: | | | | |
| Principal | 19,433,578 | 16,581,252 | 15,413,094 | 16,832,917 |
| Interest and fiscal charges | 15,463,246 | 12,298,777 | 12,921,585 | 12,652,116 |
| Bond issuance costs | 1,177,914 | 545,831 | - | - |
| Advance refunding escrow | 664,818 | - | - | - |
| Capital outlay | 32,315,706 | 35,134,158 | 22,216,302 | 14,553,567 |
| Intergovernmental | 2,899,101 | 667,181 | - | - |
| Total expenditures | 424,099,818 | 380,357,433 | 339,790,387 | 334,864,756 |
| % change from prior year | 11.5% | 11.9% | 1.5% | -3.2% |
| Excess (deficiency) of revenues over (under) expenditures | (25,516,796) | (43,371,848) | (11,970,318) | (2,277,847) |
| Other financing sources (uses) | | | | |
| Transfers In | 12,385,072 | 12,132,490 | 12,112,024 | 14,472,147 |
| Transfers Out | (12,385,070) | (12,132,493) | (12,112,022) | (14,472,147) |
| Premium (discount) on bonds issued | 7,905,225 | 7,415,831 | - | - |
| Payment to refunded bond escrow agent | (72,230,634) | - | - | - |
| Bonds issued | 25,615,000 | 77,130,000 | - | - |
| Refunding bonds issued | 68,371,980 | - | - | - |
| Capital leases | 607,415 | 7,043,680 | 796,378 | 598,253 |
| Long-term notes issued | - | - | - | - |
| Sale of capital assets | 1,597,942 | 14,981,488 | 1,122,375 | 1,192,469 |
| Total other financing sources (uses) | 31,866,930 | 106,570,996 | 1,918,755 | 1,790,722 |
| Net change in fund balances | \$ 6,350,134 | \$ 63,199,148 | \$ (10,051,563) | \$ (487,125) |
| Capital outlay | 42,320,056 | 41,837,369 | 35,210,330 | 23,489,541 |
| Debt service as a percentage of non-capital expenditures | 9.1% | 8.5% | 9.3% | 9.5% |

| Fiscal Year | | | | | | |
|----------------|-----------------|----------------|----------------|----------------|----------------|--|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | |
| \$ 184,347,658 | \$ 178,444,948 | \$ 159,736,841 | \$ 140,254,799 | \$ 126,230,037 | \$ 115,770,978 | |
| 4,864,443 | 4,669,793 | 4,582,904 | 4,435,475 | 4,209,251 | 3,789,611 | |
| 113,702,368 | 169,839,613 | 182,751,328 | 94,811,956 | 92,505,992 | 92,184,810 | |
| 21,025,550 | 20,314,812 | 19,454,986 | 20,867,662 | 19,035,855 | 16,881,310 | |
| 6,953,579 | 6,342,144 | 7,162,999 | 7,153,280 | 6,055,512 | 5,811,248 | |
| - | - | - | - | - | - | |
| 856,022 | 1,831,860 | 5,888,072 | 9,993,901 | 7,625,666 | 5,207,486 | |
| - | - | - | - | - | 5,000 | |
| 11,165,414 | 8,603,639 | 7,040,245 | 2,223,641 | 2,109,809 | 2,590,468 | |
| 342,915,034 | 390,046,809 | 386,617,375 | 279,740,714 | 257,772,122 | 242,240,911 | |
| -12.1% | 0.9% | 38.2% | 8.5% | 6.4% | 8.9% | |
| 74,714,569 | 71,689,098 | 79,956,341 | 57,557,892 | 53,552,894 | 49,271,846 | |
| 84,337,684 | 84,545,628 | 75,532,491 | 70,695,188 | 64,548,061 | 60,013,858 | |
| 18,871,184 | 20,313,186 | 18,474,118 | 16,484,194 | 16,667,995 | 14,487,436 | |
| 5,655,893 | 5,993,741 | 5,544,825 | 4,481,566 | 4,632,952 | 3,657,460 | |
| 21,621,227 | 108,633,619 | 129,565,906 | 6,145,466 | 7,480,842 | 6,170,891 | |
| 76,236,976 | 71,659,628 | 66,731,620 | 61,918,524 | 71,832,432 | 67,018,792 | |
| 3,263,433 | 4,698,019 | 3,456,226 | 2,868,913 | 3,276,611 | 2,819,756 | |
| 802,560 | 844,576 | 700,448 | 613,601 | 633,210 | 515,291 | |
| 16,506,525 | 13,844,198 | 14,455,491 | 16,486,134 | 15,132,850 | 15,493,880 | |
| 13,044,678 | 12,756,235 | 12,010,831 | 8,022,242 | 6,492,370 | 5,405,235 | |
| 8,872,551 | 7,322,230 | 7,697,916 | 7,245,944 | 6,334,523 | 6,257,163 | |
| 453,042 | 994,382 | 1,366,092 | 569,315 | 1,121,810 | 723,173 | |
| - | 26,818 | - | - | 495,192 | 630,262 | |
| 21,724,416 | 41,657,504 | 41,704,806 | 45,108,386 | 31,031,528 | 20,370,738 | |
| - | - | - | - | - | - | |
| 346,104,738 | 444,978,862 | 457,197,111 | 298,197,365 | 283,233,270 | 252,835,781 | |
| -22.2% | -2.7% | 53.3% | 5.3% | 12.0% | 10.0% | |
| (3,189,704) | (54,932,053) | (70,579,736) | (18,456,651) | (25,461,148) | (10,594,870) | |
| 29,917,431 | 66,450,302 | 69,240,991 | 37,124,510 | 40,304,980 | 37,076,506 | |
| (29,917,430) | (66,450,302) | (69,240,989) | (37,124,511) | (40,304,979) | (37,076,505) | |
| 607,190 | 635,014 | 1,162,593 | 299,804 | 1,006,814 | 2,772,877 | |
| - | (7,086,339) | - | - | (27,999,755) | (53,688,129) | |
| 27,850,000 | 36,505,000 | 72,000,000 | 28,000,000 | 38,770,000 | - | |
| - | 6,995,000 | - | - | 28,595,000 | 51,640,000 | |
| 1,847,685 | 1,661,636 | 171,502 | 58,119 | 912,068 | - | |
| - | 225,000 | 911,009 | 13,195,000 | - | 2,580,000 | |
| 1,356,187 | 258,806 | 397,501 | 3,774,686 | 637,666 | 2,037,301 | |
| 31,661,063 | 39,194,117 | 74,642,607 | 45,327,608 | 41,921,794 | 5,342,050 | |
| \$ 28,471,359 | \$ (15,737,936) | \$ 4,062,871 | \$ 26,870,957 | \$ 16,460,646 | \$ (5,252,820) | |
| 26,821,784 | 46,063,045 | 26,505,573 | 53,371,685 | 51,819,872 | 22,653,932 | |
| 6.9% | 5.0% | 4.6% | 6.2% | 5.5% | 5.1% | |

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 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 |
|-------------|---------------|----------------|-----------------------|----------------------------|---------------------------|------------------------------|-----------------------|------------------------|---|
| 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% |
| 2014 | 2013 | (2) | (2) | 36,589,740,667 | 4,042,799,864 | 32,546,940,803 | 0.5900 | 36,589,740,667 | 88.95% |

(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 |
|-------------|---------------|----------------|-----------------------|----------------------------|---------------------------|------------------------------|-----------------------|------------------------|---|
| 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% |
| 2014 | 2013 | (2) | (2) | 34,311,538,180 | 3,293,460,904 | 31,018,077,276 | 0.957 | 34,311,538,180 | 0.90401 |

(1) Includes minerals.

(2) Data is not available.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

HIDALGO COUNTY

MARKET, ASSESSED, AND TAXABLE VALUATIONS

LAST TEN FISCAL YEARS

EXHIBIT D-7

| Fiscal Year | Tax Roll Year | Market Valuation | Assessed Valuation (1) | Taxable Valuation |
|-------------|---------------|------------------|------------------------|-------------------|
| 2005 | 2004 | 22,684,835,443 | 18,652,628,614 | 17,730,965,331 |
| 2006 | 2005 | 24,183,901,387 | 22,632,833,208 | 19,185,765,679 |
| 2007 | 2006 | 26,503,893,251 | 24,726,397,235 | 21,190,727,925 |
| 2008 | 2007 | 30,565,602,747 | 28,127,299,026 | 24,153,123,067 |
| 2009 | 2008 | 33,360,689,875 | 30,743,431,510 | 26,452,935,574 |
| 2010 | 2009 | 35,741,587,515 | 32,270,566,157 | 27,599,319,458 |
| 2011 | 2010 | 35,694,546,795 | 32,255,682,645 | 27,420,237,899 |
| 2012 | 2011 | 35,458,957,348 | 32,020,027,044 | 27,044,262,202 |
| 2013 | 2012 | 35,850,751,824 | 32,466,210,900 | 27,320,028,938 |
| 2014 | 2013 | 36,589,740,667 | 33,193,667,610 | 27,911,368,187 |

(1) Recalculated for Tax Roll Years 2005-2013.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

DRAINAGE DISTRICT NO. 1

MARKET, ASSESSED, AND TAXABLE VALUATIONS

LAST TEN FISCAL YEARS

EXHIBIT D-8

| Fiscal Year | Tax Roll Year | Market Valuation | Assessed Valuation (1) | Taxable Valuation |
|-------------|---------------|------------------|------------------------|-------------------|
| 2005 | 2004 | 20,891,474,644 | 17,176,495,436 | 16,934,323,451 |
| 2006 | 2005 | 22,357,239,085 | 18,634,553,696 | 18,381,405,358 |
| 2007 | 2006 | 24,359,160,252 | 20,381,540,091 | 19,979,843,508 |
| 2008 | 2007 | 28,177,754,247 | 23,146,881,828 | 22,725,693,685 |
| 2009 | 2008 | 30,326,639,223 | 24,641,079,146 | 24,370,352,067 |
| 2010 | 2009 | 32,702,552,326 | 26,319,957,403 | 25,968,153,946 |
| 2011 | 2010 | 32,797,796,809 | 30,109,058,371 | 25,935,647,449 |
| 2012 | 2011 | 32,967,100,268 | 30,280,944,724 | 26,006,779,427 |
| 2013 | 2012 | 33,506,930,313 | 30,864,538,761 | 26,444,329,673 |
| 2014 | 2013 | 34,311,538,180 | 31,660,182,025 | 27,122,349,160 |

(1) Recalculated for Tax Roll Years 2004-2013.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-9

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

| | Fiscal Year: 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|--------------------------------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Tax Roll Year: 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| Hidalgo County | | | | | | | | | | |
| Operating: | | | | | | | | | | |
| General Fund | 0.5208 | 0.5235 | 0.5225 | 0.5107 | 0.5127 | 0.5191 | 0.5155 | 0.5200 | 0.5271 | 0.5158 |
| Road & Bridge Fund | - | - | - | - | - | - | - | - | - | - |
| Park Fund | - | - | - | - | - | - | - | - | - | 0.0100 |
| Total Operating | 0.5208 | 0.5235 | 0.5225 | 0.5107 | 0.5127 | 0.5191 | 0.5155 | 0.5200 | 0.5271 | 0.5258 |
| Debt Service: | | | | | | | | | | |
| Refunding Bonds 1990 | - | - | - | - | - | - | - | - | - | - |
| Refunding Bonds 1991 | - | - | - | - | - | - | - | - | - | - |
| Refunding Bonds 1996 | - | - | - | - | - | - | - | - | 0.0027 | 0.0013 |
| Refunding Bonds 1998 | - | - | - | - | - | - | 0.0035 | 0.0038 | 0.0043 | 0.0036 |
| Refunding Bonds 2005 | 0.0220 | 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 | 0.0042 | 0.0043 | 0.0035 | 0.0045 | 0.0042 | 0.0043 | 0.0073 | - | - | - |
| Refunding Bonds 2009A | 0.0009 | 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 |
| Certificates of Obligation 2000 | - | - | - | - | 0.0079 | 0.0078 | 0.0080 | 0.0079 | 0.0086 | 0.0235 |
| Certificates of Obligation 2001 | - | - | - | 0.0039 | 0.0038 | 0.0038 | 0.0032 | 0.0022 | 0.0015 | 0.0130 |
| Certificates of Obligation 2002 | 0.0035 | 0.0036 | 0.0040 | 0.0040 | 0.0036 | 0.0040 | 0.0007 | 0.0045 | 0.0059 | 0.0050 |
| Certificates of Obligation 2004 | 0.0078 | 0.0082 | 0.0085 | 0.0094 | 0.0091 | 0.0098 | 0.0087 | 0.0137 | 0.0119 | 0.0149 |
| Certificates of Obligation 2006 | 0.0114 | 0.0107 | 0.0092 | 0.0092 | 0.0095 | 0.0085 | 0.0093 | 0.0191 | - | - |
| Certificates of Obligation 2009 | 0.0070 | 0.0071 | 0.0072 | 0.0076 | 0.0079 | - | - | - | - | - |
| Certificates of Obligation 2009B&C | 0.0035 | 0.0028 | 0.0028 | 0.0044 | 0.0043 | - | - | - | - | - |
| Certificates of Obligation 2010A&B | 0.0085 | 0.0064 | 0.0080 | 0.0121 | - | - | - | - | - | - |
| Notes Payable | 0.0004 | 0.0004 | 0.0002 | - | - | 0.0192 | 0.0190 | 0.0014 | 0.0078 | 0.0014 |
| Total Debt Service | 0.0692 | 0.0665 | 0.0675 | 0.0793 | 0.0773 | 0.0709 | 0.0745 | 0.0700 | 0.0629 | 0.0642 |
| 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 | 0.0449 | 0.0454 | 0.0441 | 0.0447 | 0.0449 | 0.0420 | 0.0400 | 0.0413 | 0.0435 | 0.0435 |
| Debt Service | 0.0508 | 0.0296 | 0.0292 | 0.0278 | 0.0276 | 0.0280 | 0.0092 | - | - | - |
| Total Drainage District No. 1 | 0.0957 | 0.0750 | 0.0733 | 0.0725 | 0.0725 | 0.0700 | 0.0492 | 0.0413 | 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

| | (2) | | | | | | | | | |
|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Fiscal Year: | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| Tax Roll Year: | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| 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 | 0.0957 | 0.0750 | 0.0733 | 0.0725 | 0.0725 | 0.0700 | 0.0492 | 0.0413 | 0.0435 | 0.0435 |
| Road District No. 5 | - | - | - | - | - | - | - | - | - | - |
| EMS District No. 1 | 0.0154 | 0.0143 | 0.0134 | 0.0134 | 0.0132 | 0.0132 | 0.0147 | 0.0157 | 0.0167 | 0.0175 |
| EMS District No. 2 | 0.0361 | 0.0361 | 0.0336 | 0.0311 | 0.0284 | 0.0290 | 0.0280 | 0.0274 | 0.0262 | 0.0247 |
| EMS District No. 3 | 0.0300 | 0.0300 | 0.0100 | 0.0088 | 0.0080 | 0.0075 | 0.0086 | 0.0103 | 0.0115 | 0.0115 |
| EMS District No. 4 | 0.0267 | 0.0262 | 0.0245 | 0.0245 | 0.0240 | 0.0218 | 0.0228 | 0.0241 | 0.0241 | 0.0241 |
| Red Sands GWC District | 0.1690 | 0.1690 | 0.1690 | 0.1800 | - | - | - | - | - | - |
| City of Alamo | - | - | - | - | - | - | 0.5929 | 0.5929 | 0.5538 | 0.5538 |
| City of Alton | 0.4624 | 0.4799 | 0.4825 | 0.4850 | 0.4950 | 0.4974 | 0.4999 | 0.4266 | 0.4266 | 0.4096 |
| City of Donna | - | - | - | - | - | - | 0.9900 | 0.9900 | 0.9891 | 0.9916 |
| City of Edcouch | 0.9705 | 0.9999 | 0.8842 | 0.8542 | 0.8542 | 0.9012 | 0.8990 | 0.8990 | 0.7734 | 0.7761 |
| City of Edinburg | 0.6350 | 0.6350 | 0.6350 | - | - | - | 0.6350 | 0.6350 | 0.0635 | 0.6350 |
| City of Elsa | 0.9916 | 0.9900 | 0.9900 | 0.9042 | 0.9042 | 0.9042 | 0.7419 | 0.7927 | 0.8100 | 0.6917 |
| City of Granjeno | 0.4253 | 0.4253 | 0.4253 | 0.3757 | 0.3072 | 0.3111 | 0.2810 | 0.3049 | 0.2755 | 0.2837 |
| City of Hidalgo | 0.3514 | 0.3514 | 0.3514 | - | - | - | 0.3514 | 0.3514 | 0.3514 | 0.3514 |
| City of La Joya | 0.5678 | 0.5678 | 0.5452 | 0.5323 | 0.5176 | 0.5678 | 0.5601 | 0.5862 | 0.5652 | 0.5979 |
| City of La Villa | 0.7836 | 0.7836 | 0.6224 | 0.6234 | 0.6234 | 0.8396 | 0.7724 | 0.8516 | 0.7858 | 0.7810 |
| City of McAllen | - | - | - | - | - | - | 0.4213 | 0.4213 | 0.4213 | 0.4213 |
| City of Mercedes | 0.7750 | 0.7850 | 0.7850 | 0.7900 | 0.7900 | 0.8050 | 0.8500 | 0.8700 | 0.8700 | 0.8700 |
| City of Mission | 0.5288 | 0.5288 | 0.5388 | 0.5566 | 0.5566 | 0.5666 | 0.5566 | 0.5566 | 0.5589 | 0.5398 |
| City of Palmview | 0.4665 | 0.4665 | 0.4600 | 0.4534 | 0.4438 | - | 0.3521 | 0.3370 | 0.3343 | 0.3070 |
| City of Peñitas | 0.4345 | 0.4100 | 0.3625 | 0.3296 | 0.3085 | 0.3389 | 0.2750 | 0.3000 | 0.0300 | 0.3000 |
| City of Pharr | 0.6800 | 0.6800 | 0.6800 | 0.6800 | 0.6800 | 0.6819 | 0.6831 | 0.6831 | 0.6831 | 0.6831 |
| City of Progreso | 0.8126 | 0.5389 | 0.4999 | 0.4553 | 0.4553 | 0.4147 | 0.4222 | 0.4139 | 0.3896 | 0.3736 |
| City of San Juan | 0.7386 | 0.7386 | 0.7386 | 0.7386 | 0.7386 | 0.6993 | 0.6993 | 0.6993 | 0.6994 | 0.6814 |
| City of Sullivan | 0.4160 | 0.3838 | 0.3535 | 0.3220 | 0.3232 | 0.3260 | 0.3260 | 0.3000 | 0.3000 | 0.3000 |
| City of Weslaco | 0.6867 | 0.6967 | 0.6967 | 0.6967 | 0.6967 | 0.6967 | 0.6967 | 0.6995 | 0.6995 | 0.6995 |
| Donna ISD | 1.2582 | 1.2582 | 1.2582 | 1.2582 | 1.1779 | - | 1.2000 | 1.5300 | 1.6600 | 1.6600 |
| Edcouch-Elsa ISD | 1.2580 | 1.2580 | 1.2580 | 1.2580 | 1.2580 | 1.2580 | 1.2580 | 1.5434 | 1.6000 | 1.6000 |
| Edinburg ISD | 1.2398 | 1.2398 | 1.2398 | 1.2398 | 1.2198 | 1.1898 | 1.1152 | 1.4452 | 1.5751 | 1.5951 |
| Hidalgo ISD | 1.5564 | 1.5564 | 1.5864 | - | - | - | 1.3200 | 1.5400 | 1.6100 | 1.5900 |
| La Joya ISD | 1.3110 | 1.3110 | 1.3110 | 1.3110 | 1.3110 | 1.3216 | 1.2520 | 1.5820 | 1.6420 | 1.6420 |
| La Villa ISD | 1.3038 | 1.3038 | 1.3038 | 1.2248 | 1.2248 | 1.2248 | 1.2248 | 1.5178 | 1.6267 | 1.6067 |
| McAllen ISD | 1.1650 | 1.1650 | 1.1650 | 1.1650 | 1.1650 | 1.1450 | 1.1450 | 1.4780 | 1.6155 | 1.5400 |
| Mercedes ISD | 1.2900 | 1.2900 | 1.2900 | 1.2900 | 1.2900 | 1.2900 | 1.2900 | 1.5700 | 1.6600 | 1.6600 |
| Mission ISD | 1.3000 | 1.3000 | 1.3000 | 1.3000 | 1.2800 | 1.2400 | 1.1800 | 1.4574 | 1.5632 | 1.5691 |
| Monte Alto ISD | 1.3500 | 1.3500 | 1.3500 | 1.3500 | 1.2200 | 1.2400 | 1.1860 | 1.4273 | 1.5460 | 1.5664 |
| Pharr-San Juan-Alamo ISD | 1.3592 | 1.3592 | 1.3592 | 1.3592 | 1.3013 | 1.2710 | 1.2113 | 1.5194 | 1.6135 | 1.6135 |
| Progreso ISD | 1.3275 | 1.3700 | 1.4300 | 1.4300 | 1.3100 | 1.3400 | 1.2390 | 1.6046 | 1.6540 | 1.6540 |
| Sharyland ISD | 1.2855 | 1.2855 | 1.2000 | 1.2000 | 1.2000 | 1.1850 | 1.1850 | 1.5451 | 1.5650 | 1.5650 |
| South Texas College | 0.1500 | 0.1507 | 0.1507 | 0.1497 | 0.1491 | 0.1498 | 0.1540 | 0.1548 | 0.1589 | 0.1647 |
| South Texas ISD | 0.0492 | 0.0492 | 0.0492 | 0.0492 | 0.0492 | 0.0492 | 0.0492 | 0.0392 | 0.0392 | 0.0392 |
| Valley View ISD | 1.2770 | 1.2770 | 1.3170 | 1.3170 | 1.3170 | 1.3170 | 1.2552 | 1.5488 | 1.5489 | 1.5489 |
| Weslaco ISD | 1.1397 | 1.1397 | 1.1397 | 1.1397 | 1.1397 | 1.1397 | 1.1047 | 1.3418 | 1.4300 | 1.4300 |
| Delta Lake Irrigation | - | - | - | - | - | - | - | - | 0.5500 | 0.5500 |
| Donna Irrigation District No. 1 | - | - | - | - | - | - | 0.2100 | 0.2100 | 0.2100 | 0.2100 |
| Engleman Water District #6 | - | - | - | - | - | - | 0.2700 | 0.2746 | 0.2900 | 0.2900 |
| Mercedes Water District #9 | - | - | - | - | - | - | - | - | - | - |
| Valley Acres Water District | - | - | - | - | - | - | - | - | - | - |

(1) These property tax rates are expressed in dollars per \$100 assessed valuation.

(2) Corrected rates for DD#1 and City of Edinburg.

Source: Hidalgo County Appraisal District

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

EXHIBIT D-11

| Taxpayer | Fiscal Year: 2014 Tax Roll Year: 2013 | | | | 2005 2004 | | | |
|--------------------------------------|--|------|---------------------|---------------------|------------------------|------|----------------------|---------------------|
| | Assessed Value (1) | Rank | % of Total Levy (2) | Tax (3) | Taxable Value | Rank | % of Total Levy (2)* | Tax (3)* |
| Oxy USA Inc | \$ 238,217,740 | 1 | 0.86% | \$ 1,405,485 | | | | |
| AEP Texas Central Co | 210,199,340 | 2 | 0.76% | 1,240,176 | 161,414,300 | 4 | 0.91% | 952,344 |
| H E Butt Grocery Company | 99,587,906 | 3 | 0.36% | 587,569 | 95,690,999 | 8 | 0.54% | 564,577 |
| Wal-Mart Stores Texas LLC | 67,732,688 | 4 | 0.24% | 399,623 | | | | |
| Calpine Const Fin (Magic Vy Gn) | 64,184,330 | 5 | 0.23% | 378,688 | | | | |
| Frontera Generation LTD Partnership | 63,178,400 | 6 | 0.23% | 372,753 | 9,000,960 | 6 | 0.05% | 53,106 |
| Simon Property Group-McAllen No 2 | 61,802,878 | 7 | 0.22% | 364,637 | | | | |
| CPG Mercedes LP | 59,259,989 | 8 | 0.21% | 349,634 | | | | |
| Sharyland Utilities LP | 56,941,250 | 9 | 0.21% | 335,953 | | | | |
| Rio Grande Regional Hospital | 56,328,437 | 10 | 0.20% | 332,338 | | | | |
| Symbol Technologies | | | | | 7,068,720 | 5 | 0.04% | 41,705 |
| El Paso E&P Co | | | | | 233,210,190 | 2 | 1.32% | 1,375,940 |
| Southwestern Bell Telephone | | | | | 100,410,407 | 7 | 0.57% | 592,421 |
| Shell Western E & P, Inc | | | | | 302,203,010 | 1 | 1.70% | 1,782,998 |
| Chevron USA Inc | | | | | 69,683,810 | 9 | 0.39% | 411,134 |
| Calpine Central LP (Magic Valley PW) | | | | | 153,265,270 | 3 | 0.86% | 904,265 |
| Universal Health Services | | | | | 66,846,041 | 10 | 0.38% | 394,392 |
| Total | \$ 977,432,958 | | 3.53% | \$ 5,766,854 | \$1,198,793,707 | | 6.76% | \$ 7,072,883 |

(1) Appraisal District certified values for Fiscal Year 2014 and Tax Roll Year 2013.

(2) Total tax levy is: \$ 163,168,241 \$ 104,618,885

(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 2005 CAFR. The figures from the 2005 CAFR were calculated by using the 2005 Tax Roll instead of the 2004 Tax Roll.**

COUNTY OF HIDALGO, TEXAS
DRAINAGE DISTRICT NO. 1
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

EXHIBIT D-12

| Taxpayer | Fiscal Year: 2014 Tax Roll Year: 2013 | | | | 2005 2004 | | | |
|-----------------------------------|--|------|---------------------|-------------------|-----------------------|------|----------------------|-------------------|
| | 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) | \$ 194,229,560 | 1 | 0.72% | \$ 185,878 | \$ 149,869,620 | 2 | 0.89% | 65,193 |
| H E Butt Grocery Company | 99,587,906 | 2 | 0.37% | 95,306 | 95,690,999 | 3 | 0.57% | 41,626 |
| Calpine Const Fin (Magic Vy Gn) | 64,184,330 | 3 | 0.24% | 61,424 | 153,265,270 | 1 | 0.91% | 66,670 |
| Frontera Generation LTD Ptnshp | 63,178,400 | 4 | 0.23% | 60,462 | 90,009,600 | 4 | 0.54% | 39,154 |
| Simon Property Group-McAllen No 2 | 61,802,878 | 5 | 0.23% | 59,145 | | | | |
| CPG Mercedes LP | 59,259,989 | 6 | 0.22% | 56,712 | | | | |
| Wal-Mart Stores Texas LLC | 59,113,381 | 7 | 0.22% | 56,572 | | | | |
| Sharyland Utilities LP | 56,941,250 | 8 | 0.21% | 54,493 | | | | |
| Rio Grande Regional Hospital | 56,328,437 | 9 | 0.21% | 53,906 | 53,269,350 | 9 | 0.32% | 23,172 |
| Universal Health Services | 52,246,584 | 10 | 0.19% | 50,000 | 66,846,041 | 6 | 0.40% | 29,078 |
| Southwestern Bell Telephone | | | | | 87,455,422 | 5 | 0.52% | 38,043 |
| El Paso Production Oil & Gas | | | | | 62,971,750 | 7 | 0.37% | 27,393 |
| Wal-Mart Stores East, Inc #452 | | | | | 62,685,769 | 8 | 0.37% | 27,268 |
| Total E&P USA Inc | | | | | 51,809,130 | 10 | 0.31% | 22,537 |
| Total | \$ 766,872,715 | | 2.83% | \$ 733,897 | \$ 873,872,951 | | 5.20% | \$ 380,135 |

(1) Appraisal District certified values for Fiscal Year 2014 and Tax Roll Year 2013.

(2) Total tax levy is: \$ 25,985,269 \$ 7,305,724

(3) Tax rate is: 0.0957 0.0435

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 2005 CAFR. The figures from the 2005 CAFR were calculated by using the 2005 Tax Roll instead of the 2004 Tax Roll.**

COUNTY OF HIDALGO, TEXAS
PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2014

EXHIBIT D-13

| | Tax Levy (1) | Reserve For Uncollectible Taxes | Current Tax Levy Net of Uncollectible Amount |
|--------------------------------------|-----------------------|---------------------------------------|---|
| Hidalgo County | | | |
| Operating: | | | |
| General Fund | \$ 144,030,542 | \$ (1,268,647) | \$ 142,761,896 |
| Total Operating | <u>144,030,542</u> | <u>(1,268,647)</u> | <u>142,761,896</u> |
| Debt Service: | | | |
| Refunding Bonds 2005 | 6,084,240 | (53,591) | 6,030,648 |
| Refunding Bonds 2006 | - | - | - |
| Refunding Bonds 2007 | 1,161,537 | (10,231) | 1,151,306 |
| Refunding Bonds 2009A | 248,901 | (2,192) | 246,708 |
| Certificates of Obligation 2000 | - | - | - |
| Certificates of Obligation 2001 | - | - | - |
| Certificates of Obligation 2002 | 967,947 | (8,526) | 959,421 |
| Certificates of Obligation 2004 | 2,157,139 | (19,000) | 2,138,139 |
| Certificates of Obligation 2006 | 3,152,742 | (27,770) | 3,124,972 |
| Certificates of Obligation 2009 | 1,935,894 | (17,052) | 1,918,843 |
| Certificates of Obligation 2009B&C | 967,947 | (8,526) | 959,421 |
| Certificates of Obligation 2010A&B | 2,350,729 | (20,706) | 2,330,023 |
| Notes Payable | 110,623 | (974) | 109,648 |
| Total Debt Service | <u>19,137,699</u> | <u>(168,568)</u> | <u>18,969,131</u> |
| Total Hidalgo County | <u>163,168,241</u> | <u>(1,437,215)</u> | <u>161,731,026</u> |
| Drainage District No. 1 | | | |
| Operating | 12,191,627 | (107,386) | 12,084,241 |
| Debt Service | 13,793,644 | (121,497) | 13,672,148 |
| Total Drainage District No. 1 | <u>25,985,271</u> | <u>(228,883)</u> | <u>25,756,388</u> |
| Total All Funds | <u>\$ 189,153,512</u> | <u>\$ (1,666,098)</u> | <u>\$ 187,487,415</u> |

(1) 2013 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: | 2014 | 2013 | 2012 | 2011 |
|--------------------------------------|----------------|--------------------|-----------------------|-----------------------|-----------------------|
| | Tax Roll Year: | 2013 | 2012 | 2011 | 2010 |
| Hidalgo County | | | | | |
| Operating: | | | | | |
| General Fund | \$ | 144,030,542 | \$ 141,584,642 | \$ 140,062,990 | \$ 138,770,368 |
| Road & Bridge Fund | | - | - | - | - |
| Park Fund | | - | - | - | - |
| Total Operating | | <u>144,030,542</u> | <u>141,584,642</u> | <u>140,062,990</u> | <u>138,770,368</u> |
| Debt Service: | | | | | |
| Refunding Bonds 1990 | | - | - | - | - |
| Refunding Bonds 1991 | | - | - | - | - |
| Refunding Bonds 1996 | | - | - | - | - |
| Refunding Bonds 1998 | | - | - | - | - |
| Refunding Bonds 2005 | | 6,084,240 | 5,923,025 | 6,299,484 | 5,217,135 |
| Refunding Bonds 2006 | | - | - | - | - |
| Refunding Bonds 2007 | | 1,161,537 | 1,162,968 | 938,221 | 1,222,766 |
| Refunding Bonds 2009A | | 248,901 | 297,504 | 160,838 | 1,358,629 |
| Certificates of Obligation 1990A | | - | - | - | - |
| Certificates of Obligation 1998 | | - | - | - | - |
| Certificates of Obligation 2000 | | - | - | - | - |
| Certificates of Obligation 2001 | | - | - | - | 1,059,731 |
| Certificates of Obligation 2002 | | 967,947 | 973,648 | 1,072,253 | 1,086,903 |
| Certificates of Obligation 2004 | | 2,157,139 | 2,217,754 | 2,278,537 | 2,554,223 |
| Certificates of Obligation 2006 | | 3,152,742 | 2,893,898 | 2,466,181 | 2,499,877 |
| Certificates of Obligation 2009 | | 1,935,894 | 1,920,250 | 1,930,055 | 2,065,116 |
| Certificates of Obligation 2009B&C | | 967,947 | 757,282 | 750,577 | 1,195,594 |
| Certificates of Obligation 2010A&B | | 2,350,729 | 1,730,930 | 2,144,505 | 3,287,882 |
| Notes Payable | | 110,623 | 108,183 | 53,613 | - |
| Total Debt Service | | <u>19,137,699</u> | <u>17,985,442</u> | <u>18,094,264</u> | <u>21,547,856</u> |
| Total Hidalgo County | | <u>163,168,241</u> | <u>159,570,084</u> | <u>158,157,254</u> | <u>160,318,224</u> |
| Drainage District No. 1 | | | | | |
| Operating | | 12,191,627 | 12,017,962 | 11,487,658 | 11,611,614 |
| Debt Service | | 13,793,644 | 7,835,500 | 7,606,341 | 7,221,541 |
| Total Drainage District No. 1 | | <u>25,985,271</u> | <u>19,853,462</u> | <u>19,093,999</u> | <u>18,833,155</u> |
| Road District No. 5 | | | | | |
| | | - | - | - | - |
| Total All Funds | \$ | <u>189,153,512</u> | <u>\$ 179,423,546</u> | <u>\$ 177,251,253</u> | <u>\$ 179,151,379</u> |

Source: Hidalgo County, Drainage District No. 1, and Road District No. 5 Tax Rolls

| 2010 2009 | 2009 2008 | 2008 2007 | 2007 2006 | 2006 2005 | 2005 2004 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 140,242,452 | \$ 136,363,260 | \$ 123,471,747 | \$ 109,752,320 | \$ 100,879,815 | \$ 91,461,730 |
| - | - | - | - | - | - |
| - | - | - | - | - | 1,773,201 |
| 140,242,452 | 136,363,260 | 123,471,747 | 109,752,320 | 100,879,815 | 93,234,932 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 516,744 | 230,516 |
| - | - | 838,314 | 802,036 | 822,962 | 638,353 |
| 2,817,432 | 2,469,302 | 2,490,992 | 2,511,640 | 3,751,175 | - |
| 492,367 | 499,114 | 550,892 | 654,293 | - | - |
| 1,148,856 | 1,129,574 | 1,748,484 | - | - | - |
| 4,075,702 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 577,922 | 502,989 | 506,549 | 114,832 | 265,980 |
| 2,160,943 | 2,048,995 | 1,916,147 | 1,667,391 | 1,645,924 | 4,167,023 |
| 1,039,441 | 998,228 | 766,459 | 464,337 | 287,080 | 2,305,162 |
| 984,733 | 1,050,767 | 167,663 | 949,780 | 1,129,180 | 886,601 |
| 2,489,187 | 2,574,379 | 2,083,810 | 2,891,552 | 2,277,499 | 2,642,070 |
| 2,598,602 | 2,232,879 | 2,227,521 | 4,031,287 | - | - |
| 2,160,943 | - | - | - | - | - |
| 1,176,209 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 5,043,681 | 4,550,850 | 295,487 | 1,492,815 | 248,248 |
| 21,144,415 | 18,624,841 | 17,844,122 | 14,774,351 | 12,038,210 | 11,383,953 |
| 161,386,867 | 154,988,101 | 141,315,869 | 124,526,671 | 112,918,025 | 104,618,885 |
| 11,677,135 | 10,261,084 | 9,090,592 | 8,252,240 | 7,996,062 | 7,366,842 |
| 7,177,927 | 6,840,723 | 2,090,836 | - | - | - |
| 18,855,063 | 17,101,807 | 11,181,428 | 8,252,240 | 7,996,062 | 7,366,842 |
| - | - | - | - | - | - |
| \$ 180,241,930 | \$ 172,089,908 | \$ 152,497,297 | \$ 132,778,910 | \$ 120,914,086 | \$ 111,985,727 |

COUNTY OF HIDALGO, TEXAS
 DELINQUENT TAXES RECEIVABLE
 NET OF UNCOLLECTIBLES (EXCLUDING ROLLBACK TAXES)
 LAST TEN FISCAL YEARS
 DECEMBER 31, 2014

| | Fiscal Year: | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|--------------------------------------|----------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Tax Roll Year: | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
| Hidalgo County | | | | | | | |
| Operating: | | | | | | | |
| General Fund | \$ | 3,481,421 | \$ 2,509,394 | \$ 2,148,330 | \$ 1,754,244 | \$ 1,383,082 | \$ 1,130,157 |
| Road & Bridge Fund | | - | - | - | - | - | - |
| Park Fund | | - | - | - | - | - | - |
| Total Operating | | <u>3,481,421</u> | <u>2,509,394</u> | <u>2,148,330</u> | <u>1,754,244</u> | <u>1,383,082</u> | <u>1,130,157</u> |
| Debt Service: | | | | | | | |
| Refunding Bonds 1990 | | - | - | - | - | - | - |
| Refunding Bonds 1991 | | - | - | - | - | - | - |
| Refunding Bonds 1996 | | - | - | - | - | - | - |
| Refunding Bonds 1998 | | - | - | - | - | - | 7,673 |
| Refunding Bonds 2005 | | 145,641 | 112,863 | 80,767 | 35,242 | 25,045 | 22,800 |
| Refunding Bonds 2006 | | - | - | - | 6,159 | 5,062 | 5,042 |
| Refunding Bonds 2007 | | 28,596 | 16,809 | 18,930 | 14,371 | 11,457 | 16,004 |
| Refunding Bonds 2009A | | 7,315 | 2,882 | 21,033 | 50,982 | - | - |
| Certificates of Obligation 1990A | | - | - | - | - | - | - |
| Certificates of Obligation 1998 | | - | - | - | - | 5,862 | 4,604 |
| Certificates of Obligation 2000 | | - | - | - | 27,030 | 20,782 | 17,539 |
| Certificates of Obligation 2001 | | - | - | 16,406 | 13,002 | 10,125 | 7,016 |
| Certificates of Obligation 2002 | | 23,941 | 19,211 | 16,827 | 12,318 | 10,658 | 1,535 |
| Certificates of Obligation 2004 | | 54,532 | 40,823 | 39,542 | 31,136 | 26,111 | 19,073 |
| Certificates of Obligation 2006 | | 71,158 | 44,185 | 38,701 | 32,505 | 22,647 | 20,389 |
| Certificates of Obligation 2009 | | 47,217 | 34,579 | 31,970 | 27,030 | - | - |
| Certificates of Obligation 2009B&C | | 18,621 | 13,447 | 18,509 | 14,713 | - | - |
| Certificates of Obligation 2010A&B | | 42,562 | 38,421 | 50,900 | - | - | - |
| Notes Payable | | 2,660 | 961 | - | - | 51,156 | 41,655 |
| Total Debt Service | | <u>442,243</u> | <u>324,180</u> | <u>333,586</u> | <u>264,488</u> | <u>188,905</u> | <u>163,330</u> |
| Total Hidalgo County | | <u>3,923,664</u> | <u>2,833,574</u> | <u>2,481,917</u> | <u>2,018,732</u> | <u>1,571,987</u> | <u>1,293,487</u> |
| Drainage District No. 1 | | | | | | | |
| Operating | | 309,819 | 221,254 | 197,065 | 161,732 | 118,452 | 92,745 |
| Debt Service | | 201,997 | 146,499 | 122,559 | 99,416 | 78,968 | 21,331 |
| Total Drainage District No. 1 | | <u>511,816</u> | <u>367,753</u> | <u>319,624</u> | <u>261,148</u> | <u>197,421</u> | <u>114,076</u> |
| Road District No. 5 | | | | | | | |
| | | - | - | - | - | - | - |
| Total All Funds | \$ | <u>4,435,480</u> | <u>\$ 3,201,327</u> | <u>\$ 2,801,541</u> | <u>\$ 2,279,880</u> | <u>\$ 1,769,408</u> | <u>\$ 1,407,563</u> |

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2014

EXHIBIT D-15

| 2007 2006 | 2006 2005 | 2005 2004 | 2004 2003 | Not Barred By Limitation | Reserve for Loss on Collections | Net Property Taxes Receivable |
|--------------|--------------|--------------|--------------|-----------------------------|---------------------------------------|--|
| \$ 854,357 | \$ 724,903 | \$ 623,176 | \$ 478,774 | \$ 15,087,838 | \$ (9,521,055) | \$ 5,566,783 |
| - | - | - | - | - | - | - |
| - | - | 12,082 | 9,264 | 21,346 | (26,455) | (5,110) |
| 854,357 | 724,903 | 635,258 | 488,038 | 15,109,184 | (9,547,510) | 5,561,673 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 3,713 | 1,571 | 4,447 | 9,731 | (11,877) | (2,146) |
| 6,243 | 5,914 | 4,349 | 2,965 | 27,144 | (28,509) | (1,365) |
| 19,552 | 26,955 | - | - | 468,866 | (248,978) | 219,888 |
| 5,093 | - | - | - | 21,357 | (17,374) | 3,983 |
| - | - | - | - | 106,167 | (58,138) | 48,029 |
| - | - | - | - | 82,212 | (46,605) | 35,606 |
| - | - | - | - | - | - | - |
| 3,943 | 825 | 1,812 | 6,022 | 23,068 | (23,647) | (579) |
| 12,980 | 11,827 | 28,392 | 21,308 | 139,858 | (136,205) | 3,653 |
| 3,615 | 2,063 | 15,706 | 11,210 | 79,142 | (69,776) | 9,366 |
| 7,393 | 8,114 | 6,041 | 7,411 | 113,448 | (75,602) | 37,846 |
| 22,509 | 16,366 | 18,002 | - | 268,095 | (174,070) | 94,024 |
| 31,381 | - | - | - | 260,966 | (149,878) | 111,087 |
| - | - | - | - | 140,797 | (63,876) | 76,921 |
| - | - | - | - | 65,290 | (30,684) | 34,606 |
| - | - | - | - | 131,883 | (56,655) | 75,228 |
| 2,300 | 10,727 | 1,691 | 5,188 | 116,338 | (100,232) | 16,106 |
| 115,010 | 86,504 | 77,565 | 58,550 | 2,054,362 | (1,292,109) | 762,253 |
| 969,366 | 811,407 | 712,822 | 546,588 | 17,163,545 | (10,839,619) | 6,323,926 |
| 71,239 | 62,370 | 53,967 | 41,510 | 1,330,153 | (762,101) | 568,053 |
| - | - | - | - | 670,771 | (306,657) | 364,115 |
| 71,239 | 62,370 | 53,967 | 41,510 | 2,000,924 | (1,068,757) | 932,167 |
| - | - | - | - | - | - | - |
| \$ 1,040,606 | \$ 873,777 | \$ 766,790 | \$ 588,099 | \$ 19,164,470 | \$ (11,908,377) | \$ 7,256,093 |

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 |
|-------------|---------------|----------------|----------|-----------------------------|-------------------|------------------------|-------------------|
| 2005 | 2004 | 17,730,965,331 | 0.5900 | 6,151 | 104,618,885 | (454,858) | 104,164,027 |
| 2006 | 2005 | 19,185,765,679 | 0.5900 | 2,658 | 112,918,025 | (449,275) | 112,468,749 |
| 2007 | 2006 | 21,190,727,925 | 0.5900 | 9,033 | 124,526,671 | 648,692 | 125,175,363 |
| 2008 | 2007 | 24,153,123,067 | 0.5900 | 7,074 | 141,315,869 | 3,271,246 | 144,587,115 |
| 2009 | 2008 | 26,452,935,574 | 0.5900 | 12,502 | 154,988,101 | 4,661,776 | 159,649,877 |
| 2010 | 2009 | 27,599,319,458 | 0.5900 | 19,515 | 161,386,867 | 343,463 | 161,730,331 |
| 2011 | 2010 | 27,420,237,899 | 0.5900 | 204 | 160,318,224 | (496,537) | 159,821,687 |
| 2012 | 2011 | 27,044,262,202 | 0.5900 | 46 | 158,157,252 | (639,054) | 157,518,198 |
| 2013 | 2012 | 27,320,028,938 | 0.5900 | - | 159,570,084 | (669,525) | 158,900,559 |
| 2014 | 2013 | 27,911,368,187 | 0.5900 | 12 | 163,168,241 | (327,686) | 162,840,555 |

(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 |
|-----------------------------|--|--------------------------------|-----------------------|---|------------------------------|--|
| 97,030,168 | 93.15% | 6,421,374 | 103,451,542 | 99.32% | 712,485 | 0.68% |
| 105,230,219 | 93.56% | 6,427,440 | 111,657,660 | 99.28% | 811,090 | 0.72% |
| 117,969,696 | 94.24% | 6,237,486 | 124,207,183 | 99.23% | 968,180 | 0.77% |
| 136,346,506 | 94.30% | 6,952,925 | 143,299,431 | 99.11% | 1,287,684 | 0.89% |
| 149,581,344 | 93.69% | 8,514,764 | 158,096,108 | 99.03% | 1,553,770 | 0.97% |
| 152,608,616 | 94.36% | 7,205,105 | 159,813,721 | 98.81% | 1,916,610 | 1.19% |
| 151,534,745 | 94.81% | 5,898,182 | 157,432,927 | 98.51% | 2,388,760 | 1.49% |
| 150,676,328 | 95.66% | 4,088,860 | 154,765,188 | 98.25% | 2,753,010 | 1.75% |
| 152,090,213 | 95.71% | 2,948,460 | 155,038,673 | 97.57% | 3,861,887 | 2.43% |
| 156,313,187 | 95.99% | - | 156,313,187 | 95.99% | 6,527,367 | 4.01% |

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 |
|-------------|---------------|----------------|----------|-----------------------------|-------------------|------------------------|-------------------|
| 2005 | 2004 | 16,934,323,451 | 0.0435 | 393 | 7,366,842 | (34,388) | 7,332,453 |
| 2006 | 2005 | 18,381,405,358 | 0.0435 | 142 | 7,996,062 | (27,688) | 7,968,374 |
| 2007 | 2006 | 19,979,843,508 | 0.0413 | 558 | 8,252,240 | 48,520 | 8,300,760 |
| 2008 | 2007 | 22,725,693,685 | 0.0492 | 341 | 11,181,428 | 267,690 | 11,449,118 |
| 2009 | 2008 | 24,370,352,067 | 0.0700 | 1,384 | 17,101,807 | 547,396 | 17,649,203 |
| 2010 | 2009 | 25,968,153,946 | 0.0725 | 2,075 | 18,855,063 | 30,917 | 18,885,980 |
| 2011 | 2010 | 25,935,647,449 | 0.0725 | 25 | 18,833,155 | (47,998) | 18,785,157 |
| 2012 | 2011 | 26,006,779,427 | 0.0733 | - | 19,093,999 | (68,758) | 19,025,241 |
| 2013 | 2012 | 26,444,329,673 | 0.0750 | - | 19,853,462 | (81,764) | 19,771,698 |
| 2014 | 2013 | 27,122,349,160 | 0.0957 | 2 | 25,985,271 | (14,322) | 25,970,950 |

(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 |
|-----------------------------|--|--------------------------------|-----------------------|---|------------------------------|--|
| 6,813,062 | 92.92% | 465,449 | 7,278,511 | 99.26% | 53,942 | 0.74% |
| 7,437,797 | 93.34% | 468,231 | 7,906,028 | 99.22% | 62,346 | 0.78% |
| 7,799,036 | 93.96% | 430,568 | 8,229,604 | 99.14% | 71,156 | 0.86% |
| 10,759,624 | 93.98% | 575,902 | 11,335,526 | 99.01% | 113,592 | 0.99% |
| 16,463,211 | 93.28% | 990,733 | 17,453,944 | 98.89% | 195,259 | 1.11% |
| 17,767,107 | 94.08% | 869,528 | 18,636,634 | 98.68% | 249,345 | 1.32% |
| 17,764,778 | 94.57% | 711,495 | 18,476,273 | 98.36% | 308,884 | 1.64% |
| 18,167,645 | 95.49% | 499,055 | 18,666,700 | 98.12% | 358,541 | 1.88% |
| 18,896,758 | 95.57% | 370,328 | 19,267,087 | 97.45% | 504,611 | 2.55% |
| 24,895,631 | 95.86% | - | 24,895,631 | 95.86% | 1,075,318 | 4.14% |

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

EXHIBIT D-18

| 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 |
|-----------------|---------------|-------------------------------------|----------------------------|------------------------------------|--------------------------|----------------------------------|---|
| 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% |
| 2014 | 2013 | 323,701 | 558,022 | 881,723 | 454,130 | 427,593 | 51.50% |

(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
DRAINAGE DISTRICT NO. 1
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

EXHIBIT D-19

| 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 |
|-----------------|---------------|-------------------------------------|----------------------------|------------------------------------|--------------------------|----------------------------------|---|
| 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% |
| 2014 | 2013 | 38,119 | 66,685 | 104,804 | 54,215 | 50,590 | 51.73% |

(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
HIDALGO COUNTY
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

EXHIBIT D-20

| Fiscal Year | Governmental Activity | | | | Total Government (4) | Percentage of Personal Income (1) | Per Capita (1) |
|-------------|--------------------------|------------------------|----------------|----------------|----------------------|-----------------------------------|----------------|
| | General Obligation Bonds | Special District Bonds | Term Loans (3) | Capital Leases | | | |
| 2005 | 126,909,814 | - | 8,618,457 | - | 135,528,271 | 1.22% | 200 |
| 2006 | 164,125,829 | - | 4,985,826 | - | 169,111,655 | 1.41% | 241 |
| 2007 | 185,035,486 | - | 17,559,394 | - | 202,594,880 | 1.52% | 285 |
| 2008 | 250,871,868 | - | 13,776,312 | 202,071 | 264,850,251 | 1.86% | 365 |
| 2009 | 283,791,870 | - | 4,559,939 | 1,255,460 | 289,607,269 | 1.91% | 391 |
| 2010 | 297,620,181 | - | 3,793,700 | 1,647,137 | 303,061,018 | 1.85% | 391 |
| 2011 | 282,888,809 | - | 3,122,591 | 681,350 | 286,692,750 | 1.66% | 361 |
| 2012 | 268,394,234 | - | 2,525,988 | 1,068,246 | 271,988,468 | 1.51% | 337 |
| 2013 | 336,795,287 | - | 2,015,025 | 7,677,711 | 346,488,022 | 1.84% | 425 |
| 2014 | 347,597,260 | - | 7,277,707 | 7,263,488 | 362,138,455 | (2) | 436 |

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-43.

(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
DRAINAGE DISTRICT NO. 1
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

EXHIBIT D-21

| Fiscal Year | Governmental Activity | | | Total Government | Percentage of Personal Income (1) | Per Capita (1) |
|-------------|--------------------------|------------------------|------------|------------------|-----------------------------------|----------------|
| | General Obligation Bonds | Special District Bonds | Term Loans | | | |
| 2005 | - | - | - | - | 0.00% | - |
| 2006 | - | - | - | - | 0.00% | - |
| 2007 | 28,256,204 | - | - | 28,256,204 | 0.21% | 40 |
| 2008 | 101,194,384 | - | - | 101,194,384 | 0.71% | 139 |
| 2009 | 100,131,972 | - | - | 100,131,972 | 0.66% | 135 |
| 2010 | 97,506,006 | - | - | 97,506,006 | 0.60% | 126 |
| 2011 | 94,400,408 | - | - | 94,400,408 | 0.55% | 119 |
| 2012 | 90,821,809 | - | - | 90,821,809 | 0.50% | 113 |
| 2013 | 170,521,255 | - | - | 170,521,255 | 0.91% | 209 |
| 2014 | 164,486,388 | - | - | 164,486,388 | (2) | 198 |

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-43.

(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) |
| 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 |
| 2014 | 347,597,260 | - | 347,597,260 | (7,534,783) | 340,062,477 | 0.62% | 409 |

(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-43 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) |
| 2005 | - | - | - | - | - | 0.00% | - |
| 2006 | - | - | - | - | - | 0.00% | - |
| 2007 | 28,256,204 | - | 28,256,204 | (396,437) | 27,859,767 | 0.14% | 39 |
| 2008 | 101,194,384 | - | 101,194,384 | (915,962) | 100,278,422 | 0.44% | 138 |
| 2009 | 100,131,972 | - | 100,131,972 | (1,023,127) | 99,108,845 | 0.41% | 134 |
| 2010 | 97,506,006 | - | 97,506,006 | (1,393,943) | 96,112,063 | 0.37% | 124 |
| 2011 | 94,400,408 | - | 94,400,408 | (1,553,289) | 92,847,119 | 0.36% | 117 |
| 2012 | 90,821,809 | - | 90,821,809 | (1,805,618) | 89,016,191 | 0.34% | 110 |
| 2013 | 170,521,255 | - | 170,521,255 | (1,903,111) | 168,618,144 | 0.64% | 207 |
| 2014 | 164,486,388 | - | 164,486,388 | (2,116,581) | 162,369,807 | 0.60% | 195 |

(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-43 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 |
|-------------|------------|--------------|--------------------|---|--|
| 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% |
| 2014 | 18,175,000 | 15,223,036 | 33,398,036 | 424,099,817 | 7.88% |

(1) Excludes bond issuance and other costs

(2) Includes general, special revenue, debt service, and capital projects funds.

COUNTY OF HIDALGO, TEXAS
DIRECT AND OVERLAPPING BONDED DEBT
DECEMBER 31, 2014

EXHIBIT D-25

| 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 | \$ 175,805,000 | 100.00% | 12/31/14 | \$ 175,805,000 |
| Hidalgo County Drainage District No. 1 | 157,700,000 | 100.00% | 12/31/14 | 157,700,000 |
| Total Direct Debt | <u>333,505,000</u> | | | <u>333,505,000</u> |
| Overlapping Debt: | | | | |
| Independent School Districts: | | | | |
| Donna | 94,710,000 | 100.00% | 12/31/14 | 94,710,000 |
| Edcouch - Elsa | 43,256,320 | 100.00% | 12/31/14 | 43,256,320 |
| Edinburg | 185,160,000 | 100.00% | 12/31/14 | 185,160,000 |
| Hidalgo | 42,515,000 | 100.00% | 12/31/14 | 42,515,000 |
| La Joya | 268,798,156 | 100.00% | 12/31/14 | 268,798,156 |
| La Villa | 5,310,000 | 100.00% | 12/31/14 | 5,310,000 |
| McAllen | 108,986,000 | 100.00% | 12/31/14 | 108,986,000 |
| Mercedes | 70,662,293 | 100.00% | 12/31/14 | 70,662,293 |
| Mission | 136,258,222 | 100.00% | 12/31/14 | 136,258,222 |
| Monte Alto | 14,460,000 | 100.00% | 12/31/14 | 14,460,000 |
| Pharr - San Juan - Alamo | 370,510,000 | 100.00% | 12/31/14 | 370,510,000 |
| Progreso | 28,450,000 | 100.00% | 12/31/14 | 28,450,000 |
| Sharyland | 126,106,508 | 100.00% | 12/31/14 | 126,106,508 |
| South Texas | - | 58.53% | 12/31/14 | - |
| Valley View | 49,094,764 | 100.00% | 12/31/14 | 49,094,764 |
| Weslaco | 66,279,000 | 100.00% | 12/31/14 | 66,279,000 |
| Cities: | | | | |
| Alamo | 12,825,000 | 100.00% | 12/31/14 | 12,825,000 |
| Alton | 7,570,000 | 100.00% | 12/31/14 | 7,570,000 |
| Donna | 41,600,000 | 100.00% | 12/31/14 | 41,600,000 |
| Edcouch | 1,760,000 | 100.00% | 12/31/14 | 1,760,000 |
| Edinburg | 38,835,000 | 100.00% | 12/31/14 | 38,835,000 |
| Elsa | - | 100.00% | 12/31/14 | - |
| Hidalgo | 5,720,000 | 100.00% | 12/31/14 | 5,720,000 |
| La Joya | 125,000 | 100.00% | 12/31/14 | 125,000 |
| La Villa | 2,115,000 | 100.00% | 12/31/14 | 2,115,000 |
| McAllen | 81,975,000 | 100.00% | 12/31/14 | 81,975,000 |
| Mercedes | 25,139,000 | 100.00% | 12/31/14 | 25,139,000 |
| Mission | 31,685,000 | 100.00% | 12/31/14 | 31,685,000 |
| Palmview | 2,624,409 | 100.00% | 12/31/14 | 2,624,409 |
| Pharr | 23,455,000 | 100.00% | 12/31/14 | 23,455,000 |
| Progreso | 1,944,000 | 100.00% | 12/31/14 | 1,944,000 |
| San Juan | 18,365,000 | 100.00% | 12/31/14 | 18,365,000 |
| Weslaco | 86,680,000 | 100.00% | 12/31/14 | 86,680,000 |
| Road Districts: | | | | |
| Road District No. 5 | - | 100.00% | 12/31/14 | - |
| County Line School Districts: | | | | |
| Lyford | 7,294,997 | 2.40% | 12/31/14 | 175,080 |
| South Texas College District | 88,834,991 | 100.00% | 12/31/14 | 88,834,991 |
| Total Overlapping Debt | <u>2,089,103,660</u> | | | <u>2,081,983,743</u> |
| Total Direct and Overlapping Debt | <u>\$ 2,422,608,660</u> | | | <u>\$ 2,415,488,743</u> |

Source: The information contained in this statement is provided by the Municipal Advisory Council of Texas (12/31/2014) 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 | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2014 | 2013 | 2012 | 2011 |
| Assessed Value (1) | \$ 32,546,940,803 | \$ 27,855,084,105 | \$ 27,571,236,056 | \$ 27,912,021,338 |
| Debt limit, 25 % of Assessed Value (2) | 8,136,735,201 | 6,963,771,026 | 6,892,809,014 | 6,978,005,335 |
| Debt Applicable to Limitation: | | | | |
| Bonded debt: | | | | |
| County Wide | 175,805,000 | 162,385,000 | 174,275,000 | 185,405,000 |
| Special Road Districts | - | - | - | - |
| Drainage District No. 1 | 157,700,000 | 163,535,000 | 90,305,000 | 93,740,000 |
| Total bonded debt | <u>333,505,000</u> | <u>325,920,000</u> | <u>264,580,000</u> | <u>279,145,000</u> |
| Less: amounts available for repayment of general obligation bonds | | | | |
| Special Road Districts | - | - | - | - |
| Drainage District No. 1 | (2,116,581) | (1,903,111) | (1,805,618) | (1,553,289) |
| Refunding Bonds, Series 1990 | - | - | - | - |
| Refunding Bonds, Series 1991 | - | - | - | - |
| Refunding Bonds, Series 1996 | - | - | - | - |
| Refunding Bonds, Series 1998 | - | - | - | - |
| Refunding Bonds, Series 2005 | (1,137,673) | (1,238,122) | (1,536,350) | (1,469,361) |
| Refunding Bonds, Series 2006 | - | - | - | (58,025) |
| Refunding Bonds, Series 2007 | (590,791) | (580,015) | (568,630) | (616,651) |
| Refunding Bonds, Series 2009A | (32,274) | (66,375) | (30,848) | (97,524) |
| Refunding Bonds, Series 2014A | (21,684) | - | - | - |
| Refunding Bonds, Series 2014B | (55,011) | - | - | - |
| Refunding Bonds, Series 2014C | - | - | - | - |
| Certificates of Obligation, Series 1990A | - | - | - | - |
| Certificates of Obligation, Series 1996 | - | - | - | - |
| Certificates of Obligation, Series 1998 | - | - | - | - |
| Certificates of Obligation, Series 2000 | - | - | - | - |
| Certificates of Obligation, Series 2001 | - | - | - | (85,101) |
| Certificates of Obligation, Series 2002 | (66,737) | (134,593) | (198,258) | (149,173) |
| Certificates of Obligation, Series 2004 | (170,297) | (268,077) | (346,711) | (432,874) |
| Certificates of Obligation, Series 2006 | (836,471) | (852,180) | (911,840) | (948,697) |
| Certificates of Obligation, Series 2009 | (538,094) | (533,643) | (559,135) | (582,407) |
| Certificates of Obligation, Series 2009B&C | (572,149) | (373,665) | (529,125) | (603,107) |
| Certificates of Obligation, Series 2010A&B | (1,397,021) | (883,464) | (1,322,700) | (1,179,643) |
| Certificates of Obligation, Series 2014 | - | - | - | - |
| Total amount available for repayment of general obligation bonds | <u>(7,534,783)</u> | <u>(6,833,246)</u> | <u>(7,809,216)</u> | <u>(7,775,852)</u> |
| Total debt applicable to limitation | <u>325,970,217</u> | <u>319,086,754</u> | <u>256,770,784</u> | <u>271,369,148</u> |
| Legal Debt Margin | <u>\$ 7,810,764,984</u> | <u>\$ 6,644,684,272</u> | <u>\$ 6,636,038,230</u> | <u>\$ 6,706,636,187</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 4.01% | 4.58% | 3.73% | 3.89% |

(1) FY 2014-2005 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 | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| \$ 28,085,526,749 | \$ 26,931,161,094 | \$ 24,618,484,981 | \$ 21,639,288,128 | \$ 19,633,351,318 | \$ 18,652,628,614 |
| 7,021,381,687 | 6,732,790,274 | 6,154,621,245 | 5,409,822,032 | 4,908,337,830 | 4,663,157,154 |
| 197,250,000 | 181,685,000 | 148,575,000 | 155,985,000 | 163,640,000 | 125,665,000 |
| - | - | - | - | - | - |
| 96,675,000 | 99,145,000 | 99,950,000 | 28,000,000 | - | - |
| 293,925,000 | 280,830,000 | 248,525,000 | 183,985,000 | 163,640,000 | 125,665,000 |
| - | - | - | - | - | - |
| (1,393,943) | (1,023,127) | (915,962) | (396,437) | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | (24,283) | (13,575) |
| - | - | (33,607) | (47,824) | (69,444) | (91,236) |
| (1,375,094) | (1,324,406) | (1,368,260) | (1,382,569) | (1,399,793) | (412,974) |
| (44,606) | (13,497) | (30,852) | (38,858) | (12,450) | - |
| (545,081) | (565,231) | (622,016) | (103,185) | (100,621) | - |
| (86,352) | (902) | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | (87,132) | (85,879) | (103,820) | (151,247) |
| (173,209) | (97,788) | (155,631) | (296,351) | (564,720) | (825,292) |
| (96,055) | (87,128) | (91,178) | (77,984) | (235,290) | (445,707) |
| (94,079) | (137,321) | (137,635) | (449,136) | (277,420) | (418,188) |
| (361,845) | (361,593) | (459,990) | (728,546) | (612,801) | (1,009,786) |
| (890,796) | (861,123) | (980,514) | (1,051,579) | (247,146) | - |
| (524,358) | (140,087) | - | - | - | - |
| (277,033) | (3,349) | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (5,862,451) | (4,615,552) | (4,882,776) | (4,658,348) | (3,647,787) | (3,368,005) |
| 288,062,549 | 276,214,448 | 243,642,224 | 179,326,652 | 159,992,213 | 122,296,995 |
| \$ 6,733,319,138 | \$ 6,456,575,826 | \$ 5,910,979,021 | \$ 5,230,495,380 | \$ 4,748,345,617 | \$ 4,540,860,159 |
| 4.10% | 4.10% | 3.96% | 3.31% | 3.26% | 2.62% |

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-27

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 |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | 5.000% | - | 97,375 | 97,375 |
| 2/15/2015 | 4.375% | - | 16,406 | 16,406 |
| 8/15/2015 | 5.000% | 3,895,000.00 | 97,375 | 3,992,375 |
| 8/15/2015 | 4.375% | 750,000 | 16,406 | 766,406 |
| | TOTALS | <u>\$ 4,645,000</u> | <u>\$ 227,563</u> | <u>\$ 4,872,563</u> |

DATE: May 12, 2005

ISSUED: \$ 51,640,000

PAYABLE: The Bank of New York Mellon

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-28

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 |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 126,125 | 126,125 |
| 8/15/2015 | 5.000% | 3,090,000 | 126,125 | 3,216,125 |
| 2/15/2016 | | - | 48,875 | 48,875 |
| 8/15/2016 | 5.000% | 1,955,000 | 48,875 | 2,003,875 |
| | TOTALS | <u>\$ 5,045,000</u> | <u>\$ 350,000</u> | <u>\$ 5,395,000</u> |

DATE: August 15, 2006

ISSUED: \$ 38,770,000

PAYABLE: The Bank of New York Mellon

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-29

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 |
|-----------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 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 | \$ 25,340,000 | \$ 6,767,345 | \$ 32,107,345 |

DATE: December 1, 2006
ISSUED: \$ 26,415,000
PAYABLE: The Bank of New York Mellon
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-30

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 |
|-----------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 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 | | <u>\$ 20,130,000</u> | <u>\$ 7,777,838</u> | <u>\$ 27,907,838</u> |

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-31

HIDALGO COUNTY

GENERAL OBLIGATION 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 |
|-----------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 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 | | <u>\$ 1,265,000</u> | <u>\$ 108,100</u> | <u>\$ 1,373,100</u> |

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-32

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 |
|-----------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 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 | | <u>\$ 9,785,000</u> | <u>\$ 4,670,405</u> | <u>\$ 14,455,405</u> |

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-33

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 |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 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 | | \$ 23,825,000 | \$ 12,658,299 | \$ 36,483,299 |

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-34

HIDALGO COUNTY

GENERAL OBLIGATION REFUNDING BONDS SERIES 2014A (1443)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

| Date of Payment | Interest Rate (Per Bond) February & August 15th | Principal Requirements | Interest Requirements | Total Annual Requirements |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 72,950 | 72,950 |
| 8/15/2015 | 3.000% | 2,135,000 | 72,950 | 2,207,950 |
| 2/15/2016 | | - | 40,925 | 40,925 |
| 8/15/2016 | 3.000% | 1,335,000 | 40,925 | 1,375,925 |
| 2/15/2017 | | - | 20,900 | 20,900 |
| 8/15/2017 | 3.000% | - | 20,900 | 20,900 |
| 2/15/2018 | | - | 20,900 | 20,900 |
| 8/15/2018 | 3.000% | - | 20,900 | 20,900 |
| 2/15/2019 | | - | 20,900 | 20,900 |
| 8/15/2019 | 4.000% | 1,045,000 | 20,900 | 1,065,900 |
| TOTALS | | <u>\$ 4,515,000</u> | <u>\$ 353,150</u> | <u>\$ 4,868,150</u> |

DATE: April 15, 2014
ISSUED: \$ 4,515,000
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-35

HIDALGO COUNTY

GENERAL OBLIGATION REFUNDING BONDS SERIES 2014B (1444)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

| Date of Payment | Interest Rate (Per Bond) February & August 15th | Principal Requirements | Interest Requirements | Total Annual Requirements |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 314,547 | 314,547 |
| 8/15/2015 | 0.645% | - | 314,547 | 314,547 |
| 2/15/2016 | | - | 314,547 | 314,547 |
| 8/15/2016 | 0.645% | 5,465,000 | 314,547 | 5,779,547 |
| 2/15/2017 | | - | 296,923 | 296,923 |
| 8/15/2017 | 1.289% | 5,595,000 | 296,923 | 5,891,923 |
| 2/15/2018 | | - | 260,863 | 260,863 |
| 8/15/2018 | 1.861% | 5,665,000 | 260,863 | 5,925,863 |
| 2/15/2019 | | - | 208,150 | 208,150 |
| 8/15/2019 | 2.261% | 6,135,000 | 208,150 | 6,343,150 |
| 2/15/2020 | | - | 138,794 | 138,794 |
| 8/15/2020 | 2.650% | 6,275,000 | 138,794 | 6,413,794 |
| 2/15/2021 | | - | 55,650 | 55,650 |
| 8/15/2021 | 3.000% | 3,710,000 | 55,650 | 3,765,650 |
| TOTALS | | <u>\$ 32,845,000</u> | <u>\$ 3,178,947</u> | <u>\$ 36,023,947</u> |

DATE: April 15, 2014
ISSUED: \$ 32,845,000
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

HIDALGO COUNTY
 CERTIFICATES OF OBLIGATION SERIES 2014 (1445)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

| Date of Payment | Interest Rate (Per Bond) February & August 15th | Principal Requirements | Interest Requirements | Total Annual Requirements |
|-----------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 147,384 | 147,384 |
| 8/15/2015 | 4.000% | - | 449,647 | 449,647 |
| 2/15/2016 | | - | 449,647 | 449,647 |
| 8/15/2016 | 4.000% | - | 449,647 | 449,647 |
| 2/15/2017 | | - | 449,647 | 449,647 |
| 8/15/2017 | 4.000% | 505,000 | 449,647 | 954,647 |
| 2/15/2018 | | - | 439,547 | 439,547 |
| 8/15/2018 | 4.000% | 800,000 | 439,547 | 1,239,547 |
| 2/15/2019 | | - | 423,547 | 423,547 |
| 8/15/2019 | 5.000% | 1,325,000 | 423,547 | 1,748,547 |
| 2/15/2020 | | - | 390,422 | 390,422 |
| 8/15/2020 | 5.000% | 1,665,000 | 390,422 | 2,055,422 |
| 2/15/2021 | | - | 348,797 | 348,797 |
| 8/15/2021 | 5.000% | 585,000 | 348,797 | 933,797 |
| 2/15/2022 | | - | 334,172 | 334,172 |
| 8/15/2022 | 5.000% | 430,000 | 334,172 | 764,172 |
| 2/15/2023 | | - | 323,422 | 323,422 |
| 8/15/2023 | 5.000% | 715,000 | 323,422 | 1,038,422 |
| 2/15/2024 | | - | 305,547 | 305,547 |
| 8/15/2024 | 5.000% | 755,000 | 305,547 | 1,060,547 |
| 2/15/2025 | | - | 286,672 | 286,672 |
| 8/15/2025 | 5.000% | 1,095,000 | 286,672 | 1,381,672 |
| 2/15/2026 | | - | 259,297 | 259,297 |
| 8/15/2026 | 5.000% | 1,150,000 | 259,297 | 1,409,297 |
| 2/15/2027 | | - | 230,547 | 230,547 |
| 8/15/2027 | 3.125% | 1,205,000 | 230,547 | 1,435,547 |
| 2/15/2028 | | - | 211,719 | 211,719 |
| 8/15/2028 | 5.000% | 1,240,000 | 211,719 | 1,451,719 |
| 2/15/2029 | | - | 180,719 | 180,719 |
| 8/15/2029 | 3.250% | 1,305,000 | 180,719 | 1,485,719 |
| 2/15/2030 | | - | 159,513 | 159,513 |
| 8/15/2030 | 3.250% | 1,340,000 | 159,513 | 1,499,513 |
| 2/15/2031 | | - | 137,738 | 137,738 |
| 8/15/2031 | 5.000% | 1,395,000 | 137,738 | 1,532,738 |
| 2/15/2032 | | - | 102,863 | 102,863 |
| 8/15/2032 | 5.000% | 1,455,000 | 102,863 | 1,557,863 |
| 2/15/2033 | | - | 66,488 | 66,488 |
| 8/15/2033 | 3.500% | 1,535,000 | 66,488 | 1,601,488 |
| 2/15/2034 | | - | 39,625 | 39,625 |
| 8/15/2034 | 5.000% | 1,585,000 | 39,625 | 1,624,625 |
| TOTALS | | <u>\$ 20,085,000</u> | <u>\$ 10,876,881</u> | <u>\$ 30,961,881</u> |

DATE: November 15, 2014
 ISSUED: \$ 20,085,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2025 are callable in whole or in part on any date beginning 08/15/2024 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-37

HIDALGO COUNTY
 GENERAL OBLIGATION REFUNDING BONDS SERIES 2014C (1446)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

| Date of Payment | Interest Rate (Per Bond) February & August 15th | Principal Requirements | Interest Requirements | Total Annual Requirements |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 185,547 | 185,547 |
| 8/15/2015 | 3.000% | 380,000 | 566,075 | 946,075 |
| 2/15/2016 | | - | 560,375 | 560,375 |
| 8/15/2016 | 3.000% | - | 560,375 | 560,375 |
| 2/15/2017 | | - | 560,375 | 560,375 |
| 8/15/2017 | 5.000% | 1,560,000 | 560,375 | 2,120,375 |
| 2/15/2018 | | - | 521,375 | 521,375 |
| 8/15/2018 | 5.000% | 1,655,000 | 521,375 | 2,176,375 |
| 2/15/2019 | | - | 480,000 | 480,000 |
| 8/15/2019 | 5.000% | 1,970,000 | 480,000 | 2,450,000 |
| 2/15/2020 | | - | 430,750 | 430,750 |
| 8/15/2020 | 5.000% | 1,605,000 | 430,750 | 2,035,750 |
| 2/15/2021 | | - | 390,625 | 390,625 |
| 8/15/2021 | 5.000% | 2,295,000 | 390,625 | 2,685,625 |
| 2/15/2022 | | - | 333,250 | 333,250 |
| 8/15/2022 | 5.000% | 2,405,000 | 333,250 | 2,738,250 |
| 2/15/2023 | | - | 273,125 | 273,125 |
| 8/15/2023 | 5.000% | 2,535,000 | 273,125 | 2,808,125 |
| 2/15/2024 | | - | 209,750 | 209,750 |
| 8/15/2024 | 5.000% | 2,665,000 | 209,750 | 2,874,750 |
| 2/15/2025 | | - | 143,125 | 143,125 |
| 8/15/2025 | 5.000% | 2,790,000 | 143,125 | 2,933,125 |
| 2/15/2026 | | - | 73,375 | 73,375 |
| 8/15/2026 | 5.000% | 2,935,000 | 73,375 | 3,008,375 |
| TOTALS | | <u>\$ 22,795,000</u> | <u>\$ 8,703,872</u> | <u>\$ 31,498,872</u> |

DATE: November 15, 2014
 ISSUED: \$ 22,795,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2025 are callable in whole or in part on any date beginning 08/15/2024 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-38

HIDALGO COUNTY

TAX NOTES SERIES 2014 (1401)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

| Date of Payment | Interest Rate (Per Bond) February & August 15th | Principal Requirements | Interest Requirements | Total Annual Requirements |
|--------------------|--|---------------------------|--------------------------|------------------------------|
| 2/15/2015 | | - | 43,545 | 43,545 |
| 8/15/2015 | 4.000% | 1,080,000 | 132,850 | 1,212,850 |
| 2/15/2016 | | - | 111,250 | 111,250 |
| 8/15/2016 | 5.000% | 1,030,000 | 111,250 | 1,141,250 |
| 2/15/2017 | | - | 85,500 | 85,500 |
| 8/15/2017 | 5.000% | 1,085,000 | 85,500 | 1,170,500 |
| 2/15/2018 | | - | 58,375 | 58,375 |
| 8/15/2018 | 5.000% | 1,140,000 | 58,375 | 1,198,375 |
| 2/15/2019 | | - | 29,875 | 29,875 |
| 8/15/2019 | 5.000% | 1,195,000 | 29,875 | 1,224,875 |
| TOTALS | | <u>\$ 5,530,000</u> | <u>\$ 746,395</u> | <u>\$ 6,276,395</u> |

DATE: November 15, 2014

ISSUED: \$ 5,530,000

PAYABLE: The Bank of New York Mellon

CALL OPTION: Notes are not subject to redemption prior to stated maturity.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-39

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 |
|-----------------|---|---------------------------|--------------------------|------------------------------|
| 3/1/2015 | | - | 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 |
| | TOTALS | \$ 13,835,000 | 6,163,644 | \$ 19,998,644 |

DATE: February 15, 2007

ISSUED: \$ 28,000,000

PAYABLE: U.S. 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-40

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 |
|-----------------|---|---------------------------|--------------------------|------------------------------|
| 3/1/2015 | | - | 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 | \$ 60,265,000 | \$ 23,853,075 | \$ 84,118,075 |

DATE: April 1, 2008

ISSUED: \$ 72,000,000

PAYABLE: U.S. 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-41

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 |
|-----------------|---|---------------------------|--------------------------|------------------------------|
| 3/1/2015 | | - | 1,509,884 | 1,509,884 |
| 9/1/2015 | 4.00% | 2,615,000 | 1,509,884 | 4,124,884 |
| 3/1/2016 | | - | 1,457,584 | 1,457,584 |
| 9/1/2016 | 5.00% | 2,695,000 | 1,457,584 | 4,152,584 |
| 3/1/2017 | | - | 1,390,209 | 1,390,209 |
| 9/1/2017 | 5.00% | 2,825,000 | 1,390,209 | 4,215,209 |
| 3/1/2018 | | - | 1,319,584 | 1,319,584 |
| 9/1/2018 | 5.00% | 2,960,000 | 1,319,584 | 4,279,584 |
| 3/1/2019 | | - | 1,245,584 | 1,245,584 |
| 9/1/2019 | 5.00% | 3,100,000 | 1,245,584 | 4,345,584 |
| 3/1/2020 | | - | 1,168,084 | 1,168,084 |
| 9/1/2020 | 5.00% | 3,255,000 | 1,168,084 | 4,423,084 |
| 3/1/2021 | | - | 1,086,709 | 1,086,709 |
| 9/1/2021 | 5.00% | 3,410,000 | 1,086,709 | 4,496,709 |
| 3/1/2022 | | - | 1,001,459 | 1,001,459 |
| 9/1/2022 | 5.00% | 3,610,000 | 1,001,459 | 4,611,459 |
| 3/1/2023 | | - | 911,209 | 911,209 |
| 9/1/2023 | 5.00% | 3,810,000 | 911,209 | 4,721,209 |
| 3/1/2024 | | - | 815,959 | 815,959 |
| 9/1/2024 | 5.00% | 4,020,000 | 815,959 | 4,835,959 |
| 3/1/2025 | | - | 715,459 | 715,459 |
| 9/1/2025 | 5.00% | 4,235,000 | 715,459 | 4,950,459 |
| 3/1/2026 | | - | 609,584 | 609,584 |
| 9/1/2026 | 2.50% | 4,455,000 | 609,584 | 5,064,584 |
| 3/1/2027 | | - | 553,897 | 553,897 |
| 9/1/2027 | 3.00% | 4,555,000 | 553,897 | 5,108,897 |
| 3/1/2028 | | - | 485,572 | 485,572 |
| 9/1/2028 | 3.13% | 4,655,000 | 485,572 | 5,140,572 |
| 3/1/2029 | | - | 412,838 | 412,838 |
| 9/1/2029 | 3.13% | 4,800,000 | 412,838 | 5,212,838 |
| 3/1/2030 | | - | 337,838 | 337,838 |
| 9/1/2030 | 3.25% | 4,950,000 | 337,838 | 5,287,838 |
| 3/1/2031 | | - | 257,400 | 257,400 |
| 9/1/2031 | 3.25% | 5,110,000 | 257,400 | 5,367,400 |
| 3/1/2032 | | - | 174,363 | 174,363 |
| 9/1/2032 | 3.25% | 5,280,000 | 174,363 | 5,454,363 |
| 3/1/2033 | | - | 88,563 | 88,563 |
| 9/1/2033 | 3.25% | 5,450,000 | 88,563 | 5,538,563 |
| | TOTALS | <u>\$ 75,790,000</u> | <u>\$ 31,083,563</u> | <u>\$ 106,873,563</u> |

DATE: March 15, 2013
 ISSUED: \$ 77,130,000
 PAYABLE: U.S. Bank
 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

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX REFUNDING BONDS SERIES 2014

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

| Date of Payment | Interest Rate (Per Bond) March & September 1st | Principal Requirements | Interest Requirements | Total Annual Requirements |
|--------------------|---|---------------------------|--------------------------|------------------------------|
| 3/1/2015 | | - | 50,878 | |
| 9/1/2015 | 2.000% | 145,000 | 150,131 | 346,009 |
| 3/1/2016 | | - | 148,681 | |
| 9/1/2016 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2017 | | - | 148,681 | |
| 9/1/2017 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2018 | | - | 148,681 | |
| 9/1/2018 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2019 | | - | 148,681 | |
| 9/1/2019 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2020 | | - | 148,681 | |
| 9/1/2020 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2021 | | - | 148,681 | |
| 9/1/2021 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2022 | | - | 148,681 | |
| 9/1/2022 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2023 | | - | 148,681 | |
| 9/1/2023 | 2.000% | - | 148,681 | 297,363 |
| 3/1/2024 | | - | 148,681 | |
| 9/1/2024 | 3.750% | 1,815,000 | 148,681 | 2,112,363 |
| 3/1/2025 | | - | 114,650 | |
| 9/1/2025 | 3.750% | 1,880,000 | 114,650 | 2,109,300 |
| 3/1/2026 | | - | 79,400 | |
| 9/1/2026 | 4.000% | 1,945,000 | 79,400 | 2,103,800 |
| 3/1/2027 | | - | 40,500 | |
| 9/1/2027 | 4.000% | 2,025,000 | 40,500 | 2,106,000 |
| | TOTALS | \$ 7,810,000 | \$ 3,346,372 | \$ 11,156,372 |

DATE: December 1, 2014
 ISSUED: \$ 7,810,000
 PAYABLE: U.S. Bank
 CALL OPTION: Bonds maturing on and after 09/1/2025 are callable in whole or in part on any date beginning 09/1/2024 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

EXHIBIT D-43

| Fiscal Year | Population (1) | Personal Income (1) | Per Capita Personal Income (1) | School Enrollment (2) | Unemployment Rate (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 | 18,827,748,000 | 23,073 | 218,466 | 10.8% |
| 2014 | 831,073 | (3) | (3) | 222,720 | 8.7% |

(1) Source: U.S. Census Bureau

(2) Source: Texas Education Agency (TEA)

(3) Data is not available.

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
PRINCIPAL EMPLOYERS
CURRENT YEAR AND SIX YEARS AGO

EXHIBIT D-44

| Employer | 2014 | | | 2008 | | |
|--------------------------------------|---------------|------|---------------------------------------|---------------|------|---------------------------------------|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| (2) Wal-Mart | 5,004 | 1 | 1.64% | | | |
| (3) H-E-B | 4,343 | 2 | 1.42% | 3,842 | 2 | 1.47% |
| (6) Pharr-San Juan-Alamo ISD | 4,100 | 3 | 1.34% | 3,661 | 5 | 1.40% |
| (6) McAllen Consolidated ISD | 3,900 | 4 | 1.28% | 3,769 | 4 | 1.44% |
| (1) Hidalgo County | 3,821 | 5 | 1.25% | 3,545 | 6 | 1.35% |
| (6) Edinburg Consolidated ISD | 3,600 | 6 | 1.18% | 3,800 | 3 | 1.45% |
| (6) Doctor's Hospital at Renaissance | 3,400 | 7 | 1.11% | | | |
| (6) Edinburg Regional Medical Center | 3,000 | 8 | 0.98% | 2,070 | 9 | 0.79% |
| (6) University of Texas-Pan American | 2,850 | 9 | 0.93% | 3,930 | 1 | 1.50% |
| (6) Weslaco ISD | 2,817 | 10 | 0.92% | | | |
| La Joya ISD | | | | 3,148 | 7 | 1.20% |
| Mission Consolidated ISD | | | | 2,162 | 8 | 0.83% |
| City of McAllen | | | | 1,735 | 10 | 0.66% |
| | <u>36,835</u> | | <u>12.06%</u> | <u>31,662</u> | | <u>12.10%</u> |
| | | | (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 19 stores with an average of 263 employees.
- (3) Based on 19 stores with an average of 228 employees.
- (4) Total employment in 2014 was 305,428.
- (5) Total employment in 2008 was 261,657.
- (6) Data not found for 2014, used 2013.

COUNTY OF HIDALGO, TEXAS

MISCELLANEOUS STATISTICS

DECEMBER 31, 2014

Area Information

| | | | |
|-----------------------------------|--|---|-------|
| Name: | County of Hidalgo | Number of Cities: | 22 |
| Date of Incorporation: | 1852 | Number of Water Supply Corporations: | 4 |
| Form of Government: | County Judge and Four Commissioners | Number of Banks: | 21 |
| County Seat: | Edinburg, Texas | * Total Deposits as of June 30, 2014(millions): \$ | 9,230 |
| Number of employees: | 3,948 | | |
| Area in acres: | 9,525,000 | | |
| Miles of County maintained roads: | Precinct 1 | 671 | |
| | Precinct 2 | 123 | |
| | Precinct 3 | 566 | |
| | Precinct 4 | 470 | |

Education

| | | |
|-----------------------------|----------------------------------|----------|
| Four year universities: | University of Texas-Pan American | Edinburg |
| Two-four year colleges: | South Texas College | McAllen |
| Number of school districts: | 17 | |

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 Rehabilitation 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: | Bentsen RGV State Park | Mission |
| | Estero Llano Grande State Park | Weslaco |
| US Wildlife: | Santa Ana National Wildlife Refuge | Alamo |
| Number of Golf Courses: | 16 | |

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: \$ | 34,607 | Principal industries: Construction |
| (1) People below poverty level: | 282,565 | Educational Services |
| (1) % of people below poverty level: | 34.0% | Financial Activities |
| Labor force: | 334,457 | Health Services |
| People employed: | 305,428 | Government |
| People unemployed: | 29,029 | Information |
| Unemployment rate: | 8.7% | Leisure and Hospitality |
| | | Manufacturing |
| | | Natural Resources and Mining |
| | | Professional and Business services |
| | | Trade, Transportation and Utilities |

Gross Sales

| Industry | 2014 | 2013 | 2012 | 2011 |
|--|-----------------------|-----------------------|----------------------|-----------------------|
| Agriculture | 55,131,492 | 64,348,813 | 11,375,308 | 38,842,405 |
| Construction | 614,823,153 | 677,444,415 | 372,898,126 | 523,838,551 |
| Finance, Real Estate, Insurance | 293,431,954 | 249,877,883 | 157,405,162 | 214,882,125 |
| Manufacturing | 1,508,609,652 | 1,522,984,229 | 837,458,689 | 1,476,574,931 |
| Mining | 140,981,973 | 135,589,884 | 130,736,317 | 151,330,051 |
| Other | 32,215 | 31,695 | 216,160 | 34,546 |
| Retail | 9,832,370,488 | 9,399,973,895 | 6,285,146,647 | 8,567,522,990 |
| Other Services (2) | 675,271,542 | 766,910,929 | 511,784,344 | 581,376,837 |
| Transportation, Communications, and Utilities | 318,050,890 | 110,201,860 | 223,389,131 | 338,538,399 |
| Wholesale-Trade | 2,185,751,809 | 2,175,330,084 | 1,408,605,903 | 1,994,665,551 |
| | <u>15,624,455,168</u> | <u>15,102,693,687</u> | <u>9,939,015,787</u> | <u>13,887,606,386</u> |

Agriculture

| Products Raised (2013) | Crops | Acres | Production | |
|------------------------|---------------|-----------|------------|---------|
| | | Harvested | | |
| | Grain Sorghum | 96,200 | 5,772,000 | Bushels |
| (1) | Sugar Cane | 15,300 | 711,000 | Tons |
| | Corn | 16,300 | 1,384,100 | Bushels |
| (3) | Upland Cotton | N/A | N/A | 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) 2013 Data. 2014 data is not available.

(2) Changed industry name from Services to Other Services due to report data only reflecting other services gross sales.

(3) There is no estimate data for 2014 or 2013.

COUNTY OF HIDALGO, TEXAS

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN YEARS

| Function | Fiscal Year | | | |
|--------------------------------|--------------|--------------|--------------|--------------|
| | 2014 | 2013 | 2012 | 2011 |
| General government | | | | |
| Judicial | 342 | 349 | 371 | 375 |
| Executive | 31 | 25 | 28 | 29 |
| Elections | 22 | 27 | 26 | 27 |
| Financial administration | 345 | 350 | 350 | 353 |
| Other-unclassified | 119 | 129 | 127 | 138 |
| Public safety | | | | |
| Police | 437 | 450 | 407 | 419 |
| Fire | 9 | 6 | 7 | 7 |
| Corrections | 789 | 831 | 790 | 769 |
| Other Protection | 5 | 5 | 5 | 5 |
| Highways and streets | 267 | 286 | 291 | 292 |
| Drainage | 109 | 113 | 107 | 102 |
| Sanitation | 65 | 70 | 73 | 73 |
| Health and welfare | | | | |
| Hidalgo County | 389 | 416 | 434 | 446 |
| Head Start Program | 760 | 760 | 804 | 780 |
| Community Service Agency | 36 | 32 | 32 | 50 |
| Culture-recreation | | | | |
| Parks | 50 | 51 | 55 | 57 |
| Conservation | 8 | 11 | 7 | 6 |
| Urban and economic development | | | | |
| Hidalgo County | - | - | - | - |
| Urban County | 24 | 26 | 30 | 29 |
| Economic Opportunity | 13 | 11 | 11 | 10 |
| Total | 3,820 | 3,948 | 3,955 | 3,967 |

Source: Hidalgo County payroll database and county related agencies.

(1) Two part-time employees represent one full-time equivalent employee.

| Fiscal Year | | | | | | |
|-------------|-------|-------|-------|-------|----------|--|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 (1) | |
| 327 | 327 | 343 | 315 | 372 | 301 | |
| 13 | 14 | 18 | 22 | 17 | 24 | |
| 25 | 18 | 21 | 21 | 21 | 18 | |
| 371 | 344 | 352 | 298 | 290 | 279 | |
| 130 | 129 | 130 | 114 | 113 | 103 | |
| 389 | 382 | 383 | 364 | 390 | 363 | |
| 7 | 7 | 5 | 6 | 7 | 7 | |
| 799 | 801 | 770 | 691 | 819 | 682 | |
| 4 | 6 | 5 | - | - | - | |
| 267 | 295 | 244 | 196 | 212 | 189 | |
| 94 | 89 | 87 | 77 | 85 | 85 | |
| 75 | 86 | 69 | 61 | 55 | 44 | |
| 441 | 440 | 412 | 381 | 417 | 361 | |
| 778 | 786 | 809 | 827 | 815 | 746 | |
| 45 | 44 | 32 | 32 | 31 | 30 | |
| 47 | 54 | 49 | 43 | 45 | 41 | |
| 10 | 11 | 11 | 11 | 10 | 11 | |
| - | 1 | 1 | - | 1 | 1 | |
| 30 | 27 | 22 | 24 | 27 | 27 | |
| 10 | 10 | 6 | 3 | 3 | 8 | |
| 3,862 | 3,871 | 3,769 | 3,486 | 3,730 | 3,320 | |

COUNTY OF HIDALGO, TEXAS
 OPERATING INDICATORS BY FUNCTION
 LAST TEN YEARS

| Function | Fiscal Year | | | |
|---|-------------|---------|---------|---------|
| | 2014 | 2013 | 2012 | 2011 |
| General government | | | | |
| Criminal cases on docket (2) | 185,184 | 537,239 | 240,482 | 147,780 |
| Criminal cases disposed (2) | 56,693 | 95,939 | 47,413 | 46,925 |
| Civil cases on docket (2) | 56,108 | 79,750 | 32,940 | 20,311 |
| Civil cases disposed (2) | 11,876 | 62,124 | 33,272 | 7,744 |
| Number of inquests (2) | 422 | 373 | 86 | 206 |
| Vehicles registered | 568,966 | 549,205 | 529,102 | 505,523 |
| Public safety | | | | |
| Average daily inmate population | 1,094 | 1,098 | 1,094 | 1,286 |
| Drainage | | | | |
| Subdivision drainage reviews | 192 | 149 | 195 | 159 |
| Health and welfare | | | | |
| Restaurant permits | 2,265 | 2,348 | 2,222 | 2,275 |
| Food handler permits | 4,984 | 5,497 | 5,410 | 5,798 |
| Mobile vendor permits | 74 | N/A | N/A | N/A |
| Septic tank inspections | 1,301 | 1,037 | 1,453 | 1,061 |
| Children served by Head Start (3) | 4,303 | 4,241 | 4,237 | 4,343 |
| Children with disabilities served by Head Start (3) | 440 | 438 | 429 | 230 |
| Individuals assisted by CSA (4) | 15,359 | 14,684 | 18,790 | 21,692 |
| Urban and economic development | | | | |
| Home rehabilitations/reconstructions | (1) | 14 | 26 | 28 |
| New home constructions | (1) | 26 | 39 | 24 |
| First time home buyers assisted with down payment | (1) | 14 | 9 | 36 |

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 Administration website.
- (3) Enrollment based on school year (August-May).
- (4) Community Service Agency (CSA) assists low income individuals in the payment of electricity, water, rent, heating/cooling of homes, medicines, food, and vehicle and home repairs.

| Fiscal Year | | | | | |
|-------------|---------|---------|---------|---------|---------|
| 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| 96,183 | 109,121 | 111,914 | 113,699 | 86,638 | 79,677 |
| 60,120 | 72,893 | 70,515 | 69,402 | 52,967 | 47,019 |
| 74,943 | 77,426 | 75,062 | 67,808 | 57,402 | 53,011 |
| 9,986 | 17,883 | 17,619 | 15,021 | 37,141 | 13,608 |
| 547 | 433 | 424 | 425 | 371 | 375 |
| 488,215 | 470,371 | 462,051 | 448,839 | 424,255 | 391,660 |
| 1,275 | 1,150 | 1,132 | 1,185 | 1,073 | 1,202 |
| 135 | 153 | 208 | 269 | 335 | 324 |
| 2,084 | 2,372 | 2,485 | 2,412 | 2,272 | 2,319 |
| 5,697 | 1,770 | (1) | (1) | (1) | (1) |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 1,386 | 835 | 1,595 | 1,863 | 1,609 | 1,938 |
| 4,351 | 4,682 | 4,710 | 4,246 | 3,977 | 3,935 |
| 85 | 39 | 605 | 577 | 476 | 406 |
| 21,891 | 31,563 | 15,039 | 12,805 | 22,804 | 13,368 |
| 27 | 42 | 47 | 44 | 37 | 16 |
| 50 | 50 | 38 | 45 | 63 | 25 |
| 20 | 23 | 22 | 26 | 36 | 19 |

COUNTY OF HIDALGO, TEXAS
 CAPITAL ASSETS STATISTICS BY FUNCTION
 LAST TEN YEARS

| Function | Fiscal Year | | | |
|---|-------------|-------|-------|-------|
| | 2014 | 2013 | 2012 | 2011 |
| General government | | | | |
| Courthouse-number of courts | 25 | 24 | 24 | 23 |
| Justice of the Peace courts | 9 | 9 | 9 | 9 |
| Motor Vehicle Department substations | 5 | 6 | 6 | 6 |
| Public safety | | | | |
| County jail-number of beds | 1,397 | 1,385 | 1,430 | 1,097 |
| Patrol units | 426 | 395 | 363 | 365 |
| Drainage | | | | |
| Administration Office | 1 | 1 | 1 | 1 |
| Health and welfare | | | | |
| Health Department offices that issue restaurant permits and septic tank inspections | 3 | 3 | 3 | 3 |
| Head Start centers | 27 | 27 | 27 | 27 |
| Head Start school buses | 38 | 39 | 39 | 39 |
| Urban redevelopment and housing | | | | |
| Urban County administration office | 1 | 1 | 1 | 1 |

Source: Hidalgo County capital assets inventory and county related agencies.

| Fiscal Year | | | | | | |
|-------------|------|------|----------|-------|-------|--|
| 2010 | 2009 | 2008 | 2007 (1) | 2006 | 2005 | |
| 22 | 20 | 20 | 16 | 14 | 14 | |
| 9 | 9 | 9 | 9 | 9 | 9 | |
| 6 | 6 | 5 | 5 | 5 | 5 | |
| 1,232 | 1232 | 1232 | 1232 | 1,232 | 1,232 | |
| 380 | 365 | 423 | 304 | 209 | 193 | |
| 1 | 1 | 1 | 1 | 1 | 1 | |
| 3 | 3 | 3 | 3 | 3 | 3 | |
| 27 | 24 | 21 | 21 | 21 | 21 | |
| 34 | 31 | 33 | 33 | 25 | 33 | |
| 1 | 1 | 1 | 1 | 1 | 1 | |

COUNTY OF HIDALGO, TEXAS
County Auditor's Office Personnel
December 31, 2014

Raymundo Eufrazio, CPA
Linda C. Fong, CPFO

County Auditor
First Assistant County Auditor

Accounting Division

Marcela Luna
Deborah Fischer, CPA
Alvaro Chuc
Kaochi Hsu
Milagros Rodriguez
Jennifer L. Garza
Nereyda Gonzalez
Sandra E. Flores
Rossana Schettino
Gerardo Salinas, Jr.
Hector Sandoval
Cynthia Paslak
Blanca I. Tijerina

Division Director
Supervisor
Supervisor
Assistant Auditor
Assistant Auditor

Audit Division

Arcilia B. Duran, CPA
Elizabeth Cano
Leticia Chavez
Yvonne Torres
Carlos E. Ramirez
Alejandra Santa Ana
Crystal Puente
Marissa Castillo
Abigail Guajardo
Griselda Quintero
Erica M Espinosa
Reynaldo Cantu, II
Jessica Ortega
Guadalupe Y. Garza
Ester Perez
Zoraida Z. Escamilla
Olga L. Perez
Lucy M. Quintero
Genoveva Gonzalez
Vanessa Olivarez
Yolanda Estrada
Ivette Moreno
Enriqueta Zambrano
Consuelo Salinas
Belinda Salinas

Division Director
Supervisor
Supervisor
Supervisor
Assistant Auditor
Assistant Auditor

Support Staff

Hugo I. Perales
Maria Medina
Alejandro Mortera

Assistant Auditor
Assistant Auditor
Assistant Auditor