

REQUIRED SUPPLEMENTAL INFORMATION

COUNTY OF HIDALGO, TEXAS

EXHIBIT B-1

HIDALGO COUNTY
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 LAST TEN FISCAL YEARS
 DECEMBER 31, 2015

	2014	2013 ⁽¹⁾	2012 ⁽¹⁾	2011 ⁽¹⁾	2010 ⁽¹⁾	2009 ⁽¹⁾	2008 ⁽¹⁾	2007 ⁽¹⁾	2006 ⁽¹⁾	2005 ⁽¹⁾
Total Pension Liability										
Service cost	\$ 17,117,584	N/A								
Interest on total pension liability	31,834,091	N/A								
Effect of plan changes	-	N/A								
Effect of assumption changes or input	-	N/A								
Effect on economic/demographic (gains) or losses	(2,474,482)	N/A								
Benefit payments/refunds of contributions	(15,337,825)	N/A								
Net change in total pension liability	31,139,368	N/A								
Total pension liability, beginning	392,140,914	N/A								
Total pension liability, ending ^(a)	\$ 423,280,282	N/A								
Fiduciary Net Position										
Employer contributions	\$ 13,199,708	N/A								
Member contributions	8,487,504	N/A								
Investment income net of investment expenses	24,449,103	N/A								
Benefit payments/refunds of contributions	(15,337,825)	N/A								
Administrative expenses	(292,047)	N/A								
Other	22,742	N/A								
Net change in fiduciary net position	30,529,185	N/A								
Fiduciary net position, beginning	363,375,278	N/A								
Fiduciary net position, ending ^(b)	\$ 393,904,464	N/A								
Net pension liability / (asset), ending ^{(a) - (b)}	\$ 29,375,819	N/A								
Fiduciary net position as a % of total pension liability	93.06%	N/A								
Pensionable covered payroll	\$ 121,250,057	N/A								
Net pension liability as a % of covered payroll	24.23%	N/A								

⁽¹⁾ This schedule is presented to illustrate the requirement to show information of 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

COUNTY OF HIDALGO, TEXAS

EXHIBIT B-2

DRAINAGE DISTRICT NO.1
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 LAST TEN FISCAL YEARS
 DECEMBER 31, 2015

	2014	2013 ⁽¹⁾	2012 ⁽¹⁾	2011 ⁽¹⁾	2010 ⁽¹⁾	2009 ⁽¹⁾	2008 ⁽¹⁾	2007 ⁽¹⁾	2006 ⁽¹⁾	2005 ⁽¹⁾
Total Pension Liability										
Service cost	\$ 629,877	N/A								
Interest on total pension liability	980,158	N/A								
Effect of plan changes	-	N/A								
Effect of assumption changes or input	-	N/A								
Effect on economic/demographic (gains) or losses	(58,898)	N/A								
Benefit payments/refunds of contributions	(499,815)	N/A								
Net change in total pension liability	1,051,322	N/A								
Total pension liability, beginning	12,036,947	N/A								
Total pension liability, ending ^(a)	\$ 13,088,268	N/A								
Fiduciary Net Position										
Employer contributions	\$ 493,873	N/A								
Member contributions	274,156	N/A								
Investment income net of investment expenses	751,128	N/A								
Benefit payments/refunds of contributions	(499,815)	N/A								
Administrative expenses	(9,031)	N/A								
Other	17,296	N/A								
Net change in fiduciary net position	1,027,607	N/A								
Fiduciary net position, beginning	11,194,380	N/A								
Fiduciary net position, ending ^(b)	\$ 12,221,987	N/A								
Net pension liability / (asset), ending ^{(a) - (b)}	\$ 866,282	N/A								
Fiduciary net position as a % of total pension liability	93.38%	N/A								
Pensionable covered payroll	\$ 3,916,520	N/A								
Net pension liability as a % of covered payroll	22.12%	N/A								

⁽¹⁾ This schedule is presented to illustrate the requirement to show information of 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS
DECEMBER 31, 2015

EXHIBIT B-3

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$ 6,351,365	\$ 6,351,365	\$ -	\$ 80,397,025	7.9%
2007	7,972,865	7,972,865	-	89,381,898	8.9%
2008	8,598,716	8,598,716	-	97,935,267	8.8%
2009	9,996,458	9,996,458	-	110,825,473	9.0%
2010	10,782,505	10,782,505	-	113,261,606	9.5%
2011	10,913,236	10,913,236	-	113,679,935	9.6%
2012	11,362,343	11,362,343	-	114,194,852	9.9%
2013	12,597,084	12,599,128	(2,044)	119,972,231	10.5%
2014	13,199,708	13,199,708	-	121,250,057	10.9%

⁽¹⁾ Payroll is calculated based on contributions as reported to TDCRS

COUNTY OF HIDALGO, TEXAS
DRAINAGE DISTRICT NO. 1
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS
DECEMBER 31, 2015

EXHIBIT B-4

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$ 238,384	\$ 238,384	\$ -	\$ 2,417,688	9.9%
2007	252,545	252,545	-	2,463,852	10.3%
2008	260,382	260,382	-	2,622,170	9.9%
2009	295,936	295,936	-	3,001,377	9.9%
2010	358,213	358,213	-	3,316,783	10.8%
2011	358,109	358,109	-	3,282,439	10.9%
2012	374,800	374,800	-	3,328,623	11.3%
2013	459,716	459,716	-	3,799,318	12.1%
2014	493,873	493,873	-	3,916,520	12.6%

⁽¹⁾ Payroll is calculated based on contributions as reported to TDCRS

COUNTY OF HIDALGO, TEXAS
 HIDALGO COUNTY
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumption used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Amortization Period in years	20
Assets Valuation Method	5 years smooth value
Inflation	3.00%
Salary Increase	4.90%, average, including inflation
Investment Rate of Return	8.00%, net of pension plan investment expense
Cost-of-Living Adjustments	No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members eligible for service retirement are assumed to retire at the rates shown in TDCRS' Table 3 Annual Rate of Service Retirement
Mortality	Mortality rates for depositing members, service retirees, beneficiaries and non-depositing members, and disabled retirees are based on RP-2000 Mortality Tables for males and females, as appropriate, with adjustments to the projection Scale AA.

The above table includes information for Hidalgo County according to the agent multiple-employer defined benefits pension plan administered by TDCRS

COUNTY OF HIDALGO, TEXAS
 DRAINAGE DISTRICT NO. 1
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumption used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Amortization Period in years	20
Assets Valuation Method	5 years smooth value
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Cost-of-Living Adjustments	No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members eligible for service retirement are assumed to retire at the rates shown in TDCRS' Table 3 Annual Rate of Service Retirement
Mortality	Mortality rates for depositing members, service retirees, beneficiaries and non-depositing members, and disabled retirees are based on RP-2000 Mortality Tables for males and females, as appropriate, with adjustments to the projection Scale AA.

The above table includes information for Drainage District No. 1 according to the agent multiple-employer defined benefits pension plan administered by TDCRS

