

# **BASIC FINANCIAL STATEMENTS**

**COUNTY OF HIDALGO, TEXAS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2015**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 286,469,997	\$ 3,820,080	\$ 290,290,077
Certificates of deposit	70,027,557	-	70,027,557
Receivables (net of allowance for uncollectibles)	158,427,042	-	158,427,042
Internal balances	53,479	(53,479)	-
Due from others	595,293	-	595,293
Inventories	844,546	39,926	884,472
Prepays	2,606,354	-	2,606,354
Restricted cash	-	66,902	66,902
Other assets	6,046,395	-	6,046,395
Capital assets not being depreciated			
Land and easements	61,837,363	1,001,093	62,838,456
Construction in progress	45,017,574	-	45,017,574
Capital assets (net of accumulated depreciation)			
Infrastructure	187,540,807	-	187,540,807
Buildings and renovations	106,529,998	-	106,529,998
Improvements other than buildings	12,566,417	-	12,566,417
Machinery and equipment	39,896,075	40,928	39,937,003
Total capital assets (net of accumulated depreciation)	<u>453,388,234</u>	<u>1,042,021</u>	<u>454,430,255</u>
<b>Total assets</b>	<u>978,458,897</u>	<u>4,915,450</u>	<u>983,374,347</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Refunding	3,827,873	-	3,827,873
Pension	17,938,907	-	17,938,907
<b>Total deferred outflows of resources</b>	<u>21,766,780</u>	<u>-</u>	<u>21,766,780</u>

The accompanying notes are an integral part of this statement.

## EXHIBIT A-1

	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Accounts payable	38,773,669	1,388	38,775,057
Salaries and benefits payable	8,143,777	19,763	8,163,540
Retainage payable	755,284	-	755,284
Accrued interest payable	4,540,852	-	4,540,852
Notes payable - short term	54,202	-	54,202
Due to others	8,313	-	8,313
Due to other governments	4,489,093	4,433	4,493,526
Unearned revenue	143,354,972	-	143,354,972
Other current liabilities	1,608,727	-	1,608,727
Noncurrent liabilities:			
Due within one year			
Bonds payable	24,010,455	-	24,010,455
Notes payable	425,625	-	425,625
Compensated absences payable	562,199	637	562,836
Claims and judgments payable	1,771,674	-	1,771,674
Capital leases payable	1,184,905	-	1,184,905
Landfill closure/ post-closure care costs	-	17,934	17,934
Due in more than one year			
Bonds payable	318,596,472	-	318,596,472
Notes payable	1,161,845	-	1,161,845
Compensated absences payable	9,014,493	11,719	9,026,212
Claims and judgments payable	1,691,326	-	1,691,326
Capital leases payable	5,623,071	-	5,623,071
Net pension liability	30,242,101	-	30,242,101
Other post employment benefits	11,095,327	-	11,095,327
Landfill closure/ post-closure care costs	-	1,587,045	1,587,045
<b>Total liabilities</b>	<b>607,108,382</b>	<b>1,642,919</b>	<b>608,751,301</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension	2,111,150	-	2,111,150
<b>Total deferred inflows of resources</b>	<b>2,111,150</b>	<b>-</b>	<b>2,111,150</b>
<b>NET POSITION</b>			
Net investment in capital assets	188,600,929	1,042,021	189,642,950
Restricted for:			
Legislative	78,915,877	-	78,915,877
Grants	9,082,734	-	9,082,734
Debt service	16,599,037	-	16,599,037
Capital projects	1,699,098	-	1,699,098
Bond covenant	-	66,902	66,902
Unrestricted	96,108,470	2,163,608	98,272,078
<b>Total net position</b>	<b>\$ 391,006,145</b>	<b>\$ 3,272,531</b>	<b>\$ 394,278,676</b>

**COUNTY OF HIDALGO, TEXAS**  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government	\$ 112,902,355	\$ 60,828,736	\$ 3,095,010	\$ -
Public safety	102,440,534	7,830,401	17,121,854	-
Highways and streets	36,914,350	374,282	6,776,187	836,757
Sanitation	5,661,819	1,457,721	-	-
Drainage flood control	11,269,630	61,590	5,599,008	-
Health and welfare	128,626,443	855,534	148,711,941	-
Culture-recreation	3,922,965	-	-	999
Conservation of natural resources	846,851	-	-	-
Urban and economic development	15,875,415	-	15,560,377	-
Interest on long-term debt	14,767,411	-	476,098	-
<b>Total governmental activities</b>	<b>433,227,773</b>	<b>71,408,264</b>	<b>197,340,475</b>	<b>837,756</b>
<b>Business-type activities:</b>				
Sanitary Landfill	15,891	-	-	-
Jail Commissary	1,353,765	1,494,855	-	-
<b>Total business-type activities</b>	<b>1,369,656</b>	<b>1,494,855</b>	<b>-</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 434,597,429</b>	<b>\$ 72,903,119</b>	<b>\$ 197,340,475</b>	<b>\$ 837,756</b>

**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>
\$ (48,978,609)		\$ (48,978,609)
(77,488,279)		(77,488,279)
(28,927,124)		(28,927,124)
(4,204,098)		(4,204,098)
(5,609,032)		(5,609,032)
20,941,032		20,941,032
(3,921,966)		(3,921,966)
(846,851)		(846,851)
(315,038)		(315,038)
<u>(14,291,313)</u>		<u>(14,291,313)</u>
<u>(163,641,278)</u>		<u>(163,641,278)</u>
-	(15,891)	(15,891)
-	141,090	141,090
-	125,199	125,199
<u>(163,641,278)</u>	<u>125,199</u>	<u>(163,516,079)</u>
208,801,985	-	208,801,985
6,942,483	-	6,942,483
856,182	-	856,182
4,383,843	-	4,383,843
286,060	-	286,060
<u>221,270,553</u>	<u>-</u>	<u>221,270,553</u>
57,629,275	125,199	57,754,474
348,461,192	3,147,332	351,608,524
<u>(15,084,322)</u>	<u>-</u>	<u>(15,084,322)</u>
<u>\$ 391,006,145</u>	<u>\$ 3,272,531</u>	<u>\$ 394,278,676</u>



**COUNTY OF HIDALGO, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2015**

	General Fund	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 69,438,942	\$ 64,784,435	\$ 150,747,281	\$ 284,970,658
Certificates of deposit	65,000,000	-	5,027,557	70,027,557
Receivables (net of allowance for uncollectibles)				
Taxes	103,283,614	-	32,147,553	135,431,167
Accounts receivable	579,738	-	544,038	1,123,776
Loans	101,025	-	10,400	111,425
Interest	196,424	-	18,431	214,855
Due from other funds	345,426	-	34,448,416	34,793,842
Due from other governments	3,022,120	-	18,372,170	21,394,290
Due from others	2,348	-	222,942	225,290
Inventories	844,546	-	-	844,546
Prepays	2,406,824	-	4,890	2,411,714
Other assets	-	-	6,046,395	6,046,395
<b>Total assets</b>	<b>\$ 245,221,007</b>	<b>\$ 64,784,435</b>	<b>\$247,590,073</b>	<b>\$ 557,595,515</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 5,425,649	\$ 22,812,860	\$ 8,661,097	\$ 36,899,606
Salaries and benefits payable	5,236,931	-	2,876,659	8,113,590
Retainage payable	-	-	755,285	755,285
Notes payable - short-term	-	-	54,202	54,202
Due to other funds	13,269,685	-	21,478,608	34,748,293
Due to other governments	2,066,908	-	2,422,185	4,489,093
Due to others	4,449	-	3,864	8,313
Unearned revenues	102,834,887	-	40,520,087	143,354,974
Held in escrow	1,520,467	-	3,902	1,524,369
Undistributed receipts	84,358	-	-	84,358
<b>Total liabilities</b>	<b>130,443,334</b>	<b>22,812,860</b>	<b>76,775,889</b>	<b>230,032,083</b>
Deferred inflows of resources:				
Unavailable revenues-property taxes	65,022,861	-	20,081,866	85,104,727
Unavailable revenues	2,967,919	-	10,777,334	13,745,253
<b>Total deferred inflow of resources</b>	<b>67,990,780</b>	<b>-</b>	<b>30,859,200</b>	<b>98,849,980</b>
Fund balances:				
Nonspendable	3,516,914	-	15,291	3,532,205
Restricted	4,640,123	41,971,575	54,328,812	100,940,510
Committed	-	-	6,957,637	6,957,637
Assigned	12,203,335	-	81,165,747	93,369,082
Unassigned	26,426,521	-	(2,512,503)	23,914,018
<b>Total fund balances</b>	<b>46,786,893</b>	<b>41,971,575</b>	<b>139,954,984</b>	<b>228,713,452</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 245,221,007</b>	<b>\$ 64,784,435</b>	<b>\$247,590,073</b>	<b>\$ 557,595,515</b>

The accompanying notes are an integral part of this statement.



**COUNTY OF HIDALGO, TEXAS**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2015**

Total fund balances - governmental funds balance sheet \$ 228,713,452

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	61,837,363	
Infrastructure	187,540,807	
Buildings and renovations	106,529,998	
Improvements other than buildings	12,566,417	
Machinery and equipment	39,862,241	
Construction in progress	<u>45,017,574</u>	453,354,400

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.

Refunding	3,827,873	
Pensions	<u>17,938,907</u>	21,766,780

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

	Property taxes	85,104,728
	Other	<u>13,745,251</u>
		98,849,980

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	(4,528,017)	
Accrued interest on notes	<u>(12,836)</u>	(4,540,852)

5 Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net position. The County has issued bonds with premiums and discounts. The amounts were received in the governmental funds and increased fund balance. The premium or discounts will be amortized as an adjustment to interest expense in the statement of activities over the remaining life of the new debt.

Bonds payable	(323,395,000)	
Tax notes payable	(4,450,000)	
Unamortized premiums	(14,767,729)	
Unamortized discounts	<u>5,802</u>	<u>(14,761,927)</u>
		(342,606,927)
Notes payable	(1,587,470)	
Capital leases payable	(6,800,748)	
Compensated absences	(9,545,527)	
Post employment benefits	(11,095,327)	-
Net pension liability	<u>(30,242,101)</u>	(59,271,173)

6 Deferred inflows related to the pension are not reported in the funds. (2,111,150)

7 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:

(3,148,365)

Total net position of governmental activities (Exhibit A-1) \$ 391,006,145

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, 2015**

	General Fund	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 154,663,085	\$ -	\$ 45,664,648	\$ 200,327,733
Licenses and permits	1,538,657	-	6,079,306	7,617,963
Intergovernmental	9,669,564	-	101,924,740	111,594,304
Charges for services	16,596,503	-	9,771,474	26,367,977
Fines and forfeits	450,980	-	8,279,303	8,730,283
Special assessments	-	91,320,604	-	91,320,604
Interest	477,631	13,134	386,337	877,102
Miscellaneous	2,359,046	-	1,760,079	4,119,125
<b>Total revenues</b>	<b>185,755,466</b>	<b>91,333,738</b>	<b>173,865,887</b>	<b>450,955,091</b>
<b>EXPENDITURES</b>				
Current:				
General government	74,321,244	-	7,354,354	81,675,598
Public safety	70,895,548	-	25,249,778	96,145,326
Highways and streets	6,727	-	21,093,461	21,100,188
Sanitation	5,631,443	-	-	5,631,443
Drainage flood control	-	-	12,671,056	12,671,056
Health and welfare	14,622,377	56,071,255	57,079,876	127,773,508
Culture-recreation	3,431,426	-	-	3,431,426
Conservation of natural resources	835,496	-	-	835,496
Urban and economic development	590,107	-	15,365,460	15,955,567
Debt service:				
Principal	1,011,915	-	22,187,852	23,199,767
Interest and fiscal charges	90,155	-	13,194,572	13,284,727
Bond issuance costs	-	-	805,463	805,463
Advance refunding escrow	-	-	283,435	283,435
Capital outlay:				
General government	-	-	2,530,057	2,530,057
Public safety	-	-	10,305,324	10,305,324
Highways and streets	-	-	12,848,956	12,848,956
Drainage flood control	-	-	9,193,910	9,193,910
Health and welfare	-	-	78,580	78,580
Culture-recreation	-	-	235,587	235,587
Conservation of natural resources	-	-	22,125	22,125
Intergovernmental:				
General government	-	-	157,754	157,754
Public safety	-	-	1,233,181	1,233,181
<b>Total expenditures</b>	<b>171,436,438</b>	<b>56,071,255</b>	<b>211,890,781</b>	<b>439,398,474</b>
Excess (deficiency) of revenues over (under) expenditures	14,319,028	35,262,483	(38,024,894)	11,556,617
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	19,031,104	19,031,104
Transfers out	(13,318,077)	-	(5,713,027)	(19,031,104)
Premium on bonds issued	-	-	2,997,064	2,997,064
Bonds issued	-	-	15,785,000	15,785,000
Payment to refunded bond escrow agent	-	-	(41,782,722)	(41,782,722)
Refunding bonds issued	-	-	39,750,000	39,750,000
Capital leases	727,870	-	16,049	743,919
Sale of capital assets	89,738	-	1,947,738	2,037,476
<b>Total other financing sources (uses)</b>	<b>(12,500,469)</b>	<b>-</b>	<b>32,031,206</b>	<b>19,530,737</b>
Net change in fund balances	1,818,559	35,262,483	(5,993,688)	31,087,354
<b>Fund balances at beginning of year, as previously reported</b>	<b>44,961,388</b>	<b>6,709,092</b>	<b>145,948,672</b>	<b>197,619,152</b>
Prior period adjustments	6,946	-	-	6,946
<b>Fund balances at beginning of year, as restated</b>	<b>44,968,334</b>	<b>6,709,092</b>	<b>145,948,672</b>	<b>197,626,098</b>
<b>Fund balances at the end of year</b>	<b>\$ 46,786,893</b>	<b>\$ 41,971,575</b>	<b>\$ 139,954,984</b>	<b>\$ 228,713,452</b>

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, 2015**

Net change in fund balances - total governmental funds \$ 31,087,354

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 additions	51,119,819	
Capital deletions	(1,186,583)	
Depreciation	<u>(34,565,220)</u>	15,368,016
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.	286,060	
	<u>(2,852)</u>	283,208
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.		(2,037,476)
4 Donations of capital assets increase net position in the SOA but not in the funds.		1,077,751
5 Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the current year.		
Related to prior years	(88,966,092)	
Earned but unavailable	<u>98,849,980</u>	9,883,887
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	(598,751)	
Deferred outflow of resources-pension	1,500,279	
Amortization of debt discounts	(52,229)	
Amortization of debt premiums	2,379,627	
Amortization of deferred charge on refundings	(3,670,144)	
Accrued interest on bonds and notes	(111,824)	
Post employment benefits	<u>(2,719,017)</u>	(3,272,060)
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:		
Certificates of Obligation Series 2015A	(15,785,000)	
Premium on Series 2015A	(445,422)	
Refunding Bonds, Series 2015B and 2014C	(39,750,000)	
Premium on Series 2015B	(2,551,642)	
Payment to refunded bonds escrow agent	<u>42,066,157</u>	(16,465,907)
Capital Leases		(743,918)
Repayments:		
Bond principal	21,775,000	
Note principal	422,190	
Capital leases	<u>1,192,575</u>	23,389,765
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.		(941,345)

Change in net position of governmental activities - statement of activities \$ 57,629,275

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 151,592,829	\$ 151,592,829	\$ 154,663,085	\$ 3,070,256
Licenses and permits	120,000	1,540,000	1,538,657	(1,343)
Intergovernmental	8,578,000	8,677,000	9,669,564	992,564
Charges for services	14,952,905	14,981,105	16,596,503	1,615,398
Fines and forfeits	405,000	425,000	450,980	25,980
Interest	202,500	202,500	477,631	275,131
Miscellaneous	687,200	776,496	2,359,046	1,582,550
<b>Total revenues</b>	<b>176,538,434</b>	<b>178,194,930</b>	<b>185,755,466</b>	<b>7,560,536</b>
<b>EXPENDITURES</b>				
Current:				
General government				
92nd District Court	390,639	420,930	414,505	6,425
93rd District Court	365,482	383,746	380,210	3,536
139th District Court	378,087	383,259	380,223	3,036
206th District Court	420,068	397,700	394,653	3,047
275th District Court	387,309	392,734	388,999	3,735
332nd District Court	375,075	373,249	371,248	2,001
370th District Court	404,367	409,186	408,021	1,165
389th District Court	389,821	308,115	301,603	6,512
398th District Court	817,717	803,174	799,430	3,744
430th District Court	467,931	471,484	469,477	2,007
449th District Court	376,091	376,877	373,918	2,959
County Court-at-Law 1	547,175	549,220	545,105	4,115
County Court-at-Law 2	520,540	516,090	514,148	1,942
County Court-at-Law 3	634,016	625,429	623,088	2,341
County Court-at-Law 4	533,928	529,875	527,530	2,345
County Court-at-Law 5	527,065	514,582	510,174	4,408
County Court-at-Law 6	516,952	519,184	513,815	5,369
County Court-at-Law 7	511,072	506,798	502,204	4,594
County Court-at-Law 8	516,186	506,440	500,340	6,100
Master Court 1	126,883	127,851	126,796	1,055
Master Court 2	126,302	99,600	99,162	438
Court of Civil Appeals	2,964	2,988	2,984	4
Auxiliary Court	356,587	382,878	379,036	3,842
Child Protective Court	103,692	54,339	52,395	1,944
Justice of the Peace, Pct 1, PI 1	343,942	337,501	333,909	3,592
Justice of the Peace, Pct 1, PI 2	344,299	370,638	369,383	1,255
Justice of the Peace, Pct 2, PI 1	300,237	330,172	328,367	1,805
Justice of the Peace, Pct 2, PI 2	297,378	308,749	307,676	1,073
Justice of the Peace, Pct 3, PI 1	296,571	323,321	321,972	1,349
Justice of the Peace, Pct 3, PI 2	389,344	381,135	378,017	3,118
Justice of the Peace, Pct 4, PI 1	400,122	398,775	397,316	1,459
Justice of the Peace, Pct 4, PI 2	597,574	486,946	485,322	1,624
Criminal District Attorney	7,625,782	7,766,367	7,722,931	43,436
Public Defender	932,543	940,781	937,920	2,861
District Clerk	3,431,180	3,363,486	3,350,861	12,625
County Judge	1,468,888	1,347,265	1,333,883	13,382
Budget and Management Commissioner, Pct. No. 4	14,343,147	12,147,108	11,250,616	896,492
Executive Office	-	180,271	120,065	60,206
Elections	6,273,742	6,271,348	6,121,805	149,543
Tax Assessor/Collector	2,583,665	2,179,284	1,979,198	200,086
County Treasurer	7,194,686	7,105,318	7,058,091	47,227
Purchasing	897,151	894,538	888,282	6,256
	1,727,667	1,681,764	1,671,997	9,767

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
County Auditor	2,799,984	2,904,686	2,789,150	115,536
County Clerk	4,022,367	4,193,283	4,035,457	157,826
Human Resources/Civil Service	690,858	679,667	670,815	8,852
Information Technology	2,606,330	3,325,166	3,164,230	160,936
Planning	1,181,110	993,141	982,604	10,537
General Government Buildings	6,334,329	6,100,182	5,929,305	170,877
Appraisal Fees	1,800,000	1,813,008	1,813,008	-
Total general government	78,678,845	76,479,628	74,321,244	2,158,384
Public safety				
Criminal District Attorney	785,782	778,191	722,940	55,251
County Judge	377,297	425,501	418,537	6,964
Budget and Management	59,000	1,827,309	1,729,448	97,861
Executive Office	252,409	261,295	257,154	4,141
Sheriff	52,026,004	49,901,264	49,314,978	586,286
Constable, Pct. No. 1	1,141,255	1,111,169	1,049,198	61,971
Constable, Pct. No. 2	962,187	944,348	931,430	12,918
Constable, Pct. No. 3	1,249,210	1,210,449	1,159,713	50,736
Constable, Pct. No. 4	1,274,447	1,220,413	1,194,345	26,068
Fire Marshal	1,619,170	1,402,062	1,289,114	112,948
Adult Probation	512,459	504,602	494,768	9,834
Juvenile Probation	10,867,899	12,860,947	12,333,923	527,024
Total public safety	71,127,119	72,447,550	70,895,548	1,552,002
Highways and streets				
Budget and Management	-	6,800	6,727	73
Total highways and streets	-	6,800	6,727	73
Sanitation				
Commissioner, Pct. No. 1	1,599,800	1,821,630	1,725,736	95,894
Commissioner, Pct. No. 2	864,257	719,756	661,132	58,624
Commissioner, Pct. No. 3	2,253,265	2,045,526	1,866,990	178,536
Commissioner, Pct. No. 4	1,096,561	1,486,431	1,377,585	108,846
Total sanitation	5,813,883	6,073,343	5,631,443	441,900
Health and welfare				
Budget and Management	50,000	50,000	-	50,000
Executive Office	1,062,346	1,007,707	998,444	9,263
Human services	7,557,985	8,390,835	7,598,328	792,507
Health Department	6,761,323	5,713,334	5,674,641	38,693
WIC	1,707	3,105	1,719	1,386
Child Welfare	118,760	92,799	90,086	2,713
Veterans Service	269,726	261,634	259,159	2,475
Total health and welfare	15,821,847	15,519,414	14,622,377	897,037
Culture and recreation				
Commissioner, Pct. No. 1	874,206	877,654	855,590	22,064
Commissioner, Pct. No. 2	689,163	740,474	704,616	35,858
Commissioner, Pct. No. 3	682,224	652,864	619,508	33,356
Commissioner, Pct. No. 4	597,158	533,526	513,374	20,152
Executive Office	557,498	738,339	738,338	1
Total culture and recreation	3,400,249	3,542,857	3,431,426	111,431
Conservation and natural resources				
Executive Office	511,612	545,657	545,536	121
Texas Cooperative Extension	402,538	296,628	289,960	6,668
Total conservation of natural resources	914,150	842,285	835,496	6,789
Urban and economic development				
County Judge	-	155,000	12,377	142,623
Commissioner, Pct. No. 1	104,172	103,050	102,205	845
Commissioner, Pct. No. 2	375,725	374,973	370,239	4,734
Commissioner, Pct. No. 4	51,605	53,784	53,192	592

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Urban County	5,144	53,602	52,094	1,508
Total urban and economic development	536,646	740,409	590,107	150,302
Debt service:				
Principal	-	1,011,915	1,011,915	-
Interest and fiscal charges	4,921	93,151	90,155	2,996
Total debt service	4,921	1,105,066	1,102,070	2,996
<b>Total expenditures</b>	<b>176,297,660</b>	<b>176,757,352</b>	<b>171,436,438</b>	<b>5,320,914</b>
Excess (deficiency) of revenues over (under) expenditures	240,774	1,437,578	14,319,028	12,881,450
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(9,376,747)	(14,519,184)	(13,318,077)	1,201,107
Capital leases	-	727,870	727,870	-
Sale of capital assets	-	-	89,738	89,738
<b>Total financing sources (uses)</b>	<b>(9,376,747)</b>	<b>(13,791,314)</b>	<b>(12,500,469)</b>	<b>1,290,845</b>
Net change in fund balances	(9,135,973)	(12,353,736)	1,818,559	14,172,295
<b>Fund balances at beginning of year, as previously reported</b>	-	-	44,961,388	44,961,388
Prior period adjustment	-	-	6,946	6,946
<b>Fund balances at beginning of year</b>	-	-	44,968,334	44,968,334
<b>Fund balances at the end of year</b>	<b>\$ (9,135,973)</b>	<b>\$ (12,353,736)</b>	<b>\$ 46,786,893</b>	<b>\$ 59,140,629</b>

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  
LOCAL PROVIDER PARTICIPATION  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Special assessments	\$ -	\$49,359,795	\$91,320,604	\$ 41,960,809
Interest	-	2,368	13,134	10,766
<b>Total revenues</b>	<u>-</u>	<u>49,362,163</u>	<u>91,333,738</u>	<u>41,971,575</u>
<b>EXPENDITURES</b>				
Health and welfare				
Human services	-	56,071,255	56,071,255	-
Total health and welfare	-	56,071,255	56,071,255	-
<b>Total expenditures</b>	<u>-</u>	<u>56,071,255</u>	<u>56,071,255</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(6,709,092)	35,262,483	41,971,575
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Total financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(6,709,092)	35,262,483	41,971,575
<b>Fund balances at beginning of year</b>	-	-	6,709,092	6,709,092
<b>Fund balances at the end of year</b>	<u>\$ -</u>	<u>\$ (6,709,092)</u>	<u>\$41,971,575</u>	<u>\$ 48,680,667</u>

The accompanying notes are an integral part of this statement.

**COUNTY OF HIDALGO, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2015**

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 3,820,080	\$ 1,499,347
Restricted cash	66,902	-
Receivables (net of allowance for uncollectibles)		
Accounts receivable	-	1,526
Due from other funds	16,172	3,299,857
Due from others	-	370,003
Inventories	39,926	-
Prepays	-	194,640
Total current assets	<u>3,943,080</u>	<u>5,365,373</u>
Noncurrent assets:		
Loans	-	150,000
Capital assets (net of accumulated depreciation)		
Land	1,001,093	-
Machinery and equipment	40,928	33,834
Total capital assets (net of accumulated depreciation)	<u>1,042,021</u>	<u>33,834</u>
Total noncurrent assets	<u>1,042,021</u>	<u>183,834</u>
<b>Total assets</b>	<u>\$ 4,985,101</u>	<u>\$ 5,549,207</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 1,388	\$ 1,874,063
Salaries and benefits payable	19,763	30,188
Due to other funds	69,651	3,291,929
Due to other governments	4,433	-
Compensated absences payable	637	1,606
Claims and judgments payable	-	1,771,674
Capital leases	-	6,537
Landfill closure/ postclosure care costs	17,934	-
Total current liabilities	<u>113,806</u>	<u>6,975,997</u>
Noncurrent liabilities:		
Compensated absences payable	11,719	29,558
Claims and judgments payable	-	1,691,326
Capital leases	-	691
Landfill closure/ postclosure care costs	1,587,045	-
Total noncurrent liabilities	<u>1,598,764</u>	<u>1,721,575</u>
<b>Total liabilities</b>	<u>1,712,570</u>	<u>8,697,572</u>
<b>NET POSITION</b>		
Net investment in capital assets	1,042,021	26,606
Restricted - bond covenant	66,902	-
Unrestricted	2,163,608	(3,174,971)
<b>Total net position</b>	<u>\$ 3,272,531</u>	<u>\$ (3,148,365)</u>

The accompanying notes are an integral part of this statement.

**COUNTY OF HIDALGO, TEXAS**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN NET POSITION - PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ 1,438,534	\$ 27,541,200
Other	56,321	176,254
<b>Total operating revenues</b>	<u>1,494,855</u>	<u>27,717,454</u>
<b>Operating expenses:</b>		
Costs of services	555,090	23,787,744
Operating supplies	188,140	-
Administrative	457,860	4,859,870
Inmate	164,030	-
Depreciation	4,536	10,839
<b>Total operating expenses</b>	<u>1,369,656</u>	<u>28,658,453</u>
Operating income (loss)	125,199	(940,999)
<b>Non-operating revenues (expenses):</b>		
Interest expense	-	(346)
<b>Total non-operating revenues (expenses)</b>	<u>-</u>	<u>(346)</u>
Income (loss) before contributions	125,199	(941,345)
Change in net position	125,199	(941,345)
<b>Net position at beginning of year</b>	3,147,332	(2,207,020)
<b>Net position at end of year</b>	<u>\$ 3,272,531</u>	<u>\$ (3,148,365)</u>

The accompanying notes are an integral part of this statement.



**COUNTY OF HIDALGO, TEXAS**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

**EXHIBIT A-11**

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 1,494,856	\$ -
Receipts from interfund services provided	-	29,341,674
Payments to vendors	(910,593)	(3,918,684)
Payments to employees	(453,162)	(642,563)
Payments for interfund services used	-	(23,763,742)
Net cash provided (used) by operating activities	<u>131,101</u>	<u>1,016,685</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>		
Transfer to other funds	(29,697)	-
Net cash provided (used) by non capital financing activities	<u>(29,697)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(14,930)	-
Disposal of capital assets	23,821	-
Principal paid on capital debt	-	(6,855)
Interest paid on capital debt	-	(346)
Net cash provided (used) by capital and related financing activities	<u>8,891</u>	<u>(7,201)</u>
Net increase (decrease) in cash and cash equivalents	110,295	1,009,484
Cash and cash equivalents, January 1	3,776,687	489,863
Cash and cash equivalents, December 31	<u>\$ 3,886,982</u>	<u>\$ 1,499,347</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 125,199	\$ (940,999)
<b>Adjustments not affecting cash:</b>		
Landfill closure & post-closure costs	15,891	-
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation expense	4,536	10,839
(Increase) decrease in accounts receivable	-	1,999,515
(Increase) decrease in due from other funds	(385)	477,860
(Increase) decrease in due from others	-	(370,003)
(Increase) decrease in inventory	9,123	-
(Increase) decrease in prepaids	-	(6,497)
Increase (decrease) in salaries and fringe benefits payable	(92)	2,442
Increase (decrease) in accounts payable	(28,395)	307,083
Increase (decrease) in due to other governments	335	-
Increase (decrease) in due to other funds	4,804	(482,191)
Increase (decrease) in unearned revenue	-	(872)
Increase (decrease) in claims and judgments	-	24,000
Increase (decrease) in compensated absences payable	85	(4,492)
Total adjustments	<u>5,902</u>	<u>1,957,684</u>
Net cash provided (used) by operating activities	<u>\$ 131,101</u>	<u>\$ 1,016,685</u>
<b>Noncash operating activities:</b>		
Closure & post-closure costs for inflation adjustment see Exhibit D-81	\$ 15,891	\$ -
<b>Noncash capital and financing activities:</b>		
Disposal of capital assets see Exhibit D-81	23,821	-
Total noncash activities	<u>\$ 39,712</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**COUNTY OF HIDALGO, TEXAS**

## STATEMENT OF FIDUCIARY NET POSITION

## FIDUCIARY FUNDS

DECEMBER 31, 2015

	Pension Trust Funds	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 863	\$ 13,811,157	\$ 59,352,978
Certificates of deposit	-	31,311,325	70,000
Investments at fair value			
Mutual funds	22,392,622	-	-
Participant loans	1,536,619	-	-
Accounts receivable	9	25,378	18,892,472
Other receivables	-	-	2,904
Due from other funds	-	-	55
Due from other governments	-	-	72,599
Due from others	-	51	179,966
Capital assets (net of accumulated depreciation)	-	4,367,326	-
<b>Total assets</b>	<u>\$ 23,930,113</u>	<u>\$ 49,515,237</u>	<u>\$ 78,570,974</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 453,686	\$ 2,350,319
Salaries and benefits payable	-	-	481,137
Due to other funds	-	-	55
Due to other governments	-	-	44,096,760
Due to others	-	71,510	31,536,535
Deposits	-	-	106,168
<b>Total liabilities</b>	<u>-</u>	<u>525,196</u>	<u>78,570,974</u>
<b>NET POSITION</b>			
Held in trust for others	-	48,990,041	-
Restricted for pensions	23,930,113	-	-
<b>Total net position</b>	<u>\$ 23,930,113</u>	<u>\$ 48,990,041</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**COUNTY OF HIDALGO, TEXAS**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Pension Trust Funds</u>	<u>Private Purpose Trust Funds</u>
<b>ADDITIONS</b>		
Contributions:		
Retirement contributions	\$ 2,538,447	\$ -
Unclaimed property	-	7,808
Bail bond surety collateral	-	2,848,998
Confiscations	-	12,368,984
Registry	-	170,909,230
Inmate property	-	2,654,717
Various boards	-	8,071
Section 108 loans	-	22,501
Bail bond inmates	-	662,751
Fees and fines-inmates	-	24,721
Investment earnings:		
Unrealized gain (loss)	162,656	-
Other income	75,995	-
Total additions	<u>2,777,098</u>	<u>189,507,781</u>
<b>DEDUCTIONS</b>		
Benefits paid	3,206,198	-
Other	14,412	-
Released collateral	-	2,800,502
Forfeitures	-	9,430,124
Judgments	-	169,889,418
Release of inmate property	-	2,668,483
Various boards	-	1,625
Release bail bond inmates	-	652,417
Release fees and fines inmates	-	24,721
Total deductions	<u>3,220,610</u>	<u>185,467,290</u>
<b>Change in net position</b>	(443,512)	4,040,491
<b>Net position at beginning of the year</b>	<u>24,373,625</u>	<u>44,949,550</u>
<b>Net position at end of the year</b>	<u>\$ 23,930,113</u>	<u>\$ 48,990,041</u>

The accompanying notes are an integral part of this statement.

