

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, 2015

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.

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 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 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.

Certificates of Obligation Series 2015A

This fund was created in 2015 to account for the proceeds of the \$15,785,000 Certificates of Obligation to be used for the acquisition of lands and rights of way to be used for (i) installation, construction, and improvement of County drainage systems and road systems (including traffic signaling); (ii) the payment of contractual obligations for professional services, including services provided by engineers, attorneys, financial advisors, and fiscal agents; (iii) design and construction of County drainage and road systems, to include purchase of materials and supplies; (iv) acquisition of land and rights of way to be used for the purpose of parks, including but not limited to, regional linear parks.

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, 2015

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Notes Series 2014	Border Colonia Access Program Round III
ASSETS					
Cash and cash equivalents	\$ -	\$ 561,496	\$ 2,536,155	\$ 1,367,917	\$ -
Receivables (net of allowance for uncollectibles)					
Accounts receivable	-	-	-	-	-
Interest	-	-	-	224	-
Due from other funds	670,439	-	6,720	-	-
Due from other governments	-	-	-	-	225,580
Total assets	<u>\$ 670,439</u>	<u>\$ 561,496</u>	<u>\$ 2,542,875</u>	<u>\$ 1,368,141</u>	<u>\$ 225,580</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	37,718	53,625	136,665	302,608	114,045
Retainage payable	66,301	-	81,201	-	24,701
Due to other funds	594,377	1,200	713,143	-	86,834
Total liabilities	<u>698,396</u>	<u>54,825</u>	<u>931,009</u>	<u>302,608</u>	<u>225,580</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Assigned	-	506,671	1,611,866	1,065,533	-
Unassigned	(27,957)	-	-	-	-
Total fund balances	<u>(27,957)</u>	<u>506,671</u>	<u>1,611,866</u>	<u>1,065,533</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 670,439</u>	<u>\$ 561,496</u>	<u>\$ 2,542,875</u>	<u>\$ 1,368,141</u>	<u>\$ 225,580</u>

<u>TxDot Projects</u>	<u>Certificates of Obligation Series 2000</u>	<u>Certificates of Obligation Series 2001</u>	<u>Certificates of Obligation Series 2006</u>	<u>Certificates of Obligation Series 2009</u>
\$ 631,593	\$ 60,716	\$ 52,561	\$ 277	\$ 722
11,039	-	-	-	-
-	-	-	-	-
1,481,896	-	-	-	-
3,497,311	-	-	-	-
<u>\$ 5,621,839</u>	<u>\$ 60,716</u>	<u>\$ 52,561</u>	<u>\$ 277</u>	<u>\$ 722</u>
595,611	-	-	-	-
20,304	-	-	-	229
4,160,579	60,716	5,607	277	-
<u>4,776,494</u>	<u>60,716</u>	<u>5,607</u>	<u>277</u>	<u>229</u>
3,329,891	-	-	-	-
<u>3,329,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	46,954	-	493
<u>(2,484,546)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,484,546)</u>	<u>-</u>	<u>46,954</u>	<u>-</u>	<u>493</u>
<u>\$ 5,621,839</u>	<u>\$ 60,716</u>	<u>\$ 52,561</u>	<u>\$ 277</u>	<u>\$ 722</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2015

EXHIBIT D-63

Concluded

	Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Certificates of Obligation Series 2015A	Drainage District No. 1	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS						
Cash and cash equivalents	\$ 690,307	\$ 1,154,795	\$ 6,605,577	\$15,994,534	\$ 50,839,498	\$ 80,496,148
Receivables (net of allowance for uncollectibles)						
Accounts receivable	-	-	-	14,616	-	25,655
Interest	-	-	3,009	3,983	-	7,216
Due from other funds	-	-	4,810,840	-	2,045,666	9,015,561
Due from other governments	-	78,389	-	-	-	3,801,280
Total assets	<u>\$ 690,307</u>	<u>\$ 1,233,184</u>	<u>\$11,419,426</u>	<u>\$16,013,133</u>	<u>\$52,885,164</u>	<u>\$ 93,345,860</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts payable	-	41,925	659,291	172,441	1,970,312	4,084,241
Retainage payable	-	46,332	331,257	-	117,008	687,333
Due to other funds	-	266,480	-	517,179	100,845	6,507,237
Total liabilities	<u>-</u>	<u>354,737</u>	<u>990,548</u>	<u>689,620</u>	<u>2,188,165</u>	<u>11,278,811</u>
Deferred inflows of resources:						
Unavailable revenues	-	83,914	-	-	-	3,413,805
Total deferred inflows of resources	<u>-</u>	<u>83,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,413,805</u>
Fund balances:						
Assigned	690,307	794,533	10,428,878	15,323,513	50,696,999	81,165,747
Unassigned	-	-	-	-	-	(2,512,503)
Total fund balances	<u>690,307</u>	<u>794,533</u>	<u>10,428,878</u>	<u>15,323,513</u>	<u>50,696,999</u>	<u>78,653,244</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 690,307</u>	<u>\$ 1,233,184</u>	<u>\$11,419,426</u>	<u>\$16,013,133</u>	<u>\$52,885,164</u>	<u>\$ 93,345,860</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, 2015

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Notes Series 2014	Border Colonia Access Program Round III
REVENUES					
Intergovernmental	\$ 14,702	\$ -	\$ -	\$ -	\$ 371,709
Interest	-	102	1,710	7,059	-
Miscellaneous	-	-	388	8,250	-
Total revenues	14,702	102	2,098	15,309	371,709
EXPENDITURES					
Capital outlay:					
General government	713,152	419,216	136,244	325,121	-
Public safety	-	-	-	4,161,541	-
Highways and streets	-	-	1,887,756	378,038	371,709
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	78,580	-
Culture-recreation	-	-	980	-	-
Conservation of natural resources	-	15,395	-	6,730	-
Debt service:					
Bond issuance costs	-	-	-	-	-
Total expenditures	713,152	434,611	2,024,980	4,950,010	371,709
Excess (deficiency) of revenues over (under) expenditures	(698,450)	(434,509)	(2,022,882)	(4,934,701)	-
OTHER FINANCING SOURCES (USES):					
Transfers in	670,439	-	-	-	-
Transfers out	-	-	(713,143)	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Sale of capital assets	-	-	905,903	-	-
Total other financing sources (uses)	670,439	-	192,760	-	-
Net change in fund balance	(28,011)	(434,509)	(1,830,122)	(4,934,701)	-
Fund balances at beginning of year	54	941,180	3,441,988	6,000,234	-
Fund balances at the end of year	\$ (27,957)	\$ 506,671	\$ 1,611,866	\$ 1,065,533	\$ -

TxDot Projects	Certificates of Obligation Series 2000	Certificates of Obligation Series 2001	Certificates of Obligation Series 2006	Certificates of Obligation Series 2009
\$ 923,044	\$ -	\$ -	\$ -	\$ -
-	-	-	-	9
-	-	-	-	485
<u>923,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>494</u>
-	-	-	-	50,461
-	-	-	-	-
4,305,404	-	-	-	948,350
-	-	-	-	-
-	-	-	-	-
-	-	-	-	21,869
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,305,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,020,680</u>
(3,382,360)	-	-	-	(1,020,186)
2,592,991	-	-	-	-
-	(60,716)	(5,107)	(277)	-
-	-	-	-	-
-	-	-	-	-
<u>2,592,991</u>	<u>(60,716)</u>	<u>(5,107)</u>	<u>(277)</u>	<u>-</u>
(789,369)	(60,716)	(5,107)	(277)	(1,020,186)
(1,695,177)	60,716	52,061	277	1,020,679
<u>\$ (2,484,546)</u>	<u>\$ -</u>	<u>\$ 46,954</u>	<u>\$ -</u>	<u>\$ 493</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, 2015**

	Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Certificates of Obligation Series 2015A	Drainage District No. 1	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,309,455
Interest	-	1,660	30,325	8,017	183,656	232,538
Miscellaneous	-	4,227	4,194	-	-	17,544
Total revenues	-	5,887	34,519	8,017	183,656	1,559,537
EXPENDITURES						
Capital outlay:						
General government	-	860,212	9,082	-	16,569	2,530,057
Public safety	-	19,782	6,124,001	-	-	10,305,324
Highways and streets	72,433	684,688	4,028,136	172,442	-	12,848,956
Drainage flood control	-	-	-	-	9,193,910	9,193,910
Health and welfare	-	-	-	-	-	78,580
Culture-recreation	-	-	212,738	-	-	235,587
Conservation of natural resources	-	-	-	-	-	22,125
Debt service:						
Bond issuance costs	-	-	-	225,305	-	225,305
Total expenditures	72,433	1,564,682	10,373,957	397,747	9,210,479	35,439,844
Excess (deficiency) of revenues over (under) expenditures	(72,433)	(1,558,795)	(10,339,438)	(389,730)	(9,026,823)	(33,880,307)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	3,263,430
Transfers out	-	(266,480)	(1,111,095)	(517,179)	-	(2,673,997)
Bonds issued	-	-	-	15,785,000	-	15,785,000
Premium on bonds issued	-	-	-	445,422	-	445,422
Sale of capital assets	-	-	-	-	-	905,903
Total other financing sources (uses)	-	(266,480)	(1,111,095)	15,713,243	-	17,725,758
Net change in fund balance	(72,433)	(1,825,275)	(11,450,533)	15,323,513	(9,026,823)	(16,154,549)
Fund balances at beginning of year	762,740	2,619,808	21,879,411	-	59,723,822	94,807,793
Fund balances at the end of year	\$ 690,307	\$ 794,533	\$ 10,428,878	\$ 15,323,513	\$ 50,696,999	\$ 78,653,244

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 14,702	\$ 14,702	\$ -
Total revenues	-	14,702	14,702	-
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	739,376	704,553	34,823
Elections	-	20,168	8,599	11,569
Total general government	-	759,544	713,152	46,392
Total expenditures	-	759,544	713,152	46,392
Excess (deficiency) of revenues over (under) expenditures	-	(744,842)	(698,450)	46,392
OTHER FINANCING SOURCES (USES):				
Transfers in	-	744,842	670,439	(74,403)
Total financing sources (uses)	-	744,842	670,439	(74,403)
Net change in fund balances	-	-	(28,011)	(28,011)
Fund balances at beginning of year	-	-	54	54
Fund balances at the end of year	\$ -	\$ -	\$ (27,957)	\$ (27,957)

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 102	\$ 102
Total revenues	-	-	102	102
EXPENDITURES				
Capital outlay:				
General government				
Information Technology	-	924,845	419,216	505,629
Total general government	-	924,845	419,216	505,629
Conservation of natural resources				
Texas Cooperative Extension	-	15,395	15,395	-
Total conservation of natural resources	-	15,395	15,395	-
Total expenditures	-	940,240	434,611	505,629
Excess (deficiency) of revenues over (under) expenditures	-	(940,240)	(434,509)	505,731
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(940,240)	(434,509)	505,731
Fund balances at beginning of year	-	-	941,180	941,180
Fund balances at the end of year	\$ -	\$ (940,240)	\$ 506,671	\$ 1,446,911

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 SALE OF CERTIFICATES OF OBLIGATION ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 1,710	\$ 1,710
Miscellaneous	-	-	388	388
Total revenues	<u>-</u>	<u>-</u>	<u>2,098</u>	<u>2,098</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	145,614	136,244	9,370
Total general government	<u>-</u>	<u>145,614</u>	<u>136,244</u>	<u>9,370</u>
Highways and streets				
Commissioner, Pct. No. 1	-	1,035,993	555,603	480,390
Commissioner, Pct. No. 2	-	946,424	716,460	229,964
Commissioner, Pct. No. 3	-	578,759	474,675	104,084
Commissioner, Pct. No. 4	-	240,454	141,018	99,436
Total highways and streets	<u>-</u>	<u>2,801,630</u>	<u>1,887,756</u>	<u>913,874</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	33,859	980	32,879
Total culture-recreation	<u>-</u>	<u>33,859</u>	<u>980</u>	<u>32,879</u>
Total expenditures	<u>-</u>	<u>2,981,103</u>	<u>2,024,980</u>	<u>956,123</u>
Excess (deficiency) of revenues over (under) expenditures	-	(2,981,103)	(2,022,882)	958,221
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(910,629)	(713,143)	197,486
Sale of capital assets	-	889,422	905,903	16,481
Total financing sources (uses)	<u>-</u>	<u>(21,207)</u>	<u>192,760</u>	<u>213,967</u>
Net change in fund balances	-	(3,002,310)	(1,830,122)	1,172,188
Fund balances at beginning of year	-	-	3,441,988	3,441,988
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (3,002,310)</u>	<u>\$ 1,611,866</u>	<u>\$ 4,614,176</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
TAX NOTES SERIES 2014
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 7,059	\$ 7,059
Miscellaneous	-	-	8,250	8,250
Total revenues	-	-	15,309	15,309
EXPENDITURES				
Capital outlay:				
General government				
County Judge	-	29,401	29,401	-
Tax Assessor-Collector	-	31,695	31,695	-
Executive Office	-	108,126	93,428	14,698
General Government Buildings	-	96,000	74,395	21,605
Planning	-	96,202	96,202	-
Total general government	-	361,424	325,121	36,303
Public safety				
Sheriff	-	4,004,000	3,146,335	857,665
Commissioner, Pct. No. 1	-	274,307	207,315	66,992
Commissioner, Pct. No. 2	-	250,000	221,371	28,629
Commissioner, Pct. No. 3	-	269,878	250,254	19,624
Commissioner, Pct. No. 4	-	248,106	227,009	21,097
Fire Marshal	-	39,151	39,151	-
County Judge	-	70,106	70,106	-
Total public safety	-	5,155,548	4,161,541	994,007
Highways and streets				
Commissioner, Pct. No. 1	-	100,000	96,901	3,099
Commissioner, Pct. No. 2	-	96,990	87,256	9,734
Commissioner, Pct. No. 3	-	100,728	100,728	-
Commissioner, Pct. No. 4	-	100,000	93,153	6,847
Total highways and streets	-	397,718	378,038	19,680
Health and welfare				
Health	-	78,580	78,580	-
Total health and welfare	-	78,580	78,580	-
Conservation of natural resources				
Texas Agrilife Extension	-	6,730	6,730	-
Total conservation of natural resources	-	6,730	6,730	-
Total expenditures	-	6,000,000	4,950,010	1,049,990
Excess (deficiency) of revenues over (under) expenditures	-	(6,000,000)	(4,934,701)	1,065,299
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(6,000,000)	(4,934,701)	1,065,299
Fund balances at beginning of year	-	-	6,000,234	6,000,234
Fund balances at the end of year	\$ -	\$ (6,000,000)	\$ 1,065,533	\$ 7,065,533

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 3,968,176	\$ 371,709	\$ (3,596,467)
Total revenues	-	3,968,176	371,709	(3,596,467)
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	1,512,778	180,411	1,332,367
Commissioner, Pct. No. 2	-	203,838	-	203,838
Commissioner, Pct. No. 3	-	1,075,774	17,893	1,057,881
Commissioner, Pct. No. 4	-	839,165	173,405	665,760
Contingency	-	336,621	-	336,621
Total highways and streets	-	3,968,176	371,709	3,596,467
Total expenditures	-	3,968,176	371,709	3,596,467
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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 3,857,578	\$ 923,044	\$ (2,934,534)
Total revenues	-	3,857,578	923,044	(2,934,534)
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	707,191	509,996	197,195
Commissioner, Pct. No. 2	-	1,013,632	112,750	900,882
Commissioner, Pct. No. 3	-	1,479,427	1,098,701	380,726
Commissioner, Pct. No. 4	-	5,767,433	2,583,957	3,183,476
Total highways and streets	-	8,967,683	4,305,404	4,662,279
Total expenditures	-	8,967,683	4,305,404	4,662,279
Excess (deficiency) of revenues over (under) expenditures	-	(5,110,105)	(3,382,360)	1,727,745
OTHER FINANCING SOURCES (USES):				
Transfers in	-	7,167,286	2,592,991	(4,574,295)
Total financing sources (uses)	-	7,167,286	2,592,991	(4,574,295)
Net change in fund balances	-	2,057,181	(789,369)	(2,846,550)
Fund balances at beginning of year	-	-	(1,695,177)	(1,695,177)
Fund balances at the end of year	\$ -	\$ 2,057,181	\$ (2,484,546)	\$ (4,541,727)

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, 2015

	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):				
Transfers out	-	(60,716)	(60,716)	-
Total financing sources (uses)	-	(60,716)	(60,716)	-
Net change in fund balances	-	(60,716)	(60,716)	-
Fund balances at beginning of year	-	-	60,716	60,716
Fund balances at the end of year	\$ -	\$ (60,716)	\$ -	\$ 60,716

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, 2015

	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):				
Transfers out	-	(37,029)	(5,107)	31,922
Total financing sources (uses)	-	(37,029)	(5,107)	31,922
Net change in fund balances	-	(37,029)	(5,107)	31,922
Fund balances at beginning of year	-	-	52,061	52,061
Fund balances at the end of year	\$ -	\$ (37,029)	\$ 46,954	\$ 83,983

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, 2015

	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):				
Transfers out	-	(277)	(277)	-
Total financing sources (uses)	-	(277)	(277)	-
Net change in fund balances	-	(277)	(277)	-
Fund balances at beginning of year	-	-	277	277
Fund balances at the end of year	\$ -	\$ (277)	\$ -	\$ 277

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2009
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 9	\$ 9
Miscellaneous	-	-	485	485
Total revenues	-	-	494	494
EXPENDITURES				
Capital outlay:				
General government				
General Government Buildings	-	50,461	50,461	-
Total general government	-	50,461	50,461	-
Highways and streets				
Commissioner, Pct. No. 1	-	910,458	910,458	-
Commissioner, Pct. No. 2	-	37,892	37,892	-
Total highways and streets	-	948,350	948,350	-
Culture-recreation				
Commissioner, Pct. No. 2	-	21,382	21,381	1
Commissioner, Pct. No. 4	-	488	488	-
Total culture-recreation	-	21,870	21,869	1
Total expenditures	-	1,020,681	1,020,680	1
Excess (deficiency) of revenues over (under) expenditures	-	(1,020,681)	(1,020,186)	495
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(1,020,681)	(1,020,186)	495
Fund balances at beginning of year	-	-	1,020,679	1,020,679
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,020,681)</u>	<u>\$ 493</u>	<u>\$ 1,021,174</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 2009B&C
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay:				
Highways and streets				
Budget and Management	-	15,432	-	15,432
Commissioner, Pct. No. 4	-	745,871	72,433	673,438
Total highways and streets	-	761,303	72,433	688,870
Total expenditures	-	761,303	72,433	688,870
Excess (deficiency) of revenues over (under) expenditures	-	(761,303)	(72,433)	688,870
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(761,303)	(72,433)	688,870
Fund balances at beginning of year	-	-	762,740	762,740
Fund balances at the end of year	\$ -	\$ (761,303)	\$ 690,307	\$ 1,451,610

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2010A&B
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 1,660	\$ 1,660
Miscellaneous	-	-	4,227	4,227
Total revenues	-	-	5,887	5,887
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	52,599	14,576	38,023
General Government Buildings	-	891,860	845,636	46,224
Total general government	-	944,459	860,212	84,247
Public safety				
General Government Buildings	-	47,699	19,782	27,917
Total public safety	-	47,699	19,782	27,917
Highways and streets				
Commissioner, Pct. No. 1	-	149,296	90,835	58,461
Commissioner, Pct. No. 2	-	636,055	550,780	85,275
Commissioner, Pct. No. 3	-	372,228	43,073	329,155
Commissioner, Pct. No. 4	-	9,937	-	9,937
Total highways and streets	-	1,167,516	684,688	482,828
Total expenditures	-	2,159,674	1,564,682	594,992
Excess (deficiency) of revenues over (under) expenditures	-	(2,159,674)	(1,558,795)	600,879
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(455,219)	(266,480)	188,739
Total financing sources (uses)	-	(455,219)	(266,480)	188,739
Net change in fund balances	-	(2,614,893)	(1,825,275)	789,618
Fund balances at beginning of year	-	-	2,619,808	2,619,808
Fund balances at the end of year	\$ -	\$ (2,614,893)	\$ 794,533	\$ 3,409,426

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2014
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 30,325	\$ 30,325
Miscellaneous	-	-	4,194	4,194
Total revenues	<u>-</u>	<u>-</u>	<u>34,519</u>	<u>34,519</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 3	-	435,268	-	435,268
Commissioner, Pct. No. 4	-	133,000	-	133,000
General Government Buildings	-	21,718	9,082	12,636
Total general government	<u>-</u>	<u>589,986</u>	<u>9,082</u>	<u>580,904</u>
Public safety				
Sheriff	-	6,297,063	6,124,001	173,062
Total public safety	<u>-</u>	<u>6,297,063</u>	<u>6,124,001</u>	<u>173,062</u>
Highways and streets				
Commissioner, Pct. No. 1	-	3,254,027	1,384,986	1,869,041
Commissioner, Pct. No. 2	-	2,875,820	1,001,613	1,874,207
Commissioner, Pct. No. 3	-	3,694,321	1,641,537	2,052,784
Commissioner, Pct. No. 4	-	781,504	-	781,504
Total highways and streets	<u>-</u>	<u>10,605,672</u>	<u>4,028,136</u>	<u>6,577,536</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	891,412	211,934	679,478
Commissioner, Pct. No. 4	-	16,558	804	15,754
Total culture-recreation	<u>-</u>	<u>907,970</u>	<u>212,738</u>	<u>695,232</u>
Total expenditures	<u>-</u>	<u>18,400,691</u>	<u>10,373,957</u>	<u>8,026,734</u>
Excess (deficiency) of revenues over (under) expenditures	-	(18,400,691)	(10,339,438)	8,061,253
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(2,716,409)	(1,111,095)	1,605,314
Total financing sources (uses)	<u>-</u>	<u>(2,716,409)</u>	<u>(1,111,095)</u>	<u>1,605,314</u>
Net change in fund balances	-	(21,117,100)	(11,450,533)	9,666,567
Fund balances at beginning of year	-	-	21,879,411	21,879,411
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (21,117,100)</u>	<u>\$10,428,878</u>	<u>\$ 31,545,978</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2015A
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 8,017	\$ 8,017
Total revenues	-	-	8,017	8,017
EXPENDITURES				
Debt service:				
Bond issuance costs	-	230,422	225,305	5,117
Total debt service	-	230,422	225,305	5,117
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	4,000,000	10,388	3,989,612
Commissioner, Pct. No. 2	-	1,046,459	-	1,046,459
Commissioner, Pct. No. 3	-	4,000,000	120,647	3,879,353
Commissioner, Pct. No. 4	-	3,670,412	41,407	3,629,005
Total highways and streets	-	12,716,871	172,442	12,544,429
Culture-recreation				
Commissioner, Pct. No. 2	-	1,167,950	-	1,167,950
Total culture-recreation	-	1,167,950	-	1,167,950
Total expenditures	-	14,115,243	397,747	13,717,496
Excess (deficiency) of revenues over (under) expenditures	-	(14,115,243)	(389,730)	13,725,513
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(2,115,179)	(517,179)	1,598,000
Bonds issued	-	15,785,000	15,785,000	-
Premium on bonds issued	-	445,422	445,422	-
Total financing sources (uses)	-	14,115,243	15,713,243	1,598,000
Net change in fund balances	-	-	15,323,513	15,323,513
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	\$ -	\$ -	\$ 15,323,513	\$ 15,323,513

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 DRAINAGE DISTRICT NO. 1 CAPITAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 183,656	\$ 183,656
Total revenues	-	-	183,656	183,656
EXPENDITURES				
Capital outlay:				
General government				
General government	16,569	16,569	16,569	-
Total general government	<u>16,569</u>	<u>16,569</u>	<u>16,569</u>	<u>-</u>
Drainage flood control				
Drainage flood control	52,008,107	52,008,107	9,193,910	42,814,197
Total drainage flood control	<u>52,008,107</u>	<u>52,008,107</u>	<u>9,193,910</u>	<u>42,814,197</u>
Total expenditures	<u>52,024,676</u>	<u>52,024,676</u>	<u>9,210,479</u>	<u>42,814,197</u>
Excess (deficiency) of revenues over (under) expenditures	(52,024,676)	(52,024,676)	(9,026,823)	42,997,853
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(52,024,676)	(52,024,676)	(9,026,823)	42,997,853
Fund balances at beginning of year	-	-	59,723,822	59,723,822
Fund balances at the end of year	<u>\$ (52,024,676)</u>	<u>\$ (52,024,676)</u>	<u>\$ 50,696,999</u>	<u>\$ 102,721,675</u>

