

# **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 65,420,912	\$ 4,830,221	\$ 80,496,148	\$ 150,747,281
Certificates of deposit	5,027,557	-	-	5,027,557
Receivables (net of allowance for uncollectibles)				
Taxes	10,439,945	21,707,608	-	32,147,553
Accounts receivable	488,123	30,260	25,655	544,038
Loans	10,400	-	-	10,400
Interest	10,274	941	7,216	18,431
Due from other funds	8,838,788	16,594,067	9,015,561	34,448,416
Due from other governments	14,570,890	-	3,801,280	18,372,170
Due from others	222,942	-	-	222,942
Prepays	4,890	-	-	4,890
Other assets	6,046,395	-	-	6,046,395
<b>Total assets</b>	<b>\$ 111,081,116</b>	<b>\$ 43,163,097</b>	<b>\$ 93,345,860</b>	<b>\$ 247,590,073</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,576,856	\$ -	\$ 4,084,241	\$ 8,661,097
Salaries and benefits payable	2,876,659	-	-	2,876,659
Retainage payable	67,952	-	687,333	755,285
Notes payable - short-term	54,202	-	-	54,202
Due to other funds	14,952,249	19,122	6,507,237	21,478,608
Due to other governments	2,422,185	-	-	2,422,185
Due to others	3,864	-	-	3,864
Unearned revenue	18,507,162	22,012,925	-	40,520,087
Held in escrow	3,902	-	-	3,902
<b>Total liabilities</b>	<b>43,465,031</b>	<b>22,032,047</b>	<b>11,278,811</b>	<b>76,775,889</b>
<b>Deferred inflows of resources:</b>				
Unavailable revenues-property taxes	5,908,453	14,173,413	-	20,081,866
Unavailable revenues	7,363,529	-	3,413,805	10,777,334
<b>Total deferred inflows of resources</b>	<b>13,271,982</b>	<b>14,173,413</b>	<b>3,413,805</b>	<b>30,859,200</b>
<b>Fund balances:</b>				
Nonspendable	15,291	-	-	15,291
Restricted	54,328,812	-	-	54,328,812
Committed	-	6,957,637	-	6,957,637
Assigned	-	-	81,165,747	81,165,747
Unassigned	-	-	(2,512,503)	(2,512,503)
<b>Total fund balances</b>	<b>54,344,103</b>	<b>6,957,637</b>	<b>78,653,244</b>	<b>139,954,984</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 111,081,116</b>	<b>\$ 43,163,097</b>	<b>\$ 93,345,860</b>	<b>\$ 247,590,073</b>

**COUNTY OF HIDALGO, TEXAS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>REVENUES</b>				
Taxes	\$ 13,485,504	\$ 32,179,144	\$ -	\$ 45,664,648
Licenses and permits	6,079,306	-	-	6,079,306
Intergovernmental	100,139,187	476,098	1,309,455	101,924,740
Charges for services	9,771,474	-	-	9,771,474
Fines and forfeits	8,279,303	-	-	8,279,303
Interest	137,299	16,500	232,538	386,337
Miscellaneous	1,741,504	1,031	17,544	1,760,079
<b>Total revenues</b>	<b>139,633,577</b>	<b>32,672,773</b>	<b>1,559,537</b>	<b>173,865,887</b>
<b>EXPENDITURES</b>				
Current:				
General government	7,354,354	-	-	7,354,354
Public safety	25,249,778	-	-	25,249,778
Highways and streets	21,093,461	-	-	21,093,461
Drainage flood control	12,671,056	-	-	12,671,056
Health and welfare	57,079,876	-	-	57,079,876
Urban and economic development	15,365,460	-	-	15,365,460
Debt service:				
Principal	180,661	22,007,191	-	22,187,852
Interest and fiscal charges	32,684	13,161,888	-	13,194,572
Bond issuance costs	-	580,158	225,305	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>140,418,265</b>	<b>36,032,672</b>	<b>35,439,844</b>	<b>211,890,781</b>
Excess (deficiency) of revenues over (under) expenditures	(784,688)	(3,359,899)	(33,880,307)	(38,024,894)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	12,050,579	3,717,095	3,263,430	19,031,104
Transfers out	(1,572,359)	(1,466,671)	(2,673,997)	(5,713,027)
Premium on bonds issued	-	2,551,642	445,422	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	16,049	-	-	16,049
Sale of capital assets	1,041,835	-	905,903	1,947,738
<b>Total other financing sources (uses)</b>	<b>11,536,104</b>	<b>2,769,344</b>	<b>17,725,758</b>	<b>32,031,206</b>
Net change in fund balances	10,751,416	(590,555)	(16,154,549)	(5,993,688)
<b>Fund balances at beginning of year</b>	<b>43,592,687</b>	<b>7,548,192</b>	<b>94,807,793</b>	<b>145,948,672</b>
<b>Fund balances at the end of year</b>	<b>\$ 54,344,103</b>	<b>\$ 6,957,637</b>	<b>\$ 78,653,244</b>	<b>\$ 139,954,984</b>

