County of Hidalgo, Texas

Comprehensive

Annual Financial Report

For the Year Ended

December 31, 2015

COUNTY OF HIDALGO, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2015

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

THE COUNTY OF HIDALGO

TEXAS

COUNTY OF HIDALGO, TEXAS
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

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

INTRODUCTORY SECTION

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

July 22, 2016

The Honorable District Judges of Hidalgo County and
The Honorable Members of the Hidalgo County Commissioners' Court:

Pursuant to Texas Local Government Code §114.025, the Comprehensive Annual Financial Report (CAFR) for Hidalgo County for the fiscal year ended December 31, 2015, is submitted herewith.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

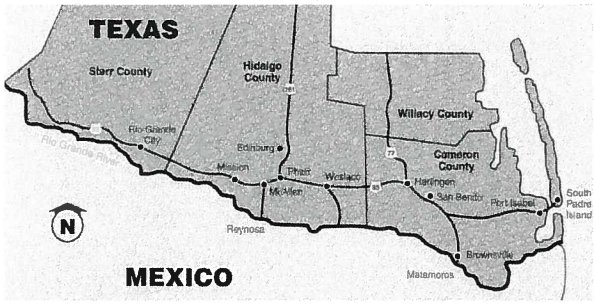
Pursuant to Local Government Code §115.045, the financial statements and notes contained in this report have been audited by Burton, McCumber & Cortez, L.L.P. The independent auditors issued an unmodified ("clean") opinion on the County financial statements for the year ended December 31, 2015. The independent auditors' report is presented as the first component of the Financial Section of this report. This firm was also engaged to perform an audit of the County's federal and state awards that was designed to meet the requirements of the Federal Single Audit Act and related Office of Management and Budget's Circular A-133. The audit reports on federal and state awards are issued separately.

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.

Profile of Hidalgo County

Hidalgo County, created in 1852 from Cameron County, is located in the Rio Grande Valley of south Texas along the Mexico border. Hidalgo County currently occupies a land area of 1,570 square miles and serves a population of 842,304 according to the most recent estimates of the U.S. Census Bureau.



THE COUNTY OF HIDALGO TEXAS

HIDALGO COUNTY DISTRICT JUDGES

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

Hidalgo County is a corporate body and political subdivision of the State of Texas. The governing body of the County is an elected five-member Commissioners' Court comprised of the County Judge, who serves as the presiding officer, and four Commissioners. The County Judge is elected at-large to serve a four-year term with each of the Commissioners elected to a four-year term from one of the County's four precincts.

The Commissioners' Court has 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 authorized by statute. Such services include, but are not limited to, judicial courts, elections, law enforcement, correctional facilities, emergency management, roadways, refuse collection stations, health and welfare, libraries, parks, conservation, and urban and economic development. Certain drainage flood control services are provided through a legally separate Drainage District, which functions, in essence, as a department of the County and, therefore, has been included as an integral part of the County's financial statements. The Health Care Funding District also functions as a department of the County and has also been included as an integral part of the County's financial statements. Additional information on these legally separate entities can be found in the notes to the financial statements (See Note 1.A.).

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 revenue funds, debt service funds, and proprietary funds. The budget is prepared by fund, function, office/department, and object. The level of budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is at the office/department level. Transfer of appropriations between offices/departments requires the approval of Commissioners' Court.

The County maintains 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 2015, there were no offices/departments or individual funds for which the expenditures exceeded appropriations.

Economic Condition

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. Hidalgo County has 6 international bridges, 2 international airports, extensive rail routes, and expansive interstates.

Major cities in the County include McAllen, Pharr, Edinburg (the county seat), Mission, Weslaco, and Mercedes. The Cities of Mission and Edinburg were ranked 4th and 12th by Wallethub, a personal finance website, in their list of cities with the fastest growing economies in 2015.

Hidalgo County continues to experience strong growth in population and in its economic base. The population has grown by almost 9% since the 2010 census and by nearly 48% since the 2000 census. During the same period, the County's tax base has grown from $11 billion in 2000 to over $28 billion in 2015.

Hidalgo County's economy and employment picture have rebounded strongly since the 2008 recession. According to the Texas Workforce Commission, the County's 2015 unemployment rate was 7.9 percent, well below its annual peak of 11.8 percent in 2010. The County continues to experience unemployment rates consistently higher than the state and national average. The County's 2015 unemployment rate of 7.9 percent was well above the state (4.5 percent) and national (5.3 percent) average for the same period.

The economic outlook for Hidalgo County looks positive for the near future. Major industrial investments in the past, including the McAllen Convention Center and The Shoppes at Rio Grande Valley in Edinburg, continue to attract additional development in the County. Construction of new sports and entertainment venues is expected to further attract additional development in the County. A 9,400 seat soccer stadium was under construction during 2015 in Edinburg to serve as the home of the RGV FC Toros; the stadium is expected to be inaugurated in 2016. In addition, construction began on the new 8,500 seat Bert Ogden Arena, which will be the home of the RGV Vipers. The Bert Ogden Arena will also be available for public use such as school graduations, forums, and concerts. The new McAllen Performing Arts Center is expected to open in the fall of 2016. Tres Lagos, a new master-planned community in north McAllen, is expected to add over 8,000 new housing units in the next 20 years. There have also been major investments in the County by the healthcare sector with several major hospitals undergoing significant expansions. With approval by the Centers for Medicare & Medicaid Services (CMS), Doctor's Hospital at Renaissance (DHR) is moving forward with the construction of a multi-level medical tower. South Texas Health Systems opened two new stand-alone ER's in Mission and Weslaco in 2015. Rio Grande Regional Hospital opened its 24-hour Emergency Care facility in Edinburg in 2015. There have also been major investments in the County by the University of Texas-Rio Grande Valley (UTRGV), which was created by the Texas Legislature in 2013. UTRGV is undergoing significant expansions including the construction of a Medical Academic Building in Edinburg which is expected to be completed in the fall of 2016. Also, the 245,000 square-foot expansion of La Plaza Mall in McAllen is underway and is expected to be completed in the fall of 2017. The retail industry continues to expand throughout Hidalgo County as the population of the county continues to grow.

Long-term Financial Planning

The Commissioners' Court is responsible for setting the County's property tax rate. The County's tax rate has not been increased from its current rate of $0.5900 since 2003. It has been the Commissioners' Court intent to maintain the County's operations and preserve a 10%-15% reserve ratio without increasing the property tax rate. Even with the issuance of new debt for the construction of a new courthouse on the horizon (possibly in 2017), the Commissioners' Court affirmed their intent to keep the County's property tax rate fixed at $0.5900. Any increase in the debt service tax rate will be offset by a decrease in the maintenance and operations tax rate.

Relevant Financial Policies

Hidalgo County has adopted several financial management policies to provide guidelines to insure its long-term financial health. The *Fund Balance and Budget Management Policy* requires the County to maintain an unassigned fund balance of 10%-15% of budgeted expenditures in the General Fund. It also establishes guidelines for appropriate uses of excess fund balance and one-time revenues. The *Debt Management Policy* established guidelines regarding the issuance, management, continuing evaluation and reporting on all debt obligations issued by the County.

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 schematic plan for a 10 story, 470,000 sq. ft. building had an

estimated construction cost of $187 million. In 2015, the Commissioners' Court engaged a second architectural firm to conduct a "peer review process" which resulted in a scaled-back building with an estimated construction cost of $150 million. Hidalgo County and the City of Edinburg are finalizing an agreement whereby the City will commit $30 million (20 percent) for the construction of the new courthouse. The County will finance construction of the courthouse with Certificates of Obligation which are expected to be issued in late 2016 or early 2017.

Sanitation Permit Fee Program

The County operates 11 transfer stations with a total maintenance and operating budget in excess of $5 million. Prior to 2015, rural residents were allowed to dispose of refuse at the collection sites free of charge. In 2014, the Commissioners' Court established a Countywide Sanitation Permit Fee program to be effective January 2015. The program collected revenues totaling $1.46 million in 2015.

Unincorporated Subdivision Street Lights Program

In 2015, the Commissioners' Court established the *Unincorporated Subdivision Street Lights Program* for the installment of street lights to improve the safety, security, and quality of life for county residents living in subdivisions located in the unincorporated areas of the County characterized by poor infrastructure and high incidents of crime. The County will pay the cost of the streetlights in selected subdivisions and the residents of the subdivisions will be billed for the cost through their annual tax statement. The pilot phase of the program (with 10 subdivisions) began in late 2015.

Awards and Acknowledgements

Awards

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, 2014. This was the twelfth 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.

Acknowledgements

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 unfailing support for maintaining the highest standards of professionalism in managing the County's financial affairs.

Respectfully submitted,

Raymundo Eufracio, CPA
Hidalgo County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Hidalgo
Texas

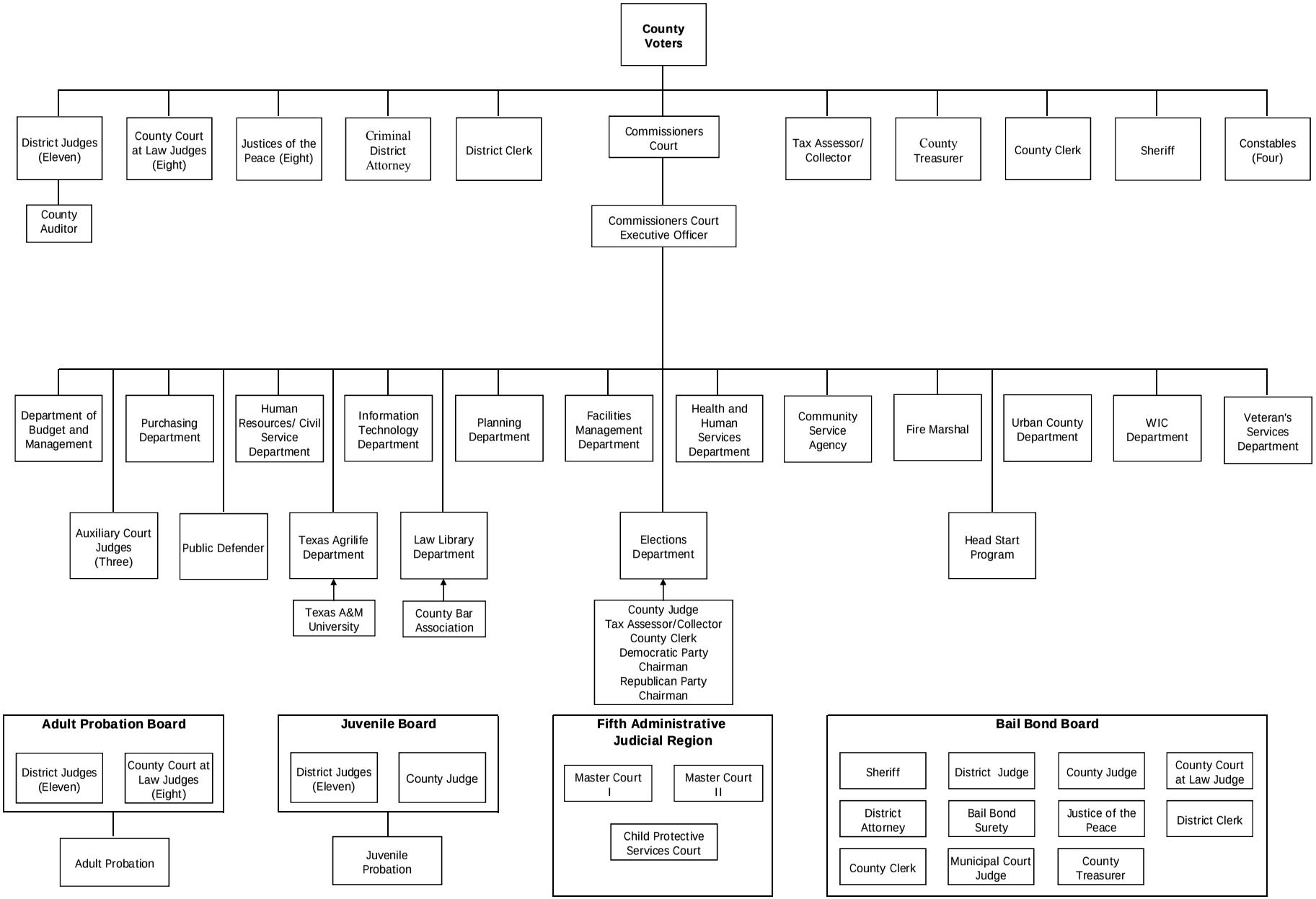
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2015

County Judge Ramon Garcia .....Chairman

Commissioner A.C. Cuellar, Jr. .....Member

Commissioner Eduardo Cantu .....Member

Commissioner Jose M. Flores .....Member

Commissioner Joseph Palacios. .....Member

COUNTY OF HIDALGO, TEXAS
Principal Officials
December 31, 2015

Luis M. Singleterry	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
Omar Maldonado	Judge, County Court-at-Law No. 8
Ramon Garcia	County Judge
A.C. Cuellar, Jr.	Commissioner, Precinct No. 1
Eduardo Cantu	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
Ricardo Rodriguez	District Attorney
Raymundo Eufracio.	County Auditor

INDEPENDENT AUDITORS' REPORT

BMC

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Brownsville
McAllen
Matamoros

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, 2015, 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, 2015, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and the Local Provider Participation Fund, 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 net pension liability information on pages 16 through 24 and pages 86 through 91 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 22, 2016, 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.

Burton, McCumber & Cortez, L.L.P.

McAllen, Texas
July 22, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the Hidalgo County (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, 2015. 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 3-6 of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $394,278,676 (*net position*). Of this amount, $98,272,078 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 $42,670,152 primarily due the Local Provider Participation Fund (LPPF). The Health Care Funding District assesses quarterly mandatory payments to the hospitals located in the County to be deposited in the LPPF. The increase was due to the larger hospitals depositing the entire fiscal year 2015-2016 assessed amount instead of the required quarterly payment in December 2015 because the hospitals anticipated that the State would request an intergovernmental transfer (IGT) before year-end.

- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of $228,713,452, an increase of $31,094,300 in comparison with the prior year. Approximately 10% of this amount ($23,914,018) 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 $38,629,856, or approximately 21% of total general fund expenditures and transfers out.

- The County's total outstanding general obligation debt decreased by $5,660,000 during the current fiscal year due to the issuance of certificates of obligation in the amount of $15,785,000 and refunding bonds in the amount of $39,750,000 which refunded $39,420,000 of debt. The new debt was offset by regularly scheduled principal reductions of $21,775,000.

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, they function for all practical purposes as departments of the County, and therefore have been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 26-29 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 and the Health Care Funding District local provider participation special revenue 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 31-41 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 42-45 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 46-47 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 50-83 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information on pages 86-91 and combining and individual fund statements and schedules, which can be found on pages 94-95 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 of resources exceeded liabilities and deferred inflows of resources by $394,278,676, at the close of the most recent fiscal year.

Net Position

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Assets:						
Current and other assets	$ 525,070,663	$ 471,388,593	$ 3,873,429	$ 3,792,277	$ 528,944,092	$ 475,180,870
Capital assets	453,388,234	438,707,581	1,042,021	1,055,448	454,430,255	439,763,029
Total assets	978,458,897	910,096,174	4,915,450	4,847,725	983,374,347	914,943,899
Deferred Outflows:						
Loss on refunding	3,827,873	4,851,860	-	-	3,827,873	4,851,860
Pension	17,938,907	-	-	-	17,938,907	-
Total deferred outflows	21,766,780	4,851,860	-	-	21,766,780	4,851,860
Liabilities:						
Long-term liabilities	405,379,493	378,667,887	1,617,335	1,646,657	406,996,828	380,314,544
Other liabilities	201,728,889	187,818,955	25,584	53,736	201,754,473	187,872,691
Total liabilities	607,108,382	566,486,842	1,642,919	1,700,393	608,751,301	568,187,235
Deferred Inflows:						
Pension	2,111,150	-	-	-	2,111,150	-
Total deferred inflows	2,111,150	-	-	-	2,111,150	-
Net Position:						
Net investment in capital assets	188,600,929	177,495,406	1,042,021	1,055,448	189,642,950	178,550,854
Restricted	106,296,746	69,826,025	66,902	66,902	106,363,648	69,892,927
Unrestricted	96,108,470	101,139,761	2,163,608	2,024,982	98,272,078	103,164,743
Total net position	$ 391,006,145	$ 348,461,192	$ 3,272,531	$ 3,147,332	$ 394,278,676	$ 351,608,524

By far, the largest portion of the County's net position (48.1%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and renovations, improvements other than buildings, and machinery and equipment), 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 (27%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance (24.9%) is unrestricted and may be used to meet the County's ongoing obligations to its citizens and creditors.

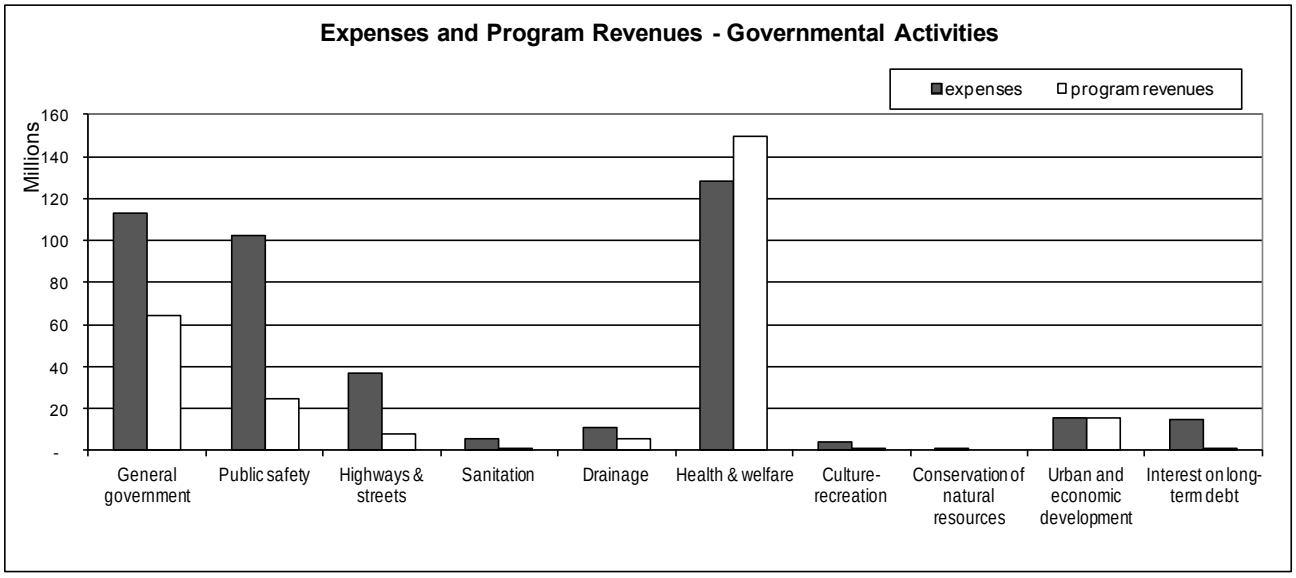
At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

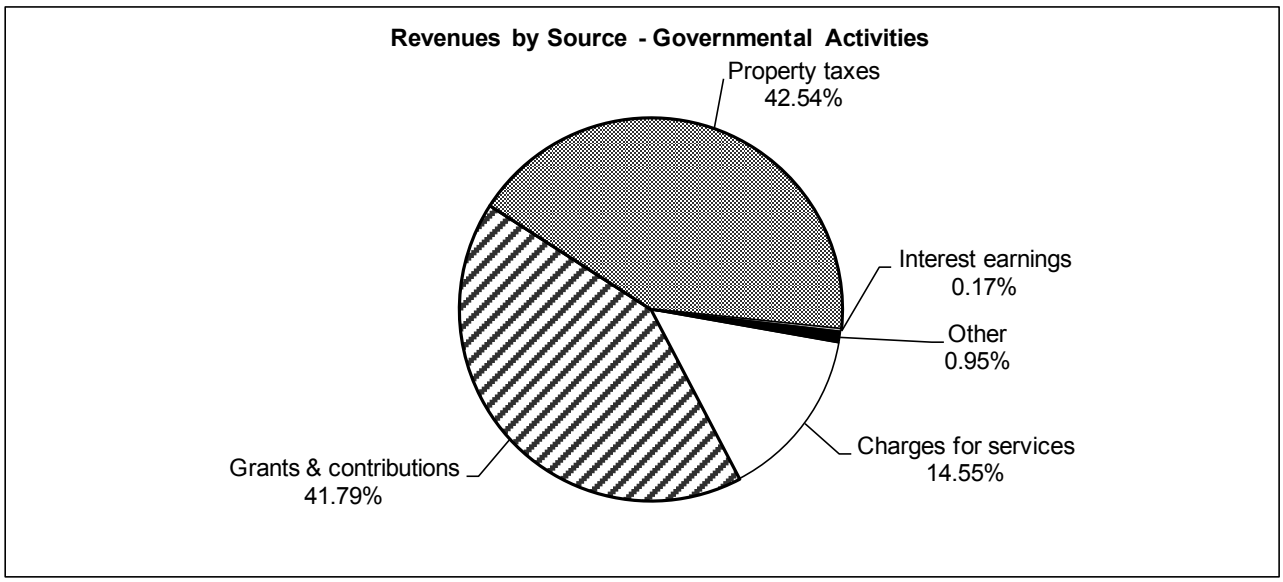
The County's overall net position increased $42,670,152 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased $42,544,953 or 12% from the prior fiscal year for an ending balance of $391,006,145. The increase is primarily due to an increase of $35,262,483 in the Local Provider Participation Fund (LPPF). Money in the LPPF is used by the County to fund certain intergovernmental transfers (IGT) from the County to the State to provide the nonfederal share of a Medicaid supplemental payment program (1115 Waiver Program). The Health Care Funding District assesses quarterly mandatory payments to the hospitals located in the County to be deposited in the LPPF. During the current fiscal year, the larger hospitals paid the entire fiscal year 2015-2016 mandatory payment instead of making the required quarterly payment. The hospitals were anticipating that the State would request an IGT before year-end.

Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	$ 71,408,264	$ 69,852,581	$ 1,494,855	$ 1,390,767	$ 72,903,119	$ 71,243,348
Operating grants and contributions	197,340,475	149,802,839	-	-	197,340,475	149,802,839
Capital grants and contributions	837,756	2,157,041	-	-	837,756	2,157,041
General revenues:						
Property taxes	208,801,985	192,457,753	-	-	208,801,985	192,457,753
Grants and contributions not restricted to specific programs	6,942,483	5,975,466	-	-	6,942,483	5,975,466
Interest earnings	856,182	677,590	-	-	856,182	677,590
Other	4,669,903	4,000,100	-	-	4,669,903	4,000,100
Total revenues	490,857,048	424,923,370	1,494,855	1,390,767	492,351,903	426,314,137
Expenses:						
General government	112,902,355	112,787,403	-	-	112,902,355	112,787,403
Public safety	102,440,534	103,807,554	-	-	102,440,534	103,807,554
Highways and streets	36,914,350	29,595,835	-	-	36,914,350	29,595,835
Sanitation	5,661,819	5,652,481	-	-	5,661,819	5,652,481
Drainage flood control	11,269,630	7,279,792	-	-	11,269,630	7,279,792
Health and welfare	128,626,443	122,414,102	-	-	128,626,443	122,414,102
Culture-recreation	3,922,965	4,177,463	-	-	3,922,965	4,177,463
Conservation of natural resources	846,851	864,399	-	-	846,851	864,399
Urban and economic development	15,875,415	15,689,191	-	-	15,875,415	15,689,191
Interest on long-term debt	14,767,411	9,725,334	-	-	14,767,411	9,725,334
Landfill Services	-	-	15,891	24,153	15,891	24,153
Jail Commissary	-	-	1,353,765	1,108,065	1,353,765	1,108,065
Total expenses	433,227,773	411,993,554	1,369,656	1,132,218	434,597,429	413,125,772
Increase (decrease) in net position	57,629,275	12,929,816	125,199	258,549	57,754,474	13,188,365
Net position - beginning restated	333,376,870	335,531,376	3,147,332	2,888,783	336,524,202	338,420,159
Net position - ending	$ 391,006,145	$ 348,461,192	$ 3,272,531	$ 3,147,332	$ 394,278,676	$ 351,608,524





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 $3,272,531. The total increase in net position for business-type activities (landfill and jail commissary funds) was $125,199 or 4% from the prior fiscal year. Overall revenue increased by $104,088 due to an increase in jail commissary charges. Expenses increased by $237,438. Jail commissary expenses increased by $245,700 while landfill expenses decreased by $8,262.

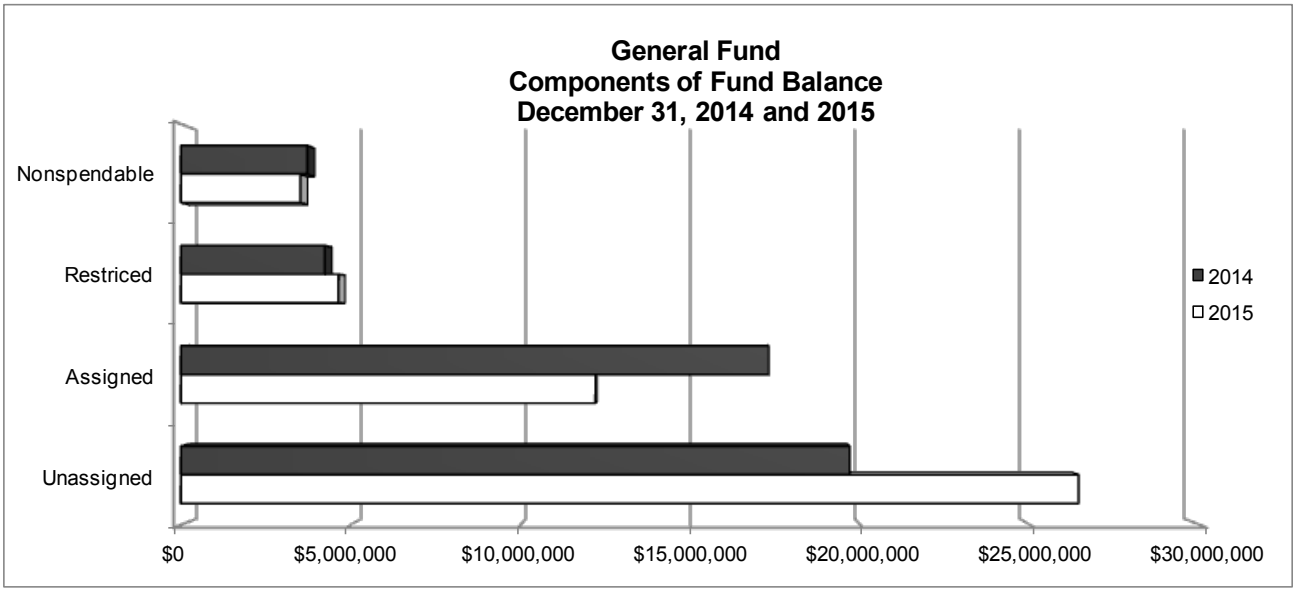
Financial Analysis of the Governmental Funds

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 for particular purposes by the County's Commissioners' Court.

At December 31, 2015, the County's governmental funds reported combined fund balances of $228,713,452, an increase of $31,094,300 in comparison with the prior fiscal year. Approximately 10.5% of this amount ($23,914,018) 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 ($3,532,205), 2) restricted for particular purposes ($100,940,510), 3) committed for particular purposes ($6,957,637), or 4) assigned for particular purposes ($93,369,082).



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 $26,426,521, while total fund balance increased by $1,825,505 to $46,786,893. 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 14% of total general fund expenditures and transfers out, while total fund balance represents approximately 25% of that same amount.

The Health Care Funding District's Local Provider Participation Fund (LPPF), a major fund, had a $35,262,483 increase in fund balance during the current fiscal year which put the overall fund balance at $41,971,575. In 2013, the County created a Health Care Funding District that assesses quarterly mandatory payments to the hospitals located in the County for the intergovernmental transfer (IGT) to the State for funding the Medicaid 1115 Waiver. Mandatory payments are deposited in the LPPF on a quarterly basis and are not paid out until requested by the State. As discussed earlier in connection with governmental activities, the increase was due to the larger hospitals depositing the entire fiscal year 2015-2016 assessed amount instead of the required quarterly payment in December 2015 because the hospitals anticipated that the State would request an IGT before year-end.

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 $154,517 to a balance of $2,991,677. However, the unrestricted net position of the landfill decreased by $15,891 to a deficit balance of $828,069. The total net position for both funds was $3,032,605 and $239,926, 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 $5,602,125 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- $2,163,797 of the increase resulted from using restricted fund balance. These funds were appropriated to fund matching requirements ($1,281,704), the County and District Clerk's records archive ($362,625), economic development ($205,000), elections ($185,293), the scofflaw program ($125,175), and the grand jury ($4,000).
- $1,475,716 of the increase resulted from using assigned fund balance. These funds were appropriated for the Medicaid 1115 Waiver DSRIP program ($1,000,000), for the County's portion of various Texas Department of Transportation projects ($434,716), and for architectural services for the new courthouse ($41,000).
- $762,612 of the increase was possible because of unanticipated revenues specifically described in the following section. These funds were appropriated for the acquisition of capital lease equipment ($727,870), purchase of vehicles ($32,238), travel ($1,500), and equipment repair and maintenance ($1,004).

During the current fiscal year, there was an increase of $2,384,366 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.

- $1,468,200 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. Most of this amount ($1,420,000) was due to the new Sanitation Permit Fee that was first implemented in 2015.
- $727,870 of other financing sources was recognized due to capital lease agreements for the acquisition of equipment.
- $99,000 of grants was received from the Texas Department of Family and Protective Services for child welfare and legal services.
- $68,423 of insurance proceeds was received related to vehicle accident claims.
- $19,373 of outstanding jury script checks was transferred to the county treasury pursuant to Texas Government Code Sec. 61.001(f).
- $1,500 donation was received from Oxy USA for the sheriff.

Final Budget Compared to Actual Results. A review of actual expenditures compared to appropriations in the final budget yields no significant variances with a few exceptions. Actual expenditures in the county-wide administration budget were $856,066 less than the final amended budget. This is mainly due to funds budgeted for contingency expenditures which were not needed. In addition, actual expenditures for the Medicaid 1115 Waiver DSRIP program were $752,517 less than the final amended budget because the Health and Human Services Department has not implemented planned programs related to preventative care. Also, actual expenditures for juvenile probation were $527,023 less than the final amended budget due to less than anticipated room and board costs for probationers. Lastly, actual expenditures for the Sheriff were $422,537 less than the final amended budget due to lower than anticipated fuel costs.

The most significant differences between estimated revenues and actual revenues were as follows:

Revenue Source	Estimated Revenue	Actual Revenue	Difference
Property taxes	$151,592,829	$154,663,085	$3,070,256
Charges for services	14,981,105	16,596,503	1,615,398
Miscellaneous revenue	776,496	2,359,046	1,582,550

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, 2015, amounts to $454,430,255 (net of accumulated depreciation). This investment in capital assets includes land, roads and bridges, buildings and renovations, improvements, and machinery and equipment. Total capital assets for the current fiscal year increased slightly by approximately 3.34%.

Major capital events during the current fiscal year included the following: (1) substantial completion of the Precinct No. 4 Linn-San Manuel Emergency Services Facility; (2) vehicle replacements for various offices/departments; (3) completed renovations on the jail roof; and (4) numerous road projects.

Capital Assets (net of depreciation)

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Land	$ 61,837,363	$ 59,543,423	$ 1,001,093	$ 1,001,093	$ 62,838,456	$ 60,544,516
Infrastructure	187,540,807	183,737,684	-	-	187,540,807	183,737,684
Buildings and renovations	106,529,998	101,015,376	-	-	106,529,998	101,015,376
Improvements other than buildings	12,566,417	11,479,841	-	-	12,566,417	11,479,841
Machinery and equipment	39,896,075	36,053,080	40,928	54,355	39,937,003	36,107,435
Construction in progress	45,017,574	46,878,177	-	-	45,017,574	46,878,177
Total	$ 453,388,234	$ 438,707,581	$ 1,042,021	$ 1,055,448	$ 454,430,255	$ 439,763,029

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 $327,845,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling $1,587,470. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Refunding bonds	$ 99,620,000	$ 91,405,000	$ -	$ -	$ 99,620,000	$ 91,405,000
General obligation bonds	150,445,000	157,700,000	-	-	150,445,000	157,700,000
Certificates of obligation	73,330,000	78,870,000	-	-	73,330,000	78,870,000
Tax notes	4,450,000	5,530,000	-	-	4,450,000	5,530,000
Notes-Hidalgo County	311,696	407,707	-	-	311,696	407,707
Notes-Urban County Program	1,150,000	1,340,000	-	-	1,150,000	1,340,000
Notes-Drainage District No. 1	125,774	261,953	-	-	125,774	261,953
Total	$ 329,432,470	$ 335,514,660	$ -	$ -	$ 329,432,470	$ 335,514,660

During the current fiscal year, the bonded debt decreased by $5,660,000 due to the issuance of $15,785,000 in certificates of obligation and the issuance of $39,750,000 in refunding bonds, which refunded $39,420,000 of debt. These issuances were offset by regularly scheduled principal reductions of $21,775,000.

During the current fiscal year, notes payables decreased by $422,190 due to regularly scheduled principal reductions.

The County maintains a "AA-" rating from Standard & Poor's 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 $8.5 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 2016 fiscal year budget.

- According to the Texas Workforce Commission, the County's 2015 unemployment rate was 7.9%, which was higher than the state (4.5%) and national (5.3%) 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% change and 1% decrease for fiscal years 2011 and 2012. For fiscal year 2013, 2014, and 2015, the County experienced positive growth of 1%, 2%, and 3%, respectively. The County was projected to experience positive growth of up to 5% for fiscal year 2016; however, the Budget Office estimated a modest 3% increase for preparing the 2016 budget.
- The ad valorem property tax rate has remained at $0.5900 per $100 assessed valuation since fiscal year 2003. The Commissioners' Court decided not to increase the tax rate for fiscal year 2016.
- Due to the increasingly positive growth in the tax base for the last three years and given the fact that the County had not provided a Cost of Living Adjustment (COLA) to employees since the 2013 budget, a 3% COLA was approved for all employees in the 2016 budget.
- Staffing levels were expected to be maintained for the 2016 budget.

During the current fiscal year, the County's unassigned fund balance of the general fund was $31,156,878; however, the County appropriated $4,730,357 of this amount for spending in the 2016 fiscal year budget, bringing the unassigned fund balance in 2015 to $26,426,521. This action was taken in order to avoid the need to raise taxes or charges during the 2016 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.asp?NID=448.

BASIC FINANCIAL STATEMENTS

COUNTY OF HIDALGO, TEXAS

STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS			
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
Prepaids	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)	453,388,234	1,042,021	454,430,255
Total assets	978,458,897	4,915,450	983,374,347
DEFERRED OUTFLOWS OF RESOURCES			
Refunding	3,827,873	-	3,827,873
Pension	17,938,907	-	17,938,907
Total deferred outflows of resources	21,766,780	-	21,766,780

The accompanying notes are an integral part of this statement.

EXHIBIT A-1

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
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
Total liabilities	607,108,382	1,642,919	608,751,301
DEFERRED INFLOWS OF RESOURCES			
Pension	2,111,150	-	2,111,150
Total deferred inflows of resources	2,111,150	-	2,111,150
NET POSITION			
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
Total net position	$ 391,006,145	$ 3,272,531	$ 394,278,676

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

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
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	-
Total governmental activities	433,227,773	71,408,264	197,340,475	837,756
Business-type activities:				
Sanitary Landfill	15,891	-	-	-
Jail Commissary	1,353,765	1,494,855	-	-
Total business-type activities	1,369,656	1,494,855	-	-
Total primary government	$ 434,597,429	$ 72,903,119	$ 197,340,475	$ 837,756

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		
Governmental Activities	Business-type Activities	Total
$ (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)
(14,291,313)		(14,291,313)
(163,641,278)		(163,641,278)
-	(15,891)	(15,891)
-	141,090	141,090
-	125,199	125,199
(163,641,278)	125,199	(163,516,079)
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
221,270,553	-	221,270,553
57,629,275	125,199	57,754,474
348,461,192	3,147,332	351,608,524
(15,084,322)	-	(15,084,322)
$ 391,006,145	$ 3,272,531	$ 394,278,676

EXHIBIT A-3

COUNTY OF HIDALGO, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General Fund	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
ASSETS				
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
Prepaids	2,406,824	-	4,890	2,411,714
Other assets	-	-	6,046,395	6,046,395
Total assets	$ 245,221,007	$ 64,784,435	$247,590,073	$ 557,595,515
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
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
Total liabilities	130,443,334	22,812,860	76,775,889	230,032,083
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
Total deferred inflow of resources	67,990,780	-	30,859,200	98,849,980
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
Total fund balances	46,786,893	41,971,575	139,954,984	228,713,452
Total liabilities, deferred inflows, and fund balances	$ 245,221,007	$ 64,784,435	$247,590,073	$ 557,595,515

The accompanying notes are an integral part of this statement.

THE COUNTY OF HIDALGO
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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		45,017,574	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		17,938,907	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	13,745,251		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		(12,836)	(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	5,802	(14,761,927)	(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		(30,242,101)	(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
REVENUES				
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
Total revenues	185,755,466	91,333,738	173,865,887	450,955,091
EXPENDITURES				
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
Total expenditures	171,436,438	56,071,255	211,890,781	439,398,474
Exess (deficiency) of revenues over (under) expenditures	14,319,028	35,262,483	(38,024,894)	11,556,617
OTHER FINANCING SOURCES (USES):				
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
Total other financing sources (uses)	(12,500,469)	-	32,031,206	19,530,737
Net change in fund balances	1,818,559	35,262,483	(5,993,688)	31,087,354
Fund balances at beginning of year, as previously reported	44,961,388	6,709,092	145,948,672	197,619,152
Prior period adjustments	6,946	-	-	6,946
Fund balances at beginning of year, as restated	44,968,334	6,709,092	145,948,672	197,626,098
Fund balances at the end of year	$ 46,786,893	$ 41,971,575	$ 139,954,984	$ 228,713,452

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	(34,565,220)	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	286,060	
be included as part of the general government function.	(2,852)	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	98,849,980	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	(2,719,017)	(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	42,066,157	(16,465,907)
Capital Leases		(743,918)
Repayments:		
Bond principal	21,775,000	
Note principal	422,190	
Capital leases	1,192,575	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.

EXHIBIT A-7

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
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
Total revenues	176,538,434	178,194,930	185,755,466	7,560,536
EXPENDITURES				
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, Pl 1	343,942	337,501	333,909	3,592
Justice of the Peace, Pct 1, Pl 2	344,299	370,638	369,383	1,255
Justice of the Peace, Pct 2, Pl 1	300,237	330,172	328,367	1,805
Justice of the Peace, Pct 2, Pl 2	297,378	308,749	307,676	1,073
Justice of the Peace, Pct 3, Pl 1	296,571	323,321	321,972	1,349
Justice of the Peace, Pct 3, Pl 2	389,344	381,135	378,017	3,118
Justice of the Peace, Pct 4, Pl 1	400,122	398,775	397,316	1,459
Justice of the Peace, Pct 4, Pl 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	14,343,147	12,147,108	11,250,616	896,492
Commissioner, Pct. No. 4	-	180,271	120,065	60,206
Executive Office	6,273,742	6,271,348	6,121,805	149,543
Elections	2,583,665	2,179,284	1,979,198	200,086
Tax Assessor/Collector	7,194,686	7,105,318	7,058,091	47,227
County Treasurer	897,151	894,538	888,282	6,256
Purchasing	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			Variance with Final Budget Positive
	Original	Final	Actual	(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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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
Total expenditures	176,297,660	176,757,352	171,436,438	5,320,914
Excess (deficiency) of revenues over (under) expenditures	240,774	1,437,578	14,319,028	12,881,450
OTHER FINANCING SOURCES (USES):				
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
Total financing sources (uses)	(9,376,747)	(13,791,314)	(12,500,469)	1,290,845
Net change in fund balances	(9,135,973)	(12,353,736)	1,818,559	14,172,295
Fund balances at beginning of year, as previously reported	-	-	44,961,388	44,961,388
Prior period adjustment	-	-	6,946	6,946
Fund balances at beginning of year	-	-	44,968,334	44,968,334
Fund balances at the end of year	$ (9,135,973)	$ (12,353,736)	$ 46,786,893	$ 59,140,629

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

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
ASSETS		
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	-
Prepaids	-	194,640
Total current assets	3,943,080	5,365,373
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)	1,042,021	33,834
Total noncurrent assets	1,042,021	183,834
Total assets	$ 4,985,101	$ 5,549,207
LIABILITIES		
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	113,806	6,975,997
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	1,598,764	1,721,575
Total liabilities	1,712,570	8,697,572
NET POSITION		
Net investment in capital assets	1,042,021	26,606
Restricted - bond covenant	66,902	-
Unrestricted	2,163,608	(3,174,971)
Total net position	$ 3,272,531	$ (3,148,365)

The accompanying notes are an integral part of this statement.

EXHIBIT A-10

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
Operating revenues:		
Charges for services	$ 1,438,534	$ 27,541,200
Other	56,321	176,254
Total operating revenues	1,494,855	27,717,454
Operating expenses:		
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
Total operating expenses	1,369,656	28,658,453
Operating income (loss)	125,199	(940,999)
Non-operating revenues (expenses):		
Interest expense	-	(346)
Total non-operating revenues (expenses)	-	(346)
Income (loss) before contributions	125,199	(941,345)
Change in net position	125,199	(941,345)
Net position at beginning of year	3,147,332	(2,207,020)
Net position at end of year	$ 3,272,531	$ (3,148,365)

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, 2015

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
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	131,101	1,016,685
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Transfer to other funds	(29,697)	-
Net cash provided (used) by non capital financing activities	(29,697)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
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	8,891	(7,201)
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	$ 3,886,982	$ 1,499,347
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 125,199	$ (940,999)
Adjustments not affecting cash:		
Landfill closure & post-closure costs	15,891	-
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
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	5,902	1,957,684
Net cash provided (used) by operating activities	$ 131,101	$ 1,016,685
Noncash operating activities:		
Closure & post-closure costs for inflation adjustment see Exhibit D-81	$ 15,891	$ -
Noncash capital and financing activities:		
Disposal of capital assets see Exhibit D-81	23,821	-
Total noncash activities	$ 39,712	$ -

The accompanying notes are an integral part of this statement.

EXHIBIT A-12

COUNTY OF HIDALGO, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2015

	Pension Trust Funds	Private Purpose Trust Funds	Agency Funds
ASSETS			
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	-
Total assets	$ 23,930,113	$ 49,515,237	$ 78,570,974
LIABILITIES			
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
Total liabilities	-	525,196	78,570,974
NET POSITION			
Held in trust for others	-	48,990,041	-
Restricted for pensions	23,930,113	-	-
Total net position	$ 23,930,113	$ 48,990,041	$ -

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

	Pension Trust Funds	Private Purpose Trust Funds
ADDITIONS		
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	2,777,098	189,507,781
DEDUCTIONS		
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	3,220,610	185,467,290
Change in net position	(443,512)	4,040,491
Net position at beginning of the year	24,373,625	44,949,550
Net position at end of the year	$ 23,930,113	$ 48,990,041

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

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. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27.* GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflow of resources, and expenses/expenditures. Additionally, the County evalutated GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which amends paragraph 137 of GASB Statement No. 68 to require at transition, that a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The provisions of this statement are required to be applied simultaneously with the provisions of GASB Statement No. 68. The implementation of both these statements is reflected in the County's financial statements.

During 2015, GASB issued the following statements:

Statement No. 72, *Fair Value Measurement and Application*. This statement clarifies the definition of fair value for reporting purposes, provides additional fair value application guidance, and improves fair value disclosures.

Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68 and amendments to Certain Provisions of GASB Statements 67 and 68*. This statement provides guidance for pension plans that are not administered through a trust.

Statement No. 74, *Financial Reporting for Postemployment Benefits Other Than Pension Plans.* This statement was issued to improve the usefulness of information about postemployment benefits other than pensions (other post employment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions.

Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement identifies the hierarchy of generally accepted accounting principles (GAAP) in the context of the current governmental financial reporting environment. This statement reduces the GAAP hierarchy to two catergories of authoritative GAAP and addresses the uses of authoritative and non authoritative literature in the event that the accounting treatment is not specified in GAAP.

Statement No. 77, *Tax Abatement Disclosure*. This statement requires governments that enter into tax abatement agreements to disclose certain information about the agreements.

Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*. This statement addresses a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions.*

Statement No. 79, *Certain External Investment Pools and Pool Participants*. This statement addresses accounting and financial reporting for certain external investment pools and pool participants.

The impact of these statements on the County's financial statement has not been determined as of yet. The County will evaluate these new pronouncements and will implement them as applicable by their effective dates.

Note 1 Summary of Significant Accounting Policies (Continued)

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 are 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 – This agency administers economic and urban development grants received primarily from the U.S. Department of Housing and Urban Development.

Head Start Program – This agency administers health and welfare grants received from the Department of Health and Human Services and the Texas Department of Agriculture.

Community Service Agency – This agency administers health and welfare grants received from various federal and state grantors.

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. The Commissioners' Court members sit as the governing board of the Drainage District. Financial activity is reported as a special revenue fund within the governmental fund financial statemements. Complete financial statements for the Drainage District may be obtained from:

Hidalgo County Drainage District No. 1
902 North Doolittle Road
Edinburg, Texas 78542

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Health Care Funding District – The Health Care Funding District was created on July 9, 2013 by order of the Commissioners' Court of Hidalgo County, Texas, pursuant to Texas Senate Bill 1623, 83rd Regular Session, 2013. The District administers the Local Provider Participation Fund which consists of the mandatory payments assessed each quarter on all institutional health care providers in the District. The Health Care Funding District provides services that benefits the County entirely. 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 plus deferred outflows of resources and liabilities plus 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.

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

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 position 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, a 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 County does not report any major enterprise funds.

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 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

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 funds 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.

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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

3. Inventories and Prepaid Items (Continued)

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.

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 Resoures

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. Two deferred outflows of resources are reported in the government-wide statement of net position. 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. Also, a deferred outflow of resources related to pension expense for the differences between projected and actual earnings on plan investments and contributions made subsequent to the measurement date.

Deferred inflows of resources, represents an acquisition of net position that applies to a future period and so 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, grants, and interlocal agreements with other governmental entities. In addition, a deferred inflow of resources related to pensions for the difference between expected and actual experience on the plan is reported on the statement of net position.

Note 1 Summary of Significant Accounting Policies (Continued)

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

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.

Hours Earned Per Year

	Full-Time Employees		Part-Time Employees	
Years of Service	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:

Maximum Hours Accumulated Per Year

	Full-Time Employees		Part-Time Employees	
Years of Service	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 cancelled, without recompense, upon termination, resignation, retirement or death.

The accrued liability for accumulated compensated absences reported in the government-wide financial statements consists of unpaid accumulated vacation leave of $6,565,660, compensatory time of $1,142,082, and holiday leave of $1,868,950 for the governmental activities. Business-type activities consisted as follows: vacation leave of $11,321, compensatory leave of $346, and holiday leave of $689.

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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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).

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, contributors, 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, along with the County's policy on the use of each, 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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 offices and departments 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 official or 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.

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, 2015, were not re-appropriated in 2016 as per Commissioners' Court order on August 25, 2015. Any encumbrance outstanding in the general fund at December 31, 2015, will be liquidated with the year 2016 budget.

Note 2 Stewardship, Compliance, and Accountability (Continued)

B. Deficit Fund Balance/Net Position

The Capital Outlay capital projects fund reported a deficit fund balance of $27,957 as of December 31, 2015. The fund accounts for various capital projects that are funded from various sources. Funding for this project is on a partial or full reimbursement basis from General Fund, and various capital and special revenue funds. At year end, reimbursements from other funds had not been received.

The TXDOT capital projects fund reported a deficit fund balance of $2,484,546 as of December 31, 2015. 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 reported a deficit fund balance of $37,674 as of December 31, 2015. An interlocal agreement between the County and the Mission, Sharyland and La Joya ISD's 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 $6,049,575 as of December 31, 2015. 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.

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 $363,455,083, consisting of cash and cash equivalents.

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

As of December 31, 2015, the County had the following investments in connection with the pension trust funds:

*Investment Type		Fair Value
Mutual Funds	$	22,392,622
Participant Loans		1,536,619
Total	$	23,929,241

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. In the event of 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.

Note 3 Detailed Notes on all Funds (Continued)

B. Receivables

County receivables at December 31, 2015, in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	General Fund	Local Provider Participation	Nonmajor Governmental Funds	Total
Property taxes receivable	$117,409,769	$ -	$ 35,524,425	$ 152,934,194
Accounts receivable	584,580	-	544,038	1,128,618
Loans receivable	101,025	-	10,400	111,425
Interest receivable	196,424	-	18,431	214,855
Intergovernmental receivables:				
Due from federal	1,389	-	3,595,758	3,597,147
FEMA	2,400,761	-	-	2,400,761
Due from state	576,236	-	9,652,706	10,228,942
Due from local	43,734	-	5,123,706	5,167,440
Subtotal	121,313,918	-	54,469,464	175,783,382
Due from others	2,348	-	222,942	225,290
Less: allowance for uncollectibles	(14,130,997)	-	(3,376,872)	(17,507,869)
Total net receivables	$107,185,269	$ -	$ 51,315,534	$ 158,500,803

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, 2015, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenues
Property taxes - general fund	$ 102,734,887
Property taxes - special revenue	10,038,740
Property taxes - debt service funds	22,012,923
Culvert revenues for future installations to various subdivisions	2,464,810
Courthouse Master Plan	100,000
Grant draw downs prior to meeting all eligibility requirements	6,003,614
Total unearned revenue for governmental funds	$ 143,354,974

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets

Capital asset activity for the year ending December 31, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 39,373,889	$ 1,888,594	$ (128,913)	$ 41,133,570
Easements	20,169,534	1,200,543	(666,284)	20,703,793
Subtotal land and easements	59,543,423	3,089,137	(795,197)	61,837,363
Construction in progress	46,878,177	12,756,402	(14,617,005)	45,017,574
Total capital assets not being depreciated	106,421,600	15,845,539	(15,412,202)	106,854,937
Capital assets being depreciated:				
Buildings and renovations	154,067,742	9,193,016	-	163,260,758
Improvements other than buildings	17,029,479	1,770,834	-	18,800,313
Machinery and equipment	97,366,030	12,258,825	(2,617,024)	107,007,831
Infrastructure	491,291,745	27,532,365	(6,226,178)	512,597,932
Total capital assets being depreciated	759,754,996	50,755,040	(8,843,202)	801,666,834
Less accumulated depreciation for:				
Buildings and renovations	(53,052,366)	(3,678,394)	-	(56,730,760)
Improvements other than buildings	(5,549,638)	(684,258)	-	(6,233,896)
Machinery and equipment	(61,312,950)	(7,911,469)	2,112,663	(67,111,756)
Infrastructure	(307,554,061)	(22,301,938)	4,798,874	(325,057,125)
Total accumulated depreciation	(427,469,015)	(34,576,059)	6,911,537	(455,133,537)
Total capital assets being depreciated, net	332,285,981	16,178,981	(1,931,665)	346,533,297
Governmental activities capital assets, net	$ 438,707,581	$ 32,024,520	$ (17,343,867)	$ 453,388,234
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,001,093	$ -	$ -	$ 1,001,093
Total capital assets not being depreciated	1,001,093	-	-	1,001,093
Capital assets being depreciated:				
Buildings	321,589	-	-	321,589
Machinery and equipment	294,545	14,930	(54,664)	254,811
Total capital assets being depreciated	616,134	14,930	(54,664)	576,400
Less accumulated depreciation for:				
Buildings	(321,589)	-	-	(321,589)
Machinery and equipment	(240,190)	(4,536)	30,843	(213,883)
Total accumulated depreciation	(561,779)	(4,536)	30,843	(535,472)
Total capital assets being depreciated, net	54,355	10,394	(23,821)	40,928
Business-type activities capital assets, net	$ 1,055,448	$ 10,394	$ (23,821)	$ 1,042,021

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	$ 1,932,567
Public safety	5,458,092
Highways and streets	21,362,244
Sanitation	233,467
Drainage	3,950,362
Health and welfare	1,011,551
Culture and recreation	506,964
Conservation	4,514
Urban and economic development	116,298
Total governmental activities	$ 34,576,059
Business-type activities	
Jail Commissary	$ 4,536
Landfill Services	-
Total business-type activities	$ 4,536

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2015. The projects include various streets and buildings. At year-end, the County's commitments over $200,000 with contractors are as follows:

Projects	Spent-to-date	Remaining Commitment	Financing Source
Total TxDOT Projects	$ 18,443,659	$ 2,105,681	C.O.'s, SRF, GF, SIB Loan, Intergovt'l Rev
Border Colonia Access Projects F1312	12,940,000	1,407,700	State Grant
Common Integrated Justice System-Software	3,057,496	505,623	Tax Notes, Series 2007
Sheriff Vehicles	3,158,198	854,497	Tax Notes, Series 2014, General Fund
Pct. 1 - Mile 9 N (Mile 5½ W to Mile 6 W)	462,813	287,187	Sale of C.O. Assets Fund
Pct. 3 - Mile 3 N (FM492 - FM2221)	1,920,594	533,106	C.O.Series 2014, Sale of C.O. Assets Fund
Pct. 1 - Border Rd (18th - 34th)	234,830	965,170	C.O.Series 2014
Pct. 2 - Eldora (Jackson - I Rd)	292,338	600,821	C.O.Series 2014
Pct. 3 - Veterans Blvd (SH495)	102,816	740,324	Special Revenue; C.O.Series 2014
Pct. 2 - Regional Linear Park	211,935	383,027	C.O.Series 2014
Pct. 3 - Liberty/Tom Gill (US 83 - FM2221)	1,949,321	2,578,550	Sale of C.O. Assets; C.O.Series 2015A
Pct. 3 - South Detention Basin	12,750	242,255	C.O.Series 2015A
	$ 42,786,750	$ 11,203,941	

Encumbrances. As discussed in Note 2 A, Budgetary Information, encumbrance accounting is utilized. As of December 31, 2015, the County had the following encumbrances outstanding:

Governmental Funds						
Major Funds		Nonmajor Funds				
General Fund	Local Provider Participation Fund	Special Revenue Funds	Capital Project Funds	Total Governmental Funds	Internal Service Funds	Total
$ 640,767	$ -	$ 4,983,442	$ 12,729,480	$ 18,353,689	$ 14,758	$ 18,368,447

Note 3 Detailed Notes on all Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2015, consisted of the following:

Due to general fund from:	
Nonmajor governmental funds	$ 299,875
Enterprise funds	45,298
Internal service funds	253
Total due to general fund	345,426
Due to nonmajor governmental funds from:	
General fund	13,269,685
Nonmajor governmental funds	21,178,731
Total due to nonmajor governmental funds	34,448,416
Total due to governmental funds	$ 34,793,842
Due to enterprise funds from:	
Internal service funds	$ 16,172
Total due to enterprise funds	16,172
Due to internal service funds from:	
Enterprise funds	24,353
Total due to internal service funds	24,353
Total due to proprietary funds	$ 40,525

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, 2015, consisted of the following:

	Transfers Out:		
Transfers In:	General Fund	Nonmajor Governmental Funds	Total
Nonmajor governmental funds	$ 13,318,077	$ 5,713,027	$ 19,031,104
Total	$ 13,318,077	$ 5,713,027	$ 19,031,104

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 has been restricted since February 27, 1997.

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 $988,723 (for leases whose terms exceed one year) for the year ended December 31, 2015. The future minimum lease payments are as follows:

Year Ending December 31,	Amount
2016	$ 484,893
2017	164,841
2018	79,144
2019	-
2020	-
Total	$ 728,878

The County has also entered into lease agreements as the lessor for land and buildings. Lease payments received totaled $74,426 for the year ended December 31, 2015. The cost of the leased assets is $2,645,519. The future minimum lease payments receivable are as follows:

Year Ending December 31,	Amount
2016	$ 69,607
2017	69,607
2018	62,601
2019	61,200
2020	61,200
2021-2025	161,667
Total	$ 485,882

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 $1,199,430 for the year ended December 31, 2015.

Assets accounted for as capital leases are as follows:

	Balance January 1, 2015	Increases	Decreases	Balance December 31, 2015
Assets:				
Office Equipment	$ 6,884,984	$ 743,918	$ (1,059,540)	$ 6,569,362
Buildings	378,504	-	(139,890)	238,614
Total	7,263,488	743,918	(1,199,430)	6,807,976
Less: accumulated depreciation				
Office Equipment	(504,478)	(266,516)	194,160	(576,834)
Buildings	(308,377)	(128,898)	-	(437,275)
Carrying value	$ 6,450,633	$ 348,504	$ (1,005,270)	$ 5,793,867

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, 2015, were as follows:

Year Ending December 31,	Amount
2016	$ 1,286,072
2017	1,080,008
2018	961,554
2019	882,163
2020	838,266
2021-2025	2,404,835
Total minimum lease payments	7,452,898
Less: interest	(644,922)
Present value of future minimum lease payments	$ 6,807,976

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 $333,505,000. During the year, certificates of obligation totaling $15,785,000 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") authorized 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 the Drainage 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 bonds, 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 Certificates of Obligation, Series 2015A include $9,245,000 of term bonds maturing on August 15 in each of the years 2034 and 2040, which are subject to mandatory sinking fund redemption. All other bonds may be prepaid or redeemed prior to their respective scheduled due dates as per provisions in the bond agreements.

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

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

Purpose	Type	Interest Rates	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	Refunding bonds	4.00 – 4.25%	2007	2016	$ 26,415,000	$ 1,265,000
Governmental activities	Refunding bonds	2.50 – 5.00%	2009	2018	6,995,000	965,000
Governmental activities	Refunding bonds	3.00 – 4.00%	2014	2019	4,515,000	2,380,000
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	22,415,000
Governmental activities	Refunding bonds	5.00 – 5.00%	2015	2028	14,760,000	14,760,000
Governmental activities	Refunding bonds	1.29 - 3.36%	2015	2024	24,990,000	24,990,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2006	2016	38,770,000	1,955,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2009	2018	24,280,000	3,525,000
Governmental activities	Certificates of obligation	2.00 – 6.00%	2009	2029	12,225,000	9,270,000
Governmental activities	Certificates of obligation	2.00 – 6.30%	2010	2030	27,850,000	22,710,000
Governmental activities	Certificates of obligation	3.12 – 5.00%	2014	2034	20,085,000	20,085,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2015	2040	15,785,000	15,785,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2007	2027	28,000,000	12,555,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2008	2028	72,000,000	57,050,000
Governmental activities	Unlimited tax improvement	2.50 – 5.00%	2013	2033	77,130,000	73,175,000
Governmental activities	Unlimited tax refunding improvement	3.75 – 4.00%	2014	2027	7,810,000	7,665,000
	Subtotal general obligation bonds				$ 457,250,000	$ 323,395,000
Governmental activities	Tax note	4.00 – 5.00%	2014	2019	5,530,000	4,450,000
	Total general obligation bonds and tax notes				$ 462,780,000	$ 327,845,000

Debt Service Requirements

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

Year Ending December 31,	Governmental Activities Principal	Interest	Total
2016	$ 21,630,000	$ 13,482,179	$ 35,112,179
2017	20,770,000	13,104,262	33,874,262
2018	20,765,000	12,390,908	33,155,908
2019	22,045,000	11,625,192	33,670,192
2020	22,355,000	10,770,064	33,125,064
2021-2025	112,900,000	38,783,323	151,683,323
2026-2030	76,325,000	14,137,100	90,462,100
2031-2035	25,980,000	3,262,475	29,242,475
2036-2040	5,075,000	625,000	5,700,000
Total	$ 327,845,000	$ 118,180,503	$ 446,025,503

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

Advance Refundings and Defeasances

On September 15, 2015, the County issued Limited Tax Refunding Bonds, Series 2015B in the amount of $14,760,000 to advance refund a portion of Certificates of Obligation, Series 2009. Also, Limited Tax Refunding Bonds, Series 2015C was issued in the amount of $24,990,000 to advance refund a portion of Limited Tax Refunding 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 position. The reacquisition price exceeded the net carrying amount of the old debt by $1,698,300 and $947,857 respectively. This refunding resulted in an economic gain of $203,352 on Limited Tax Refunding Bonds, Series 2015B and $376,645 on Limited Tax Refunding Bonds, Series 2015C.

The following is the total of defeased bonds and outstanding balances:

Description	Refunded Bonds	Years of Maturity	Amount Outstanding
Certificates of Obligation, Series 2009	$ 15,505,000	2019-2028	$ 3,525,000
Limited Tax Refunding Bonds, Series 2007	23,915,000	2017-2024	1,265,000
	$ 39,420,000		$ 4,790,000

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 District. The note is as follows:

Purpose	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	3.75%	2014	2016	$ 406,980	$ 125,774
				$ 406,980	$ 125,774

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:

Purpose	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	4.00%	2008	2018	$ 911,009	$ 311,696
				$ 911,009	$ 311,696

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.

Urban County	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Alton	0.31 - 2.45%	2011	2020	$ 1,835,000	$ 1,150,000
Total Urban County note payable				$ 1,835,000	$ 1,150,000

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

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).

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015	Amounts Due Within One Year
Governmental activities:					
Bonds, tax notes and notes payable:					
General obligation bonds	$333,505,000	$ 55,535,000	$ (61,195,000)	$ 327,845,000	$ 21,630,000
Plus premiums on bonds	14,150,292	2,997,064	(2,379,627)	14,767,729	2,386,258
Less discounts on bonds	(58,032)	-	52,230	(5,802)	(5,802)
	347,597,260	58,532,064	(63,522,397)	342,606,927	24,010,456
Notes-Hidalgo County	407,707	-	(96,011)	311,696	99,851
Notes-Urban County Program	1,340,000	-	(190,000)	1,150,000	200,000
Notes-Drainage District No. 1	261,953	-	(136,179)	125,774	125,774
	2,009,660	-	(422,190)	1,587,470	425,625
Total bonds and notes payable	349,606,920	58,532,064	(63,944,587)	344,194,397	24,436,081
Other liabilities:					
Compensated absences	8,982,433	8,824,892	(8,230,633)	9,576,692	562,199
Claims and judgments	3,439,000	23,787,742	(23,763,742)	3,463,000	1,771,674
Capital leases	7,263,488	743,918	(1,199,430)	6,807,976	1,184,905
Net pension liability	999,736	30,242,101	(999,736)	30,242,101	-
Other post employment benefits	8,376,310	2,719,017	-	11,095,327	-
Total other liabilities	29,060,967	66,317,670	(34,193,541)	61,185,096	3,518,778
Governmental activities long-term liabilities	$378,667,887	$ 124,849,734	$ (98,138,128)	$ 405,379,493	$ 27,954,859
Business-type activities:					
Closure and post-closure costs	$ 1,634,386	$ 15,891	$ (45,298)	$ 1,604,979	$ 17,934
Compensated absences	12,270	23,509	(23,423)	12,356	637
Business-type activities long-term liabilities	$ 1,646,656	$ 39,400	$ (68,721)	$ 1,617,335	$ 18,571

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, 2015, was as follows:

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Urban County Program:				
Colonia Fund Line of Credit				
Lone Star National Bank	$ 128,603	$ 251,679	$ (326,080)	$ 54,202
	$ 128,603	$ 251,679	$ (326,080)	$ 54,202

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2015, pursuant to GASB Statement No. 54, are as follows:

	Major Funds		Nonmajor Funds			
	General Fund	Local Provider Participation	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Inventory	$ 844,546	$ -	$ -	$ -	$ -	$ 844,546
Prepaid items	2,406,824	-	4,891	-	-	2,411,715
Noncurrent loans receivables	265,544	-	10,400	-	-	275,944
	3,516,914	**-**	**15,291**	**-**	**-**	**3,532,205**
Restricted for:						
Grand jury program	185,472	-	-	-	-	185,472
Community and Economic Development Programs	765,962	-	-	-	-	765,962
Record Archives	1,375,995	-	-	-	-	1,375,995
Elections	264,707	-	-	-	-	264,707
Sheriff's confiscations	100	-	-	-	-	100
Bail bond board	167,136	-	-	-	-	167,136
Family Protection Fee	439,025	-	-	-	-	439,025
Drug Court Program	176,709	-	-	-	-	176,709
District Court Records Archive	426,987	-	-	-	-	426,987
Grants	-	-	2,871,895	-	-	2,871,895
Road maintenance and construction	-	-	9,012,587	-	-	9,012,587
TXDOT cash match	-	-	732,637	-	-	732,637
Grant cash match	419,020	-	100,920	-	-	519,940
Law enforcement officers special education	-	-	26,604	-	-	26,604
Garage Motor Vehicle Fee	2,130	-	-	-	-	2,130
Scofflaw	416,880	-	-	-	-	416,880
District Attorney Programs	-	-	193,475	-	-	193,475
Court ordered confiscations	-	-	7,255,814	-	-	7,255,814
Drug abuse prevention rehabilitation	-	-	337,323	-	-	337,323
Pretrial intervention	-	-	265,641	-	-	265,641
Child abuse prevention	-	-	36,769	-	-	36,769
District Clerk Title IV-D	-	-	288,609	-	-	288,609
Records management & preservation	-	-	3,108,924	-	-	3,108,924
Court reporter	-	-	160,738	-	-	160,738
Juvenile delinquency prevention	-	-	4,549	-	-	4,549
Courthouse security	-	-	79,082	-	-	79,082
Probate court contributions	-	-	336,691	-	-	336,691
Court building security	-	-	57,009	-	-	57,009
T.A.C. special vehicle inventory	-	-	184,119	-	-	184,119
Law Library	-	-	1,113,020	-	-	1,113,020
Supplemental court-ordered guardianship fee	-	-	82,479	-	-	82,479
Court Technology	-	-	532,352	-	-	532,352
Asset forfeiture	-	-	5,639,248	-	-	5,639,248
Adult Probation	-	-	47,022	-	-	47,022
Health Care Funding District	-	41,971,575	-	-	-	41,971,575
Drainage District No. 1	-	-	21,850,472	-	-	21,850,472
Capital outlay cash match	-	-	10,833	-	-	10,833
	4,640,123	**41,971,575**	**54,328,812**	**-**	**-**	**100,940,510**
Committed for:						
Debt service reserve	-	-	-	6,957,637	-	6,957,637
	-	**-**	**-**	**6,957,637**	**-**	**6,957,637**
Assigned for:						
Designated for 1115 Waiver	3,189,210	-	-	-	-	3,189,210
Designated appropriations subsequent year	4,730,357	-	-	-	-	4,730,357
Designated Capital Outlay	11,569	-	-	-	-	11,569
Designated TxDot	272,198	-	-	-	-	272,198
Designated for New Courthouse	4,000,000	-	-	-	-	4,000,000
Capital improvements	-	-	-	-	30,468,255	30,468,255
Drainage improvement projects	-	-	-	-	50,697,492	50,697,492
	12,203,335	**-**	**-**	**-**	**81,165,747**	**93,369,082**
Unassigned:	**26,426,521**	**-**	**-**	**-**	**(2,512,503)**	**23,914,018**
Total fund balances	**$ 46,786,893**	**$ 41,971,575**	**$ 54,344,103**	**$ 6,957,637**	**$ 78,653,244**	**$ 228,713,452**

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 $1,000 to $100,000 in both liability and property. 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 risk since 2003. The County 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, 2015, the County had a total of 492 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, 2015. 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 $1,917,000 with an assumed average annual rate of return on invested assets of 0.52%. The claims liability is $2,123,000 at December 31, 2015. Changes in the balances of claims liabilities for workers' compensation for the past two years are as follows:

	2015	2014
Claims liabilities at beginning of year	$ 1,981,000	$ 1,987,000
Claims incurred during the year	878,039	844,228
Changes in the estimate for claims of prior years	322,799	409,897
Less: Payments on claims	(1,058,838)	(1,260,125)
Claims liabilities at end of year	$ 2,123,000	$ 1,981,000

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 7.2% of the claim reserve estimate. An excess coverage insurance policy covers individual claims in excess of $250,000. During the past three years, there have been claims paid that exceeded the insurance coverage.

The claims liability is $1,340,000 at December 31, 2015. Changes in the balances of claims liabilities for health benefits for the past two years are as follows:

	2015	2014
Claims liabilities at beginning of year	$ 1,458,000	$ 1,755,000
Claims incurred during the year	22,908,939	20,858,315
Changes in the estimate for claims of prior years	(322,035)	(75,113)
Less: Payments on claims	(22,704,904)	(21,080,202)
Claims liabilities at end of year	$ 1,340,000	$ 1,458,000

B. Contingent Liabilities

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.

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 the Uniform Guidance through December 31, 2015, 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 of the members' death the same rule applies. Once the dependent attains the age of 26, Blue Cross Blue Shield will terminate coverage automatically.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

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 3,697 active employees and 38 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 $134,924 and the Drainage District paid $4,690, 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:

Basic PPO Plan	Under 65	65 & Over
Retiree Only	$494	$250
Retiree + Child(ren)	596	352
Retiree + Spouse	726	482
Retiree + Family	828	584
Surviving Spouse	$494	$250
Surviving Child(ren)	494	250
Surviving Spouse + Child(ren)	596	352

Retiree Benefit Change. Several changes in retiree benefits were made by the County, effective December 1, 2014.

- Retirees are eligible for benefits for their lifetime as long as they enroll in Medicare Parts A and B at age 65. Previously, coverage terminated at age 65 for employees that retired on or after February 1, 2011.
- The retiree contribution rate structure was changed so that rates decrease at age 65, as opposed to remaining level.
- The buy-up plan is no longer available for retirees. Retirees can continue under the basic plan only.
- Surviving covered dependents are now allowed to continue benefits upon the death of the retiree.
- Retired, rehired retirees are now eligible to continue coverage upon a subsequent retirement.

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.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

	Hidalgo County	Drainage District No. 1	Total
1. Annual required contributions	$ 2,917,096	$ 88,394	$ 3,005,490
2. Interest on net OPEB Obligation	291,504	1,667	293,171
3. Adjustment to ARC	(437,528)	(2,502)	(440,030)
4. Annual OPEB cost [(1) + (2) + (3)]	2,771,072	87,559	2,858,631
5. Contributions made	(134,924)	(4,690)	(139,614)
6. Increase (decrease) in OPEB [(4) - (5)]	2,636,148	82,869	2,719,017
7. OPEB at beginning of year	8,328,683	47,627	8,376,310
Prior period adjustment	-	-	-
7. OPEB at beginning of year as restated	8,328,683	47,627	8,376,310
8. OPEB end of year [(6) + (7)]	$ 10,964,831	$ 130,496	$ 11,095,327

At December 31, 2015, four 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

Year End	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	3.50%	$ 2,771,072	4.87%	$10,964,831
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

Year End	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	3.50%	$ 87,559	5.36%	$ 130,496
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%	25,783	448.99%	20,289

Funded Status and Funding Progress. As of December 31, 2015, the most recent actuarial date, the plan was 0.00% funded for the County and the Drainage District. The actuarial accrued liability was $20,220,652 for the County and $567,269 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 $20,220,652 for the County and $567,269 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was $126,390,158 for the County and $3,850,488 for the Drainage District, and the ratio of the UAAL to the covered payroll was 16.0% for the County and 14.7% for the Drainage District. The actuarial cost method used is the unit credit.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The schedule of funding progress provides 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 2015 and is valid for two years.

Schedule of Funding Progress
(Required Supplemental Information-Unaudited)

County of Hidalgo

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
12/31/2015	$ -	$ 20,220,652	$ 20,220,652	0%	$ 126,390,158	16.0%
12/31/2013	-	12,174,052	12,174,052	0%	121,784,045	10.0%
12/31/2011	-	9,966,655	9,966,655	0%	115,070,568	8.7%

Drainage District No. 1

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
12/31/2015	$ -	$ 567,269	$ 567,269	0%	$ 3,850,488	14.7%
12/31/2013	-	154,330	154,330	0%	3,666,660	4.2%
12/31/2011	-	189,384	189,384	0%	3,222,346	5.9%

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.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Hidalgo County and Drainage District No. 1			
Year	2013	2014	2015
Actuarial valuation date	12/31/2013	12/31/2013	12/31/2015
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	26	26	30
Actuarial assumptions:			
Inflation rate	3.0%	3.0%	3.0%
Discount rate	3.5%	3.5%	3.5%
Health cost trend	6.9%	6.9%	8.0%
Spouse coverage	10.0%	10.0%	15.0%
Spouse age	Females assumed to be 2 yrs younger	Females assumed to be 3 yrs younger	Females assumed to be 3 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 the Drainage 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.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The employees covered by the plan at December 31, 2015 are:

	Hidalgo County	Drainage District No. 1	Total
Inactive employees or beneficiaries currently receving benefits	761	48	809
Inactive employees entitled to but not yet receiving benefits	1,341	19	1,360
Active employees	2,960	128	3,088
	5,062	195	5,257

Funding Policy
The County and the Drainage District have elected the annually determined contribution rate (ADCR) plan provision of the TCDRS Act. 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 10.9% for the County and 12.6% for the Drainage District for the calendar year 2014 and 10.6% and 12.1% respectively for calendar year 2015. 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.

Net Pension Liability
The County's net pension liability (NPL) was measured as of December 31, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions
The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Hidalgo County and Drainage District No. 1
Inflation	3.0%
Salary increases	General wage inflation component of 3.5% and merit, promotion and longevity component that on average approximates 1.4% per year for career employees.
Investment rate of return	8.10%
Cost-of-living adjustments	Cost of living for Hidalgo County and Drainage District No. 1 are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

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 actuarial assumptions that determined the total pension liability as of December 31, 2014 were based on the results of actuarial experience study for the period January 1, 2009 to December 31, 2012, except where required to be different by GASB 68.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Assocates Global Private Equity & Venture Capital Index	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclay Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Assocates Real Estate Index Funds Composite Index	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

Discount Rate

The discount rate used to measure the total pension liability was 8.1% at December 31, 2014. Cash flow projections used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the County's contributions will be made at a rate equal to the difference between the actuarially determined contribution rates and the employee's contribution rate. Based on that, the projected fiduciary net position is determined to be sufficient to make projected benefits payments in future years. Therefore, the discount rate for calculating the total pension liability is equal to the long term expected rate of return.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Changes in the Net Pension Liability

	Increase (Decrease) Hidalgo County		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2013	$ 392,140,914	$ 363,375,278	$ 28,765,636
Changes for the year:			
Service costs	17,117,584	-	17,117,584
Interest on total pension liability	31,834,091	-	31,834,091
Effect of economic/demographic gains or losses	(2,474,482)	-	(2,474,482)
Refunds of contributions	(2,689,803)	(2,689,803)	-
Benefits payments	(12,648,023)	(12,648,023)	-
Administrative expenses	-	(292,047)	292,047
Member contributions	-	8,487,504	(8,487,504)
Net investment income	-	24,449,103	(24,449,103)
Employer contributions	-	13,199,708	(13,199,708)
Other	-	22,742	(22,742)
Balance as of December 31, 2014	423,280,281	393,904,462	29,375,819

	Increase (Decrease) Drainage District No. 1		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2013	12,036,947	11,194,380	842,567
Changes for the year:			
Service costs	629,877	-	629,877
Interest on total pension liability	980,158	-	980,158
Effect of economic/demographic gains or losses	(58,898)	-	(58,898)
Refunds of contributions	(55,942)	(55,942)	-
Benefits payments	(443,873)	(443,873)	-
Administrative expenses	-	(9,031)	9,031
Member contributions	-	274,156	(274,156)
Net investment income	-	751,128	(751,128)
Employer contributions	-	493,873	(493,873)
Other	-	17,296	(17,296)
Balance as of December 31, 2014	13,088,269	12,221,987	866,282
Total Hidalgo County & Drainage District No. 1 Balance as of December 31, 2014	$ 436,368,550	$ 406,126,449	$ 30,242,101

The County and the Drainage District's TCDRS actuarial report, with a measurement valuation date of December 31, 2015, to be used for audit periods ending January 1, 2016 to December 31, 2016, shows a net pension liability of $66,860,422 and $2,025,323, respectively.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Sensitivity Analysis
The following presents the net pension liability of the County and the Drainage District, calculated using the discount rate of 8.10%, as well as what the pension liability would be if it were calculated using a discount rate that is 1 percent point lower (7.10%) or 1 percent point higher (9.10%) than the current rate.

	Hidalgo County		
	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	$ 485,906,688	$ 423,280,282	$ 372,337,102
Fiduciary net position	(393,904,464)	(393,904,464)	(393,904,464)
Net pension liability	92,002,224	29,375,818	(21,567,362)

	Drainage District No. 1		
	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	14,691,618	13,088,268	11,745,441
Fiduciary net position	(12,221,987)	(12,221,987)	(12,221,987)
Net pension liability	2,469,631	866,281	(476,546)
Total Hidalgo County and Drainage District No. 1	$ 94,471,855	$ 30,242,099	$ (22,043,908)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions
The total pension expense for the County and Drainage District combined was $11,883,894, $11,457,727 and $426,167 respectively. As of December 31, 2014, the County and the Drainage District had deferred inflows and outflows of resources related to the pensions as follows:

	Hidalgo County	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,062,068
Net difference between projected and actual earnings	4,414,232	-
Contributions made subsequent to the measurement date	12,860,980	-
Total Hidalgo County	17,275,212	2,062,068

	Drainage District No. 1	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	49,082
Net difference between projected and actual earnings	140,502	-
Contributions made subsequent to the measurement date	523,193	-
Total Drainage District No. 1	663,695	49,082
Total Hidalgo County and Drainage District No. 1	$ 17,938,907	$ 2,111,150

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

	Hidalgo County	Drainage District No.1	Total
Year Ended December 31,			
2015	691,144	25,309	716,453
2016	691,144	25,309	716,453
2017	691,144	25,309	716,453
2018	691,144	25,309	716,453
2019	(412,414)	(9,816)	(422,230)
Thereafter	-	-	-

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.

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 the employee members is 7% and the employer matches up to 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. As of December 31, 2015, the Hidalgo County Urban County Program's portion of net worth was $400,638 and had $48,084 in participant loans.

Contributions to the Plan totaled $2,538,447 for the year ended December 31, 2015.

Note 4 Other Information (Continued)

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, 2015, the plan assets were valued at $1,689,321.

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 Precinct Four's 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 $333,759 for closure and post-closure care costs as of December 31, 2015. 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.

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 $1,271,220 for post-closure care costs as of December 31, 2015.

At December 31, 2015, the total liability of $1,604,979 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 County fund balances at December 31, 2014, have been restated.

	General Fund
Balances at December 31, 2014, as previously reported	$44,961,388
To reclassify general fund expenditure to Juvenile Probation	6,946
Balances at December 31, 2014, as restated	$44,968,334

Note 4 Other Information (Continued)

G. Prior Period Adjustments (Continued)

Due to the implementation of GASB No. 68, the County restated its beginning net position within government activities to properly reflect the net pension liability and deferred outflows and inflows of resources as prescribed by this accounting standard. Net position decreased in the amount of $15,091,268.

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.

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 2015 was $0.5900 per $100 assessed valuation, of which $0.5308 was allocated for maintenance and operations and $0.0592 was allocated to the debt service funds. The Drainage District No. 1 tax rate for fiscal year 2015 was $0.0957 per $100 assessed valuation, of which $0.0466 was allocated for maintenance and operations, and $0.0491 was allocated to the debt service funds.

I. Subsequent Events

On June 14, 2016, Commissioners' Court approved the issuance of Certificates of Obligation, Series 2016 in the amount of $35,045,000. Proceeds from the Cerificates will be used for (i) the acquisition of rights of way; (ii) design and construction of drainage and road systems; (iii) acquisition of land to be used for parks and park improvements; (iv) the purchase of mechanized heavy equipment/machinery; (v) the re-construction and renovation of Palmer Pavilion and related improvements; (vi) the purchase of motor vehicles; (vii) purchase of voting machines and related expenses; (viii) design and construction of County mechanic shops; (ix) professional services related to the planning, design and construction of a new County Courthouse; (x) the purchase of a building for ancillary judicial and administrative offices; (xi) the payment of contractual obligations for professional services, and payment of cost of issuance of the Certificates.

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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	31,834,091	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or input	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect on economic/demographic (gains) or losses	(2,474,482)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(15,337,825)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	31,139,368	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	392,140,914	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending [a]	$ 423,280,282	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	$ 13,199,708	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	8,487,504	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	24,449,103	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(15,337,825)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(292,047)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	22,742	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	30,529,185	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	363,375,278	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending [b]	$ 393,904,464	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	$ 29,375,819	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	93.06%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	$ 121,250,057	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	24.23%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability		980,158	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes		-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or input		-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect on economic/demographic (gains) or losses		(58,898)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions		(499,815)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability		1,051,322	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning		12,036,947	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending [a]	$	13,088,268	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position											
Employer contributions	$	493,873	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions		274,156	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses		751,128	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions		(499,815)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses		(9,031)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other		17,296	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position		1,027,607	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning		11,194,380	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending [b]	$	12,221,987	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	$	866,282	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability		93.38%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	$	3,916,520	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll		22.12%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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-3**

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

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 **EXHIBIT B-4**

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

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

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 ae 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

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 ae 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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

EXHIBIT C-1

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)
ASSETS				
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
Prepaids	4,890	-	-	4,890
Other assets	6,046,395	-	-	6,046,395
Total assets	$ 111,081,116	$ 43,163,097	$ 93,345,860	$ 247,590,073
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
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
Total liabilities	43,465,031	22,032,047	11,278,811	76,775,889
Deferred inflows of resources:				
Unavailable revenues-property taxes	5,908,453	14,173,413	-	20,081,866
Unavailable revenues	7,363,529	-	3,413,805	10,777,334
Total deferred inflows of resources	13,271,982	14,173,413	3,413,805	30,859,200
Fund balances:				
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)
Total fund balances	54,344,103	6,957,637	78,653,244	139,954,984
Total liabilities, deferred inflows, and fund balances	$ 111,081,116	$ 43,163,097	$ 93,345,860	$ 247,590,073

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)
REVENUES				
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
Total revenues	139,633,577	32,672,773	1,559,537	173,865,887
EXPENDITURES				
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
Total expenditures	140,418,265	36,032,672	35,439,844	211,890,781
Excess (deficiency) of revenues over (under) expenditures	(784,688)	(3,359,899)	(33,880,307)	(38,024,894)
OTHER FINANCING SOURCES (USES):				
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
Total other financing sources (uses)	11,536,104	2,769,344	17,725,758	32,031,206
Net change in fund balances	10,751,416	(590,555)	(16,154,549)	(5,993,688)
Fund balances at beginning of year	43,592,687	7,548,192	94,807,793	145,948,672
Fund balances at the end of year	$ 54,344,103	$ 6,957,637	$ 78,653,244	$ 139,954,984

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, 2015

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 Check Fraud
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. Code of Criminal Procedures Chapter 59 (CCP59) "Forfeiture of Contraband", provides law enforcement agencies the authority to confiscate, forfeit, and dispose of contraband. Pursuant to CCP59, money forfeited to the law enforcement agencies are to be used solely for law enforcement purposes.

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. Code of Criminal Procedures Chapter 59 (CCP59) "Forfeiture of Contraband", provides law enforcement agencies the authority to confiscate, forfeit, and dispose of contraband. Pursuant to CCP59, money forfeited to the law enforcement agencies are to be used solely for law enforcement purposes.

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. Code of Criminal Procedures Chapter 59 (CCP59) "Forfeiture of Contraband", provides law enforcement agencies the authority to confiscate, forfeit, and dispose of contraband. Pursuant to CCP59, money forfeited to the law enforcement agencies are to be used solely for law enforcement purposes.

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 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. T he 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 us ed 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. 2 Chapter 59
This fund was created in 2015 to account for court ordered confiscations awarded to the Precinct 2 Constable. C ode of Criminal Procedures Chapter 59 (CCP59) “Forfeiture of Contraband”, provides law enforcement agencies the authority to confiscate, forfeit, and dispose of contraband. Pursuant to CCP59, money forfeited to the law enforcement agencies are to be used solely for law enforcement purposes.

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 ur ban 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
Border Colonia Access Programs
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 A pril 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.

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Motor Vehicle Theft	District Attorney Check Fraud
ASSETS				
Cash and cash equivalents	$ 9,864,449	$ 16,992	$ 32	$ 199,795
Certificates of deposit	-	-	-	-
Receivables				
(net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	23,445	9,722	-	-
Loans	-	-	-	-
Interest	996	-	-	37
Due from other funds	3,224,473	-	-	-
Due from other governments	1,650,683	-	-	-
Due from others	222,942	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	14,986,988	26,714	32	199,832
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	698,795	110	-	1,605
Salaries and benefits payable	700,971	-	-	4,524
Retainage payable	250	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	486,477	-	-	260
Due to other governments	292,806	-	-	-
Due to others	3,864	-	-	-
Unearned revenue	2,464,810	-	-	-
Held in escrow	788	-	-	-
Total liabilities	4,648,761	110	-	6,389
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	481,249	-	-	-
Total deferred inflows of resources	481,249	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	9,856,978	26,604	32	193,443
Total fund balances	9,856,978	26,604	32	193,443
Total liabilities, deferred inflows, and fund balances	$ 14,986,988	$ 26,714	$ 32	$ 199,832

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59
$ 5,353,161	$ 337,248	$ 199,342	$ 18,887	$ 1,512,484
-	-	-	-	-
-	-	-	-	-
408,180	-	-	-	3,196
-	-	-	-	10,000
1,196	75	25	-	249
12,331	-	86,779	-	18,203
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,774,868	337,323	286,146	18,887	1,544,132
21,221	-	-	-	32,562
43,528	-	20,505	-	-
-	-	-	-	-
-	-	-	-	-
23,458	-	-	-	46,554
4,008	-	-	-	-
-	-	-	-	-
-	-	-	-	-
184	-	-	-	-
92,399	-	20,505	-	79,116
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	10,000
5,682,469	337,323	265,641	18,887	1,455,016
5,682,469	337,323	265,641	18,887	1,465,016
$ 5,774,868	$ 337,323	$ 286,146	$ 18,887	$ 1,544,132

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	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	$ 738,459	$ 1,159,016	$ 25,443	$ 102,642
Certificates of deposit	-	-	-	-
Receivables				
(net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	3,975	-	-	-
Loans	-	-	-	-
Interest	212	349	-	-
Due from other funds	-	4,000	-	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	742,646	1,163,365	25,443	102,642
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	29,938	66,893	-	396
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	4,000	4,975	28,242
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	29,938	70,893	4,975	28,638
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	712,708	1,092,472	20,468	74,004
Total fund balances	712,708	1,092,472	20,468	74,004
Total liabilities, deferred inflows, and fund balances	$ 742,646	$ 1,163,365	$ 25,443	$ 102,642

Constable Precinct No. 1 Investigation Chapter 59	County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D
$ 7,659	$ 35,575	$ 246,069	$ 24,017
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	50	-
-	1,194	18,217	-
-	-	-	257
-	-	-	-
-	-	-	-
-	-	-	-
7,659	36,769	264,336	24,274
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,688	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,688	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,971	36,769	264,336	24,274
4,971	36,769	264,336	24,274
$ 7,659	$ 36,769	$ 264,336	$ 24,274

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service	Juvenile Delinquency Prevention
ASSETS				
Cash and cash equivalents	$ 2,659,744	$ 187,015	$ 133,591	$ 4,458
Certificates of deposit	-	-	-	-
Receivables				
(net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	506	-	-	-
Loans	-	-	-	-
Interest	498	25	25	-
Due from other funds	276,438	71,771	45,391	91
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	2,937,186	258,811	179,007	4,549
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	28,572	54,520	18,269	-
Salaries and benefits payable	901	3,080	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	29,473	57,600	18,269	-
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	2,907,713	201,211	160,738	4,549
Total fund balances	2,907,713	201,211	160,738	4,549
Total liabilities, deferred inflows, and fund balances	$ 2,937,186	$ 258,811	$ 179,007	$ 4,549

Courthouse Security	Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/Collector Special Vehicle Inventory
$ 47,898	$ 529,705	$ 338,510	$ 48,445	$ 182,015
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	174	75	25	3,392
73,961	35,461	-	8,539	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
121,859	565,340	338,585	57,009	185,407
705	76,517	1,894	-	-
42,072	-	-	-	1,288
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
42,777	76,517	1,894	-	1,288
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
79,082	488,823	336,691	57,009	184,119
79,082	488,823	336,691	57,009	184,119
$ 121,859	$ 565,340	$ 338,585	$ 57,009	$ 185,407

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
ASSETS				
Cash and cash equivalents	$ 1,023,182	$ 79,879	$ 1,968,995	$ 1,031,443
Certificates of deposit	-	-	-	-
Receivables				
(net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	51	-	35,380	52
Loans	-	-	-	-
Interest	224	-	249	249
Due from other funds	104,204	2,600	6,806	1,200
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	1,127,661	82,479	2,011,430	1,032,944
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	8,213	-	238	69,522
Salaries and benefits payable	6,428	-	3,969	7,939
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	46,600	6,886
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	14,641	-	50,807	84,347
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,113,020	82,479	1,960,623	948,597
Total fund balances	1,113,020	82,479	1,960,623	948,597
Total liabilities, deferred inflows, and fund balances	$ 1,127,661	$ 82,479	$ 2,011,430	$ 1,032,944

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
$ 184,334	$ 571,681	$ 38,689	$ 154,439	$ 14,884
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
50	125	-	-	-
-	-	4,840	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
184,384	571,806	43,529	154,439	14,884
-	-	-	9,152	-
7,780	874	-	-	-
-	-	-	-	-
-	-	-	-	-
1,176	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,844	-	-	-
8,956	3,718	-	9,152	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
175,428	568,088	43,529	145,287	14,884
175,428	568,088	43,529	145,287	14,884
$ 184,384	$ 571,806	$ 43,529	$ 154,439	$ 14,884

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Constable Precinct No. 4 Federal Sharing U.S. Treasury	Constable Precinct No. 2 Chapter 59	Constable Precinct No. 3 Federal Sharing U.S. Department of Justice	Community Service Agency	Head Start Program
ASSETS					
Cash and cash equivalents	$ 4,711	$ 11,202	$ 21,239	$ 215,624	$ 15,184
Certificates of deposit	-	-	-	-	-
Receivables					
(net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Loans	-	-	-	-	-
Interest	-	-	-	-	-
Due from other funds	-	1,150	-	598	100,000
Due from other governments	-	-	-	38,800	556,591
Due from others	-	-	-	-	-
Prepaids	-	-	-	-	-
Other assets	-	-	-	-	-
Total assets	4,711	12,352	21,239	255,022	671,775
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	9,541	1,886	381,360
Salaries and benefits payable	-	-	-	41,592	521
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	-
Due to other funds	-	7,600	-	598	100,000
Due to other governments	-	-	-	62,544	-
Due to others	-	-	-	-	-
Unearned revenue	-	-	-	78,325	-
Held in escrow	-	-	-	-	-
Total liabilities	-	7,600	9,541	184,945	481,881
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	4,711	4,752	11,698	70,077	189,894
Total fund balances	4,711	4,752	11,698	70,077	189,894
Total liabilities, deferred inflows, and fund balances	$ 4,711	$ 12,352	$ 21,239	$ 255,022	$ 671,775

Urban County Program	Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)
$ 1,598,987	$ 798,145	$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	225	-
-	899,196	-
2,559,872	2,171,011	252,528
-	-	-
-	-	-
6,046,395	-	-
10,205,254	3,868,577	252,528
1,670,519	32,485	20,114
-	150,249	37,327
-	-	-
54,202	-	-
-	927,314	194,954
876,675	867,258	-
-	-	-
1,562,734	1,854,637	133
-	-	-
4,164,130	3,831,943	252,528
-	-	-
6,041,124	74,308	-
6,041,124	74,308	-
-	-	-
-	(37,674)	-
-	(37,674)	-
$ 10,205,254	$ 3,868,577	$ 252,528

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	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	$ -	$ 1,367,194	$ 102,336	$ -	$ 117,956
Certificates of deposit	-	-	-	-	-
Receivables					
(net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts receivable	140	1,787	-	-	-
Loans	-	-	-	-	-
Interest	-	349	-	-	-
Due from other funds	-	45,878	267,701	527,006	200,034
Due from other governments	3,411,240	997,706	420,001	-	363,325
Due from others	-	-	-	-	-
Prepaids	-	-	-	-	-
Other assets	-	-	-	-	-
Total assets	3,411,380	2,412,914	790,038	527,006	681,315
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	71,282	74,855	131,956	35,637	-
Salaries and benefits payable	432,889	115,904	75,101	88,733	6,937
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	-
Due to other funds	2,907,199	-	114,380	200,034	-
Due to other governments	-	-	-	-	-
Due to others	-	-	-	-	-
Unearned revenue	-	315,322	277,873	-	323,645
Held in escrow	10	27	-	2	-
Total liabilities	3,411,380	506,108	599,310	324,406	330,582
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	383,712	174,988	-	208,148
Total deferred inflows of resources	-	383,712	174,988	-	208,148
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	1,523,094	15,740	202,600	142,585
Total fund balances	-	1,523,094	15,740	202,600	142,585
Total liabilities, deferred inflows, and fund balances	$ 3,411,380	$ 2,412,914	$ 790,038	$ 527,006	$ 681,315

Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
$ 351,213	$ 31,776,944	$ 65,420,912
-	5,027,557	5,027,557
-	10,439,945	10,439,945
28	1,661	488,123
400	-	10,400
1,400	-	10,274
2,699,881	100,845	8,838,788
-	2,148,876	14,570,890
-	-	222,942
4,698	192	4,890
-	-	6,046,395
3,057,620	49,496,020	111,081,116
63,673	964,426	4,576,856
578,350	505,197	2,876,659
-	67,702	67,952
-	-	54,202
6,908	9,841,946	14,952,249
-	318,894	2,422,185
-	-	3,864
1,590,943	10,038,740	18,507,162
47	-	3,902
2,239,921	21,736,905	43,465,031
-	5,908,453	5,908,453
-	-	7,363,529
-	5,908,453	13,271,982
5,099	192	15,291
812,600	21,850,470	54,328,812
817,699	21,850,662	54,344,103
$ 3,057,620	$ 49,496,020	$ 111,081,116

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Motor Vehicle Theft	District Attorney Check Fraud
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	6,079,306	-	-	-
Intergovernmental	4,924,403	49,275	-	-
Charges for services	340,145	-	-	75,342
Fines and forfeits	5,415,063	-	-	-
Interest	10,823	16	-	-
Miscellaneous	281,220	826	-	2,062
Total revenues	17,050,960	50,117	-	77,404
EXPENDITURES				
Current:				
General government	-	3,487	-	76,451
Public safety	-	34,279	-	-
Highways and streets	21,093,461	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	10,919	-	-	-
Interest and fiscal charges	642	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	21,105,022	37,766	-	76,451
Excess (deficiency) of revenues over (under) expenditures	(4,054,062)	12,351	-	953
OTHER FINANCING SOURCES (USES):				
Transfers in	8,974,960	-	-	-
Transfers out	(486,477)	-	-	-
Capital leases	10,039	-	-	-
Sale of capital assets	629,449	-	-	-
Total other financing sources (uses)	9,127,971	-	-	-
Net change in fund balances	5,073,909	12,351	-	953
Fund balances at beginning of year	4,783,069	14,253	32	192,490
Fund balances at the end of year	$ 9,856,978	$ 26,604	$ 32	$ 193,443

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	382,507	-	-
1,715,003	7,328	-	-	35,766
7,582	438	319	5	1,834
1,293	-	955	-	256
1,723,878	7,766	383,781	5	37,856
703,629	-	384,014	-	-
-	-	-	-	55,078
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
703,629	-	384,014	-	55,078
1,020,249	7,766	(233)	5	(17,222)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
176,297	-	-	-	37,979
176,297	-	-	-	37,979
1,196,546	7,766	(233)	5	20,757
4,485,923	329,557	265,874	18,882	1,444,259
$ 5,682,469	$ 337,323	$ 265,641	$ 18,887	$ 1,465,016

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	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	-	122,908	-	-
Interest	1,526	2,223	9	33
Miscellaneous	576	45	-	-
Total revenues	2,102	125,176	9	33
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	270,444	647,791	1,631	26,099
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	270,444	647,791	1,631	26,099
Excess (deficiency) of revenues over (under) expenditures	(268,342)	(522,615)	(1,622)	(26,066)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	4,900	14,925	64,278
Total other financing sources (uses)	-	14,900	14,925	64,278
Net change in fund balances	(268,342)	(507,715)	13,303	38,212
Fund balances at beginning of year	981,050	1,600,187	7,165	35,792
Fund balances at the end of year	$ 712,708	$ 1,092,472	$ 20,468	$ 74,004

Constable Precinct No. 1 Investigation Chapter 59	County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	1,928
-	4,912	69,395	-
-	-	-	-
1	13	307	8
-	-	-	-
1	4,925	69,702	1,936
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1	4,925	69,702	1,936
-	-	-	-
-	-	-	-
-	-	-	-
2,688	-	-	-
2,688	-	-	-
2,689	4,925	69,702	1,936
2,282	31,844	194,634	22,338
$ 4,971	$ 36,769	$ 264,336	$ 24,274

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	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	1,132,987	363,566	184,487	599	319,925
Fines and forfeits	-	-	-	-	-
Interest	3,652	205	178	-	150
Miscellaneous	52	183	-	-	2,411
Total revenues	1,136,691	363,954	184,665	599	322,486
EXPENDITURES					
Current:					
General government	727,580	391,319	175,983	-	-
Public safety	-	-	-	-	809,580
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	6,967	-	-	-	-
Interest and fiscal charges	434	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	734,981	391,319	175,983	-	809,580
Excess (deficiency) of revenues over (under) expenditures	401,710	(27,365)	8,682	599	(487,094)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	486,709
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	486,709
Net change in fund balances	401,710	(27,365)	8,682	599	(385)
Fund balances at beginning of year	2,506,003	228,576	152,056	3,950	79,467
Fund balances at the end of year	$ 2,907,713	$ 201,211	$ 160,738	$ 4,549	$ 79,082

Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/Collector Special Vehicle Inventory
$ -	$ -	$ -	$ 14,866
-	-	-	-
-	41,114	-	-
157,513	-	37,961	-
-	-	-	77,785
1,249	497	171	4,081
-	-	-	-
158,762	41,611	38,132	96,732
539,788	24,505	107,673	24,837
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,917	-	-	-
190	-	-	-
-	-	-	-
-	-	-	-
542,895	24,505	107,673	24,837
(384,133)	17,106	(69,541)	71,895
-	-	-	-
-	-	-	-
6,010	-	-	-
-	-	-	1,400
6,010	-	-	1,400
(378,123)	17,106	(69,541)	73,295
866,946	319,585	126,550	110,824
$ 488,823	$ 336,691	$ 57,009	$ 184,119

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	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	439,266	13,140	-	-	-
Fines and forfeits	-	-	855,543	-	-
Interest	1,532	44	1,861	1,750	296
Miscellaneous	356	-	-	-	-
Total revenues	441,154	13,184	857,404	1,750	296
EXPENDITURES					
Current:					
General government	344,211	11,991	89,295	293,226	44,800
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	1,599	-	-	-	-
Interest and fiscal charges	59	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	345,869	11,991	89,295	293,226	44,800
Excess (deficiency) of revenues over (under) expenditures	95,285	1,193	768,109	(291,476)	(44,504)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Sale of capital assets	-	-	89,800	55	12,066
Total other financing sources (uses)	-	-	89,800	55	12,066
Net change in fund balances	95,285	1,193	857,909	(291,421)	(32,438)
Fund balances at beginning of year	1,017,735	81,286	1,102,714	1,240,018	207,866
Fund balances at the end of year	$ 1,113,020	$ 82,479	$ 1,960,623	$ 948,597	$ 175,428

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
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	20,870	-	-
49,907	-	-	-
874	13	96	4
-	-	-	-
50,781	20,883	96	4
31,191	-	28,773	-
-	-	-	3,347
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,112	-	-	-
151	-	-	-
-	-	-	-
-	-	-	-
33,454	-	28,773	3,347
17,327	20,883	(28,677)	(3,343)
-	-	-	-
(20,000)	-	-	-
-	-	-	-
-	-	-	-
(20,000)	-	-	-
(2,673)	20,883	(28,677)	(3,343)
570,761	22,646	173,964	18,227
$ 568,088	$ 43,529	$ 145,287	$ 14,884

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Constable Precinct No. 4 Federal Sharing U.S. Treasury	Constable Precinct No. 2 Chapter 59	Constable Precinct No. 3 Federal Sharing U.S. Department of Justice	Community Service Agency	Head Start Program
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	6,851,109	35,385,037
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interest	-	2	8	-	-
Miscellaneous	-	-	-	105,740	-
Total revenues	-	2	8	6,956,849	35,385,037
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	2,220	-	31,445	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	6,964,261	35,376,869
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	2,220	-	31,445	6,964,261	35,376,869
Excess (deficiency) of revenues over (under) expenditures	(2,220)	2	(31,437)	(7,412)	8,168
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	10,000	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Sale of capital assets	-	4,750	-	-	-
Total other financing sources (uses)	-	4,750	10,000	-	-
Net change in fund balances	(2,220)	4,752	(21,437)	(7,412)	8,168
Fund balances at beginning of year	6,931	-	33,135	77,489	181,726
Fund balances at the end of year	$ 4,711	$ 4,752	$ 11,698	$ 70,077	$ 189,894

Urban County Program	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
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
14,795,179	5,264,955	757,227	11,347,256	3,087,343	3,769,098	-	506,992
-	54,970	-	-	236,800	195,133	1,092,956	-
-	-	-	-	-	-	-	-
-	-	-	-	2,427	392	368	388
570,281	999	-	-	-	-	-	-
15,365,460	5,320,924	757,227	11,347,256	3,326,570	3,964,623	1,093,324	507,380
-	505,325	757,227	-	-	-	-	-
-	3,912,811	-	-	-	3,953,727	2,221,350	506,991
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	999	-	11,168,310	3,569,437	-	-	-
15,365,460	-	-	-	-	-	-	-
-	1,522	-	151,105	3,275	-	245	-
-	17	-	30,860	330	-	1	-
-	157,754	-	-	-	-	-	-
-	1,233,181	-	-	-	-	-	-
15,365,460	5,811,609	757,227	11,350,275	3,573,042	3,953,727	2,221,596	506,991
-	(490,685)	-	(3,019)	(246,472)	10,896	(1,128,272)	389
-	525,392	-	-	267,712	-	859,916	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,019	71	-	-	-
-	525,392	-	3,019	267,783	-	859,916	-
-	34,707	-	-	21,311	10,896	(268,356)	389
-	(72,381)	-	-	1,501,783	4,844	470,956	142,196
$ -	$ (37,674)	$ -	$ -	$ 1,523,094	$ 15,740	$ 202,600	$ 142,585

EXHIBIT D-2
Concluded

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
REVENUES			
Taxes	$ -	$ 13,470,638	$ 13,485,504
Licenses and permits	-	-	6,079,306
Intergovernmental	7,759,263	5,599,008	100,139,187
Charges for services	4,587,410	61,590	9,771,474
Fines and forfeits	-	-	8,279,303
Interest	4,208	87,716	137,299
Miscellaneous	5,513	768,736	1,741,504
Total revenues	12,356,394	19,987,688	139,633,577
EXPENDITURES			
Current:			
General government	-	2,089,049	7,354,354
Public safety	12,772,985	-	25,249,778
Highways and streets	-	-	21,093,461
Drainage flood control	-	12,671,056	12,671,056
Health and welfare	-	-	57,079,876
Urban and economic development	-	-	15,365,460
Debt Service:			
Principal	-	-	180,661
Interest and fiscal charges	-	-	32,684
Intergovernmental:			
General government	-	-	157,754
Public safety	-	-	1,233,181
Total expenditures	12,772,985	14,760,105	140,418,265
Excess (deficiency) of revenues over (under) expenditures	(416,591)	5,227,583	(784,688)
OTHER FINANCING SOURCES (USES):			
Transfers in	915,890	-	12,050,579
Transfers out	(919,923)	(145,959)	(1,572,359)
Capital leases	-	-	16,049
Sale of capital assets	158	-	1,041,835
Total other financing sources (uses)	(3,875)	(145,959)	11,536,104
Net change in fund balances	(420,466)	5,081,624	10,751,416
Fund balances at beginning of year	1,238,165	16,769,038	43,592,687
Fund balances at the end of year	$ 817,699	$ 21,850,662	$ 54,344,103

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-3

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Licenses and permits	$ 5,520,000	$ 5,520,000	$ 6,079,306	$ 559,306
Intergovernmental	-	4,558,311	4,924,403	366,092
Charges for services	-	80,022	340,145	260,123
Fines and forfeits	4,215,000	4,299,624	5,415,063	1,115,439
Interest	5,000	5,000	10,823	5,823
Miscellaneous	-	220,854	281,220	60,366
Total revenues	9,740,000	14,683,811	17,050,960	2,367,149
EXPENDITURES				
Current:				
General government				
Executive Office	18,502	1,776	-	1,776
Total general government	18,502	1,776	-	1,776
Highways and streets				
Commissioner, Pct. No. 1	4,672,822	5,520,569	5,030,399	490,170
Commissioner, Pct. No. 2	4,314,221	9,144,974	5,651,276	3,493,698
Commissioner, Pct. No. 3	4,672,822	6,034,715	4,622,228	1,412,487
Commissioner, Pct. No. 4	4,332,010	6,200,021	5,362,103	837,918
Executive Office	143,530	147,608	143,027	4,581
Planning	113,587	284,541	284,428	113
Total highways and streets	18,248,992	27,332,428	21,093,461	6,238,967
Debt service:				
Principal	-	10,919	10,919	-
Interest and fiscal charges	-	642	642	-
Total debt service	-	11,561	11,561	-
Total expenditures	18,267,494	27,345,765	21,105,022	6,240,743
Excess (deficiency) of revenues over (under) expenditures	(8,527,494)	(12,661,954)	(4,054,062)	8,607,892
OTHER FINANCING SOURCES (USES):				
Transfers in	7,846,560	8,974,960	8,974,960	-
Transfers out	-	(1,330,867)	(486,477)	844,390
Capital leases	-	10,039	10,039	-
Sale of capital assets	-	621,057	629,449	8,392
Total financing sources (uses)	7,846,560	8,275,189	9,127,971	852,782
Net change in fund balances	(680,934)	(4,386,765)	5,073,909	9,460,674
Fund balances at beginning of year	-	-	4,783,069	4,783,069
Fund balances at the end of year	$ (680,934)	$ (4,386,765)	$ 9,856,978	$ 14,243,743

EXHIBIT D-4

COUNTY OF HIDALGO, TEXAS

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ -	$ 49,275	$ 49,275	$ -
Interest	-	-	16	16
Miscellaneous	-	-	826	826
Total revenues	-	49,275	50,117	842
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	3,487	3,487	-
Total general government	-	3,487	3,487	-
Public safety				
Sheriff	-	44,147	32,643	11,504
Constable, Pct. No. 1	-	3,488	-	3,488
Constable, Pct. No. 2	-	1,713	110	1,603
Constable, Pct. No. 3	-	255	-	255
Constable, Pct. No. 4	-	1,971	1,526	445
Total public safety	-	51,574	34,279	17,295
Total expenditures	-	55,061	37,766	17,295
Excess (deficiency) of revenues over (under) expenditures	-	(5,786)	12,351	18,137
OTHER FINANCING SOURCES (USES):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(5,786)	12,351	18,137
Fund balances at beginning of year	-	-	14,253	14,253
Fund balances at the end of year	$ -	$ (5,786)	$ 26,604	$ 32,390

EXHIBIT D-5

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
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

EXHIBIT D-6

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY CHECK FRAUD
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ -	$ -	$ 75,342	$ 75,342
Miscellaneous	-	-	2,062	2,062
Total revenues	-	-	77,404	77,404
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	48,077	94,222	76,451	17,771
Total general government	48,077	94,222	76,451	17,771
Total expenditures	48,077	94,222	76,451	17,771
Excess (deficiency) of revenues over (under) expenditures	(48,077)	(94,222)	953	95,175
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(48,077)	(94,222)	953	95,175
Fund balances at beginning of year	-	-	192,490	192,490
Fund balances at the end of year	$ (48,077)	$ (94,222)	$ 193,443	$ 287,665

EXHIBIT D-7

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 1,715,003	$ 1,715,003
Interest	-	-	7,582	7,582
Miscellaneous	-	-	1,293	1,293
Total revenues	-	-	1,723,878	1,723,878
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	549,590	800,186	703,629	96,557
Total general government	549,590	800,186	703,629	96,557
Total expenditures	549,590	800,186	703,629	96,557
Excess (deficiency) of revenues over (under) expenditures	(549,590)	(800,186)	1,020,249	1,820,435
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	176,297	176,297
Total financing sources (uses)	-	-	176,297	176,297
Net change in fund balances	(549,590)	(800,186)	1,196,546	1,996,732
Fund balances at beginning of year	-	-	4,485,923	4,485,923
Fund balances at the end of year	$ (549,590)	$ (800,186)	$ 5,682,469	$ 6,482,655

EXHIBIT D-8

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 7,214	$ 7,328	$ 114
Interest	-	-	438	438
Total revenues	-	7,214	7,766	552
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	7,214	7,766	552
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	7,214	7,766	552
Fund balances at beginning of year	-	-	329,557	329,557
Fund balances at the end of year	$ -	$ 7,214	$ 337,323	$ 330,109

EXHIBIT D-9

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 225,000	$ 225,000	$ 382,507	$ 157,507
Interest	-	-	319	319
Miscellaneous	-	-	955	955
Total revenues	225,000	225,000	383,781	158,781
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	336,891	396,722	384,014	12,708
Total general governement	336,891	396,722	384,014	12,708
Total expenditures	336,891	396,722	384,014	12,708
Excess (deficiency) of revenues over (under) expenditures	(111,891)	(171,722)	(233)	171,489
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(111,891)	(171,722)	(233)	171,489
Fund balances at beginning of year	-	-	265,874	265,874
Fund balances at the end of year	$ (111,891)	$ (171,722)	$ 265,641	$ 437,363

EXHIBIT D-10

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 5	$ 5
Total revenues	-	-	5	5
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	5	5
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	5	5
Fund balances at beginning of year	-	-	18,882	18,882
Fund balances at the end of year	$ -	$ -	$ 18,887	$ 18,887

EXHIBIT D-11

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 35,766	$ 35,766
Interest	-	-	1,834	1,834
Miscellaneous	-	-	256	256
Total revenues	-	-	37,856	37,856
EXPENDITURES				
Current:				
Public safety				
Sheriff	-	542,465	55,078	487,387
Total public safety	-	542,465	55,078	487,387
Total expenditures	-	542,465	55,078	487,387
Excess (deficiency) of revenues over (under) expenditures	-	(542,465)	(17,222)	525,243
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	37,979	37,979
Total financing sources (uses)	-	-	37,979	37,979
Net change in fund balances	-	(542,465)	20,757	563,222
Fund balances at beginning of year	-	-	1,444,259	1,444,259
Fund balances at the end of year	$ -	$ (542,465)	$ 1,465,016	$ 2,007,481

EXHIBIT D-12

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1,526	$ 1,526
Miscellaneous	-	-	576	576
Total revenues	-	-	2,102	2,102
EXPENDITURES				
Current:				
Public safety				
Sheriff	-	438,603	270,444	168,159
Total public safety	-	438,603	270,444	168,159
Total expenditures	-	438,603	270,444	168,159
Excess (deficiency) of revenues over (under) expenditures	-	(438,603)	(268,342)	170,261
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(438,603)	(268,342)	170,261
Fund balances at beginning of year	-	-	981,050	981,050
Fund balances at the end of year	$ -	$ (438,603)	$ 712,708	$ 1,151,311

EXHIBIT D-13

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 122,908	$ 122,908
Interest	-	-	2,223	2,223
Miscellaneous	-	-	45	45
Total revenues	-	-	125,176	125,176
EXPENDITURES				
Current:				
Public safety				
Sheriff	-	1,059,146	647,791	411,355
Total public safety	-	1,059,146	647,791	411,355
Total expenditures	-	1,059,146	647,791	411,355
Excess (deficiency) of revenues over (under) expenditures	-	(1,059,146)	(522,615)	536,531
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Sale of capital assets	-	-	4,900	4,900
Total financing sources (uses)	-	10,000	14,900	4,900
Net change in fund balances	-	(1,049,146)	(507,715)	541,431
Fund balances at beginning of year	-	-	1,600,187	1,600,187
Fund balances at the end of year	$ -	$ (1,049,146)	$ 1,092,472	$ 2,141,618

EXHIBIT D-14

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 9	$ 9
Total revenues	-	-	9	9
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	2,204	1,631	573
Total public safety	-	2,204	1,631	573
Total expenditures	-	2,204	1,631	573
Excess (deficiency) of revenues over (under) expenditures	-	(2,204)	(1,622)	582
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	14,925	14,925
Total financing sources (uses)	-	-	14,925	14,925
Net change in fund balances	-	(2,204)	13,303	15,507
Fund balances at beginning of year	-	-	7,165	7,165
Fund balances at the end of year	$ -	$ (2,204)	$ 20,468	$ 22,672

EXHIBIT D-15

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 33	$ 33
Total revenues	$ -	$ -	$ 33	$ 33
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	35,639	26,099	9,540
Total public safety	-	35,639	26,099	9,540
Total expenditures	-	35,639	26,099	9,540
Excess (deficiency) of revenues over (under) expenditures	-	(35,639)	(26,066)	9,573
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	64,278	64,278
Total financing sources (uses)	-	-	64,278	64,278
Net change in fund balances	-	(35,639)	38,212	73,851
Fund balances at beginning of year	-	-	35,792	35,792
Fund balances at the end of year	$ -	$ (35,639)	$ 74,004	$ 109,643

EXHIBIT D-16

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1	$ 1
Total revenues	$ -	$ -	$ 1	$ 1
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	1	1
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	2,688	2,688
Total financing sources (uses)	-	-	2,688	2,688
Net change in fund balances	-	-	2,689	2,689
Fund balances at beginning of year	-	-	2,282	2,282
Fund balances at the end of year	$ -	$ -	$ 4,971	$ 4,971

EXHIBIT D-17

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 5,000	$ 5,000	$ 4,912	$ (88)
Interest	-	-	13	13
Total revenues	5,000	5,000	4,925	(75)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	5,000	5,000	4,925	(75)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	5,000	5,000	4,925	(75)
Fund balances at beginning of year	-	-	31,844	31,844
Fund balances at the end of year	$ 5,000	$ 5,000	$ 36,769	$ 31,769

EXHIBIT D-18

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 80,000	$ 80,000	$ 69,395	$ (10,605)
Interest	-	-	307	307
Total revenues	80,000	80,000	69,702	(10,298)
EXPENDITURES				
Current:				
General government				
District Clerk	80,000	80,000	-	80,000
Total general government	80,000	80,000	-	80,000
Total expenditures	80,000	80,000	-	80,000
Excess (deficiency) of revenues over (under) expenditures	-	-	69,702	69,702
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	69,702	69,702
Fund balances at beginning of year	-	-	194,634	194,634
Fund balances at the end of year	$ -	$ -	$ 264,336	$ 264,336

EXHIBIT D-19

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 2,000	$ 2,000	$ 1,928	$ (72)
Interest	-	-	8	8
Total revenues	2,000	2,000	1,936	(64)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	2,000	2,000	1,936	(64)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	2,000	2,000	1,936	(64)
Fund balances at beginning of year	-	-	22,338	22,338
Fund balances at the end of year	$ 2,000	$ 2,000	$ 24,274	$ 22,274

EXHIBIT D-20

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 720,000	$ 720,000	$ 1,132,987	$ 412,987
Interest	-	-	3,652	3,652
Miscellaneous	-	-	52	52
Total revenues	720,000	720,000	1,136,691	416,691
EXPENDITURES				
Current:				
General government				
County Clerk	510,915	1,178,067	727,580	450,487
Total general government	510,915	1,178,067	727,580	450,487
Debt service:				
Principal	-	6,967	6,967	-
Interest and fiscal charges	-	434	434	-
Total debt service	-	7,401	7,401	-
Total expenditures	510,915	1,185,468	734,981	450,487
Excess (deficiency) of revenues over (under) expenditures	209,085	(465,468)	401,710	867,178
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	209,085	(465,468)	401,710	867,178
Fund balances at beginning of year	-	-	2,506,003	2,506,003
Fund balances at the end of year	$ 209,085	$ (465,468)	$ 2,907,713	$ 3,373,181

EXHIBIT D-21

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 385,000	$ 385,000	$ 363,566	$ (21,434)
Interest	-	-	205	205
Miscellaneous	-	-	183	183
Total revenues	385,000	385,000	363,954	(21,046)
EXPENDITURES				
Current:				
General government				
District Clerk	327,120	327,120	327,120	-
County Clerk	79,108	79,108	64,199	14,909
Total general government	406,228	406,228	391,319	14,909
Total expenditures	406,228	406,228	391,319	14,909
Excess (deficiency) of revenues over (under) expenditures	(21,228)	(21,228)	(27,365)	(6,137)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(21,228)	(21,228)	(27,365)	(6,137)
Fund balances at beginning of year	-	-	228,576	228,576
Fund balances at the end of year	$ (21,228)	$ (21,228)	$ 201,211	$ 222,439

EXHIBIT D-22

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 225,000	$ 225,000	$ 184,487	$ (40,513)
Interest	-	-	178	178
Total revenues	225,000	225,000	184,665	(40,335)
EXPENDITURES				
Current:				
General government				
Budget and Management	225,000	225,000	175,983	49,017
Total general government	225,000	225,000	175,983	49,017
Total expenditures	225,000	225,000	175,983	49,017
Excess (deficiency) of revenues over (under) expenditures	-	-	8,682	8,682
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	8,682	8,682
Fund balances at beginning of year	-	-	152,056	152,056
Fund balances at the end of year	$ -	$ -	$ 160,738	$ 160,738

EXHIBIT D-23

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ -	$ -	$ 599	$ 599
Total revenues	-	-	599	599
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	599	599
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	599	599
Fund balances at beginning of year	-	-	3,950	3,950
Fund balances at the end of year	$ -	$ -	$ 4,549	$ 4,549

EXHIBIT D-24

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 307,000	$ 307,000	$ 319,925	$ 12,925
Interest	-	-	150	150
Miscellaneous	-	-	2,411	2,411
Total revenues	307,000	307,000	322,486	15,486
EXPENDITURES				
Current:				
Public safety				
Executive Office	887,641	873,176	809,580	63,596
Total public safety	887,641	873,176	809,580	63,596
Total expenditures	887,641	873,176	809,580	63,596
Excess (deficiency) of revenues over (under) expenditures	(580,641)	(566,176)	(487,094)	79,082
OTHER FINANCING SOURCES (USES):				
Transfers in	486,709	486,709	486,709	-
Total financing sources (uses)	486,709	486,709	486,709	-
Net change in fund balances	(93,932)	(79,467)	(385)	79,082
Fund balances at beginning of year	-	-	79,467	79,467
Fund balances at the end of year	$ (93,932)	$ (79,467)	$ 79,082	$ 158,549

EXHIBIT D-25

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 125,000	$ 125,000	$ 157,513	$ 32,513
Interest	-	-	1,249	1,249
Total revenues	125,000	125,000	158,762	33,762
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	881,426	539,788	341,638
Total general government	-	881,426	539,788	341,638
Debt Service:				
Principal	-	2,917	2,917	-
Interest and fiscal charges	-	190	190	-
Total debt service	-	3,107	3,107	-
Total expenditures	-	884,533	542,895	341,638
Excess (deficiency) of revenues over (under) expenditures	125,000	(759,533)	(384,133)	375,400
OTHER FINANCING SOURCES (USES):				
Capital leases	-	6,010	6,010	-
Total financing sources (uses)	-	6,010	6,010	-
Net change in fund balances	125,000	(753,523)	(378,123)	375,400
Fund balances at beginning of year	-	-	866,946	866,946
Fund balances at the end of year	$ 125,000	$ (753,523)	$ 488,823	$ 1,242,346

EXHIBIT D-26

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 40,000	$ 40,000	$ 41,114	$ 1,114
Interest	-	-	497	497
Total revenues	40,000	40,000	41,611	1,611
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	-	45,000	24,505	20,495
Total general government	-	45,000	24,505	20,495
Total expenditures	-	45,000	24,505	20,495
Excess (deficiency) of revenues over (under) expenditures	40,000	(5,000)	17,106	22,106
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	40,000	(5,000)	17,106	22,106
Fund balances at beginning of year	-	-	319,585	319,585
Fund balances at the end of year	$ 40,000	$ (5,000)	$ 336,691	$ 341,691

EXHIBIT D-27

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 29,500	$ 29,500	$ 37,961	$ 8,461
Interest	-	-	171	171
Total revenues	29,500	29,500	38,132	8,632
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	140,129	107,673	32,456
Total general government	-	140,129	107,673	32,456
Total expenditures	-	140,129	107,673	32,456
Excess (deficiency) of revenues over (under) expenditures	29,500	(110,629)	(69,541)	41,088
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	29,500	(110,629)	(69,541)	41,088
Fund balances at beginning of year	-	-	126,550	126,550
Fund balances at the end of year	$ 29,500	$ (110,629)	$ 57,009	$ 167,638

EXHIBIT D-28

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
TAX ASSESSOR/COLLECTOR SPECIAL VEHICLE INVENTORY
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ -	$ -	$ 14,866	$ 14,866
Fines and forfeits	-	-	77,785	77,785
Interest	-	-	4,081	4,081
Total revenues	-	-	96,732	96,732
EXPENDITURES				
Current:				
General government				
Tax Assessor/Collector	-	29,082	24,837	4,245
Total general government	-	29,082	24,837	4,245
Total expenditures	-	29,082	24,837	4,245
Excess (deficiency) of revenues over (under) expenditures	-	(29,082)	71,895	100,977
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	1,400	1,400
Total financing sources (uses)	-	-	1,400	1,400
Net change in fund balances	-	(29,082)	73,295	102,377
Fund balances at beginning of year	-	-	110,824	110,824
Fund balances at the end of year	$ -	$ (29,082)	$ 184,119	$ 213,201

EXHIBIT D-29

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 510,000	$ 510,000	$ 439,266	$ (70,734)
Interest	-	-	1,532	1,532
Miscellaneous	-	-	356	356
Total revenues	510,000	510,000	441,154	(68,846)
EXPENDITURES				
Current:				
General government				
Law Library	416,289	416,848	344,211	72,637
Total general government	416,289	416,848	344,211	72,637
Debt service:				
Principal	-	1,599	1,599	-
Interest and fiscal charges	-	59	59	-
Total debt service	-	1,658	1,658	-
Total expenditures	416,289	418,506	345,869	72,637
Excess (deficiency) of revenues over (under) expenditures	93,711	91,494	95,285	3,791
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	93,711	91,494	95,285	3,791
Fund balances at beginning of year	-	-	1,017,735	1,017,735
Fund balances at the end of year	$ 93,711	$ 91,494	$ 1,113,020	$ 1,021,526

EXHIBIT D-30

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 12,000	$ 12,000	$ 13,140	$ 1,140
Interest	-	-	44	44
Total revenues	12,000	12,000	13,184	1,184
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	-	50,000	11,991	38,009
Total general government	-	50,000	11,991	38,009
Total expenditures	-	50,000	11,991	38,009
Excess (deficiency) of revenues over (under) expenditures	12,000	(38,000)	1,193	39,193
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	12,000	(38,000)	1,193	39,193
Fund balances at beginning of year	-	-	81,286	81,286
Fund balances at the end of year	$ 12,000	$ (38,000)	$ 82,479	$ 120,479

EXHIBIT D-31

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 855,543	$ 855,543
Interest	-	-	1,861	1,861
Total revenues	-	-	857,404	857,404
EXPENDITURES				
Current:				
General government				
HIDTA	93,000	133,000	89,295	43,705
Total general government	93,000	133,000	89,295	43,705
Total expenditures	93,000	133,000	89,295	43,705
Excess (deficiency) of revenues over (under) expenditures	(93,000)	(133,000)	768,109	901,109
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	89,800	89,800
Total financing sources (uses)	-	-	89,800	89,800
Net change in fund balances	(93,000)	(133,000)	857,909	990,909
Fund balances at beginning of year	-	-	1,102,714	1,102,714
Fund balances at the end of year	$ (93,000)	$ (133,000)	$ 1,960,623	$ 2,093,623

EXHIBIT D-32

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1,750	$ 1,750
Total revenues	-	-	1,750	1,750
EXPENDITURES				
Current:				
General government				
HIDTA	455,000	613,748	293,226	320,522
Total general government	455,000	613,748	293,226	320,522
Total expenditures	455,000	613,748	293,226	320,522
Excess (deficiency) of revenues over (under) expenditures	(455,000)	(613,748)	(291,476)	322,272
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	55	55
Total financing sources (uses)	-	-	55	55
Net change in fund balances	(455,000)	(613,748)	(291,421)	322,327
Fund balances at beginning of year	-	-	1,240,018	1,240,018
Fund balances at the end of year	$ (455,000)	$ (613,748)	$ 948,597	$ 1,562,345

EXHIBIT D-33

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 296	$ 296
Total revenues	-	-	296	296
EXPENDITURES				
Current:				
General governement				
HIDTA	-	63,090	44,800	18,290
Total general government	-	63,090	44,800	18,290
Total expenditures	-	63,090	44,800	18,290
Excess (deficiency) of revenues over (under) expenditures	-	(63,090)	(44,504)	18,586
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	12,066	12,066
Total financing sources (uses)	-	-	12,066	12,066
Net change in fund balances	-	(63,090)	(32,438)	30,652
Fund balances at beginning of year	-	-	207,866	207,866
Fund balances at the end of year	$ -	$ (63,090)	$ 175,428	$ 238,518

EXHIBIT D-34

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 49,907	$ 49,907
Interest	-	-	874	874
Total revenues	-	-	50,781	50,781
EXPENDITURES				
Current:				
General government				
HIDTA	115,000	113,090	31,191	81,899
Total general government	115,000	113,090	31,191	81,899
Debt service:				
Principal	-	2,112	2,112	-
Interest and fiscal charges	-	151	151	-
Total debt service	-	2,263	2,263	-
Total expenditures	115,000	115,353	33,454	81,899
Excess (deficiency) of revenues over (under) expenditures	(115,000)	(115,353)	17,327	132,680
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(20,000)	(20,000)	-
Total financing sources (uses)	-	(20,000)	(20,000)	-
Net change in fund balances	(115,000)	(135,353)	(2,673)	132,680
Fund balances at beginning of year	-	-	570,761	570,761
Fund balances at the end of year	$ (115,000)	$ (135,353)	$ 568,088	$ 703,441

EXHIBIT D-35

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 17,000	$ 17,000	$ 20,870	$ 3,870
Interest	-	-	13	13
Total revenues	17,000	17,000	20,883	3,883
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	17,000	17,000	20,883	3,883
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	17,000	17,000	20,883	3,883
Fund balances at beginning of year	-	-	22,646	22,646
Fund balances at the end of year	$ 17,000	$ 17,000	$ 43,529	$ 26,529

EXHIBIT D-36

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 96	$ 96
Total revenues	-	-	96	96
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	45,000	28,773	16,227
Total general government	-	45,000	28,773	16,227
Total expenditures	-	45,000	28,773	16,227
Excess (deficiency) of revenues over (under) expenditures	-	(45,000)	(28,677)	16,323
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(45,000)	(28,677)	16,323
Fund balances at beginning of year	-	-	173,964	173,964
Fund balances at the end of year	$ -	$ (45,000)	$ 145,287	$ 190,287

EXHIBIT D-37

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 4	$ 4
Total revenues	-	-	4	4
EXPENDITURES				
Current				
Constable, Pct. No. 3	-	18,227	3,347	14,880
Total public safety	-	18,227	3,347	14,880
Total expenditures	-	18,227	3,347	14,880
Excess (deficiency) of revenues over (under) expenditures	-	(18,227)	(3,343)	14,884
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	-	(18,227)	(3,343)	14,884
Fund balances at beginning of year	-	-	18,227	18,227
Fund balances at the end of year	$ -	$ (18,227)	$ 14,884	$ 33,111

EXHIBIT D-38

COUNTY OF HIDALGO, TEXAS

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	6,931	2,220	4,711
Total public safety	-	6,931	2,220	4,711
Total expenditures	-	6,931	2,220	4,711
Excess (deficiency) of revenues over (under) expenditures	-	(6,931)	(2,220)	4,711
OTHER FINANCING SOURCES (USES):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(6,931)	(2,220)	4,711
Fund balances at beginning of year	-	-	6,931	6,931
Fund balances at the end of year	$ -	$ (6,931)	$ 4,711	$ 11,642

EXHIBIT D-39

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 2 CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 2	$ 2
Total revenues	-	-	2	2
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	2	2
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	4,750	4,750
Total other financing sources (uses)	-	-	4,750	4,750
Net change in fund balances	-	-	4,752	4,752
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 4,752	$ 4,752

EXHIBIT D-40

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. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 8	$ 8
Total revenues	-	-	8	8
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	43,135	31,445	11,690
Total public safety	-	43,135	31,445	11,690
Total expenditures	-	43,135	31,445	(31,445)
Excess (deficiency) of revenues over (under) expenditures	-	(43,135)	(31,437)	11,698
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Total other financing sources (uses)	-	10,000	10,000	-
Net change in fund balances	-	(33,135)	(21,437)	11,698
Fund balances at beginning of year	-	-	33,135	33,135
Fund balances at the end of year	$ -	$ (33,135)	$ 11,698	$ 44,833

EXHIBIT D-41

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 12,767,354	$ 12,767,354	$ 13,470,638	$ 703,284
Intergovernmental	-	-	5,599,008	5,599,008
Charges for services	30,000	30,000	61,590	31,590
Interest	20,000	20,000	87,716	67,716
Miscellaneous	70,000	70,000	768,736	698,736
Total revenues	12,887,354	12,887,354	19,987,688	7,100,334
EXPENDITURES				
Current:				
General government				
Appraisal Fees	1,951,926	2,297,070	2,089,049	208,021
Total general government	1,951,926	2,297,070	2,089,049	208,021
Drainage flood control				
Drainage flood control	9,085,940	9,523,001	12,671,056	(3,148,055)
Total drainage flood control	9,085,940	9,523,001	12,671,056	(3,148,055)
Total expenditures	11,037,866	11,820,071	14,760,105	(2,940,034)
Excess (deficiency) of revenues over (under) expenditures	1,849,488	1,067,283	5,227,583	4,160,300
OTHER FINANCING SOURCES (USES):				
Transfers out	(250,000)	(250,000)	(145,959)	104,041
Total financing sources (uses)	(250,000)	(250,000)	(145,959)	104,041
Net change in fund balances	1,599,488	817,283	5,081,624	4,264,341
Fund balances at beginning of year	-	-	16,769,038	16,769,038
Fund balances at the end of year	$ 1,599,488	$ 817,283	$ 21,850,662	$ 21,033,379

COUNTY OF HIDALGO, TEXAS
Grants
December 31, 2015

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 t he 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.

Victim Coordinator Liaison Grant
This grant is used to enhance crime victim service in the community.

Border Prosecution Initiative (CJD-BPU)
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.

Victim Assistance Program
The purpose of this grant is to provide services and assistance directly to victims of crime to speed their recovery and aid them through the criminal justice process.

Domestic Violence Specialty Prosecutor
The purpose of this grant is to assist in developing and strengthening effective law enforcement, prosecution and court strategies to combat family violence, sexual assault, dating violence, and stalking crimes against women and to develop and strengthen victim services in such cases

Public Defender's Juvenile Section
The purpose of this multi-year grant is to provide defense services focused on improving the quality of representation to juvenile indigent respondents through the establishment of a specialized juvenile section within the Public Defender's Office.

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 c ommunity 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 ne w federal agency to serve as a c learinghouse 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.

FEMA Hazard Mitigation Grant Program – Texas Safe Shelter Initiative
This grant provided funding for the construction of a safe room as a pass through to La Joya ISD.

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.

STEP Impaired Driving Mobile – Overtime (STEP-IDM)
The purpose of this grant is to conduct an increased DWI enforcement effort during holidays. Its goal is to increase DWI arrests and reduce the number of alcohol-related traffic accidents.

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.

U.S. Immigration and Customs Enforcement Grants (ICE)
This funding is for the purpose of the reimbursement costs incurred in providing resources to joint operations / task forces.

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.

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.

STEP – Click It or Ticket
The Texas Department of Transportation through the U.S. Department of Transportation provides funding to local law enforcement agencies to increase enforcement of occupant restraint use in all passenger vehicles and trucks by conducting intense occupant protection inspections and also providing funds for public information and educational efforts during the enforcement period.

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.

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.

TxDOT – Infrastructure
The Texas Department of Transportation make grants to counties for transportation infrastructure projects located in areas of the state affected by increased oil and gas production.

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.

TX Healthy Communities
The purpose of this grant is to improve the health status of the county's population by addressing physical activity, nutrition, breastfeeding, schools, worksites, comprehensive tobacco control, cardiac and stroke response, and health care quality.

CPS/Ebola
The purpose of this grant is to support accelerated local public health preparedness planning and operational readiness for responding to Ebola virus disease.

IDCU/Ebola
The purpose of this grant is to perform surveillance and epidemiology activities for all notifiable conditions published by the Department of State Health Services.

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 s ervices 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. T his 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.

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.

Assessment Program
This program allows offenders to participate in an evidence based cognitive-behavioral curriculum that focuses on changing criminogenic thinking of offenders. The three main components are cognitive self-change, social skills, and problem solving skills. Additionally, it allows offenders to participate in interactive journaling in order to promote positive life change, which addresses social values, orientation, peer relationships, family ties, strategies for success, skills for successful living, self-control, and responsible thinking.

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, 2015

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Designated Purpose Grants - Level 0							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	509,651	100	-	-	-	-	509,751
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	186,872	-	123,610	256,226	-	-	566,708
Total Designated Purpose Grants Lvl 0	696,523	100	123,610	256,226	-	-	1,076,459
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY15	-	-	-	-	-	-	-
D.A. State Supplement - FY16	-	-	6,604	-	-	-	6,604
Victim Coordinator and Liaison Grant - FY16	-	-	8,735	1,574	-	-	10,309
Border Prosecution Unit - FY14	-	-	-	-	-	-	-
Border Prosecution Unit - FY15	-	-	-	-	-	-	-
Border Prosecution Unit - FY16	-	-	72,244	-	-	-	72,244
Victim Assistance Program - FY15	-	-	5,079	1,693	-	-	6,772
Domestic Violence Specialty Prosecutor - FY15	-	-	2,792	1,215	-	-	4,007
Total Designated Purpose Grants Lvl 1	-	-	95,454	4,482	-	-	99,936
Designated Purpose Grants - Level 2							
JAG - FY17	-	-	2,437	-	-	-	2,437
JAG - FY18	-	-	15,519	767	-	-	16,286
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY15	-	-	13,620	-	-	-	13,620
Total Designated Purpose Grants Lvl 2	-	-	31,576	767	-	-	32,343
Designated Purpose Grants - Level 3							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
Chapter 19 FY14	-	-	-	-	-	-	-
Chapter 19 FY15	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA TITLE I	-	49	3,706	279,386	-	-	283,141
HAVA TITLE II	99,083	76	7,252	339,315	-	-	445,726
Texas VINE Program FY15	-	-	-	-	-	-	-
Texas VINE Program FY16	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	-	-	8,429	-	-	8,429
Total Designated Purpose Grants Lvl 3	99,083	125	10,958	627,130	-	-	737,296

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 Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	1,344	-	508,407	-	-	509,751	-	509,751
-	-	-	-	566,708	-	-	566,708	-	566,708
-	-	1,344	-	1,075,115	-	-	1,076,459	-	1,076,459
-	-	-	-	-	-	-	-	-	-
543	-	-	6,061	-	-	-	6,604	-	6,604
2,716	-	-	7,593	-	-	-	10,309	-	10,309
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,425	3,825	-	57,994	-	-	-	72,244	-	72,244
4,253	-	-	2,519	-	-	-	6,772	-	6,772
2,134	-	-	1,873	-	-	-	4,007	-	4,007
20,071	3,825	-	76,040	-	-	-	99,936	-	99,936
-	-	-	2,437	-	-	-	2,437	-	2,437
3,142	-	-	13,144	-	-	-	16,286	-	16,286
-	-	-	(670)	670	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	13,620	-	-	-	13,620	-	13,620
3,142	-	-	28,531	670	-	-	32,343	-	32,343
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	279,435	3,706	-	283,141	-	283,141
-	-	-	-	438,474	7,252	-	445,726	-	445,726
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	8,429	-	-	-	-	8,429	-	8,429
-	-	8,429	-	717,909	10,958	-	737,296	-	737,296

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2015

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Designated Purpose Grants - Level 4							
COPS Universal Hiring 13	-	-	-	-	-	-	-
STEP-IDM FY16	-	-	3,108	13	-	-	3,121
OCDE - FY15	-	-	-	-	-	-	-
OCDE - FY16	-	-	1,013	-	-	-	1,013
Operation Stonegarden - FY14	-	-	-	-	-	-	-
Operation Stonegarden - FY15	-	-	-	-	-	-	-
Operation Stonegarden - FY16	-	-	-	-	-	-	-
Operation Stonegarden - FY17	-	-	522,276	-	-	-	522,276
ICE - FY15	-	-	17	147	-	-	164
ICE - FY16	-	-	465	-	-	-	465
FBI - FY15	-	-	(2)	-	-	-	(2)
FBI - FY16	-	-	1,976	231	-	-	2,207
OCDETF - FY15	-	-	-	-	-	-	-
OCDETF - FY16	-	-	2,089	276	-	-	2,365
Department of Justice USMS - FY15	-	-	-	-	-	-	-
Department of Justice USMS - FY16	-	-	-	-	-	-	-
Texas Rangers LBSP - FY14	-	-	-	-	-	-	-
Texas Rangers LBSP - FY15	-	-	19,669	-	-	-	19,669
Click It or Ticket FY16	-	-	-	-	-	-	-
OCDETF (SW-TXS-0968) FY15	-	-	-	-	-	-	-
Cops Retention	-	-	-	36,373	-	-	36,373
Constable Pct.1 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.1 OPSG - FY17	-	-	1,673	-	-	-	1,673
Constable Pct.1 LBSP FY14	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY15	-	-	13,053	-	-	-	13,053
Constable Pct.2 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY17	-	-	57,450	-	-	-	57,450
Constable Pct.2 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY15	-	-	2,414	-	-	-	2,414
Constable Pct.3 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY17	-	-	34,737	-	-	-	34,737
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY15	-	-	23,959	-	-	-	23,959
Constable Pct.4 ICE - FY15	-	-	233	-	-	-	233
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY17	-	-	65,664	-	-	-	65,664
Constable Pct.4 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY15	-	-	11,806	-	-	-	11,806
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-
SCAAP - FY14	-	-	-	-	-	-	-
SCAAP - FY15	-	-	-	-	-	-	-
Stonegarden (Donna) - FY16	-	-	-	-	-	-	-
Stonegarden (Donna) - FY17	-	-	12,422	-	-	-	12,422
Stonegarden (Hidalgo) - FY16	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY17	-	-	135,348	-	-	-	135,348
Stonegarden (La Joya) - FY16	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY17	-	-	15,521	-	-	-	15,521
Stonegarden (Palmview) - FY16	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY17	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY16	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY17	-	-	226,431	-	-	-	226,431
Stonegarden (Mission) - FY16	-	-	-	-	-	-	-
Stonegarden (Mission) - FY17	-	-	157,115	-	-	-	157,115
Stonegarden (Alamo) - FY16	-	-	-	-	-	-	-
Stonegarden (Alamo) - FY17	-	-	48,938	-	-	-	48,938
Stonegarden (Mercedes) - FY16	-	-	-	-	-	-	-
Stonegarden (Mercedes) - FY17	-	-	41,891	-	-	-	41,891

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 Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	-	-	-	-	-	-
3,121	-	-	-	-	-	-	3,121	-	3,121
-	-	-	-	-	-	-	-	-	-
-	1,013	-	-	-	-	-	1,013	-	1,013
-	-	195	(195)	-	-	-	-	-	-
-	-	1,374	(1,374)	-	-	-	-	-	-
-	-	451	(451)	-	-	-	-	-	-
57,171	27,322	-	437,783	-	-	-	522,276	-	522,276
-	-	-	164	-	-	-	164	-	164
-	-	-	465	-	-	-	465	-	465
-	-	-	(2)	-	-	-	(2)	-	(2)
-	-	-	2,207	-	-	-	2,207	-	2,207
-	-	-	-	-	-	-	-	-	-
-	-	-	2,365	-	-	-	2,365	-	2,365
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	19,669	-	-	-	19,669	-	19,669
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,674	-	-	28,699	-	-	-	36,373	-	36,373
-	-	6	(6)	-	-	-	-	-	-
-	-	-	1,673	-	-	-	1,673	-	1,673
-	-	12	(12)	-	-	-	-	-	-
-	-	-	13,053	-	-	-	13,053	-	13,053
1	-	1	(2)	-	-	-	-	-	-
-	-	25	(25)	-	-	-	-	-	-
-	-	80	(80)	-	-	-	-	-	-
4,333	-	-	53,117	-	-	-	57,450	-	57,450
-	-	-	-	-	-	-	-	-	-
-	-	-	2,414	-	-	-	2,414	-	2,414
-	-	130	(130)	-	-	-	-	-	-
-	-	52	(52)	-	-	-	-	-	-
-	-	47	(47)	-	-	-	-	-	-
-	-	-	34,737	-	-	-	34,737	-	34,737
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	23,959	-	-	-	23,959	-	23,959
-	-	-	233	-	-	-	233	-	233
-	-	3	(3)	-	-	-	-	-	-
-	-	41	(41)	-	-	-	-	-	-
-	-	37	(37)	-	-	-	-	-	-
-	-	-	65,664	-	-	-	65,664	-	65,664
-	-	-	-	-	-	-	-	-	-
-	-	-	11,806	-	-	-	11,806	-	11,806
-	-	-	(32)	32	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(1,194)	1,194	-	-	-	-	-
-	-	-	(34,934)	34,934	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	12,422	-	-	-	-	12,422	-	12,422
-	-	-	-	-	-	-	-	-	-
-	-	153,731	(18,383)	-	-	-	135,348	-	135,348
-	-	-	-	-	-	-	-	-	-
-	-	15,521	-	-	-	-	15,521	-	15,521
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	226,431	-	-	-	-	226,431	-	226,431
-	-	-	-	-	-	-	-	-	-
-	-	157,115	-	-	-	-	157,115	-	157,115
-	-	-	-	-	-	-	-	-	-
-	-	48,938	-	-	-	-	48,938	-	48,938
-	-	-	-	-	-	-	-	-	-
-	-	41,891	-	-	-	-	41,891	-	41,891

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2015

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Stonegarden (Penitas) - FY16	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY17	-	-	24,485	-	-	-	24,485
Stonegarden (San Juan) - FY16	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY17	-	-	89,201	-	-	-	89,201
Stonegarden (Sullivan City) - FY17	-	-	-	-	-	-	-
Stonegarden (Weslaco) - FY16	-	-	-	-	-	-	-
Stonegarden (Weslaco) - FY17	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY16	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY17	-	-	85,296	-	-	-	85,296
Total Designated Purpose Grants Lvl 4	-	-	1,598,248	37,040	-	-	1,635,288
Designated Purpose Grants - Level 5							
CONST PCT 1 TTBH - FY14	-	-	44,744	-	-	-	44,744
CONST PCT 2 TTBH - FY14	-	-	38,812	-	-	-	38,812
CONST PCT 4 TTBH - FY14	-	-	20,303	-	-	-	20,303
Stop Truancy - FY14	-	-	-	-	-	-	-
Stop Truancy - FY15	-	-	-	-	-	-	-
Stop Truancy - FY16	-	-	99,185	11,051	-	-	110,236
WALMART CPCT1 - FY14	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 5	-	-	203,044	11,051	-	-	214,095
Designated Purpose Grants - Level 6							
CJD JAIBG - FY15	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 6	-	-	-	-	-	-	-
Designated Purpose Grants - Level 7							
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY15	-	-	-	-	-	-	-
DWI Court - FY16	-	-	27,740	2,538	-	-	30,278
Veterans Court - FY15	-	-	-	-	-	-	-
Veterans Court - FY16	-	-	12,636	-	-	-	12,636
Federal RSAT - FY14	-	-	-	-	-	-	-
Federal RSAT - FY16	-	-	10,484	856	-	-	11,340
Texas Veterans Commission - FY15	2,539	-	3,810	-	-	-	6,349
High Risk Offenders - FY14	-	-	-	-	-	-	-
High Risk Offenders - FY15	-	-	-	-	-	-	-
Prostitution Prevention - FY15	-	-	-	-	-	-	-
Prostitution Prevention - FY16	-	-	16,049	-	-	-	16,049
Re-Entry Court - FY15	-	-	-	-	-	-	-
Re-Entry Court - FY16	-	-	20,031	-	-	-	20,031
Misd DWI Court - FY16	-	-	17,371	-	-	-	17,371
Total Designated Purpose Grants Lvl 9	2,539	-	108,121	3,394	-	-	114,054
HIDTA Grants							
HIDTA Task Force - FY14	-	-	-	37,099	-	-	37,099
HIDTA Task Force - FY15	-	-	-	215,429	-	-	215,429
HIDTA Task Force-OCDETF- FY16	-	-	-	-	-	-	-
Total HIDTA Grants	-	-	-	252,528	-	-	252,528
WIC Grants							
WIC Administration - FY15	-	-	707,816	-	-	-	707,816
WIC Administration - FY16	-	140	2,395,581	-	-	-	2,395,721
WIC Breastfeeding - FY15	-	-	-	-	-	-	-
WIC Breastfeeding - FY16	-	-	180,974	-	-	-	180,974
WIC Registered Dietician - FY15	-	-	-	-	-	-	-
WIC Registered Dietician - FY16	-	-	14,489	-	-	-	14,489
WIC Lactation - FY15	-	-	-	-	-	-	-
WIC Lactation - FY16	-	-	-	-	-	-	-
WIC Mini Obesity - FY 15	-	-	-	-	-	-	-
WIC Lactation Service Center - FY15	-	-	-	-	-	-	-
WIC Lactation Service Center - FY16	-	-	56,569	-	-	-	56,569
WIC Peer Dad - FY 16	-	-	4,034	-	-	-	4,034
WIC Lactation Support Center - FY 15	-	-	51,777	-	-	-	51,777
Total WIC Grants	-	140	3,411,240	-	-	-	3,411,380

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 Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	-	-	-	-	-	-
-	-	24,485	-	-	-	-	24,485	-	24,485
-	-	-	-	-	-	-	-	-	-
-	-	89,201	-	-	-	-	89,201	-	89,201
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	85,296	-	-	-	-	85,296	-	85,296
72,300	28,335	857,485	641,008	36,160	-	-	1,635,288	-	1,635,288
5,374	-	-	39,370	-	-	-	44,744	-	44,744
5,335	-	-	33,477	-	-	-	38,812	-	38,812
2,714	-	-	17,589	-	-	-	20,303	-	20,303
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
8,858	-	-	50,919	24,783	63,350	-	147,910	(37,674)	110,236
-	-	-	-	-	-	-	-	-	-
22,281	-	-	141,355	24,783	63,350	-	251,769	(37,674)	214,095
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,580	-	-	22,698	-	-	-	30,278	-	30,278
-	-	-	-	-	-	-	-	-	-
4,411	-	-	8,225	-	-	-	12,636	-	12,636
-	-	-	-	-	-	-	-	-	-
4,701	-	-	6,639	-	-	-	11,340	-	11,340
-	-	-	6,349	-	-	-	6,349	-	6,349
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
4,400	325	-	11,324	-	-	-	16,049	-	16,049
-	-	-	-	-	-	-	-	-	-
6,126	-	-	13,905	-	-	-	20,031	-	20,031
5,237	-	-	12,134	-	-	-	17,371	-	17,371
32,455	325	-	81,274	-	-	-	114,054	-	114,054
2,393	20,114	-	14,459	133	-	-	37,099	-	37,099
34,934	-	-	180,495	-	-	-	215,429	-	215,429
-	-	-	-	-	-	-	-	-	-
37,327	20,114	-	194,954	133	-	-	252,528	-	252,528
-	-	-	707,810	-	-	6	707,816	-	707,816
383,614	65,672	-	1,946,435	-	-	-	2,395,721	-	2,395,721
-	-	-	(4)	-	-	4	-	-	-
31,458	4,486	-	145,030	-	-	-	180,974	-	180,974
-	-	-	-	-	-	-	-	-	-
2,880	-	-	11,609	-	-	-	14,489	-	14,489
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,932	464	-	45,173	-	-	-	56,569	-	56,569
1,251	-	-	2,783	-	-	-	4,034	-	4,034
2,754	660	-	48,363	-	-	-	51,777	-	51,777
432,889	71,282	-	2,907,199	-	-	10	3,411,380	-	3,411,380

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2015

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Health Grants							
Health Administration	1,527,788	349	-	36	-	-	1,528,173
RLSS-LPHS - FY15	-	-	-	-	-	-	-
RLSS-LPHS Fed- FY16	(24,335)	-	29,367	-	-	-	5,032
RLSS-LPHS State- FY16	-	-	-	-	-	-	-
TB Control - FY15	-	-	-	-	-	-	-
TB Control - FY16	(94,703)	993	121,055	1,121	-	-	28,466
TB Elimination - FY15	(115,772)	-	106,017	34,770	-	-	25,015
TB Elimination - FY16	-	-	-	-	-	-	-
Immunization - FY15	10	-	-	-	-	-	10
Immunization Fed - FY16	(107,935)	760	130,837	9,951	-	-	33,613
Immunization State - FY16	-	-	-	-	-	-	-
CPS/Hazards - FY15	-	-	-	-	-	-	-
CPS/Hazards - FY16	(138,969)	-	164,629	-	-	-	25,660
PPCPS-BDS FY15	-	-	-	-	-	-	-
CPS-OT-UNIQUE FY16	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY15	2	-	-	-	-	-	2
Child Health - FY16	4,845	-	3,553	-	-	-	8,398
Prenatal / Maternity - FY15	-	-	-	-	-	-	-
Prenatal / Maternity - FY16	(5,443)	-	30,056	-	-	-	24,613
Medicaid Administration	346,578	34	383,712	-	-	-	730,324
Infectious Disease FY14	-	-	-	-	-	-	-
Infectious Disease FY15	-	-	-	-	-	-	-
Infectious Disease FY16	(2,560)	-	2,560	-	-	-	-
TX Healthy Communities FY15	(16,064)	-	16,064	-	-	-	-
TX Healthy Communities FY16	(1,301)	-	1,393	-	-	-	92
BBHW#2	(2,200)	-	2,200	-	-	-	-
CPS/Ebola FY16	-	-	-	-	-	-	-
IDCU/Ebola FY16	(2,747)	-	6,263	-	-	-	3,516
Total Health Grants	1,367,194	2,136	997,706	45,878	-	-	2,412,914

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 Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
1,756	3,308	-	-	-	-	15	5,079	1,523,094	1,528,173
-	-	-	-	-	-	-	-	-	-
4,301	731	-	-	-	-	-	5,032	-	5,032
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
28,232	234	-	-	-	-	-	28,466	-	28,466
15,393	9,622	-	-	-	-	-	25,015	-	25,015
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10	10	-	10
33,613	-	-	-	-	-	-	33,613	-	33,613
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
25,660	-	-	-	-	-	-	25,660	-	25,660
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	2	-	-	-	-	-	2	-	2
1,218	159	-	-	7,019	-	2	8,398	-	8,398
-	-	-	-	-	-	-	-	-	-
2,215	7,744	-	-	14,654	-	-	24,613	-	24,613
-	52,963	-	-	293,649	383,712	-	730,324	-	730,324
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	92	-	-	-	-	-	92	-	92
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
3,516	-	-	-	-	-	-	3,516	-	3,516
115,904	74,855	-	-	315,322	383,712	27	889,820	1,523,094	2,412,914

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2015

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Juvenile Probation Grants							
TJPC-M-2015	-	-	-	-	-	-	-
TJPC-M-2016	12,148	-	-	-	-	-	12,148
TJPC-A-2015	-	-	-	-	-	-	-
TJJD-A-2016 BASIC CI	-	-	-	19,310	-	-	19,310
TJJD-A-2016 BASIC DS	-	-	-	38,307	-	-	38,307
TJJD-A-2016 MENTAL	-	-	-	-	-	-	-
TJJD-A-2016 MENTA CBMH	10,353	-	-	-	-	-	10,353
TJJD-A-2016 COMMNTY YS	11,363	-	-	-	-	-	11,363
TJJD-A-2016 COMMNTY CBG	3,409	-	-	-	-	-	3,409
TJJD-A-2016 PRE&POST ADJ RES	-	-	-	-	-	-	-
TJJD-A-2016 PRE&POST ADJ PANS	473	-	-	-	-	-	473
TJJD-A-2016 PRE&POST ADJ PAS	-	-	-	141,827	-	-	141,827
TJJD-A-2016 PRE&POST ADJ DET	-	-	-	-	-	-	-
TJJD-A-2016 DIVERSION PANS	(82,101)	-	114,198	-	-	-	32,097
Computerization	215	-	-	-	-	-	215
Computerization	3,621	-	-	-	-	-	3,621
Donna ISD - FY15	-	-	-	-	-	-	-
Donna ISD - FY16	56,879	-	56,879	-	-	-	113,758
La Joya ISD - FY15	-	-	-	-	-	-	-
La Joya ISD - FY16	-	-	50,000	-	-	-	50,000
TJPC-P-2015	-	-	-	-	-	-	-
TJPC-P-2016	5,158	-	26,232	-	-	-	31,390
McAllen ISD - FY15	-	-	-	-	-	-	-
McAllen ISD - FY16	1,362	-	30,000	-	-	-	31,362
PSJA ISD - FY15	-	-	-	-	-	-	-
PSJA ISD - FY16	-	-	-	62,658	-	-	62,658
Sharyland ISD - FY15	-	-	-	-	-	-	-
Sharyland ISD - FY16	-	-	8,010	-	-	-	8,010
Edinburg CISD - FY15	-	-	-	-	-	-	-
Edinburg CISD - FY16	13,002	-	23,064	-	-	-	36,066
Edcouch-Elsa ISD - FY15	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY16	7,100	-	7,100	-	-	-	14,200
Mission ISD - FY15	-	-	-	-	-	-	-
Mission ISD - FY16	15,000	-	45,000	-	-	-	60,000
JJAEP Discretionary - FY15	11,193	-	-	-	-	-	11,193
JJAEP Discretionary - FY16	441	-	-	-	-	-	441
Monte Alto ISD - FY15	-	-	-	-	-	-	-
Monte Alto ISD - FY16	5,160	-	-	-	-	-	5,160
Hidalgo ISD - FY15	-	-	-	-	-	-	-
Hidalgo ISD - FY16	314	-	17,738	5,599	-	-	23,651
Mercedes ISD - FY15	-	-	-	-	-	-	-
Mercedes ISD - FY16	27,246	-	31,460	-	-	-	58,706
Valley View ISD - FY15	-	-	-	-	-	-	-
Valley View ISD - FY16	-	-	10,320	-	-	-	10,320
TJJD-C-2015	-	-	-	-	-	-	-
TJJD-N-2015	-	-	-	-	-	-	-
Total Juvenile Probation Grants	102,336	-	420,001	267,701	-	-	790,038

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 Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	-	-	-	-	-	-
4,224	1,250	-	-	6,674	-	-	12,148	-	12,148
-	-	-	-	-	-	-	-	-	-
18,762	548	-	-	-	-	-	19,310	-	19,310
30,291	8,016	-	-	-	-	-	38,307	-	38,307
-	-	-	-	-	-	-	-	-	-
10,353	-	-	-	-	-	-	10,353	-	10,353
-	11,363	-	-	-	-	-	11,363	-	11,363
3,409	-	-	-	-	-	-	3,409	-	3,409
-	-	-	-	-	-	-	-	-	-
-	473	-	-	-	-	-	473	-	473
8,062	19,385	-	114,380	-	-	-	141,827	-	141,827
-	-	-	-	-	-	-	-	-	-
-	32,097	-	-	-	-	-	32,097	-	32,097
-	-	-	-	-	-	-	-	215	215
-	-	-	-	-	-	-	-	3,621	3,621
-	-	-	-	-	-	-	-	-	-
-	2,494	-	-	82,824	28,440	-	113,758	-	113,758
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	50,000	-	50,000	-	50,000
-	-	-	-	-	-	-	-	-	-
-	31,390	-	-	-	-	-	31,390	-	31,390
-	-	-	-	-	-	-	-	-	-
-	8,600	-	-	22,762	-	-	31,362	-	31,362
-	-	-	-	-	-	-	-	-	-
-	-	-	-	62,658	-	-	62,658	-	62,658
-	-	-	-	-	-	-	-	-	-
-	8,010	-	-	-	-	-	8,010	-	8,010
-	-	-	-	-	-	-	-	-	-
-	5,160	-	-	20,406	10,500	-	36,066	-	36,066
-	-	-	-	-	-	-	-	-	-
-	-	-	-	7,100	7,100	-	14,200	-	14,200
-	-	-	-	-	-	-	-	-	-
-	1,290	-	-	28,710	30,000	-	60,000	-	60,000
-	-	-	-	-	-	-	-	11,193	11,193
-	(270)	-	-	-	-	-	(270)	711	441
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	5,160	-	5,160	-	5,160
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,913	17,738	-	23,651	-	23,651
-	-	-	-	-	-	-	-	-	-
-	2,150	-	-	40,826	15,730	-	58,706	-	58,706
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	10,320	-	10,320	-	10,320
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
75,101	131,956	-	114,380	277,873	174,988	-	774,298	15,740	790,038

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2015

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Juvenile Probation Post-Adjudication Grants							
Weslaco Boot Camp	-	-	-	7,303	-	-	7,303
JUV BOOT CAMP DS	-	-	-	-	-	-	-
JUV BOOT CAMP PANS	16,876	-	-	41,420	-	-	58,296
JUV BOOT CAMP PAS	8,216	-	-	278,249	-	-	286,465
JUV BOOT CAMP RES MH	(25,092)	-	-	-	-	-	(25,092)
Total Juvenile Probation Post-Adjudication Grants	-	-	-	326,972	-	-	326,972
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY15	110,907	-	156,073	200,034	-	-	467,014
IV-E Foster Care DS - FY16	5,561	-	207,252	-	-	-	212,813
IV-E Foster Care PANS- FY16	-	-	-	-	-	-	-
IV-E Foster Care DET PRE - FY16	1,488	-	-	-	-	-	1,488
Total Juvenile Probation Title IV-E Grants	117,956	-	363,325	200,034	-	-	681,315
Adult Probation Grants							
Basic Supervision - FY15	47	-	-	-	-	-	47
Basic Supervision - FY16	-	1,428	-	2,122,127	400	4,698	2,128,653
Mentally Impaired - FY15	-	-	-	-	-	-	-
Mentally Impaired - FY16	18,962	-	-	-	-	-	18,962
TAIP - FY15	-	-	-	-	-	-	-
TAIP - FY16	19,945	-	-	-	-	-	19,945
Drug Court - FY15	-	-	-	-	-	-	-
Drug Court - FY16	45,104	-	-	4,620	-	-	49,724
Sex Offenders Caseload - FY15	-	-	-	-	-	-	-
Sex Offenders Caseload - FY16	30,394	-	-	1,051	-	-	31,445
SATF - FY15	-	-	-	-	-	-	-
SATF - FY16	99,938	-	-	159,168	-	-	259,106
Aftercare Services - FY15	-	-	-	-	-	-	-
Aftercare Services - FY16	11,610	-	-	-	-	-	11,610
CCP High Risk - FY15	-	-	-	-	-	-	-
CCP High Risk - FY16	22,409	-	-	-	-	-	22,409
CCP Reduced Risk - FY15	-	-	-	-	-	-	-
CCP Reduced Risk - FY16	63,700	-	-	-	-	-	63,700
CCP Employment - FY15	-	-	-	-	-	-	-
CCP Employment - FY16	-	-	-	416,482	-	-	416,482
Assessment Unit - FY16	39,104	-	-	-	-	-	39,104
Total Adult Probation Grants	351,213	1,428	-	2,703,448	400	4,698	3,061,187
Border Colonia Access Round III							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	87,335	-	-	-	87,335
Precinct No. 2	-	-	13,275	-	-	-	13,275
Precinct No. 3	-	-	1,386	-	-	-	1,386
Precinct No. 4	-	-	123,584	-	-	-	123,584
Total Border Colonia Access Round III	-	-	225,580	-	-	-	225,580

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 Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	-	-	2	2	7,301	7,303
-	-	-	-	-	-	-	-	-	-
17,697	-	-	-	-	-	-	17,697	40,599	58,296
67,939	35,637	-	-	-	-	-	103,576	182,889	286,465
3,097	-	-	-	-	-	-	3,097	(28,189)	(25,092)
88,733	35,637	-	-	-	-	2	124,372	202,600	326,972
-	-	-	-	323,645	896	-	324,541	142,473	467,014
5,449	-	-	-	-	207,252	-	212,701	112	212,813
-	-	-	-	-	-	-	-	-	-
1,488	-	-	-	-	-	-	1,488	-	1,488
6,937	-	-	-	323,645	208,148	-	538,730	142,585	681,315
-	-	-	-	-	-	47	47	-	47
393,870	31,943	-	1,980	883,161	-	-	1,310,954	817,699	2,128,653
-	-	-	-	-	-	-	-	-	-
8,843	-	-	-	10,119	-	-	18,962	-	18,962
-	-	-	-	-	-	-	-	-	-
7,699	-	-	-	12,246	-	-	19,945	-	19,945
-	-	-	-	-	-	-	-	-	-
10,333	-	-	-	39,391	-	-	49,724	-	49,724
-	-	-	-	-	-	-	-	-	-
22,805	8,640	-	-	-	-	-	31,445	-	31,445
-	-	-	-	-	-	-	-	-	-
78,556	23,090	-	8,495	148,965	-	-	259,106	-	259,106
-	-	-	-	-	-	-	-	-	-
10,114	-	-	-	1,496	-	-	11,610	-	11,610
-	-	-	-	-	-	-	-	-	-
5,371	-	-	-	17,038	-	-	22,409	-	22,409
-	-	-	-	-	-	-	-	-	-
15,871	-	-	-	47,829	-	-	63,700	-	63,700
-	-	-	-	-	-	-	-	-	-
2,796	-	-	-	413,686	-	-	416,482	-	416,482
22,092	-	-	-	17,012	-	-	39,104	-	39,104
578,350	63,673	-	10,475	1,590,943	-	47	2,243,488	817,699	3,061,187
-	-	-	-	-	-	-	-	-	-
-	2,702	-	84,633	-	-	-	87,335	-	87,335
-	13,275	-	-	-	-	-	13,275	-	13,275
-	-	-	1,386	-	-	-	1,386	-	1,386
-	122,769	-	815	-	-	-	123,584	-	123,584
-	138,746	-	86,834	-	-	-	225,580	-	225,580

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-43**
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES **Continued**
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

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 - FY15	-	9,770	-	9,770	-	-	-
D.A. State Supplement - FY16	-	6,604	-	6,604	-	-	-
Victim Coordinator and Liaison Grant - FY16	-	8,735	-	8,735	-	-	-
Border Prosecution Unit - FY14	-	(426)	-	(426)	-	-	-
Border Prosecution Unit - FY15	-	144,907	-	144,907	-	-	-
Border Prosecution Unit - FY16	-	72,244	-	72,244	-	-	-
Victim Assistance Program - FY15	-	5,079	1,693	6,772	-	-	-
Domestic Violence Specialty Prosecutor - FY15	-	2,792	1,215	4,007	-	-	-
Total Designated Purpose Grants Lvl 1	-	249,705	2,908	252,613	-	-	-
Designated Purpose Grants - Level 2							
JAG - FY17	-	37,019	-	37,019	-	-	-
JAG - FY18	-	15,519	-	15,519	-	-	-
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY15	-	44,033	111,377	155,410	-	-	-
Total Designated Purpose Grants Lvl 2	-	96,571	111,377	207,948	-	-	-
Designated Purpose Grants - Level 3							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY13	-	13,804	-	13,804	-	-	-
Chapter 19 FY14	-	4,784	-	4,784	-	-	-
Chapter 19 FY15	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA TITLE I	-	-	-	-	-	-	-
HAVA TITLE II	-	-	-	-	-	-	-
Texas VINE Program FY15	-	20,786	-	20,786	-	-	-
Texas VINE Program FY16	-	6,929	-	6,929	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	157,754	-	157,754	-	-	-
Total Designated Purpose Grants Lvl 3	-	204,057	-	204,057	-	-	-

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-43**
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES **Continued**
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

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	-	8,129	-	8,129	-	-	-
STEP-IDM FY16	-	3,108	777	3,885	-	-	-
OCDE - FY15	-	9,424	-	9,424	-	-	-
OCDE - FY16	-	1,013	-	1,013	-	-	-
Operation Stonegarden - FY14	-	-	-	-	-	-	-
Operation Stonegarden - FY15	-	-	-	-	-	-	-
Operation Stonegarden - FY16	-	814,756	-	814,756	-	-	-
Operation Stonegarden - FY17	-	799,319	-	799,319	-	-	-
ICE - FY15	-	258	-	258	-	-	-
ICE - FY16	-	465	-	465	-	-	-
FBI - FY15	-	5,113	-	5,113	-	-	-
FBI - FY16	-	1,976	-	1,976	-	-	-
OCDETF - FY15	-	10,251	-	10,251	-	-	-
OCDETF - FY16	-	2,089	-	2,089	-	-	-
Department of Justice USMS - FY15	-	24,654	-	24,654	-	-	-
Department of Justice USMS - FY16	-	-	-	-	-	-	-
Texas Rangers LBSP - FY14	-	1,455	-	1,455	-	-	-
Texas Rangers LBSP - FY15	-	175,000	-	175,000	-	-	-
Click It or Ticket FY16	-	-	-	-	-	-	-
OCDETF (SW-TXS-0968) FY15	-	5,821	-	5,821	-	-	-
Cops Retention	-	-	323,490	323,490	-	-	-
Constable Pct.1 OPSG - FY16	-	13,793	-	13,793	-	-	-
Constable Pct.1 OPSG - FY17	-	22,212	-	22,212	-	-	-
Constable Pct.1 LBSP FY14	-	2,514	-	2,514	-	-	-
Constable Pct.1 LBSP FY15	-	44,426	-	44,426	-	-	-
Constable Pct.2 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY16	-	10,194	-	10,194	-	-	-
Constable Pct.2 OPSG - FY17	-	87,587	-	87,587	-	-	-
Constable Pct.2 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY15	-	43,499	-	43,499	-	-	-
Constable Pct.3 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY16	-	1,870	-	1,870	-	-	-
Constable Pct.3 OPSG - FY17	-	85,237	-	85,237	-	-	-
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY14	-	11,274	-	11,274	-	-	-
Constable Pct.3 LBSP - FY15	-	74,925	-	74,925	-	-	-
Constable Pct.4 ICE - FY15	-	233	-	233	-	-	-
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY16	-	7,594	-	7,594	-	-	-
Constable Pct.4 OPSG - FY17	-	90,929	-	90,929	-	-	-
Constable Pct.4 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY15	-	64,785	-	64,785	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	115	-	115	-	-	-
SCAAP - FY12	-	23	-	23	-	-	-
SCAAP - FY13	-	5,897	-	5,897	-	-	-
SCAAP - FY14	-	26,728	-	26,728	-	-	-
SCAAP - FY15	-	-	-	-	-	-	-
Stonegarden (Donna) - FY16	-	29,779	-	29,779	-	-	-
Stonegarden (Donna) - FY17	-	12,422	-	12,422	-	-	-
Stonegarden (Hidalgo) - FY16	-	43,628	-	43,628	-	-	-
Stonegarden (Hidalgo) - FY17	-	153,731	-	153,731	-	-	-
Stonegarden (La Joya) - FY16	-	7,942	-	7,942	-	-	-
Stonegarden (La Joya) - FY17	-	15,521	-	15,521	-	-	-
Stonegarden (Palmview) - FY16	-	15,558	-	15,558	-	-	-
Stonegarden (Palmview) - FY17	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY16	-	27,180	-	27,180	-	-	-
Stonegarden (Pharr) - FY17	-	238,892	-	238,892	-	-	-
Stonegarden (Mission) - FY16	-	31,936	-	31,936	-	-	-
Stonegarden (Mission) - FY17	-	166,559	-	166,559	-	-	-
Stonegarden (Alamo) - FY16	-	14,737	-	14,737	-	-	-
Stonegarden (Alamo) - FY17	-	48,938	-	48,938	-	-	-
Stonegarden (Mercedes) - FY16	-	47,950	-	47,950	-	-	-
Stonegarden (Mercedes) - FY17	-	41,891	-	41,891	-	-	-
Stonegarden (Penitas) - FY16	-	43,226	-	43,226	-	-	-
Stonegarden (Penitas) - FY17	-	24,485	-	24,485	-	-	-
Stonegarden (San Juan) - FY16	-	30,682	-	30,682	-	-	-
Stonegarden (San Juan) - FY17	-	90,735	-	90,735	-	-	-
Stonegarden (Sullivan City) - FY17	-	-	-	-	-	-	-
Stonegarden (Weslaco) - FY16	-	35,163	-	35,163	-	-	-
Stonegarden (Weslaco) - FY17	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY16	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY17	-	112,226	-	112,226	-	-	-
Total Designated Purpose Grants Lvl 4	-	3,689,847	324,267	4,014,114	-	-	-

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-43**
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES **Continued**
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

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	-	115,063	-	115,063	-	-	-
CONST PCT 2 TTBH - FY14	-	106,476	-	106,476	-	-	-
CONST PCT 4 TTBH - FY14	-	51,069	-	51,069	-	-	-
Stop Truancy - FY14	-	-	-	-	-	-	-
Stop Truancy - FY15	(72,381)	123,112	70,066	120,797	-	72,381	-
Stop Truancy - FY16	-	11,051	11,052	59,777	-	(37,674)	(37,674)
WALMART CPCT1 - FY14	-	999	-	999	-	-	-
Total Designated Purpose Grants Lvl 5	(72,381)	407,770	81,118	454,181	-	34,707	(37,674)
Designated Purpose Grants - Level 6							
CJD JAIBG - FY15	-	15,194	1,689	16,883	-	-	-
Total Designated Purpose Grants Lvl 6	-	15,194	1,689	16,883	-	-	-
Designated Purpose Grants - Level 7							
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY15	-	124,018	-	124,018	-	-	-
DWI Court - FY16	-	57,933	-	57,933	-	-	-
Veterans Court - FY15	-	61,473	-	61,473	-	-	-
Veterans Court - FY16	-	30,553	-	30,553	-	-	-
Federal RSAT - FY14	-	(269)	-	(269)	-	-	-
Federal RSAT - FY16	-	12,100	4,033	16,133	-	-	-
Texas Veterans Commission - FY15	-	37,286	-	37,286	-	-	-
High Risk Offenders - FY14	-	(50)	-	(50)	-	-	-
High Risk Offenders - FY15	-	21,320	-	21,320	-	-	-
Prostitution Prevention - FY15	-	83,828	-	83,828	-	-	-
Prostitution Prevention - FY16	-	39,020	-	39,020	-	-	-
Re-Entry Court - FY15	-	102,480	-	102,480	-	-	-
Re-Entry Court - FY16	-	46,071	-	46,071	-	-	-
Misd DWI Court - FY16	-	42,017	-	42,017	-	-	-
Total Designated Purpose Grants Lvl 9	-	657,780	4,033	661,813	-	-	-
HIDTA Grants							
HIDTA Task Force - FY14	-	257,989	-	257,989	-	-	-
HIDTA Task Force - FY15	-	499,238	-	499,238	-	-	-
HIDTA Task Force-OCDETF- FY16	-	-	-	-	-	-	-
Total HIDTA Grants	-	757,227	-	757,227	-	-	-
WIC Grants							
WIC Administration - FY15	-	7,754,240	-	7,754,240	-	-	-
WIC Administration - FY16	-	2,398,050	-	2,398,050	-	-	-
WIC Breastfeeding - FY15	-	514,137	-	514,137	-	-	-
WIC Breastfeeding - FY16	-	180,974	-	180,974	-	-	-
WIC Registered Dietician - FY15	-	39,318	-	39,318	-	-	-
WIC Registered Dietician - FY16	-	14,489	-	14,489	-	-	-
WIC Lactation - FY15	-	60,257	-	60,257	-	-	-
WIC Lactation - FY16	-	-	-	-	-	-	-
WIC Mini Obesity - FY 15	-	11,249	-	11,249	-	-	-
WIC Lactation Service Center - FY15	-	208,815	-	208,815	-	-	-
WIC Lactation Service Center - FY16	-	56,569	-	56,569	-	-	-
WIC Peer Dad - FY 16	-	4,034	-	4,034	-	-	-
WIC Lactation Support Center - FY 15	-	108,143	-	108,143	-	-	-
Total WIC Grants	-	11,350,275	-	11,350,275	-	-	-

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-43**
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES **Continued**
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Health Grants							
Health Administration	1,501,783	101,255	-	79,944	-	21,311	1,523,094
RLSS-LPHS - FY15	-	62,443	-	62,443	-	-	-
RLSS-LPHS Fed- FY16	-	35,366	-	35,366	-	-	-
RLSS-LPHS State- FY16	-	-	-	-	-	-	-
TB Control - FY15	-	408,306	76,704	485,010	-	-	-
TB Control - FY16	-	195,536	38,022	233,558	-	-	-
TB Elimination - FY15	-	418,221	83,644	501,865	-	-	-
TB Elimination - FY16	-	-	-	-	-	-	-
Immunization - FY15	-	487,419	-	487,419	-	-	-
Immunization Fed - FY16	-	228,829	-	228,829	-	-	-
Immunization State - FY16	-	-	-	-	-	-	-
CPS/Hazards - FY15	-	306,131	30,615	336,746	-	-	-
CPS/Hazards - FY16	-	253,455	25,346	278,801	-	-	-
PPCPS-BDS FY15	-	133,810	13,381	147,191	-	-	-
CPS-OT-UNIQUE FY16	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY15	-	31,273	-	31,273	-	-	-
Child Health - FY16	-	3,845	-	3,845	-	-	-
Prenatal / Maternity - FY15	-	107,814	-	107,814	-	-	-
Prenatal / Maternity - FY16	-	25,376	-	25,376	-	-	-
Medicaid Administration	-	388,097	-	388,097	-	-	-
Infectious Disease FY14	-	(31)	-	(31)	-	-	-
Infectious Disease FY15	-	49,137	-	49,137	-	-	-
Infectious Disease FY16	-	17,808	-	17,808	-	-	-
TX Healthy Communities FY15	-	43,376	-	43,376	-	-	-
TX Healthy Communities FY16	-	20,725	-	20,725	-	-	-
BBHW#2	-	2,187	-	2,187	-	-	-
CPS/Ebola FY16	-	-	-	-	-	-	-
IDCU/Ebola FY16	-	6,263	-	6,263	-	-	-
Total Health Grants	1,501,783	3,326,641	267,712	3,573,042	-	21,311	1,523,094
Juvenile Probation Grants							
TJPC-M-2015	-	64,156	-	64,156	-	-	-
TJPC-M-2016	-	33,903	-	33,903	-	-	-
TJPC-A-2015	-	1,493,150	-	1,493,150	-	-	-
TJJD-A-2016 BASIC CI	-	142,835	-	142,835	-	-	-
TJJD-A-2016 BASIC DS	-	222,380	-	222,380	-	-	-
TJJD-A-2016 MENTAL	-	-	-	-	-	-	-
TJJD-A-2016 MENTA CBMH	-	70,125	-	70,125	-	-	-
TJJD-A-2016 COMMNTY YS	-	42,043	-	42,043	-	-	-
TJJD-A-2016 COMMNTY CBG	-	26,189	-	26,189	-	-	-
TJJD-A-2016 PRE&POST ADJ RES	-	-	-	-	-	-	-
TJJD-A-2016 PRE&POST ADJ PANS	-	205,918	-	205,918	-	-	-
TJJD-A-2016 PRE&POST ADJ PAS	-	361,300	-	361,300	-	-	-
TJJD-A-2016 PRE&POST ADJ DET	-	13,767	-	13,767	-	-	-
TJJD-A-2016 DIVERSION PANS	-	376,489	-	376,489	-	-	-
Computerization	85	215	-	85	-	130	215
Computerization	3,444	177	-	-	-	177	3,621
Donna ISD - FY15	-	23,994	-	23,994	-	-	-
Donna ISD - FY16	-	2,494	-	2,494	-	-	-
La Joya ISD - FY15	-	2,236	-	2,236	-	-	-
La Joya ISD - FY16	-	-	-	-	-	-	-
TJPC-P-2015	-	166,668	-	166,668	-	-	-
TJPC-P-2016	-	82,216	-	82,216	-	-	-
McAllen ISD - FY15	-	42,835	-	42,835	-	-	-
McAllen ISD - FY16	-	37,238	-	37,238	-	-	-
PSJA ISD - FY15	-	-	-	-	-	-	-
PSJA ISD - FY16	-	-	-	-	-	-	-
Sharyland ISD - FY15	-	7,881	-	7,881	-	-	-
Sharyland ISD - FY16	-	21,093	-	21,093	-	-	-
Edinburg CISD - FY15	-	18,662	-	18,662	-	-	-
Edinburg CISD - FY16	-	11,094	-	11,094	-	-	-
Edcouch-Elsa ISD - FY15	-	6,106	-	6,106	-	-	-
Edcouch-Elsa ISD - FY16	-	-	-	-	-	-	-
Mission ISD - FY15	-	1,978	-	1,978	-	-	-
Mission ISD - FY16	-	1,290	-	1,290	-	-	-
JJAEP Discretionary - FY15	1,315	19,144	-	9,266	-	9,878	11,193
JJAEP Discretionary - FY16	-	711	-	-	-	711	711
Monte Alto ISD - FY15	-	-	-	-	-	-	-
Monte Alto ISD - FY16	-	-	-	-	-	-	-
Hidalgo ISD - FY15	-	-	-	-	-	-	-
Hidalgo ISD - FY16	-	-	-	-	-	-	-
Mercedes ISD - FY15	-	11,438	-	11,438	-	-	-
Mercedes ISD - FY16	-	6,364	-	6,364	-	-	-
Valley View ISD - FY15	-	430	-	430	-	-	-
Valley View ISD - FY16	-	-	-	-	-	-	-
TJJD-C-2015	-	294,805	-	294,805	-	-	-
TJJD-N-2015	-	153,299	-	153,299	-	-	-
Total Juvenile Probation Grants	4,844	3,964,623	-	3,953,727	-	10,896	15,740

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-43**
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES **Concluded**
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

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	470,956	-	859,916	1,323,571	-	(463,655)	7,301
JUV BOOT CAMP DS	-	-	-	-	-	-	-
JUV BOOT CAMP PANS	-	176,403	-	135,804	-	40,599	40,599
JUV BOOT CAMP PAS	-	916,921	-	734,032	-	182,889	182,889
JUV BOOT CAMP RES MH	-	-	-	28,189	-	(28,189)	(28,189)
Total Juvenile Probation Post-Adjudication	470,956	1,093,324	859,916	2,221,596	-	(268,356)	202,600
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY15	142,196	458,308	-	458,031	-	277	142,473
IV-E Foster Care DS - FY16	-	37,580	-	37,468	-	112	112
IV-E Foster Care PANS- FY16	-	-	-	-	-	-	-
IV-E Foster Care DET PRE - FY16	-	11,492	-	11,492	-	-	-
Total Juvenile Probation Title IV-E Grants	142,196	507,380	-	506,991	-	389	142,585
Adult Probation Grants							
Basic Supervision - FY15	1,159,349	5,791,212	-	6,132,862	817,699	(1,159,349)	-
Basic Supervision - FY16	-	2,700,301	817,699	2,680,087	20,214	817,699	817,699
Mentally Impaired - FY15	-	63,282	58,072	121,354	-	-	-
Mentally Impaired - FY16	-	52,959	2,427	55,386	-	-	-
TAIP - FY15	-	102,077	(2,487)	99,590	-	-	-
TAIP - FY16	-	48,236	-	48,236	-	-	-
Drug Court - FY15	4	137,657	-	137,661	-	(4)	-
Drug Court - FY16	-	66,784	-	66,784	-	-	-
Sex Offenders Caseload - FY15	-	90,487	261,217	351,704	-	-	-
Sex Offenders Caseload - FY16	-	93,013	68,518	161,531	-	-	-
SATF - FY15	-	968,164	422,878	1,391,042	-	-	-
SATF - FY16	-	647,047	-	643,014	4,033	-	-
Aftercare Services - FY15	-	63,385	72,537	135,922	-	-	-
Aftercare Services - FY16	-	50,496	12,514	63,010	-	-	-
CCP High Risk - FY15	1	70,783	-	70,784	-	(1)	-
CCP High Risk - FY16	-	33,675	-	33,675	-	-	-
CCP Reduced Risk - FY15	2	157,710	-	157,712	-	(2)	-
CCP Reduced Risk - FY16	-	99,412	-	99,412	-	-	-
CCP Employment - FY15	78,809	894,194	-	160,787	812,216	(78,809)	-
CCP Employment - FY16	-	100,940	-	17,480	83,460	-	-
Assessment Unit - FY16	-	124,738	20,214	144,952	-	-	-
Total Adult Probation Grants	1,238,165	12,356,552	1,733,589	12,772,985	1,737,622	(420,466)	817,699
Border Colonia Round 3							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	180,411	-	180,411	-	-	-
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	17,893	-	17,893	-	-	-
Precinct No. 4	-	173,405	-	173,405	-	-	-
Total Border Colonia Round 3	-	371,709	-	371,709	-	-	-
TOTAL GRANTS	3,285,563	39,048,655	3,386,609	41,319,161	1,737,622	(621,519)	2,664,044

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, 2015

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, 2015, 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 of 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 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) 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.

Certificates of Obligation Series 2014
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2014 in the amount of $20,085,000. These certificates were issued 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.

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.

Certificates of Obligation Series 2015A
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2015 in the amount of $15,785,000. These certificates were issued 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.

General Obligation Refunding Bonds Series 2015B
This fund accounts for the payment of principal and interest on refunding bonds issued in 2015 in the amount of $14,760,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Series 2009.

General Obligation Refunding Bonds Taxable Series 2015C
This fund accounts for the payment of principal and interest on refunding bonds issued in 2015 in the amount of $24,990,000. The bonds were issued for the purpose of refunding a portion of the General Obligation Refunding Bonds, Series 2007.

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, 2015

	Notes Payable	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004
ASSETS			
Cash and cash equivalents	$ 16,673	$ 33	$ 89
Receivables			
(net of allowance for uncollectibles)			
Taxes	891,769	-	-
Accounts receivable	-	-	-
Interest	-	-	-
Due from other funds	603,077	-	-
Total assets	1,511,519	33	89
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Due to other funds	-	33	89
Unearned revenue	883,111	-	-
Total liabilities	883,111	33	89
Deferred inflows of resources:			
Unavailable revenues-property taxes	609,783	-	-
Total deferred inflows of resources	609,783	-	-
Fund balances:			
Committed	18,625	-	-
Total fund balances	18,625	-	-
Total liabilities, deferred inflows, and fund balances	$ 1,511,519	$ 33	$ 89

General Obligation Refunding Bonds Series 2005	Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009
$ 110,642	$ 934,343	$ 398,647	$ 356,326
129,516	908,590	498,221	589,574
-	-	-	-
16	223	96	84
111,653	520,049	299,475	337,189
351,827	2,363,205	1,196,439	1,283,173
-	-	-	-
129,517	902,406	494,333	585,334
129,517	902,406	494,333	585,334
-	435,560	273,781	298,669
-	435,560	273,781	298,669
222,310	1,025,239	428,325	399,170
222,310	1,025,239	428,325	399,170
$ 351,827	$ 2,363,205	$ 1,196,439	$ 1,283,173

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2015

	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
ASSETS		
Cash and cash equivalents	$ 41,389	$ 497,924
Receivables		
(net of allowance for uncollectibles)		
Taxes	291,255	625,415
Accounts receivable	-	-
Interest	9	122
Due from other funds	124,216	337,812
Total assets	456,869	1,461,273
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
Liabilities:		
Due to other funds	-	-
Unearned revenue	289,665	620,821
Total liabilities	289,665	620,821
Deferred inflows of resources:		
Unavailable revenues-property taxes	112,001	323,559
Total deferred inflows of resources	112,001	323,559
Fund balances:		
Committed	55,203	516,893
Total fund balances	55,203	516,893
Total liabilities, deferred inflows, and fund balances	$ 456,869	$ 1,461,273

Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	Certificates of Obligation Series 2014	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A	General Obligation Refunding Bonds Series 2015B
$ 1,167,539	$ 88,717	$ 350,916	$ 1,500	$ 2,531	$ -	$ -
1,360,326	532,663	3,380,844	824,335	1,021,458	627,211	609,290
-	-	-	-	-	-	15,265
286	19	86	-	-	-	-
801,613	548,001	2,366,700	564,322	699,268	429,375	417,108
3,329,764	1,169,400	6,098,546	1,390,157	1,723,257	1,056,586	1,041,663
-	-	-	-	-	-	9,500
1,349,371	526,125	3,347,802	816,206	1,011,386	621,027	603,283
1,349,371	526,125	3,347,802	816,206	1,011,386	621,027	612,783
771,563	460,449	2,327,134	572,451	709,340	435,559	423,115
771,563	460,449	2,327,134	572,451	709,340	435,559	423,115
1,208,830	182,826	423,610	1,500	2,531	-	5,765
1,208,830	182,826	423,610	1,500	2,531	-	5,765
$ 3,329,764	$ 1,169,400	$ 6,098,546	$ 1,390,157	$ 1,723,257	$ 1,056,586	$ 1,041,663

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2015

	General Obligation Refunding Bonds Series 2015C	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS			
Cash and cash equivalents	$ -	$ 862,952	$ 4,830,221
Receivables			
(net of allowance for uncollectibles)			
Taxes	931,856	8,485,285	21,707,608
Accounts receivable	14,995	-	30,260
Interest	-	-	941
Due from other funds	637,929	7,796,280	16,594,067
Total assets	1,584,780	17,144,517	43,163,097
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Due to other funds	9,500	-	19,122
Unearned revenue	922,668	8,909,870	22,012,925
Total liabilities	932,168	8,909,870	22,032,047
Deferred inflows of resources:			
Unavailable revenues-property taxes	647,117	5,773,332	14,173,413
Total deferred inflows of resources	647,117	5,773,332	14,173,413
Fund balances:			
Committed	5,495	2,461,315	6,957,637
Total fund balances	5,495	2,461,315	6,957,637
Total liabilities, deferred inflows, and fund balances	$ 1,584,780	$17,144,517	$43,163,097

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Notes Payable	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004
REVENUES			
Taxes	$ 116,142	$ -	$ -
Intergovernmental	-	-	-
Interest	1	35	92
Miscellaneous	-	-	-
Total revenues	116,143	35	92
EXPENDITURES			
Debt service:			
Principal	1,176,011	-	-
Interest and fiscal charges	192,704	-	-
Bond issuance costs	-	-	-
Advance refunding escrow	-	-	-
Total expenditures	1,368,715	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,252,572)	35	92
OTHER FINANCING SOURCES (USES):			
Transfers in	1,257,895	-	-
Transfers out	-	(66,772)	(170,389)
Premium on bonds issued	-	-	-
Payment to refunded bond escrow agent	-	-	-
Refunding bonds issued	-	-	-
Total other financing sources (uses)	1,257,895	(66,772)	(170,389)
Net change in fund balances	5,323	(66,737)	(170,297)
Fund balances at beginning of year	13,302	66,737	170,297
Fund balances at the end of year	$ 18,625	$ -	$ -

General Obligation Refunding Bonds Series 2005	Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009
$ 3,954,989	$ 4,474,380	$ 1,215,604	$ 1,973,178
-	-	-	-
2,104	2,936	622	1,068
-	-	-	-
3,957,093	4,477,316	1,216,226	1,974,246
4,645,000	3,090,000	160,000	1,100,000
227,563	252,750	1,055,183	893,244
-	-	-	-
-	-	-	-
4,872,563	3,342,750	1,215,183	1,993,244
(915,470)	1,134,566	1,043	(18,998)
-	277	-	-
-	(946,075)	(163,509)	(119,926)
-	-	-	-
-	-	-	-
-	-	-	-
-	(945,798)	(163,509)	(119,926)
(915,470)	188,768	(162,466)	(138,924)
1,137,780	836,471	590,791	538,094
$ 222,310	$ 1,025,239	$ 428,325	$ 399,170

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
REVENUES		
Taxes	$ 364,814	$ 814,502
Intergovernmental	-	144,554
Interest	90	874
Miscellaneous	-	-
Total revenues	364,904	959,930
EXPENDITURES		
Debt service:		
Principal	300,000	515,000
Interest and fiscal charges	41,975	500,186
Bond issuance costs	-	-
Advance refunding escrow	-	-
Total expenditures	341,975	1,015,186
Excess (deficiency) of revenues over (under) expenditures	22,929	(55,256)
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)	-	-
Net change in fund balances	22,929	(55,256)
Fund balances at beginning of year	32,274	572,149
Fund balances at the end of year	$ 55,203	$ 516,893

Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	Certificates of Obligation Series 2014	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A	General Obligation Refunding Bonds Series 2015B	General Obligation Refunding Bonds Series 2015C
$ 1,858,098	$ 2,225,784	$ 988,341	$ -	$ -	$ -	$ -	$ -
331,544	-	-	-	-	-	-	-
2,131	794	438	-	-	-	-	-
-	-	-	-	1,031	-	-	-
2,191,773	2,226,578	988,779	-	1,031	-	-	-
1,115,000	2,135,000	-	-	380,000	-	-	-
1,264,964	146,400	629,594	597,031	751,622	-	-	-
-	21,197	51,301	-	-	-	222,503	285,157
-	-	-	-	-	-	119,926	163,509
2,379,964	2,302,597	680,895	597,031	1,131,622	-	342,429	448,666
(188,191)	(76,019)	307,884	(597,031)	(1,130,591)	-	(342,429)	(448,666)
-	237,161	60,715	598,531	1,133,122	-	119,926	163,509
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,551,642	-
-	-	-	-	-	-	(17,083,374)	(24,699,348)
-	-	-	-	-	-	14,760,000	24,990,000
-	237,161	60,715	598,531	1,133,122	-	348,194	454,161
(188,191)	161,142	368,599	1,500	2,531	-	5,765	5,495
1,397,021	21,684	55,011	-	-	-	-	-
$ 1,208,830	$ 182,826	$ 423,610	$ 1,500	$ 2,531	$ -	$ 5,765	$ 5,495

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit C-2)
REVENUES		
Taxes	$ 14,193,312	$ 32,179,144
Intergovernmental	-	476,098
Interest	5,315	16,500
Miscellaneous	-	1,031
Total revenues	14,198,627	32,672,773
EXPENDITURES		
Debt service:		
Principal	7,391,180	22,007,191
Interest and fiscal charges	6,608,672	13,161,888
Bond issuance costs	-	580,158
Advance refunding escrow	-	283,435
Total expenditures	13,999,852	36,032,672
Excess (deficiency) of revenues over (under) expenditures	198,775	(3,359,899)
OTHER FINANCING SOURCES (USES):		
Transfers in	145,959	3,717,095
Transfers out	-	(1,466,671)
Premium on bonds issued	-	2,551,642
Payment to refunded bond escrow agent	-	(41,782,722)
Refunding bonds issued	-	39,750,000
Total other financing sources (uses)	145,959	2,769,344
Net change in fund balances	344,734	(590,555)
Fund balances at beginning of year	2,116,581	7,548,192
Fund balances at the end of year	$ 2,461,315	$ 6,957,637

EXHIBIT D-46

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 111,067	$ 111,067	$ 116,142	$ 5,075
Interest	-	-	1	1
Total revenues	111,067	111,067	116,143	5,076
EXPENDITURES				
Debt service:				
Principal	96,011	1,176,011	1,176,011	-
Interest and fiscal charges	16,308	194,204	192,704	1,500
Total expenditures	112,319	1,370,215	1,368,715	1,500
Excess (deficiency) of revenues over (under) expenditures	(1,252)	(1,259,148)	(1,252,572)	6,576
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,257,895	1,257,895	-
Total financing sources (uses)	-	1,257,895	1,257,895	-
Net change in fund balances	(1,252)	(1,253)	5,323	6,576
Fund balances at beginning of year	-	-	13,302	13,302
Fund balances at the end of year	$ (1,252)	$ (1,253)	$ 18,625	$ 19,878

EXHIBIT D-47

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ 35	$ 35	$ -
Total revenues	-	35	35	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	35	35	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(66,772)	(66,772)	-
Total financing sources (uses)	-	(66,772)	(66,772)	-
Net change in fund balances	-	(66,737)	(66,737)	-
Fund balances at beginning of year	-	-	66,737	66,737
Fund balances at the end of year	$ -	$ (66,737)	$ -	$ 66,737

EXHIBIT D-48

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ 92	$ 92	$ -
Total revenues	-	92	92	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	92	92	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(170,389)	(170,389)	-
Total financing sources (uses)	-	(170,389)	(170,389)	-
Net change in fund balances	-	(170,297)	(170,297)	-
Fund balances at beginning of year	-	-	170,297	170,297
Fund balances at the end of year	$ -	$ (170,297)	$ -	$ 170,297

EXHIBIT D-49

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 3,756,149	$ 3,756,149	$ 3,954,989	$ 198,840
Interest	-	1,344	2,104	760
Total revenues	3,756,149	3,757,493	3,957,093	199,600
EXPENDITURES				
Debt service:				
Principal	4,645,000	4,645,000	4,645,000	-
Interest and fiscal charges	228,563	229,063	227,563	1,500
Total expenditures	4,873,563	4,874,063	4,872,563	1,500
Excess (deficiency) of revenues over (under) expenditures	(1,117,414)	(1,116,570)	(915,470)	201,100
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(1,117,414)	(1,116,570)	(915,470)	201,100
Fund balances at beginning of year	-	-	1,137,780	1,137,780
Fund balances at the end of year	$ (1,117,414)	$ (1,116,570)	$ 222,310	$ 1,338,880

EXHIBIT D-50

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 4,262,555	$ 4,262,555	$ 4,474,380	$ 211,825
Interest	-	1,549	2,936	1,387
Total revenues	4,262,555	4,264,104	4,477,316	213,212
EXPENDITURES				
Debt service:				
Principal	3,090,000	3,090,000	3,090,000	-
Interest and fiscal charges	1,386,113	440,537	252,750	187,787
Total expenditures	4,476,113	3,530,537	3,342,750	187,787
Excess (deficiency) of revenues over (under) expenditures	(213,558)	733,567	1,134,566	400,999
OTHER FINANCING SOURCES (USES):				
Transfers in	-	277	277	-
Transfers out	-	(946,075)	(946,075)	-
Total financing sources (uses)	-	(945,798)	(945,798)	-
Net change in fund balances	(213,558)	(212,231)	188,768	400,999
Fund balances at beginning of year	-	-	836,471	836,471
Fund balances at the end of year	$ (213,558)	$ (212,231)	$ 1,025,239	$ 1,237,470

EXHIBIT D-51

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,154,694	$ 1,154,677	$ 1,215,604	$ 60,927
Interest	-	-	622	622
Total revenues	1,154,694	1,154,677	1,216,226	61,549
EXPENDITURES				
Debt service:				
Principal	160,000	160,000	160,000	-
Interest and fiscal charges	1,055,683	1,056,183	1,055,183	1,000
Total expenditures	1,215,683	1,216,183	1,215,183	1,000
Excess (deficiency) of revenues over (under) expenditures	(60,989)	(61,506)	1,043	62,549
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(163,509)	(163,509)	-
Total financing sources (uses)	-	(163,509)	(163,509)	-
Net change in fund balances	(60,989)	(225,015)	(162,466)	62,549
Fund balances at beginning of year	-	-	590,791	590,791
Fund balances at the end of year	$ (60,989)	$ (225,015)	$ 428,325	$ 653,340

EXHIBIT D-52

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,880,117	$ 1,880,117	$ 1,973,178	$ 93,061
Interest	-	-	1,068	1,068
Total revenues	1,880,117	1,880,117	1,974,246	94,129
EXPENDITURES				
Debt service:				
Principal	1,100,000	1,100,000	1,100,000	-
Interest and fiscal charges	893,494	893,994	893,244	750
Total expenditures	1,993,494	1,993,994	1,993,244	750
Excess (deficiency) of revenues over (under) expenditures	(113,377)	(113,877)	(18,998)	94,879
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(119,926)	(119,926)	-
Total financing sources (uses)	-	(119,926)	(119,926)	-
Net change in fund balances	(113,377)	(233,803)	(138,924)	94,879
Fund balances at beginning of year	-	-	538,094	538,094
Fund balances at the end of year	$ (113,377)	$ (233,803)	$ 399,170	$ 632,973

EXHIBIT D-53

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 2009A
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 341,186	$ 341,186	$ 364,814	$ 23,628
Interest	-	-	90	90
Total revenues	341,186	341,186	364,904	23,718
EXPENDITURES				
Debt service:				
Principal	300,000	300,000	300,000	-
Interest and fiscal charges	42,225	42,725	41,975	750
Total expenditures	342,225	342,725	341,975	750
Excess (deficiency) of revenues over (under) expenditures	(1,039)	(1,539)	22,929	24,468
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(1,039)	(1,539)	22,929	24,468
Fund balances at beginning of year	-	-	32,274	32,274
Fund balances at the end of year	$ (1,039)	$ (1,539)	$ 55,203	$ 56,742

EXHIBIT D-54

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 776,456	$ 776,456	$ 814,502	$ 38,046
Intergovernmental	-	72,277	144,554	72,277
Interest	-	-	874	874
Total revenues	776,456	848,733	959,930	111,197
EXPENDITURES				
Debt service:				
Principal	515,000	515,000	515,000	-
Interest and fiscal charges	499,686	500,186	500,186	-
Total expenditures	1,014,686	1,015,186	1,015,186	-
Excess (deficiency) of revenues over (under) expenditures	(238,230)	(166,453)	(55,256)	111,197
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(238,230)	(166,453)	(55,256)	111,197
Fund balances at beginning of year	-	-	572,149	572,149
Fund balances at the end of year	$ (238,230)	$ (166,453)	$ 516,893	$ 683,346

EXHIBIT D-55

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,772,049	$ 1,772,049	$ 1,858,098	$ 86,049
Intergovernmental	-	165,772	331,544	165,772
Interest	-	1,025	2,131	1,106
Total revenues	1,772,049	1,938,846	2,191,773	252,927
EXPENDITURES				
Debt service:				
Principal	1,115,000	1,115,000	1,115,000	-
Interest and fiscal charges	1,264,464	1,264,964	1,264,964	-
Total expenditures	2,379,464	2,379,964	2,379,964	-
Excess (deficiency) of revenues over (under) expenditures	(607,415)	(441,118)	(188,191)	252,927
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(607,415)	(441,118)	(188,191)	252,927
Fund balances at beginning of year	-	-	1,397,021	1,397,021
Fund balances at the end of year	$ (607,415)	$ (441,118)	$ 1,208,830	$ 1,649,948

EXHIBIT D-56

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 2014A
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,101,168	$ 2,101,168	$ 2,225,784	$ 124,616
Interest	-	-	794	794
Total revenues	2,101,168	2,101,168	2,226,578	125,410
EXPENDITURES				
Debt Service:				
Principal	2,135,000	2,135,000	2,135,000	-
Interest and fiscal charges	146,900	147,400	146,400	1,000
Bond issuance costs	-	21,197	21,197	-
Total expenditures	2,281,900	2,303,597	2,302,597	1,000
Excess (deficiency) of revenues over (under) expenditures	(180,732)	(202,429)	(76,019)	126,410
OTHER FINANCING SOURCES (USES):				
Transfers in	-	237,161	237,161	-
Total financing sources (uses)	-	237,161	237,161	-
Net change in fund balances	(180,732)	34,732	161,142	126,410
Fund balances at beginning of year	-	-	21,684	21,684
Fund balances at the end of year	$ (180,732)	$ 34,732	$ 182,826	$ 148,094

EXHIBIT D-57

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 2014B
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 945,592	$ 945,592	$ 988,341	$ 42,749
Interest	-	-	438	438
Total revenues	945,592	945,592	988,779	43,187
EXPENDITURES				
Debt Service:				
Interest and fiscal charges	630,094	630,594	629,594	1,000
Bond issuance costs	-	51,301	51,301	-
Total expenditures	630,094	681,895	680,895	1,000
Excess (deficiency) of revenues over (under) expenditures	315,498	263,697	307,884	44,187
OTHER FINANCING SOURCES (USES):				
Transfers in	-	60,715	60,715	-
Total financing sources (uses)	-	60,715	60,715	-
Net change in fund balances	315,498	324,412	368,599	44,187
Fund balances at beginning of year	-	-	55,011	55,011
Fund balances at the end of year	$ 315,498	$ 324,412	$ 423,610	$ 99,198

EXHIBIT D-58

COUNTY OF HIDALGO, TEXAS

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt Service:				
Interest and fiscal charges	-	598,531	597,031	1,500
Total expenditures	-	598,531	597,031	1,500
Excess (deficiency) of revenues over (under) expenditures	-	(598,531)	(597,031)	1,500
OTHER FINANCING SOURCES (USES):				
Transfers in	-	598,531	598,531	-
Total financing sources (uses)	-	598,531	598,531	-
Net change in fund balances	-	-	1,500	1,500
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 1,500	$ 1,500

EXHIBIT D-59

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 2014C
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 1,031	$ 1,031
Total revenues	-	-	1,031	1,031
EXPENDITURES				
Debt Service:				
Principal	-	380,000	380,000	-
Interest and fiscal charges	-	753,122	751,622	1,500
Total expenditures	-	1,133,122	1,131,622	1,500
Excess (deficiency) of revenues over (under) expenditures	-	(1,133,122)	(1,130,591)	2,531
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,133,122	1,133,122	-
Total financing sources (uses)	-	1,133,122	1,133,122	-
Net change in fund balances	-	-	2,531	2,531
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 2,531	$ 2,531

EXHIBIT D-60

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 2015B
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt Service:				
Bond issuance costs	-	228,268	222,503	5,765
Advance refunding escrow	-	119,926	119,926	-
Total expenditures	-	348,194	342,429	5,765
Excess (deficiency) of revenues over (under) expenditures	-	(348,194)	(342,429)	5,765
OTHER FINANCING SOURCES (USES):				
Transfers in	-	119,926	119,926	-
Premium on bonds issued	-	2,551,642	2,551,642	-
Payment to refunded bond escrow agent	-	(17,083,374)	(17,083,374)	-
Refunding bonds issued	-	14,760,000	14,760,000	-
Total financing sources (uses)	-	348,194	348,194	-
Net change in fund balances	-	-	5,765	5,765
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 5,765	$ 5,765

EXHIBIT D-61

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 2015C
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt Service:				
Bond issuance costs		290,652	285,157	5,495
Advance refunding escrow		163,509	163,509	-
Total expenditures	-	454,161	448,666	5,495
Excess (deficiency) of revenues over (under) expenditures	-	(454,161)	(448,666)	5,495
OTHER FINANCING SOURCES (USES):				
Transfers in	-	163,509	163,509	-
Payment to refunded bond escrow agent	-	(24,699,348)	(24,699,348)	-
Refunding bonds issued	-	24,990,000	24,990,000	-
Total financing sources (uses)	-	454,161	454,161	-
Net change in fund balances	-	-	5,495	5,495
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 5,495	$ 5,495

EXHIBIT D-62

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 13,482,925	$ 13,482,925	$ 14,193,312	$ 710,387
Interest	5,000	5,000	5,315	315
Total revenues	13,487,925	13,487,925	14,198,627	710,702
EXPENDITURES				
Debt service:				
Principal	7,335,000	7,335,000	7,391,180	(56,180)
Interest and fiscal charges	6,773,801	6,773,801	6,608,672	165,129
Total expenditures	14,108,801	14,108,801	13,999,852	108,949
Excess (deficiency) of revenues over (under) expenditures	(620,876)	(620,876)	198,775	601,753
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	145,959	(145,959)
Total financing sources (uses)	-	-	145,959	(145,959)
Net change in fund balances	(620,876)	(620,876)	344,734	455,794
Fund balances at beginning of year	-	-	2,116,581	2,116,581
Fund balances at the end of year	$ (620,876)	$ (620,876)	$ 2,461,315	$ 2,572,375

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	$ 670,439	$ 561,496	$ 2,542,875	$ 1,368,141	$ 225,580
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	698,396	54,825	931,009	302,608	225,580
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Assigned	-	506,671	1,611,866	1,065,533	-
Unassigned	(27,957)	-	-	-	-
Total fund balances	(27,957)	506,671	1,611,866	1,065,533	-
Total liabilities, deferred inflows, and fund balances	$ 670,439	$ 561,496	$ 2,542,875	$ 1,368,141	$ 225,580

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

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-63

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2015

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	$ 690,307	$ 1,233,184	$11,419,426	$16,013,133	$ 52,885,164	$ 93,345,860
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	-	354,737	990,548	689,620	2,188,165	11,278,811
Deferred inflows of resources:						
Unavailable revenues	-	83,914	-	-	-	3,413,805
Total deferred inflows of resources	-	83,914	-	-	-	3,413,805
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	690,307	794,533	10,428,878	15,323,513	50,696,999	78,653,244
Total liabilities, deferred inflows, and fund balances	$ 690,307	$ 1,233,184	$11,419,426	$16,013,133	$ 52,885,164	$ 93,345,860

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
923,044	-	-	-	494
-	-	-	-	50,461
-	-	-	-	-
4,305,404	-	-	-	948,350
-	-	-	-	-
-	-	-	-	-
-	-	-	-	21,869
-	-	-	-	-
-	-	-	-	-
4,305,404	-	-	-	1,020,680
(3,382,360)	-	-	-	(1,020,186)
2,592,991	-	-	-	-
-	(60,716)	(5,107)	(277)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,592,991	(60,716)	(5,107)	(277)	-
(789,369)	(60,716)	(5,107)	(277)	(1,020,186)
(1,695,177)	60,716	52,061	277	1,020,679
$ (2,484,546)	$ -	$ 46,954	$ -	$ 493

EXHIBIT D-64
Concluded

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

EXHIBIT D-65

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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)

EXHIBIT D-66

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-67

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 1,710	$ 1,710
Miscellaneous	-	-	388	388
Total revenues	-	-	2,098	2,098
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	145,614	136,244	9,370
Total general government	-	145,614	136,244	9,370
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	-	2,801,630	1,887,756	913,874
Culture-recreation				
Commissioner, Pct. No. 2	-	33,859	980	32,879
Total culture-recreation	-	33,859	980	32,879
Total expenditures	-	2,981,103	2,024,980	956,123
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)	-	(21,207)	192,760	213,967
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	$ -	$ (3,002,310)	$ 1,611,866	$ 4,614,176

EXHIBIT D-68

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-69

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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	$ -	$ -	$ -	$ -

EXHIBIT D-70

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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)

EXHIBIT D-71

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-72

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-73

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			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
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

EXHIBIT D-74

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			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
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	$ -	$ (1,020,681)	$ 493	$ 1,021,174

EXHIBIT D-75

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-76

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-77

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 30,325	$ 30,325
Miscellaneous	-	-	4,194	4,194
Total revenues	-	-	34,519	34,519
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	-	589,986	9,082	580,904
Public safety				
Sheriff	-	6,297,063	6,124,001	173,062
Total public safety	-	6,297,063	6,124,001	173,062
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	-	10,605,672	4,028,136	6,577,536
Culture-recreation				
Commissioner, Pct. No. 2	-	891,412	211,934	679,478
Commissioner, Pct. No. 4	-	16,558	804	15,754
Total culture-recreation	-	907,970	212,738	695,232
Total expenditures	-	18,400,691	10,373,957	8,026,734
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)	-	(2,716,409)	(1,111,095)	1,605,314
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	$ -	$ (21,117,100)	$ 10,428,878	$ 31,545,978

EXHIBIT D-78

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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

EXHIBIT D-79

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			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
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	16,569	16,569	16,569	-
Drainage flood control				
Drainage flood control	52,008,107	52,008,107	9,193,910	42,814,197
Total drainage flood control	52,008,107	52,008,107	9,193,910	42,814,197
Total expenditures	52,024,676	52,024,676	9,210,479	42,814,197
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)	-	-	-	-
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	$ (52,024,676)	$ (52,024,676)	$ 50,696,999	$ 102,721,675

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, 2015

Enterprise Funds

Sanitary Landfill

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 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.

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.

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-80**

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2015

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	$ 823,596	$ 2,996,484	$ 3,820,080
Restricted cash	66,902	-	66,902
Receivables			
(net of allowance for uncollectibles)			
Due from other funds	-	16,172	16,172
Inventories	-	39,926	39,926
Total current assets	890,498	3,052,582	3,943,080
Noncurrent assets:			
Capital assets (net of accumulated depreciation)			
Land	1,001,093	-	1,001,093
Machinery and equipment	-	40,928	40,928
Total capital assets (net of accumulated depreciation)	1,001,093	40,928	1,042,021
Total noncurrent assets	1,001,093	40,928	1,042,021
Total assets	$ 1,891,591	$ 3,093,510	$ 4,985,101
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,388	$ -	$ 1,388
Salaries and benefits payable	-	19,763	19,763
Due to other funds	45,298	24,353	69,651
Due to other governments	-	4,433	4,433
Compensated absences payable	-	637	637
Landfill closure/ postclosure care costs	17,934	-	17,934
Total current liabilities	64,620	49,186	113,806
Noncurrent liabilities:			
Compensated absences payable	-	11,719	11,719
Landfill closure/ postclosure care costs	1,587,045	-	1,587,045
Total noncurrent liabilities	1,587,045	11,719	1,598,764
Total liabilities	1,651,665	60,905	1,712,570
NET POSITION			
Net investment in capital assets	1,001,093	40,928	1,042,021
Restricted - bond covenant	66,902	-	66,902
Unrestricted	(828,069)	2,991,677	2,163,608
Total net position	$ 239,926	$ 3,032,605	$ 3,272,531

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-81**

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	$ -	$ 1,438,534	$ 1,438,534
Other	-	56,321	56,321
Total operating revenues	-	1,494,855	1,494,855
Operating expenses:			
Costs of services	15,891	539,199	555,090
Operating supplies	-	188,140	188,140
Administrative	-	457,860	457,860
Inmate	-	164,030	164,030
Depreciation	-	4,536	4,536
Total operating expenses	15,891	1,353,765	1,369,656
Operating income (loss)	(15,891)	141,090	125,199
Non-operating revenues (expenses):			
Total non-operating revenues (expenses)	-	-	-
Income (loss) before contributions	(15,891)	141,090	125,199
Change in net position	(15,891)	141,090	125,199
Net position at beginning of year	255,817	2,891,515	3,147,332
Net position at end of year	$ 239,926	$ 3,032,605	$ 3,272,531

EXHIBIT D-82

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Landfill Services	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-11)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ -	$ 1,494,856	$ 1,494,856
Payments to vendors	-	(910,593)	(910,593)
Payments to employees	-	(453,162)	(453,162)
Net cash provided (used) by operating activities	-	131,101	131,101
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES			
Transfer to other funds	(29,697)	-	(29,697)
Net cash provided (used) by non capital financing activities	(29,697)	-	(29,697)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(14,930)	(14,930)
Disposal of capital assets	-	23,821	23,821
Net cash provided (used) by capital and related financing activities	-	8,891	8,891
Net increase (decrease) in cash and cash equivalents	(29,697)	139,992	110,295
Cash and cash equivalents, January 1	920,195	2,856,492	3,776,687
Cash and cash equivalents, December 31	$ 890,498	$ 2,996,484	$ 3,886,982
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (15,891)	$ 141,090	$ 125,199
Adjustments not affecting cash:			
Landfill closure & post-closure costs	15,891	-	15,891
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	4,536	4,536
(Increase) decrease in due from other funds	-	(385)	(385)
(Increase) decrease in inventory	-	9,123	9,123
Increase (decrease) in salaries and fringe benefits payable	-	(92)	(92)
Increase (decrease) in accounts payable	-	(28,395)	(28,395)
Increase (decrease) in due to other governments	-	335	335
Increase (decrease) in due to other funds	-	4,804	4,804
Increase (decrease) in compensated absences payable	-	85	85
Total adjustments	15,891	(9,989)	5,902
Net cash provided by operating activities	$ -	$ 131,101	$ 131,101
Noncash operating activities:			
Closure & post-closure costs for inflation adjustment see Exhibit D-80.	$ 15,891	$ -	$ 15,891
Noncash capital and financing activities:			
Disposal of capital assets	-	23,821	23,821
Total noncash activities	$ 15,891	$ 23,821	$ 39,712

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

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2015

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	$ -	$ 1,499,347	$ 1,499,347
Receivables			
(net of allowance for uncollectibles)			
Accounts receivable	288	1,238	1,526
Due from other funds	24,353	3,275,504	3,299,857
Due from others	365,314	4,689	370,003
Prepaids	-	194,640	194,640
Total current assets	389,955	4,975,418	5,365,373
Noncurrent assets:			
Loans	-	150,000	150,000
Capital assets (net of accumulated depreciation)			
Machinery and equipment	2,980	30,854	33,834
Total capital assets (net of accumulated depreciation)	2,980	30,854	33,834
Total noncurrent assets	2,980	180,854	183,834
Total assets	$ 392,935	$ 5,156,272	$ 5,549,207
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,784,429	$ 89,634	$ 1,874,063
Salaries and benefits payable	17,023	13,165	30,188
Due to other funds	3,275,757	16,172	3,291,929
Compensated absences payable	1,155	451	1,606
Claims and judgments payable	1,340,000	431,674	1,771,674
Capital leases	2,196	4,341	6,537
Total current liabilities	6,420,560	555,437	6,975,997
Noncurrent liabilities:			
Compensated absences payable	21,259	8,299	29,558
Claims and judgments payable	-	1,691,326	1,691,326
Capital leases	691	-	691
Total noncurrent liabilities	21,950	1,699,625	1,721,575
Total liabilities	6,442,510	2,255,062	8,697,572
NET POSITION			
Net investment in capital assets	93	26,513	26,606
Unrestricted	(6,049,668)	2,874,697	(3,174,971)
Total net position	$ (6,049,575)	$ 2,901,210	$ (3,148,365)

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-84**

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	$ 25,471,047	$ 2,070,153	$ 27,541,200
Other	132,851	43,403	176,254
Total operating revenues	25,603,898	2,113,556	27,717,454
Operating expenses:			
Costs of services	22,586,905	1,200,839	23,787,744
Administrative	4,242,624	617,246	4,859,870
Depreciation	1,788	9,051	10,839
Total operating expenses	26,831,317	1,827,136	28,658,453
Operating income (loss)	(1,227,419)	286,420	(940,999)
Non-operating revenues (expenses):			
Interest expense	(115)	(231)	(346)
Total non-operating revenues (expenses)	(115)	(231)	(346)
Income (loss) before contributions	(1,227,534)	286,189	(941,345)
Change in net position	(1,227,534)	286,189	(941,345)
Net position at beginning of year	(4,822,041)	2,615,021	(2,207,020)
Net position at end of year	$ (6,049,575)	$ 2,901,210	$ (3,148,365)

EXHIBIT D-85

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	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	$ 27,108,549	$ 2,233,125	$ 29,341,674
Payments to vendors	(4,025,175)	106,491	(3,918,684)
Payments to employees	(376,556)	(266,007)	(642,563)
Payments for interfund services used	(22,704,904)	(1,058,838)	(23,763,742)
Net cash provided (used) by operating activities	1,914	1,014,771	1,016,685
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	(1,799)	(5,056)	(6,855)
Interest paid on capital debt	(115)	(231)	(346)
Net cash provided (used) by capital and related financing activities	(1,914)	(5,287)	(7,201)
Net increase (decrease) in cash and cash equivalents	-	1,009,484	1,009,484
Cash and cash equivalents, January 1	-	489,863	489,863
Cash and cash equivalents, December 31	$ -	$ 1,499,347	$ 1,499,347
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (1,227,419)	$ 286,420	$ (940,999)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	1,788	9,051	10,839
(Increase) decrease in accounts receivable	1,874,769	124,746	1,999,515
(Increase) decrease in due from other funds	(4,804)	482,664	477,860
(Increase) decrease in due from others	(365,314)	(4,689)	(370,003)
(Increase) decrease in prepaids	-	(6,497)	(6,497)
Increase (decrease) in salaries and fringe benefits payable	1,381	1,061	2,442
Increase (decrease) in accounts payable	326,387	(19,304)	307,083
Increase (decrease) in due to other funds	(482,548)	357	(482,191)
Increase (decrease) in unearned revenue	-	(872)	(872)
Increase (decrease) in claims and judgments	(118,000)	142,000	24,000
Increase (decrease) in compensated absences payable	(4,326)	(166)	(4,492)
Total adjustments	1,229,333	728,351	1,957,684
Net cash provided (used) by operating activities	$ 1,914	$ 1,014,771	$ 1,016,685

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, 2015

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.

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.

EXHIBIT D-86

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2015

	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	21,276,800	352,554	763,268	22,392,622
Participant loans	1,480,025	48,084	8,510	1,536,619
Accounts receivable	-	-	9	9
Total assets	$ 22,756,825	$ 401,244	$ 772,044	$ 23,930,113
LIABILITIES				
Total liabilities	$ -	$ -	$ -	$ -
NET POSITION				
Restricted for pensions	22,756,825	401,244	772,044	23,930,113
Total net position	$ 22,756,825	$ 401,244	$ 772,044	$ 23,930,113

EXHIBIT D-87

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	$ 2,376,265	$ -	$ 162,182	$ 2,538,447
Investment earnings:				
Unrealized gain (loss)	159,180	(1,582)	5,058	162,656
Other income	74,341	-	1,654	75,995
Total additions	2,609,786	(1,582)	168,894	2,777,098
DEDUCTIONS				
Benefits paid	2,673,158	-	533,040	3,206,198
Other	12,650	-	1,762	14,412
Total deductions	2,685,808	-	534,802	3,220,610
Change in net position	(76,022)	(1,582)	(365,908)	(443,512)
Net position beginning of the year	22,832,847	402,826	1,137,952	24,373,625
Net position at end of the year	$ 22,756,825	$ 401,244	$ 772,044	$ 23,930,113

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2015

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney	District Clerk
ASSETS					
Cash and cash equivalents	$ 713,045	$ 654,870	$ -	$ 14,196	$ 7,582,764
Certificates of deposit	-	-	2,153,502	5,482,391	13,680,148
Investments at fair value					
Accounts receivable	-	-	-	-	17,457
Due from others	-	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	4,367,326	-	-
Total assets	$ 713,045	$ 654,870	$ 6,520,828	$ 5,496,587	$ 21,280,369
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 446,756	$ -
Due to others	-	-	-	3,157	13,309
Total liabilities	-	-	-	449,913	13,309
NET POSITION					
Held in trust for others	713,045	654,870	6,520,828	5,046,674	21,267,060
Total net position	$ 713,045	$ 654,870	$ 6,520,828	$ 5,046,674	$ 21,267,060

County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-12)
$ 4,113,977	$ 114,467	$ 617,838	$ 13,811,157
9,995,284	-	-	31,311,325
5,791	2,130	-	25,378
51	-	-	51
-	-	-	4,367,326
$ 14,115,103	$ 116,597	$ 617,838	$ 49,515,237
$ -	$ 6,930	$ -	$ 453,686
1,100	53,944	-	71,510
1,100	60,874	-	525,196
14,114,003	55,723	617,838	48,990,041
$ 14,114,003	$ 55,723	$ 617,838	$ 48,990,041

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney	District Clerk
Additions:					
Unclaimed property	$ 7,808	$ -	$ -	$ -	$ -
Bail bond surety collateral	-	-	2,848,998	-	-
Confiscations	-	-	-	8,174,417	-
Registry	-	-	-	-	160,745,779
Inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Section 108 loans	-	-	-	-	-
Bail bond inmates	-	-	-	-	-
Fees and fines-inmates	-	-	-	-	-
Total additions	7,808	-	2,848,998	8,174,417	160,745,779
Deductions:					
Released collateral	-	-	2,800,502	-	-
Forfeitures	-	-	-	5,235,558	-
Judgments	-	-	-	-	159,299,984
Release of inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Release bail bond inmates	-	-	-	-	-
Release fees and fines inmates	-	-	-	-	-
Total deductions	-	-	2,800,502	5,235,558	159,299,984
Change in net position	7,808	-	48,496	2,938,859	1,445,795
Net position at the beginning of the year	705,237	654,870	6,472,332	2,107,815	19,821,265
Net position at the end of the year	$ 713,045	$ 654,870	$ 6,520,828	$5,046,674	$ 21,267,060

County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-13)
$ -	$ -	$ -	$ 7,808
-	-	-	2,848,998
-	4,194,567	-	12,368,984
10,163,451	-	-	170,909,230
-	2,654,717	-	2,654,717
-	-	8,071	8,071
-	-	22,501	22,501
-	662,751	-	662,751
-	24,721	-	24,721
10,163,451	7,536,756	30,572	189,507,781
-	-	-	2,800,502
-	4,194,566	-	9,430,124
10,589,434	-	-	169,889,418
-	2,668,483	-	2,668,483
-	-	1,625	1,625
-	652,417	-	652,417
-	24,721	-	24,721
10,589,434	7,540,187	1,625	185,467,290
(425,983)	(3,431)	28,947	4,040,491
14,539,986	59,154	588,891	44,949,550
$ 14,114,003	$ 55,723	$ 617,838	$ 48,990,041

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2015

	Clearing Fund	Group Insurance	District Attorney Hot Checks	District Clerk
ASSETS				
Cash and cash equivalents	$ 2,049,933	$ 2	$ 26,205	$ 314,381
Certificates of deposit	-	-	-	-
Accounts receivable	547	4,206	-	4,543
Other recievables	-	-	-	-
Due from other funds	-	-	-	55
Due from other governments	-	-	-	-
Due from others	-	-	-	47,256
Total assets	$ 2,050,480	$ 4,208	$ 26,205	$ 366,235
LIABILITIES				
Accounts payable	$ 2,050,480	$ 4,206	$ -	$ -
Salaries and benefits payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	21,580
Due to others	-	2	26,205	344,655
Deposits	-	-	-	-
Total liabilities	2,050,480	4,208	26,205	366,235
NET POSITION				
Total net position	$ -	$ -	$ -	$ -

Tax Assessor/ Collector	County Clerk	Sheriff	Adult Probation	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-12)
$55,049,440	$ -	$ 115	$ 1,211,635	$ 697,592	$ 3,675	$ 59,352,978
-	70,000	-	-	-	-	70,000
55,879	40,293	-	18,787,004	-	-	18,892,472
-	-	-	-	-	2,904	2,904
-	-	-	-	-	-	55
-	-	-	-	-	72,599	72,599
127,592	5,118	-	-	-	-	179,966
$55,232,911	$ 115,411	$ 115	$ 19,998,639	$ 697,592	$ 79,178	$ 78,570,974
$ -	$ -	$ -	$ -	$ 290,427	$ 5,206	$ 2,350,319
-	-	-	-	407,165	73,972	481,137
-	-	-	55	-	-	55
44,070,961	-	-	4,219	-	-	44,096,760
11,161,950	9,243	115	19,994,365	-	-	31,536,535
-	106,168	-	-	-	-	106,168
55,232,911	115,411	115	19,998,639	697,592	79,178	78,570,974
$ -	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-91**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Clearing Fund				
Assets				
Cash and cash equivalents	2,028,362	180,211,079	180,189,508	2,049,933
Due from other funds	-			-
Accounts receivable	2,700	660,565	662,717	547
Total assets	2,031,062	180,871,644	180,852,225	2,050,480
Liabilities				
Accounts payable	2,031,062	104,008,960	103,989,542	2,050,480
Total liabilities	2,031,062	104,008,960	103,989,542	2,050,480
Payroll Fund				
Assets				
Cash and cash equivalents	283	85,335,345	85,335,628	-
Total assets	283	85,335,345	85,335,628	-
Liabilities				
Accounts payable	283	170,698,383	170,698,666	-
Due to others	-	85,362,755	85,362,755	-
Total liabilities	283	256,061,138	256,061,421	-
Group Insurance Fund				
Assets				
Cash and cash equivalents	-	476,909	476,907	2
Due from others	2	-	2	-
Accounts Receivable	-	4,206	-	4,206
Total assets	2	481,115	476,909	4,208
Liabilities				
Accounts payable	-	483,835	479,629	4,206
Due to others	2	2	2	2
Total liabilities	2	483,837	479,631	4,208
District Attorney Hot Check				
Assets				
Cash and cash equivalents	20,038	1,287,352	1,281,185	26,205
Accounts receivable	227	16	243	-
Total assets	20,265	1,287,368	1,281,428	26,205
Liabilities				
Due to others	20,265	665,052	659,112	26,205
Total liabilities	20,265	665,052	659,112	26,205
District Clerk				
Assets				
Cash and cash equivalents	322,599	13,346,158	13,354,376	314,381
Accounts receivable	5,220	2,258	2,935	4,543
Due from other funds	-	3,697	3,642	55
Due from others	38,544	877,590	868,878	47,256
Total assets	366,363	14,229,703	14,229,831	366,235
Liabilities				
Due to other governments	20,353	9,158	7,931	21,580
Due to others	346,010	168,281	169,636	344,655
Total liabilities	366,363	177,439	177,567	366,235

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-91**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES **Continued**

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Tax Assessor/Collector				
Assets				
Cash and cash equivalents	97,897,078	1,458,442,738	1,501,290,376	55,049,440
Accounts receivable	255,279	10,039,375	10,238,775	55,879
Due from others	75,337	23,304,183	23,251,928	127,592
Total assets	98,227,694	1,491,786,296	1,534,781,079	55,232,911
Liabilities				
Due to other governments	85,447,354	688,243,573	729,619,966	44,070,961
Due to others	12,780,340	84,928,907	86,547,297	11,161,950
Total liabilities	98,227,694	773,172,480	816,167,263	55,232,911
County Clerk				
Assets				
Cash and cash equivalents	9,645	17,567,276	17,576,921	-
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	41,511	3,061	4,279	40,293
Due from others	1,112	6,224	2,218	5,118
Total assets	122,268	17,576,561	17,583,418	115,411
Liabilities				
Due to other governments	45	2,463	2,508	-
Due to others	9,879	34,993	35,629	9,243
Deposits	112,344	42,664	48,840	106,168
Total liabilities	122,268	80,120	86,977	115,411
Sheriff				
Assets				
Cash and cash equivalents	-	1,781,183	1,781,068	115
Accounts receivable	-	290,159	290,159	-
Due from other governments	3,509	247,194	250,703	-
Total assets	3,509	2,318,536	2,321,930	115
Liabilities				
Due to others	24	85,696	85,605	115
Deposits	3,485	23,671	27,156	-
Total liabilities	3,509	109,367	112,761	115
Adult Probation				
Assets				
Cash and cash equivalents	1,028,153	19,693,285	19,509,803	1,211,635
Accounts receivable	17,335,502	1,782,952	331,450	18,787,004
Total assets	18,363,655	21,476,237	19,841,253	19,998,639
Liabilities				
Due to other funds	-	55		55
Due to other governments	4,624	57,682	58,087	4,219
Due to others	18,359,031	3,295,245	1,659,911	19,994,365
Total liabilities	18,363,655	3,352,982	1,717,998	19,998,639
Head Start Program				
Assets				
Cash and cash equivalents	650,572	51,406,362	51,359,342	697,592
Total assets	650,572	51,406,362	51,359,342	697,592

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-91**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES **Concluded**

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Liabilities				
Accounts payable	272,806	21,091,512	21,073,891	290,427
Salaries and benefits payable	377,766	408,643	379,244	407,165
Total liabilities	650,572	21,500,155	21,453,135	697,592
Urban County Program				
Assets				
Cash and cash equivalents	3,675	22,891,617	22,891,617	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	69,182	3,417	-	72,599
Total assets	75,761	22,895,034	22,891,617	79,178
Liabilities				
Accounts payable	5,206	20,283,555	20,283,555	5,206
Salaries and benefits payable	70,555	3,417	-	73,972
Total liabilities	75,761	20,286,972	20,283,555	79,178
Total Agency Funds				
Assets				
Cash and cash equivalents	101,960,407	1,852,439,303	1,895,046,732	59,352,978
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	17,640,439	12,782,592	11,530,558	18,892,472
Other receivables	2,904	-	-	2,904
Due from other funds	-	3,697	3,642	55
Due from other governments	72,691	250,611	250,703	72,599
Due from others	114,993	24,187,997	24,123,024	179,966
Total assets	119,861,434	1,889,664,200	1,930,954,660	78,570,974
Liabilities				
Accounts payable	2,309,357	316,566,244	316,525,282	2,350,319
Salaries and benefits payable	448,321	412,060	379,244	481,137
Due to other funds	-	55	-	55
Due to other governments	85,472,376	688,312,876	729,688,492	44,096,760
Due to others	31,515,551	174,540,931	174,519,947	31,536,535
Deposits	115,829	66,335	75,996	106,167
Total liabilities	119,861,434	1,179,898,501	1,221,188,961	78,570,974

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.

EXHIBIT D-92

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	$ 215,624	$ 257	$ -	$ -	$ 215,881
Investments, at fair value:					
Mutual funds	-	763,268	-	-	763,268
Participant loans	-	8,510	-	-	8,510
Due from other funds	598	-	-	-	598
Due from other governments	38,800	-	-	-	38,800
Accounts receivable	-	9	-	-	9
General capital assets	-	-	11,666	-	11,666
Total assets	255,022	772,044	11,666	-	1,038,732
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	41,852	41,852
Total other debits	-	-	-	41,852	41,852
Total assets and other debits	$ 255,022	$ 772,044	$ 11,666	$ 41,852	$ 1,080,584
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 1,886	$ -	$ -	$ -	$ 1,886
Salaries and benefits payable	41,592	-	-	-	41,592
Due to other funds	598	-	-	-	598
Due to other governments	62,544	-	-	-	62,544
Unearned revenue	78,325	-	-	-	78,325
Accrued vacation	-	-	-	41,852	41,852
Total liabilities	184,945	-	-	41,852	226,797
Fund balances and other credits:					
Net investment in capital assets	-	-	11,666	-	11,666
Held in trust for pension benefits	-	772,044	-	-	772,044
Restricted	70,077	-	-	-	70,077
Total fund balances and other credits	70,077	772,044	11,666	-	853,787
Total liabilities, fund balances, and other credits	$ 255,022	$ 772,044	$ 11,666	$ 41,852	$ 1,080,584

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	$ 15,636	$ 1,022	$ -	$ 156,890	$ 22,879
Due from other funds	-	-	-	598	-
Due from other governments	38,080	-	598	-	-
Total assets	$ 53,716	$ 1,022	$ 598	$ 157,488	$ 22,879
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 533	$ -	$ -	$ -	$ -
Salaries and benefits payable	41,572	20	-	-	-
Due to other funds	-	-	598	-	-
Due to other governments	-	-	-	62,544	-
Unearned revenue	11,611	1,002	-	37,825	22,879
Total liabilities	53,716	1,022	598	100,369	22,879
Fund balances:					
Restricted	-	-	-	57,119	-
Total fund balances	-	-	-	57,119	-
Total liabilities and fund balances	$ 53,716	$ 1,022	$ 598	$ 157,488	$ 22,879

Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
$ 6,239	$ 12,958	$ 215,624
-	-	598
122	-	38,800
$ 6,361	$ 12,958	$ 255,022
$ 1,353	$ -	$ 1,886
-	-	41,592
-	-	598
-	-	62,544
5,008	-	78,325
6,361	-	184,945
-	12,958	70,077
-	12,958	70,077
$ 6,361	$ 12,958	$ 255,022

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, 2015

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
REVENUES			
Intergovernmental	$1,522,338	$ 73,572	$ 28,933
Miscellaneous	-	-	-
Total revenues	1,522,338	73,572	28,933
EXPENDITURES			
Health and welfare	1,522,338	73,572	28,933
Total expenditures	1,522,338	73,572	28,933
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-
Prior period adjustments	-	-	-
Fund balances at beginning of year, as restated	-	-	-
Fund balances at the end of year	$ -	$ -	$ -

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
$ -	$ -	$ 5,226,266	$ -	$ 6,851,109
130	105,610	-	-	105,740
130	105,610	5,226,266	-	6,956,849
6,892	105,610	5,226,266	650	6,964,261
6,892	105,610	5,226,266	650	6,964,261
(6,762)	-	-	(650)	(7,412)
-	-	-	-	-
(6,762)	-	-	(650)	(7,412)
63,881	-	-	13,608	77,489
-	-	-	-	-
63,881	-	-	13,608	77,489
$ 57,119	$ -	$ -	$ 12,958	$ 70,077

EXHIBIT D-95

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Pension Trust Fund
ADDITIONS	
Retirement contributions	$ 162,182
Unrealized gain (loss)	5,058
Other income	1,654
Total additions	168,894
DEDUCTIONS	
Benefits paid	533,040
Other	1,762
Total deductions	534,802
Change in net position	(365,908)
Net position at beginning of year	1,137,952
Net position at the end of year	$ 772,044

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-96

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 617,464	$ 954,167	$ 1,571,631	$ 1,571,631	$ -
Total revenues	617,464	954,167	1,571,631	1,571,631	-
EXPENDITURES					
Health and welfare					
Personnel	309,268	451,036	760,304	747,376	(12,928)
Fringe benefits	133,734	196,651	330,385	321,476	(8,909)
Travel	1,605	4,926	6,531	15,000	8,469
Equipment and supplies	7,394	27,030	34,424	35,000	576
Contractual	102	-	102	15,000	14,898
Other	165,361	274,524	439,885	437,779	(2,106)
Total expenditures	617,464	954,167	1,571,631	1,571,631	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-97

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 61150002185
Contract Period: 01/01/15 to 05/31/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 904,874	$ -	$ 904,874	$ 1,589,572	$ (684,698)
Total revenues	904,874	-	904,874	1,589,572	(684,698)
EXPENDITURES					
Health and welfare					
Personnel	381,506	-	381,506	734,951	353,445
Fringe benefits	204,090	-	204,090	310,732	106,642
Travel	11,192	-	11,192	15,000	3,808
Equipment and supplies	15,385	-	15,385	37,000	21,615
Contractual	10,000	-	10,000	10,000	-
Other	282,701	-	282,701	481,889	199,188
Total expenditures	904,874	-	904,874	1,589,572	684,698
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-98

COMMUNITY SERVICE AGENCY
NCS RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 25,000	$ 45,000	$ 70,000	$ 79,251	$ (9,251)
Total revenues	25,000	45,000	70,000	79,251	(9,251)
EXPENDITURES					
Health and welfare					
Personnel	15,906	30,063	45,969	53,223	7,254
Fringe benefits	3,719	9,947	13,666	16,516	2,850
Travel	2,144	1,423	3,567	825	(2,742)
Supplies	431	2,069	2,500	2,500	-
Other	2,800	1,498	4,298	6,187	1,889
Total expenditures	25,000	45,000	70,000	79,251	9,251
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-99

COMMUNITY SERVICE AGENCY
NCS RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.002
Contract Number: 14SRWTX001
Contract Period: 07/01/15 to 06/30/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 48,572	$ -	$ 48,572	$ 81,695	$ (33,123)
Total revenues	48,572	-	48,572	81,695	(33,123)
EXPENDITURES					
Health and welfare					
Personnel	32,788	-	32,788	47,162	14,374
Fringe benefits	11,164	-	11,164	19,804	8,640
Travel	3,424	-	3,424	7,000	3,576
Supplies	1,196	-	1,196	3,000	1,804
Other	-	-	-	4,729	4,729
Total expenditures	48,572	-	48,572	81,695	33,123
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-100

COMMUNITY SERVICE AGENCY
TDOA RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 21,659	$ 9,408	$ 31,067	$ 35,036	$ (3,969)
Total revenues	21,659	9,408	31,067	35,036	(3,969)
EXPENDITURES					
Health and welfare					
Personnel	11,301	7,334	18,635	17,497	(1,138)
Travel	696	1,000	1,696	1,800	104
Supplies	783	862	1,645	1,000	(645)
Other	8,879	212	9,091	14,739	5,648
Total expenditures	21,659	9,408	31,067	35,036	3,969
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-101

COMMUNITY SERVICE AGENCY
TDOA RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 15SRWTX020
Contract Period: 09/01/15 to 08/31/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	7,274	-	7,274	35,036	(27,762)
Total revenues	7,274	-	7,274	35,036	(27,762)
EXPENDITURES					
Health and welfare					
Personnel	6,431	-	6,431	21,187	14,756
Travel	517	-	517	1,800	1,283
Supplies	37	-	37	1,000	963
Other	289	-	289	11,049	10,760
Total expenditures	7,274	-	7,274	35,036	27,762
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-102

COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 58150002108
Contract Period: 01/01/15 to 05/31/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 4,258,560	$ -	$ 4,258,560	$ 4,651,634	$ (393,074)
Total revenues	4,258,560	-	4,258,560	4,651,634	(393,074)
EXPENDITURES					
Health and welfare					
Administration	278,503	-	278,503	290,727	12,224
Direct services:					
Household crisis	115,003	-	115,003	2,006,017	1,891,014
Utility assistance	3,629,060	-	3,629,060	2,006,017	(1,623,043)
Program services	235,994	-	235,994	348,873	112,879
Total expenditures	4,258,560	-	4,258,560	4,651,634	393,074
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-103

COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 58140002229
Contract Period: 05/01/15 to 09/30/15
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 967,706	$ -	$ 967,706	$ 967,706	$ -
Total revenues	967,706	-	967,706	967,706	-
EXPENDITURES					
Health and welfare					
Administration	60,315	-	60,315	60,482	167
Direct services:					
Household crisis	37,275	-	37,275	417,323	380,048
Utility assistance	797,538	-	797,538	417,323	(380,215)
Program services	72,578	-	72,578	72,578	-
Total expenditures	967,706	-	967,706	967,706	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINED BALANCE SHEET
DECEMBER 31, 2015

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	$ 15,184	$ 697,592	$ -	$ 712,776
Investments, at fair value:				
Mutual funds	-	21,276,800	-	21,276,800
Participant loans	-	1,480,025	-	1,480,025
Due from other funds	100,000	-	-	100,000
Due from other governments	556,591	-	-	556,591
General capital assets	-	-	1,715,784	1,715,784
Total assets	671,775	23,454,417	1,715,784	25,841,976
Other debits:				
Total other debits	-	-	-	-
Total assets and other debits	$ 671,775	$ 23,454,417	$ 1,715,784	$ 25,841,976
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 381,360	$ 290,427	$ -	$ 671,787
Salaries and benefits payable	521	407,165	-	407,686
Due to other funds	100,000	-	-	100,000
Total liabilities	481,881	697,592	-	1,179,473
Fund balances and other credits:				
Net investment in capital assets	-	-	1,715,784	1,715,784
Held in trust for pension benefits	-	22,756,825	-	22,756,825
Restricted	189,894	-	-	189,894
Total fund balances and other credits	189,894	22,756,825	1,715,784	24,662,503
Total liabilities, fund balances, and other credits	$ 671,775	$ 23,454,417	$ 1,715,784	$ 25,841,976

EXHIBIT D-105

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Head Start Program	TDA Program	Total Special Revenue Funds
ASSETS			
Cash and cash equivalents	$ -	$ 15,184	$ 15,184
Due from other funds	100,000	-	100,000
Due from other governments	249,075	307,516	556,591
Total assets	$ 349,075	$ 322,700	$ 671,775
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 348,554	$ 32,806	$ 381,360
Salaries and benefits payable	521	-	521
Due to other funds	-	100,000	100,000
Total liabilities	349,075	132,806	481,881
Fund balances:			
Restricted	-	189,894	189,894
Total fund balances	-	189,894	189,894
Total liabilities and fund balances	$ 349,075	$ 322,700	$ 671,775

EXHIBIT D-106

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, 2015

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	$ 25,971,050	$ 2,966,661	$ 28,937,711
Other - in kind	6,447,326	-	6,447,326
Total revenues	32,418,376	2,966,661	35,385,037
EXPENDITURES			
Health and welfare			
Personnel	16,240,632	915,327	17,155,959
Fringe benefits	6,491,200	426,415	6,917,615
Equipment	160,968	21,690	182,658
Supplies	1,143,709	158,586	1,302,295
Food cost	-	1,279,145	1,279,145
Other	1,934,541	154,671	2,089,212
Other-local travel	-	2,659	2,659
Other-in kind	6,447,326	-	6,447,326
Total expenditures	32,418,376	2,958,493	35,376,869
Excess (deficiency) of revenues over (under) expenditures	-	8,168	8,168
Fund balances at beginning of year	-	181,726	181,726
Fund balances at the end of year	$ -	$ 189,894	$ 189,894

EXHIBIT D-107

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2015

	Pension Trust Fund	Agency Fund	Total
ASSETS			
Cash and cash equivalents	$ -	$ 697,592	$ 697,592
Investments, at fair value:			
Mutual funds	21,276,800	-	21,276,800
Participant loans	1,480,025	-	1,480,025
Total assets	22,756,825	697,592	23,454,417
LIABILITIES			
Accounts payable	-	290,427	290,427
Salaries and benefits payable	-	407,165	407,165
Total liabilities	-	697,592	697,592
NET POSITION			
Held in trust for pension benefits	22,756,825	-	22,756,825
Total net position	$ 22,756,825	$ -	$ 22,756,825

EXHIBIT D-108

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Pension Trust Fund
ADDITIONS	
Retirement contributions	$ 2,376,265
Unrealized gain (loss)	159,180
Other income	74,341
Total additions	2,609,786
DEDUCTIONS	
Benefits paid	2,673,158
Other	12,650
Total deductions	2,685,808
Change in net position	(76,022)
Net position at beginning of year	22,832,847
Net position at the end of year	$22,756,825

EXHIBIT D-109

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 01, 2015	Additions	Deductions	Balance December 31, 2015
Payroll Fund				
Assets				
Cash and cash equivalents	$ 650,572	$ 51,406,362	$ 51,359,342	$ 697,592
Total assets	$ 650,572	$ 51,406,362	$ 51,359,342	$ 697,592
Liabilities				
Accounts payable	272,806	21,091,512	21,073,891	290,427
Salaries and benefits payable	377,766	408,643	379,244	407,165
Total liabilities	$ 650,572	$ 21,500,155	$ 21,453,135	$ 697,592

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-110

HEAD START PROGRAM
HEAD START GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 181,747	$25,607,556	$25,789,303	$25,789,303	$ -
Other-in kind	-	6,447,326	6,447,326	6,447,326	-
Total revenues	181,747	32,054,882	32,236,629	32,236,629	-
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	111,479	-	111,479	111,690	211
Supplies	70,268	1,287,864	1,358,132	1,097,145	(260,987)
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	181,747	32,054,882	32,236,629	32,236,629	-
Excess(deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-111

HEAD START PROGRAM
HEAD START GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Financial Assistance
Federal Grantor: U.S. Department of Health and Human Services
CFDA Number: 93.600
Project Number: 06CH0183-34
Contract Period: 01/01/15 to 06/30/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$25,789,303	$ -	$25,789,303	$33,010,308	$ (7,221,005)
Other-in kind	6,447,326	-	6,447,326	8,252,577	(1,805,251)
Total revenues	32,236,629	-	32,236,629	41,262,885	(9,026,256)
EXPENDITURES					
Health and welfare					
Personnel	16,240,632	-	16,240,632	21,320,873	5,080,241
Fringe benefits	6,491,200	-	6,491,200	8,431,875	1,940,675
Equipment	49,489	-	49,489	61,600	12,111
Supplies	1,073,441	-	1,073,441	772,497	(300,944)
Other	1,934,541	-	1,934,541	2,423,463	488,922
Other-in kind	6,447,326	-	6,447,326	8,252,577	1,805,251
Total expenditures	32,236,629	-	32,236,629	41,262,885	9,026,256
Excess(deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-112

HEAD START PROGRAM
TDA GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 1,789,605	$ 1,241,493	$ 3,031,098	$ 3,057,492	$ (26,394)
Total revenues	1,789,605	1,241,493	3,031,098	3,057,492	(26,394)
EXPENDITURES					
Health and welfare					
Personnel	636,430	282,584	919,014	957,383	38,369
Fringe benefits	309,015	113,935	422,950	425,783	2,833
Equipment	21,690	-	21,690	23,323	1,633
Supplies	112,225	44,301	156,526	166,950	10,424
Food costs	918,602	365,046	1,283,648	1,289,357	5,709
Other	109,493	51,271	160,764	190,696	29,932
Other-local travel	1,854	974	2,828	4,000	1,172
Total expenditures	2,109,309	858,111	2,967,420	3,057,492	90,072
Excess(deficiency) of revenues over (under) expenditures	$ (319,704)	$ 383,382	$ 63,678	$ -	$ 63,678

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-113

HEAD START PROGRAM
TDA GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 10/01/15 to 09/30/16
Period of Audit: 01/01/15 to 12/31/15

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 1,177,056	$ -	$ 1,177,056	$ 3,132,792	$ (1,955,736)
Total revenues	1,177,056	-	1,177,056	3,132,792	(1,955,736)
EXPENDITURES					
Health and welfare					
Personnel	278,897	-	278,897	985,061	706,164
Fringe benefits	117,400	-	117,400	468,697	351,297
Equipment	-	-	-	12,300	12,300
Supplies	46,361	-	46,361	181,200	134,839
Food costs	360,543	-	360,543	1,305,383	944,840
Other	45,178	-	45,178	176,151	130,973
Other-local travel	805	-	805	4,000	3,195
Total expenditures	849,184	-	849,184	3,132,792	2,283,608
Excess(deficiency) of revenues over (under) expenditures	$ 327,872	$ -	$ 327,872	$ -	$ 327,872

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	$ 1,598,987	$ 622,119	$ -	$ -	$ 2,221,106
Investments, at fair value:					
Mutual funds	-	352,554	-	-	352,554
Participant loans	-	48,084	-	-	48,084
Due from other governments	2,559,872	72,599	-	-	2,632,471
Other receivables	-	2,904	-	-	2,904
Other assets	6,046,395	-	-	-	6,046,395
General capital assets	-	-	118,101	-	118,101
Total assets	10,205,254	1,098,260	118,101	-	11,421,615
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	1,150,000	1,150,000
Amount to be provided for payment of accrued vacation	-	-	-	43,236	43,236
Total other debits	-	-	-	1,193,236	1,193,236
Total assets and other debits	$ 10,205,254	$ 1,098,260	$ 118,101	$ 1,193,236	$ 12,614,851
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	$ 1,670,519	$ 5,206	$ -	$ -	$ 1,675,725
Salaries and benefits payable	-	73,972	-	-	73,972
Due to other governments	876,675	-	-	-	876,675
Unearned revenue	1,562,734	-	-	-	1,562,734
Notes payable	54,202	-	-	1,150,000	1,204,202
Accrued vacation	-	-	-	43,236	43,236
Total liabilities	4,164,130	79,178	-	1,193,236	5,436,544
Deferred inflows of resources:					
Unavailable revenues	6,041,124	-	-	-	6,041,124
Total deferred inflows of resources	6,041,124	-	-	-	6,041,124
Fund balances and other credits:					
Net investment in capital assets	-	-	118,101	-	118,101
Held in trust for pension benefits	-	401,244	-	-	401,244
Held in trust for others	-	617,838	-	-	617,838
Total fund balances and other credits	-	1,019,082	118,101	-	1,137,183
Total liabilities, deferred inflows of resources, fund balances, and other credits	$ 10,205,254	$ 1,098,260	$ 118,101	$ 1,193,236	$ 12,614,851

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Community Development Block Grant	Emergency Shelter Grant	Home	Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)
ASSETS					
Cash and cash equivalents	$ 1,581,419	$ -	$ -	$ -	$ 12,440
Due from other governments	869,143	94,327	149,494	171	1,408,396
Other assets	-	-	-	-	-
Total assets	$ 2,450,562	$ 94,327	$ 149,494	$ 171	$ 1,420,836
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 877,400	$ 93,323	$ 140,360	$ -	$ 559,436
Due to other governments	32,183	1,004	9,134	171	834,183
Unearned revenue	1,540,979	-	-	-	12,420
Notes payable - short-term	-	-	-	-	14,797
Total liabilities	2,450,562	94,327	149,494	171	1,420,836
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Total fund balances	-	-	-	-	-
Total liabilities, deferred inflows of resources, and fund balances	$ 2,450,562	$ 94,327	$ 149,494	$ 171	$ 1,420,836

Colonia	Loans Fund	Total Special Revenue Funds
$ 1,064	$ 4,064	$ 1,598,987
38,341	-	2,559,872
-	6,046,395	6,046,395
39,405	$ 6,050,459	$ 10,205,254

$ -	$ -	$ 1,670,519
-	-	876,675
-	9,335	1,562,734
39,405	-	54,202
39,405	9,335	4,164,130
-	6,041,124	6,041,124
-	6,041,124	6,041,124
-	-	-
$ 39,405	$ 6,050,459	$ 10,205,254

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, 2015

	Community Services Block Grant	Emergency Shelter Grant	Home	Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)
REVENUES					
Intergovernmental	$ 6,753,490	$ 649,964	$ 2,577,668	$ -	$ 4,559,908
Miscellaneous	213,855	-	163,778	-	192,648
Total revenues	6,967,345	649,964	2,741,446	-	4,752,556
EXPENDITURES					
Urban and economic development	6,967,345	649,964	2,741,446	-	4,752,556
Total expenditures	6,967,345	649,964	2,741,446	-	4,752,556
OTHER FINANCING SOURCES (USES):					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ -	$ -	$ -

Colonia	Total Special Revenue Funds
$ 254,149	$ 14,795,179
-	570,281
254,149	15,365,460
254,149	15,365,460
254,149	15,365,460
-	-
-	-
-	-
$ -	$ -

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2015

	Trust Funds			Agency Fund	
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	Total
ASSETS					
Cash and cash equivalents	$ 606	$ 287,805	$ 330,033	$ 3,675	$ 622,119
Investments, at fair value:					
Mutual funds	352,554	-	-	-	352,554
Participant loans	48,084	-	-	-	48,084
Due from other governments	-	-	-	72,599	72,599
Other receivables	-	-	-	2,904	2,904
Total assets	$ 401,244	$ 287,805	$ 330,033	$ 79,178	$ 1,098,260
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 5,206	$ 5,206
Salaries and benefits payable	-	-	-	73,972	73,972
Total liabilities	$ -	$ -	$ -	$ 79,178	$ 79,178
NET POSITION					
Held in trust for pension benefits	$ 401,244	$ -	$ -	$ -	$ 401,244
Held in trust for others	-	287,805	330,033	-	617,838
Total net position	$ 401,244	$ 287,805	$ 330,033	$ -	$ 1,019,082

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Pension Trust Fund
ADDITIONS	
Retirement contributions	$ -
Unrealized gain (loss)	(1,582)
Other income	-
Total additions	(1,582)
DEDUCTIONS	
Total deductions	-
Change in net position	(1,582)
Net position at beginning of year	402,826
Net position at the end of year	$ 401,244

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-119

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
HOUSING AND URBAN DEVELOPMENT SECTION 108
FOR THE YEAR ENDED DECEMBER 31, 2015

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	$ 22,501
Total additions	22,501
DEDUCTIONS	
Total deductions	-
Change in net position	22,501
Net position at beginning of year	307,532
Net position at end of year	$ 330,033

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-120

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	$ 8,071
Total additions	8,071
DEDUCTIONS	
Various boards	1,625
Total deductions	1,625
Change in net position	6,446
Net position at beginning of year	281,359
Net position at end of year	$ 287,805

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 01, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash	$ 3,675	$ 22,891,617	$ 22,891,617	$ 3,675
Due from other governments	69,182	3,417	-	72,599
Other receivables	2,904	-	-	2,904
Total assets	$ 75,761	$ 22,895,034	$ 22,891,617	$ 79,178
Liabilities				
Accounts payable	5,206	20,283,555	20,283,555	5,206
Salaries and benefits payable	70,555	3,417	-	73,972
Total liabilities	$ 75,761	$ 20,286,972	$ 20,283,555	$ 79,178

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-122

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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 12/31/18
Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 2,218	$ -	$6,109,718	$6,111,936	$6,147,633	$ (35,697)
Total revenues	2,218	-	6,109,718	6,111,936	6,147,633	(35,697)
EXPENDITURES						
Engineering services	-	-	362,880	362,880	362,880	-
Construction services	-	-	4,640,757	4,640,757	4,640,757	-
Acquisition/appraisals	2,218	-	852,379	854,597	859,115	4,518
General administration	-	-	253,702	253,702	284,881	31,179
Total expenditures	2,218	-	6,109,718	6,111,936	6,147,633	35,697
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-123

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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 12/31/18
Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 4,509,345	$ -	$ 4,984,831	$ 9,494,176	$ 22,486,240	$ (12,992,064)
Local match	192,648	-	-	192,648	205,068	(12,420)
Total revenues	4,701,993	-	4,984,831	9,686,824	22,691,308	(13,004,484)
EXPENDITURES						
Engineering services	213,946	-	1,549,121	1,763,067	2,375,034	611,967
Construction services	3,861,028	-	2,731,707	6,592,735	17,826,401	11,233,666
Acquisition/appraisals	421,559	-	348,937	770,496	1,694,633	924,137
General administration	205,460	-	355,066	560,526	795,240	234,714
Total expenditures	4,701,993	-	4,984,831	9,686,824	22,691,308	13,004,484
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-124

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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 12/31/18
Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 48,345	$ -	$ 242,124	$ 290,469	$ 2,673,047	$ (2,382,578)
Total revenues	48,345	-	242,124	290,469	2,673,047	(2,382,578)
EXPENDITURES						
Engineering services	-	-	-	-	-	-
Construction services	-	-	-	-	1,767,556	1,767,556
Acquisition/appraisals	31,010	-	210,194	241,204	649,998	408,794
General administration	17,335	-	31,930	49,265	255,493	206,228
Total expenditures	48,345	-	242,124	290,469	2,673,047	2,382,578
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-125

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 197,978	$ -	$ 131,875	$ 329,853	$ 1,000,000	$ (670,147)
Total revenues	197,978	-	131,875	329,853	1,000,000	(670,147)
EXPENDITURES						
Public service	6,971	-	3,029	10,000	10,000	-
Residential rehabilitation	-	-	-	-	178,000	178,000
Residential reconstruction	70,713	-	105,986	176,699	512,000	335,301
New construction	119,772	-	-	119,772	200,000	80,228
General administration	522	-	22,860	23,382	100,000	76,618
Total expenditures	197,978	-	131,875	329,853	1,000,000	670,147
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-126

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 46,142	$ -	$ 342,715	$ 388,857	$ 497,775	$ (108,918)
Total revenues	46,142	-	342,715	388,857	497,775	(108,918)
EXPENDITURES						
Rehab Single-Unit						
Sewer construction	35,587	-	291,037	326,624	402,975	76,351
Sewer engineering	7,450	-	22,350	29,800	35,000	5,200
General administration	3,105	-	29,328	32,433	59,800	27,367
Total expenditures	46,142	-	342,715	388,857	497,775	108,918
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-127

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

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 7/27/16
Period of Audit: 01/01/15 to 12/31/15

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 10,029	$ -	$ 3,028	$ 13,057	$ 500,000	$ (486,943)
Total revenues	10,029	-	3,028	13,057	500,000	(486,943)
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	10,029	-	3,028	13,057	42,000	28,943
Total expenditures	10,029	-	3,028	13,057	500,000	486,943
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

STATISTICAL SECTION
(UNAUDITED)

COUNTY OF HIDALGO, TEXAS
Statistical Section
December 31, 2015

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			
	2015	**2014**	**2013**	**2012**
Governmental activities:				
Net investment in capital assets	$ 188,600,929	$ 177,495,406	$ 148,499,402	$ 161,875,118
Restricted for:				
Special revenue				
Legislative (1)	78,915,877	36,486,299	21,687,062	23,006,135
Grants (1)	9,082,734	9,294,532	8,650,732	3,724,551
Debt service	16,599,037	15,217,023	14,260,869	14,949,039
Capital projects	1,699,098	8,828,171	28,064,399	28,064,984
Unrestricted	96,108,470	101,139,761	114,635,154	109,671,244
Subtotal govermental activities net position	$ 391,006,145	$ 348,461,192	$ 335,797,617	$ 341,291,071
% change from prior year	12.2%	3.8%	-1.6%	4.2%
Business-type activities:				
Net investment in capital assets	$ 1,042,021	$ 1,055,448	$ 1,003,375	$ 1,003,375
Restricted for:				
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	2,163,609	2,024,982	1,818,506	1,502,692
Subtotal business-type activities net position	$ 3,272,532	$ 3,147,332	$ 2,888,783	$ 2,572,969
% change from prior year	4.0%	9.0%	12.3%	13.8%
Primary government:				
Net investment in capital assets	$ 189,642,950	$ 178,550,854	$ 149,502,777	$ 162,878,493
Restricted for:				
Special revenue				
Legislative (1)	78,915,877	36,486,299	21,687,062	23,006,135
Grants (1)	9,082,734	9,294,532	8,650,732	3,724,551
Debt service	16,599,037	15,217,023	14,260,869	14,949,039
Capital projects	1,699,098	8,828,171	28,064,399	28,064,984
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	98,272,079	103,164,743	116,453,660	111,173,936
Total primary government net position (2)	$ 394,278,677	$ 351,608,524	$ 338,686,400	$ 343,864,040
% change from prior year	12.1%	3.8%	-1.5%	4.2%

(1) Beginning in 2009, Restricted for Special Revenue was further categorized.
(2) See Exhibit E-2 for changes in net position from year to year.

Fiscal Year					
2011	**2010**	**2009**	**2008**	**2007**	**2006**
$ 178,709,088	$ 210,602,444	$ 207,963,687	$ 217,768,911	$ 275,913,999	$ 263,372,868
			37,780,985	33,534,826	20,633,893
21,076,307	11,345,966	10,343,602	-	-	-
3,369,434	4,343,556	3,763,513	-	-	-
14,608,681	13,130,279	11,431,390	11,126,499	8,692,136	5,989,609
44,934,228	9,773,223	9,921,161	5,776,568	11,285,296	1,083,047
64,980,672	66,445,469	65,021,046	53,024,191	46,160,309	60,997,138
$ 327,678,410	$ 315,640,937	$ 308,444,399	$ 325,477,154	$ 375,586,566	$ 352,076,555
3.8%	2.3%	-5.2%	-13.3%	6.7%	40.3%
$ 1,003,375	$ 1,003,717	$ 1,003,844	$ 1,004,009	$ 1,004,829	$ 1,006,873
66,902	66,902	66,902	66,902	66,902	66,902
1,189,802	1,007,825	798,480	660,470	413,039	206,241
$ 2,260,080	$ 2,078,444	$ 1,869,226	$ 1,731,381	$ 1,484,770	$ 1,280,016
8.7%	11.2%	8.0%	16.6%	16.0%	26.6%
$ 179,712,463	$ 211,606,161	$ 208,967,531	$ 218,772,920	$ 276,918,828	$ 264,379,741
			37,780,985	33,534,826	20,633,893
21,076,307	11,345,966	10,343,602	-	-	-
3,369,434	4,343,556	3,763,513	-	-	-
14,608,681	13,130,279	11,431,390	11,126,499	8,692,136	5,989,609
44,934,228	9,773,223	9,921,161	5,776,568	11,285,296	1,083,047
66,902	66,902	66,902	66,902	66,902	66,902
66,170,474	67,453,294	65,819,526	53,684,661	46,573,348	61,203,379
$ 329,938,490	$ 317,719,381	$ 310,313,625	$ 327,208,535	$ 377,071,336	$ 353,356,571
3.8%	2.4%	-5.2%	-13.2%	6.7%	40.2%

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
Expenses				
Governmental activities:				
General government	$ 112,902,355	$ 112,787,403	$ 112,827,372	$ 101,093,597
Public safety	102,440,534	103,807,554	99,428,539	90,336,106
Highways and streets	36,914,350	29,595,835	35,538,330	28,095,900
Sanitation	5,661,819	5,652,481	5,768,425	5,901,785
Drainage flood control	11,269,630	7,279,792	18,402,498	11,625,550
Health and welfare	128,626,443	122,414,102	85,762,647	71,258,891
Culture-recreation	3,922,965	4,177,463	4,212,908	3,892,851
Conservation of natural resources	846,851	864,399	950,619	916,059
Urban and economic development	15,875,415	15,689,191	13,464,903	18,498,452
Interest on long-term debt	14,767,411	9,725,334	10,017,010	11,411,173
Total governmental activities expenses	433,227,773	411,993,554	386,373,251	343,030,364
Business-type activities:				
Landfill Services	15,891	24,153	24,777	28,558
Jail Commissary	1,353,765	1,108,065	995,192	1,032,782
Total business-type activities expenses	1,369,656	1,132,218	1,019,969	1,061,340
Total primary government expenses	434,597,429	413,125,772	387,393,220	344,091,704
Program revenues				
Governmental activities:				
Charges for services				
General government	60,828,736	57,973,975	56,453,021	50,492,028
Public safety	7,830,401	10,160,583	7,968,233	9,111,919
Highways and streets	374,282	704,295	429,606	326,583
Sanitation	1,457,721	-	-	-
Drainage flood control	61,590	48,000	37,250	48,750
Health and welfare	855,534	965,728	926,460	1,010,148
Culture-recreation	-	-	-	-
Operating grants and contributions	197,340,475	149,802,839	113,472,504	99,576,927
Capital grants and contributions	837,756	2,157,041	2,425,071	2,720,365
Total governmental activities program revenues	269,586,495	221,812,461	181,712,145	163,286,720
Business-type activities:				
Charges for services				
Landfill Services	-	-	-	-
Jail Commissary	1,494,855	1,390,767	1,335,583	1,371,909
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	1,494,855	1,390,767	1,335,583	1,371,909
Total primary government program revenues	271,081,350	223,203,228	183,047,728	164,658,629
Net (expenses) revenues				
Governmental activities	(163,641,278)	(190,181,093)	(204,661,106)	(179,743,644)
Business-type activities	125,199	258,549	315,614	310,569
Total primary government net expenses	$ (163,516,079)	$ (189,922,544)	$ (204,345,492)	$ (179,433,075)

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

Fiscal Year					
2011	**2010**	**2009**	**2008**	**2007**	**2006**
$ 97,811,363	$ 97,842,494	$ 89,121,454	$ 97,143,562	$ 78,776,952	$ 68,913,795
90,185,262	89,801,722	85,484,255	77,717,842	72,767,334	63,808,030
29,560,143	42,230,362	36,156,629	37,628,263	33,764,990	23,714,761
6,172,858	6,044,230	6,074,803	4,880,966	4,023,448	4,420,017
13,366,540	19,517,938	115,658,230	155,137,524	5,759,033	6,300,881
72,326,836	76,408,955	71,916,898	67,844,765	63,321,351	72,085,460
3,343,123	3,995,919	3,409,358	3,011,044	2,427,103	3,096,473
884,829	812,425	845,679	706,327	624,777	618,772
18,321,321	15,764,794	13,568,275	14,380,526	16,518,523	14,891,169
10,998,944	7,663,745	4,995,563	6,840,037	7,725,282	6,649,680
342,971,219	360,082,584	427,231,144	465,290,856	285,708,793	264,499,038
120,006	13,329	17,740	30,418	40,245	41,685
1,046,429	1,132,218	1,057,793	919,834	982,275	846,117
1,166,435	1,145,547	1,075,533	950,252	1,022,520	887,802
344,137,655	361,228,131	428,306,677	466,241,108	286,731,313	265,386,840
44,504,246	43,332,476	39,941,084	40,012,769	44,280,410	37,986,284
7,051,187	8,000,597	1,938,693	1,616,112	1,205,827	1,231,009
749,638	339,740	162,913	256,481	263,745	135,863
-	-	-	-	2,522	5,310
39,750	33,668	38,250	52,000	67,175	83,750
757,964	661,955	161,600	205,375	213,695	195,355
-	-	51,760	48,446	49,647	59,223
102,223,888	106,642,998	165,555,377	177,344,158	89,565,316	91,330,914
4,901,517	4,716,404	4,737,531	6,648,741	6,435,354	3,674,082
160,228,190	163,727,838	212,587,208	226,184,082	142,083,691	134,701,790
-	-	-	-	-	-
1,318,592	1,337,541	1,176,003	1,131,658	1,134,607	1,038,649
-	-	-	-	-	-
27,800	15,000	30,000	30,000	11,450	43,350
1,346,392	1,352,541	1,206,003	1,161,658	1,146,057	1,081,999
161,574,582	165,080,379	213,793,211	227,345,740	143,229,748	135,783,789
(182,743,029)	(196,354,746)	(214,643,936)	(239,106,774)	(143,625,102)	(129,797,248)
179,957	206,994	130,470	211,406	123,537	194,197
$ (182,563,072)	$ (196,147,752)	$ (214,513,466)	$ (238,895,368)	$ (143,501,565)	$ (129,603,051)

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	$ 208,801,985	$ 192,457,753	$ 188,630,519	$ 183,936,243
State mix drink tax	-	-	-	-
Bingo tax	-	-	-	-
Unrestricted grants and contributions	6,942,483	5,975,466	11,497,279	3,833,434
Interest earnings	856,182	677,590	589,637	521,437
Miscellaneous	4,383,843	3,593,488	1,991,573	3,124,867
Gain on sale of capital assets	286,060	406,612	442,877	435,795
Transfers	-	-	-	-
Total governmental activities	221,270,553	203,110,909	203,151,885	191,851,776
Business-type activities:				
Interest earnings	-	-	189	2,239
Miscellaneous	-	-	-	-
Transfers	-	-	-	-
Gain on sale of capital assets	-	-	11	81
Total business-type activities	-	-	200	2,320
Total primary government	221,270,553	203,110,909	203,152,085	191,854,096
Change in net position				
Governmental activities	57,629,275	12,929,816	(1,509,221)	12,108,132
Business-type activities	125,199	258,549	315,814	312,889
Total primary government (1)	$ 57,754,474	$ 13,188,365	$ (1,193,407)	$ 12,421,021

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

Fiscal Year					
2011	**2010**	**2009**	**2008**	**2007**	**2006**
$ 186,117,473	$ 188,947,946	$ 180,795,819	$ 168,708,517	$ 147,714,124	$ 140,484,666
-	-	-	-	-	-
-	-	-	-	-	-
3,284,212	2,723,685	5,971,082	5,288,709	6,408,544	3,126,375
927,663	889,067	1,920,959	6,049,379	9,893,265	7,740,119
6,414,684	10,956,166	7,791,061	6,403,516	2,890,397	2,076,702
53,953	141,649	11,442	99,537	228,791	32,515
-	-	-	-	-	-
196,797,985	203,658,513	196,490,363	186,549,658	167,135,121	153,460,377
1,627	2,094	6,629	35,205	81,218	75,012
-	-	-	-	-	-
-	-	-	-	-	-
52	130	746	-	-	-
1,679	2,224	7,375	35,205	81,218	75,012
196,799,664	203,660,737	196,497,738	186,584,863	167,216,339	153,535,389
14,054,956	7,303,767	(18,153,573)	(52,557,116)	23,510,019	23,663,129
181,636	209,218	137,845	246,611	204,755	269,209
$ 14,236,592	$ 7,512,985	$ (18,015,728)	$ (52,310,505)	$ 23,714,774	$ 23,932,338

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
General fund:				
Reserved for:				
Encumbrances	$ -	$ -	$ -	$ -
Inventories	-	-	-	-
Prepaids	-	-	-	-
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	-	-	-	-
Prepaids	-	-	-	-
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) Due to implementation of GASB 54 in 2011, fund balance classification changed. See new fund balance classifications on Exhibit E-3 pages 334-337.

Fiscal Year					
2011 (1)	**2010**	**2009**	**2008**	**2007**	**2006**
$ -	$ -	$ -	$ -	$ -	$ -
-	600,824	484,302	267,560	487,113	185,071
-	1,632,127	1,589,444	1,592,544	663	5,472
-	-	-	-	-	74,680
-	1,125,429	332,548	311,948	279,680	5,000
-	3,837,841	3,348,139	2,695,541	3,201,917	2,485,531
-	718,213	1,328,017	1,154,408	646,183	1,007,037
-	-	17,079	17,079	34,241	17,101
-	-	40,603	40,603	40,603	69,272
-	150,000	240,547	150,000	150,000	150,000
-	3,869,336	-	-	-	-
-	31,456,771	21,594,909	11,036,241	21,627,835	12,320,991
-	43,390,541	28,975,588	17,265,924	26,468,235	16,320,155
	49.7%	67.8%	-34.8%	62.2%	-0.6%
-	-	-	-	-	-
-	19,332	1,060	3,001	-	1,960
-	-	-	-	-	10,200
-	10,200	10,200	10,200	10,200	-
-	48,910	45,537	42,705	37,943	30,681
-	2,365,838	2,466,078	1,569,868	145,375	125,000
-	414,612	532,727	571,315	481,245	410,357
-	-	-	-	-	957,524
-	-	-	177,845	-	-
-	32,001,740	28,859,549	37,325,127	32,875,116	19,247,257
-					
-	6,055,333	5,153,742	5,116,408	5,043,624	3,931,096
-					
-	55,379,246	45,277,145	64,889,664	55,399,755	52,556,306
-	96,295,211	82,346,038	109,706,133	93,993,258	77,270,381
$ -	$ 139,685,752	$ 111,321,626	$ 126,972,057	$ 120,461,493	$ 93,590,536
	25.5%	-12.3%	5.4%	28.7%	21.3%

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
General fund:				
Nonspendable:				
Encumbrances	$ -	$ -	$ -	$ -
Inventory	844,546	799,503	758,513	747,218
Prepaids	2,406,824	2,664,572	2,592,664	2,364,688
Advances to other funds	-	-	-	-
Noncurrent loans receivables	265,544	260,844	295,975	401,706
Restricted for:				
Grand jury program	185,472	128,044	140,093	116,460
Community & economic development programs	765,962	498,056	238,737	288,737
Bond forfeitures commissionse		-	-	-
Record archives	1,375,995	1,223,211	984,667	1,423,485
Elections	264,707	200,027	156,322	122,654
Sheriff's confiscations	100	-	-	12,805
Bail bond board	167,136	163,145	161,155	158,690
Family protection fee	439,025	399,543	362,425	323,129
Drug court program	176,709	183,311	197,555	216,145
District Court Record Archives	426,987	352,412	209,865	-
Grant cash match	419,020	785,885	929,059	676,820
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	-	20,168
Electronic filing		167,340	-	-
Garage Motor Vehicle Fee (2)	2,130	-	-	-
Scofflaw	416,881	137,584	-	-
Committed for:				
Renovation of historical site	-	-	-	-
Assigned for:				
Jail repairs/Landmark	-	-	5,125,172	4,176,073
Designated for 1115 Waiver	3,189,210	3,436,694	4,164,602	
Designated appropriations subsequent year	4,730,357	9,135,973	11,706,190	17,607,896
Designated Capital Outlay	11,569	20,168	20,168	-
Designated TXDOT	272,198	674,334	709,347	-
Designated for New Courthouse	4,000,000	4,041,000	-	-
Unassigned:	26,426,521	19,689,742	21,279,236	21,594,958
Total general fund	$ 46,786,893	$ 44,961,388	$ 50,031,744	$ 50,251,632
% change from prior year	4.1%	-10.1%	-0.4%	3.8%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 332-333.
(2) New fee in year 2015.

Fiscal Year					
2011(1)	**2010**	**2009**	**2008**	**2007**	**2006**
$ -	$ -	$ -	$ -	$ -	$ -
716,038	-	-	-	-	-
2,038,401	-	-	-	-	-
-	-	-	-	-	-
390,500	-	-	-	-	-
103,024	-	-	-	-	-
175,415	-	-	-	-	-
216,415	-	-	-	-	-
2,372,111	-	-	-	-	-
106,291	-	-	-	-	-
12,805	-	-	-	-	-
160,209	-	-	-	-	-
284,250	-	-	-	-	-
209,103	-	-	-	-	-
-	-	-	-	-	-
676,127	-	-	-	-	-
-	-	-	-	-	-
204,598	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
150,000	-	-	-	-	-
3,869,336	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
36,728,229	-	-	-	-	-
$ 48,412,852	$ -	$ -	$ -	$ -	$ -

11.6%

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
Other governmental funds:				
Nonspendable:				
Encumbrances	$ -	$ -	$ -	$ -
Inventory	-	-	-	-
Prepaids	4,891	50,358	27,883	58,052
Advances to other funds	-	-	-	-
Noncurrent loans receivables	10,400	10,400	10,400	10,400
Restricted for:				
Legally restricted revenues	-	-	-	-
Grants	2,871,895	3,494,020	3,719,789	3,676,365
Road maintenance and construction	9,012,587	4,091,317	6,409,633	8,160,823
Road districts	-	-	70,445	68,907
Grant cash match	100,920	100,920	-	740,569
TXDOT cash match	732,637	541,625	718,779	-
Law enforcement officers special education	26,604	14,253	7,406	12,608
District attorney programs	193,475	192,522	212,868	229,315
Court ordered confiscations	7,255,814	5,984,303	3,229,369	3,278,101
Drug abuse prevention rehabilitation	337,323	329,557	29,564	28,042
Pretrial intervention	265,641	265,874	417,950	365,307
Child abuse prevention	36,769	31,844	26,469	21,499
District Clerk Title IV-D	288,609	216,972	127,175	93,389
Records management & preservation	3,108,924	2,734,579	1,853,276	1,419,450
Court reporter	160,738	152,056	111,838	106,917
Juvenile delinquency prevention	4,549	3,950	3,748	3,400
Courthouse security	79,082	79,467	128,204	40,250
Probate court contributions	336,691	319,585	306,890	286,839
Court building security	57,009	126,550	134,811	179,794
T.A.C. special vehicle inventory	184,119	110,824	70,041	88,887
Law library	1,113,020	1,017,735	685,387	457,359
Supplemental court-ordered guardianship fee	82,479	81,286	71,491	58,699
Court technology	532,352	889,592	806,006	900,492
Asset forfeiture	5,639,248	5,934,853	6,075,535	6,458,311
Adult Probation	47,022	-	40,152	-
Health Care Funding District	41,971,575	6,709,092	194,668	-
Drainage District No. 1.	21,850,472	16,769,038	14,554,690	13,105,947
Capital outlay cash match	10,833	49,207	-	-
Committed for:				
Department of Homeland pre-award costs	-	-	-	2,365,838
Debt service reserve	6,957,637	7,548,192	6,848,513	7,830,098
Assigned for:				
Capital improvements	30,440,298	95,482,291	94,738,510	26,734,575
Drainage improvement projects	50,697,492	1,020,679	1,586,918	1,860,399
Unassigned:				
Capital projects funds	(2,484,546)	(1,695,177)	(1,714,888)	(544,479)
Total other governmental funds	181,926,559	152,657,764	141,503,520	78,096,153
Total governmental funds	$ 228,713,452	$ 197,619,152	$ 191,535,264	$ 128,347,785
% change from prior year	15.7%	3.2%	49.2%	-7.3%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 332-333.

Fiscal Year					
2011(1)	**2010**	**2009**	**2008**	**2007**	**2006**
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
17,085	-	-	-	-	-
-	-	-	-	-	-
10,300	-	-	-	-	-
-	-	-	-	-	-
3,367,568	-	-	-	-	-
8,279,598	-	-	-	-	-
66,144	-	-	-	-	-
-	-	-	-	-	-
364,446	-	-	-	-	-
24,556	-	-	-	-	-
331,314	-	-	-	-	-
3,281,915	-	-	-	-	-
24,992	-	-	-	-	-
61,250	-	-	-	-	-
15,331	-	-	-	-	-
50,565	-	-	-	-	-
1,318,195	-	-	-	-	-
144,976	-	-	-	-	-
3,345	-	-	-	-	-
37,741	-	-	-	-	-
276,892	-	-	-	-	-
149,563	-	-	-	-	-
194,443	-	-	-	-	-
376,924	-	-	-	-	-
45,743	-	-	-	-	-
837,155	-	-	-	-	-
3,959,955	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,657,564	-	-	-	-	-
-	-	-	-	-	-
2,365,840	-	-	-	-	-
7,856,641	-	-	-	-	-
42,330,642	-	-	-	-	-
2,791,771	-	-	-	-	-
(202,674)	-	-	-	-	-
90,039,781	-	-	-	-	-
$ 138,452,633	$ -	$ -	$ -	$ -	$ -
-0.9%					

COUNTY OF HIDALGO, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
Revenues				
Taxes	$ 200,327,733	$ 193,094,738	$ 182,137,224	$ 182,147,807
Licenses and permits	7,617,963	6,004,203	5,712,911	5,486,262
Intergovernmental	111,594,304	105,107,332	104,101,649	105,521,055
Charges for services	26,367,977	27,039,877	25,114,781	22,599,769
Fines and forfeits	8,730,283	10,149,010	17,167,982	8,540,606
Special assessments	91,320,604	52,736,756	-	-
Interest	877,102	686,059	591,291	511,348
Contributions from private sources	-	-	-	-
Miscellaneous	4,119,125	3,765,047	2,159,747	3,013,222
Total revenues	450,955,091	398,583,022	336,985,585	327,820,069
% change from prior year	13.1%	18.3%	2.8%	-1.4%
Expenditures				
Current:				
General government	81,675,598	79,324,972	76,497,048	73,573,391
Public safety	96,145,326	96,299,684	97,036,418	85,778,304
Highways and streets	21,100,188	21,667,625	21,715,045	21,343,985
Sanitation	5,631,443	5,542,244	5,412,808	5,389,707
Drainage flood control	12,671,056	8,830,537	12,432,685	9,595,163
Health and welfare	127,773,508	120,073,540	84,156,726	70,698,752
Culture-recreation	3,431,426	3,815,783	3,574,655	3,452,517
Conservation of natural resources	835,496	866,688	935,392	904,340
Urban and economic development	15,955,567	15,724,382	13,369,457	18,503,247
Debt service:				
Principal	23,199,767	19,433,578	16,581,252	15,413,094
Interest and fiscal charges	13,284,727	15,463,246	12,298,777	12,921,585
Bond issuance costs	805,463	1,177,914	545,831	-
Advance refunding escrow	283,435	664,818	-	-
Capital outlay	35,214,539	32,315,706	35,134,158	22,216,302
Intergovernmental	1,390,935	2,899,101	667,181	-
Total expenditures	439,398,474	424,099,818	380,357,433	339,790,387
% change from prior year	3.6%	11.5%	11.9%	1.5%
Excess (deficiency) of revenues over (under) expenditures	11,556,617	(25,516,796)	(43,371,848)	(11,970,318)
Other financing sources (uses)				
Transfers In	19,031,104	12,385,072	12,132,490	12,112,024
Transfers Out	(19,031,104)	(12,385,070)	(12,132,493)	(12,112,022)
Premium (discount) on bonds issued	2,997,064	7,905,225	7,415,831	-
Payment to refunded bond escrow agent	(41,782,722)	(72,230,634)	-	-
Bonds issued	15,785,000	25,615,000	77,130,000	-
Refunding bonds issued	39,750,000	68,371,980	-	-
Capital leases	743,919	607,415	7,043,680	796,378
Long-term notes issued	-	-	-	-
Sale of capital assets	2,037,476	1,597,942	14,981,488	1,122,375
Total other financing sources (uses)	19,530,737	31,866,930	106,570,996	1,918,755
Net change in fund balances	$ 31,087,354	$ 6,350,134	$ 63,199,148	$ (10,051,563)
Capital outlay	49,933,236	42,320,056	41,837,369	35,210,330
Debt service as a percentage of non-capital expenditures	9.4%	9.1%	8.5%	9.3%

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ 182,840,942	$ 184,347,658	$ 178,444,948	$ 159,736,841	$ 140,254,799	$ 126,230,037
5,088,359	4,864,443	4,669,793	4,582,904	4,435,475	4,209,251
109,832,977	113,702,368	169,839,613	182,751,328	94,811,956	92,505,992
21,409,704	21,025,550	20,314,812	19,454,986	20,867,662	19,035,855
5,860,638	6,953,579	6,342,144	7,162,999	7,153,280	6,055,512
-	-	-	-	-	-
913,029	856,022	1,831,860	5,888,072	9,993,901	7,625,666
-	-	-	-	-	-
6,641,260	11,165,414	8,603,639	7,040,245	2,223,641	2,109,809
332,586,909	342,915,034	390,046,809	386,617,375	279,740,714	257,772,122
-3.0%	-12.1%	0.9%	38.2%	8.5%	6.4%
72,365,619	74,714,569	71,689,098	79,956,341	57,557,892	53,552,894
85,334,368	84,337,684	84,545,628	75,532,491	70,695,188	64,548,061
22,195,775	18,871,184	20,313,186	18,474,118	16,484,194	16,667,995
5,816,510	5,655,893	5,993,741	5,544,825	4,481,566	4,632,952
10,063,974	21,621,227	108,633,619	129,565,906	6,145,466	7,480,842
72,190,123	76,236,976	71,659,628	66,731,620	61,918,524	71,832,432
3,639,117	3,263,433	4,698,019	3,456,226	2,868,913	3,276,611
873,637	802,560	844,576	700,448	613,601	633,210
18,347,033	16,506,525	13,844,198	14,455,491	16,486,134	15,132,850
16,832,917	13,044,678	12,756,235	12,010,831	8,022,242	6,492,370
12,652,116	8,872,551	7,322,230	7,697,916	7,245,944	6,334,523
-	453,042	994,382	1,366,092	569,315	1,121,810
-	-	26,818	-	-	495,192
14,553,567	21,724,416	41,657,504	41,704,806	45,108,386	31,031,528
-	-	-	-	-	-
334,864,756	346,104,738	444,978,862	457,197,111	298,197,365	283,233,270
-3.2%	-22.2%	-2.7%	53.3%	5.3%	12.0%
(2,277,847)	(3,189,704)	(54,932,053)	(70,579,736)	(18,456,651)	(25,461,148)
14,472,147	29,917,431	66,450,302	69,240,991	37,124,510	40,304,980
(14,472,147)	(29,917,430)	(66,450,302)	(69,240,989)	(37,124,511)	(40,304,979)
-	607,190	635,014	1,162,593	299,804	1,006,814
-	-	(7,086,339)	-	-	(27,999,755)
-	27,850,000	36,505,000	72,000,000	28,000,000	38,770,000
-	-	6,995,000	-	-	28,595,000
598,253	1,847,685	1,661,636	171,502	58,119	912,068
-	-	225,000	911,009	13,195,000	-
1,192,469	1,356,187	258,806	397,501	3,774,686	637,666
1,790,722	31,661,063	39,194,117	74,642,607	45,327,608	41,921,794
$ (487,125)	$ 28,471,359	$ (15,737,936)	$ 4,062,871	$ 26,870,957	$ 16,460,646
23,489,541	26,821,784	46,063,045	26,505,573	53,371,685	51,819,872
9.5%	6.9%	5.0%	4.6%	6.2%	5.5%

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-5**

HIDALGO COUNTY
ASSESSED VALUE AND MARKET VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Real and Personal Property (1)	Less: Tax Exempt Property	Total Assessed Value (2)	Total Direct Tax Rate	Market Value	Assessed Value as a % of Market Value
2006	2005	24,183,901,387	1,551,068,179	22,632,833,208	0.5900	24,183,901,387	93.59%
2007	2006	26,503,893,251	1,777,496,016	24,726,397,235	0.5900	26,503,893,251	93.29%
2008	2007	30,565,602,747	2,438,303,721	28,127,299,026	0.5900	30,565,602,747	92.02%
2009	2008	33,360,689,875	2,617,258,365	30,743,431,510	0.5900	33,360,689,875	92.15%
2010	2009	35,741,587,515	3,471,021,358	32,270,566,157	0.5900	35,741,587,515	90.29%
2011	2010	35,694,546,795	3,438,864,150	32,255,682,645	0.5900	35,694,546,795	90.37%
2012	2011	35,458,957,348	3,438,930,304	32,020,027,044	0.5900	35,458,957,348	90.30%
2013	2012	35,850,751,824	3,384,540,924	32,466,210,900	0.5900	35,850,751,824	90.56%
2014	2013	36,589,740,667	3,396,073,057	33,193,667,610	0.5900	36,589,740,667	90.72%
2015	2014	37,528,919,401	3,464,963,373	34,063,956,028	0.5900	37,528,919,401	90.77%

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

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-6**

DRAINAGE DISTRICT NO. 1
ASSESSED VALUE AND MARKET VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Real and Personal Property (1)	Less: Tax Exempt Property	Total Assessed Value (2)	Total Direct Tax Rate	Market Value	Assessed Value as a % of Market Value
2006	2005	22,357,239,085	1,211,538,310	21,145,700,775	0.0435	22,357,239,085	94.58%
2007	2006	24,359,160,252	1,432,673,409	22,926,486,843	0.0413	24,359,160,252	94.12%
2008	2007	28,177,754,247	2,081,430,016	26,096,324,231	0.0492	28,177,754,247	92.61%
2009	2008	30,326,639,223	2,273,217,074	28,053,422,149	0.0700	30,326,639,223	92.50%
2010	2009	32,702,552,326	2,723,188,226	29,979,364,100	0.0725	32,702,552,326	91.67%
2011	2010	32,797,796,809	2,688,738,438	30,109,058,371	0.0725	32,797,796,809	91.80%
2012	2011	32,967,100,268	2,686,155,544	30,280,944,724	0.0733	32,967,100,268	91.85%
2013	2012	33,506,930,313	2,642,391,552	30,864,538,761	0.0750	33,506,930,313	92.11%
2014	2013	34,311,538,180	2,651,356,155	31,660,182,025	0.0957	34,311,538,180	92.27%
2015	2014	35,223,180,090	2,729,887,676	32,493,292,414	0.0957	35,223,180,090	92.25%

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

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-7**

HIDALGO COUNTY
MARKET, ASSESSED, AND TAXABLE VALUATIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
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
2015	2014	37,528,919,401	34,063,956,028	28,613,115,990

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-8**

DRAINAGE DISTRICT NO. 1
MARKET, ASSESSED, AND TAXABLE VALUATIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
2006	2005	22,357,239,085	21,145,700,775	18,381,405,358
2007	2006	24,359,160,252	22,926,486,843	19,979,843,508
2008	2007	28,177,754,247	26,096,324,231	22,725,693,685
2009	2008	30,326,639,223	28,053,422,149	24,370,352,067
2010	2009	32,702,552,326	29,979,364,100	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
2015	2014	35,223,180,090	32,493,292,414	27,797,044,065

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-9

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

Fiscal Year:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Tax Roll Year:	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Hidalgo County										
Operating:										
General Fund	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200	0.5271
Road & Bridge Fund	-	-	-	-	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-	-	-	-	-
Total Operating	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200	0.5271
Debt Service:										
Refunding Bonds 1996	-	-	-	-	-	-	-	-	-	0.0027
Refunding Bonds 1998	-	-	-	-	-	-	-	0.0035	0.0038	0.0043
Refunding Bonds 2005	0.0127	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	0.0040	0.0042	0.0043	0.0035	0.0045	0.0042	0.0043	0.0073	-	-
Refunding Bonds 2009A	0.0011	0.0009	0.0011	0.0006	0.0050	0.0149	-	-	-	-
Refunding Bonds 2014A	0.0069	-	-	-	-	-	-	-	-	-
Refunding Bonds 2014B	0.0035	-	-	-	-	-	-	-	-	-
Certificates of Obligation 1998		-	-	-	-	-	0.0022	0.0021	0.0024	0.0006
Certificates of Obligation 2000	-	-	-	-	-	0.0079	0.0078	0.0080	0.0079	0.0086
Certificates of Obligation 2001	-	-	-	-	0.0039	0.0038	0.0038	0.0032	0.0022	0.0015
Certificates of Obligation 2002	-	0.0035	0.0036	0.0040	0.0040	0.0036	0.0040	0.0007	0.0045	0.0059
Certificates of Obligation 2004	-	0.0078	0.0082	0.0085	0.0094	0.0091	0.0098	0.0087	0.0137	0.0119
Certificates of Obligation 2006	0.0151	0.0114	0.0107	0.0092	0.0092	0.0095	0.0085	0.0093	0.0191	-
Certificates of Obligation 2009	0.0066	0.0070	0.0071	0.0072	0.0076	0.0079	-	-	-	-
Certificates of Obligation 2009B&C	0.0027	0.0035	0.0028	0.0028	0.0044	0.0043	-	-	-	-
Certificates of Obligation 2010A&B	0.0062	0.0085	0.0064	0.0080	0.0121	-	-	-	-	-
Notes Payable	0.0004	0.0004	0.0004	0.0002	-	-	0.0192	0.0190	0.0014	0.0078
Total Debt Service	0.0592	0.0692	0.0665	0.0675	0.0793	0.0773	0.0709	0.0745	0.0700	0.0629
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	0.0466	0.0449	0.0454	0.0441	0.0447	0.0449	0.0420	0.0400	0.0413	0.0435
Debt Service	0.0491	0.0508	0.0296	0.0292	0.0278	0.0276	0.0280	0.0092	-	-
Total Drainage District No. 1	0.0957	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413	0.0435

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

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

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-10**

PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Tax Roll Year:	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
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	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413	0.0435
EMS District No. 1	0.0165	0.0154	0.0143	0.0134	0.0134	0.0132	0.0132	0.0147	0.0157	0.0167
EMS District No. 2	0.0361	0.0361	0.0361	0.0336	0.0311	0.0284	0.0290	0.0280	0.0274	0.0262
EMS District No. 3	0.0300	0.0300	0.0300	0.0100	0.0088	0.0080	0.0075	0.0086	0.0103	0.0115
EMS District No. 4	0.0272	0.0267	0.0262	0.0245	0.0245	0.0240	0.0218	0.0228	0.0241	0.0241
Red Sands GWC District	0.1690	0.1690	0.1690	0.1690	0.1800	-	-	-	-	-
City of Alamo	0.5990	-	-	-	-	-	-	0.5929	0.5929	0.5538
City of Alton	0.4591	0.4624	0.4799	0.4825	0.4850	0.4950	0.4974	0.4999	0.4266	0.4266
City of Donna	-	-	-	-	-	-	-	0.9900	0.9900	0.9891
City of Edcouch	0.9286	0.9705	0.9999	0.8842	0.8542	0.8542	0.9012	0.8990	0.8990	0.7734
City of Edinburg	0.6350	0.6350	0.6350	0.6350	-	-	-	0.6350	0.6350	0.0635
City of Elsa	0.9867	0.9916	0.9900	0.9900	0.9042	0.9042	0.9042	0.7419	0.7927	0.8100
City of Granjeno	0.4230	0.4253	0.4253	0.4253	0.3757	0.3072	0.3111	0.2810	0.3049	0.2755
City of Hidalgo	0.3514	0.3514	0.3514	0.3514	-	-	-	0.3514	0.3514	0.3514
City of La Joya	0.5700	0.5678	0.5678	0.5452	0.5323	0.5176	0.5678	0.5601	0.5862	0.5652
City of La Villa	0.7836	0.7836	0.7836	0.6224	0.6234	0.6234	0.8396	0.7724	0.8516	0.7858
City of McAllen	-	-	-	-	-	-	-	0.4213	0.4213	0.4213
City of Mercedes	0.7600	0.7750	0.7850	0.7850	0.7900	0.7900	0.8050	0.8500	0.8700	0.8700
City of Mission	0.5188	0.5288	0.5288	0.5388	0.5566	0.5566	0.5666	0.5566	0.5566	0.5589
City of Palmview	0.4790	0.4665	0.4665	0.4600	0.4534	0.4438	-	0.3521	0.3370	0.3343
City of Peñitas	0.4595	0.4345	0.4100	0.3625	0.3296	0.3085	0.3389	0.2750	0.3000	0.0300
City of Pharr	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6819	0.6831	0.6831	0.6831
City of Progreso	0.7930	0.8126	0.5389	0.4999	0.4553	0.4553	0.4147	0.4222	0.4139	0.3896
City of San Juan	0.6993	0.7386	0.7386	0.7386	0.7386	0.7386	0.6993	0.6993	0.6993	0.6994
City of Sullivan	0.4478	0.4160	0.3838	0.3535	0.3220	0.3232	0.3260	0.3260	0.3000	0.3000
City of Weslaco	0.6767	0.6867	0.6967	0.6967	0.6967	0.6967	0.6967	0.6967	0.6995	0.6995
Donna ISD	1.2582	1.2582	1.2582	1.2582	1.2582	1.1779	-	1.2000	1.5300	1.6600
Edcouch-Elsa ISD	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.5434	1.6000
Edinburg CISD	1.2398	1.2398	1.2398	1.2398	1.2398	1.2198	1.1898	1.1152	1.4452	1.5751
Hidalgo ISD	1.5300	1.5564	1.5564	1.5864	-	-	-	1.3200	1.5400	1.6100
La Joya ISD	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3216	1.2520	1.5820	1.6420
La Villa ISD	1.3038	1.3038	1.3038	1.3038	1.2248	1.2248	1.2248	1.2248	1.5178	1.6267
McAllen ISD	1.1650	1.1650	1.1650	1.1650	1.1650	1.1650	1.1450	1.1450	1.4780	1.6155
Mercedes ISD	1.3800	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.5700	1.6600
Mission CISD	1.3300	1.3000	1.3000	1.3000	1.3000	1.2800	1.2400	1.1800	1.4574	1.5632
Monte Alto ISD	1.3500	1.3500	1.3500	1.3500	1.3500	1.2200	1.2400	1.1860	1.4273	1.5460
Pharr-San Juan-Alamo ISD	1.3592	1.3592	1.3592	1.3592	1.3592	1.3013	1.2710	1.2113	1.5194	1.6135
Progreso ISD	1.3700	1.3275	1.3700	1.4300	1.4300	1.3100	1.3400	1.2390	1.6046	1.6540
Sharyland ISD	1.3350	1.2855	1.2855	1.2000	1.2000	1.2000	1.1850	1.1850	1.5451	1.5650
South Texas College	0.1850	0.1500	0.1507	0.1507	0.1497	0.1491	0.1498	0.1540	0.1548	0.1589
South Texas ISD	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0392	0.0392
Valley View ISD	1.2770	1.2770	1.2770	1.3170	1.3170	1.3170	1.3170	1.2552	1.5488	1.5489
Weslaco ISD	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1047	1.3418	1.4300
Delta Lake Irrigation	-	-	-	-	-	-	-	-	-	0.5500
Donna Irrigation District No. 1	-	-	-	-	-	-	-	0.2100	0.2100	0.2100
Engleman Water District #6	-	-	-	-	-	-	-	0.2700	0.2746	0.2900

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

Source: Hidalgo County Tax Office

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-11**

HIDALGO COUNTY
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Fiscal Year:	2015				2006			
Tax Roll Year:	2014				2005			
Taxpayer	Taxable Value (1)	Rank	Tax as a % of Total Levy (2)	Tax (3)	Taxable Value	Rank	Tax as a % of Total Levy (2)*	Tax (3)*
Oxy USA Inc	$ 283,546,481	1	1.00%	$ 1,672,924				
AEP Texas Central Co	234,076,850	2	0.83%	1,381,053	170,931,964	3	0.89%	1,008,499
H E Butt Grocery Company	104,974,764	3	0.37%	619,351	88,271,957	7	0.46%	520,805
Simon Property Group-McAllen No 2	85,303,024	4	0.30%	503,288				
CPG Mercedes LP	71,900,000	5	0.25%	424,210				
Frontera Generation LTD Partnership	67,964,220	6	0.24%	400,989				
Sharyland Utilities LP	67,452,860	7	0.24%	397,972				
Wal-Mart Stores Texas LLC	66,797,866	8	0.24%	394,107	68,596,763	10	0.36%	404,721
Calpine Const Fin (Magic Vy Gn)	65,093,830	9	0.23%	384,054				
Rio Grande Regional Hospital	54,415,269	10	0.19%	321,050	81,410,943	8	0.43%	480,325
Southwestern Bell Telephone					107,809,102	5	0.56%	636,074
El Paso E&P Co					218,713,180	2	1.14%	1,290,408
Shell Western E & P, Inc					308,192,610	1	1.61%	1,818,336
Total E&P USA INC					74,538,560	9	0.39%	439,778
Calpine Central LP (Magic Valley PW)					144,390,920	4	0.75%	851,906
Universal Health Services					98,840,598	6	0.52%	583,160
Total	$ 1,101,525,164		3.89%	$ 6,498,998	$ 1,361,696,597		7.11%	$ 8,034,010

(1) Appraisal District certified values for Fiscal Year 2015 and Tax Roll Year 2014.

(2) Total tax levy is:	$ 167,256,802	$ 112,918,025
(3) Tax rate is:	0.5900	0.5900

Source: Hidalgo County Appraisal District and 2006 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-12**

DRAINAGE DISTRICT NO. 1
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Fiscal Year:	2015				2006			
Tax Roll Year:	2014				2005			
Taxpayer	Taxable Value (1)	Rank	Tax as a % of Total Levy (2)	Tax (3)	Taxable Value	Rank	Tax as a % of Total Levy (2)*	Tax (3)*
AEP Texas Central Co (CP&L)	$ 215,409,490	1	0.77%	$ 206,147	$ 158,608,424	1	0.86%	68,995
H E Butt Grocery Company	104,974,764	2	0.38%	100,461	88,271,957	6	0.48%	38,398
Simon Property Group-McAllen No 2	85,303,024	3	0.31%	81,635				
CPG Mercedes LP	71,900,000	4	0.26%	68,808				
Frontera Generation LTD Ptnshp	67,964,220	5	0.24%	65,042	102,345,890	3	0.56%	44,520
Sharyland Utilities LP	66,317,510	6	0.24%	63,466				
Calpine Const Fin (Magic Vy Gn)	65,093,830	7	0.23%	62,295	144,390,920	2	0.79%	62,810
Wal-Mart Stores Texas LLC	58,524,954	8	0.21%	56,008				
Rio Grande Regional Hospital	54,415,269	9	0.20%	52,075	81,410,943	7	0.44%	35,414
Day Surgery at Renaissance LLC	49,484,156	10	0.18%	47,356				
Universal Health Services					98,840,598	4	0.54%	42,996
Southwestern Bell Telephone					93,773,311	5	0.51%	40,791
Wal-Mart Stores East, Inc #452					68,596,763	8	0.37%	29,840
Total E&P USA Inc					59,687,600	9	0.32%	25,964
El Paso Production Oil & Gas					56,061,940	10	0.30%	24,387
Total	$ 839,387,217		3.03%	$ 803,294	$ 951,988,346		5.18%	$ 414,115

(1) Appraisal District certified values for Fiscal Year 2015 and Tax Roll Year 2014.

(2) Total tax levy is:	$ 26,632,748	$ 7,996,062
(3) Tax rate is:	0.0957	0.0435

Source: Hidalgo County Appraisal District and 2006 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-13**

PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2015

	Tax Levy (1)	Reserve For Uncollectible Taxes	Current Tax Levy Net of Uncollectible Amount
Hidalgo County			
Operating:			
General Fund	$ 150,474,424	$ (1,258,726)	$ 149,215,698
Total Operating	150,474,424	(1,258,726)	149,215,698
Debt Service:			
Refunding Bonds 2005	3,600,274	(30,116)	3,570,157
Refunding Bonds 2007	1,133,944	(9,486)	1,124,459
Refunding Bonds 2009A	311,835	(2,609)	309,226
Refunding Bonds 2014A	1,956,054	(16,362)	1,939,692
Refunding Bonds 2014B	992,201	(8,300)	983,902
Certificates of Obligation 2006	4,280,640	(35,808)	4,244,832
Certificates of Obligation 2009	1,871,008	(15,651)	1,855,357
Certificates of Obligation 2009B&C	765,412	(6,403)	759,010
Certificates of Obligation 2010A&B	1,757,614	(14,703)	1,742,911
Notes Payable	113,394	(949)	112,446
Total Debt Service	16,782,377	(140,385)	16,641,992
Total Hidalgo County	167,256,802	(1,399,111)	165,857,690
Drainage District No. 1			
Operating	12,968,506	(108,482)	12,860,024
Debt Service	13,664,242	(114,302)	13,549,940
Total Drainage District No. 1	26,632,748	(222,784)	26,409,964
Total All Funds	$ 193,889,550	$ (1,621,896)	$ 192,267,654

(1) 2014 Tax Roll

Source: Hidalgo County Auditor's Office

COUNTY OF HIDALGO, TEXAS

PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

Fiscal Year:	2015	2014	2013	2012
Tax Roll Year:	2014	2013	2012	2011
Hidalgo County				
Operating:				
General Fund	$ 150,474,424	$ 144,030,542	$ 141,584,642	$ 140,062,990
Total Operating	150,474,424	144,030,542	141,584,642	140,062,990
Debt Service:				
Refunding Bonds 1996	-	-	-	-
Refunding Bonds 1998	-	-	-	-
Refunding Bonds 2005	3,600,274	6,084,240	5,923,025	6,299,484
Refunding Bonds 2006	-	-	-	-
Refunding Bonds 2007	1,133,944	1,161,537	1,162,968	938,221
Refunding Bonds 2009A	311,835	248,901	297,504	160,838
Refunding Bonds 2014A	1,956,054	-	-	-
Refunding Bonds 2014B	992,201	-	-	-
Certificates of Obligation 1998	-	-	-	-
Certificates of Obligation 2000	-	-	-	-
Certificates of Obligation 2001	-	-	-	-
Certificates of Obligation 2002	-	967,947	973,648	1,072,253
Certificates of Obligation 2004	-	2,157,139	2,217,754	2,278,537
Certificates of Obligation 2006	4,280,640	3,152,742	2,893,898	2,466,181
Certificates of Obligation 2009	1,871,008	1,935,894	1,920,250	1,930,055
Certificates of Obligation 2009B&C	765,412	967,947	757,282	750,577
Certificates of Obligation 2010A&B	1,757,614	2,350,729	1,730,930	2,144,505
Notes Payable	113,394	110,623	108,183	53,613
Total Debt Service	16,782,377	19,137,699	17,985,442	18,094,262
Total Hidalgo County	167,256,802	163,168,241	159,570,084	158,157,252
Drainage District No. 1				
Operating	12,968,506	12,191,627	12,017,962	11,487,658
Debt Service	13,664,242	13,793,644	7,835,500	7,606,341
Total Drainage District No. 1	26,632,748	25,985,271	19,853,462	19,093,999
Total All Funds	$ 193,889,550	$ 189,153,512	$ 179,423,546	$ 177,251,251

Source: Hidalgo County Auditor's Office

2011 2010	2010 2009	2009 2008	2008 2007	2007 2006	2006 2005
$ 138,770,368	$ 140,242,452	$ 136,363,260	$ 123,471,747	$ 109,752,320	$ 100,879,815
138,770,368	140,242,452	136,363,260	123,471,747	109,752,320	100,879,815
-	-	-	-	-	516,744
-	-	-	838,314	802,036	822,962
5,217,135	2,817,432	2,469,302	2,490,992	2,511,640	3,751,175
-	492,367	499,114	550,892	654,293	-
1,222,766	1,148,856	1,129,574	1,748,484	-	-
1,358,629	4,075,702	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	577,922	502,989	506,549	114,832
-	2,160,943	2,048,995	1,916,147	1,667,391	1,645,924
1,059,731	1,039,441	998,228	766,459	464,337	287,080
1,086,903	984,733	1,050,767	167,663	949,780	1,129,180
2,554,223	2,489,187	2,574,379	2,083,810	2,891,552	2,277,499
2,499,877	2,598,602	2,232,879	2,227,521	4,031,287	-
2,065,116	2,160,943	-	-	-	-
1,195,594	1,176,209	-	-	-	-
3,287,882	-	-	-	-	-
-	-	5,043,681	4,550,850	295,487	1,492,815
21,547,856	21,144,415	18,624,841	17,844,122	14,774,351	12,038,210
160,318,224	161,386,867	154,988,101	141,315,869	124,526,671	112,918,025
11,611,614	11,677,135	10,261,084	9,090,592	8,252,240	7,996,062
7,221,541	7,177,927	6,840,723	2,090,836	-	-
18,833,155	18,855,063	17,101,807	11,181,428	8,252,240	7,996,062
$ 179,151,379	$ 180,241,930	$ 172,089,908	$ 152,497,297	$ 132,778,910	$ 120,914,086

COUNTY OF HIDALGO, TEXAS

DELINQUENT TAXES RECEIVABLE
NET OF UNCOLLECTIBLES (INCLUDING ROLLBACK TAXES)
LAST TEN FISCAL YEARS
DECEMBER 31, 2015

Fiscal Year:	2014	2013	2012	2011	2010
Tax Roll Year:	2013	2012	2011	2010	2009
Hidalgo County					
Operating:					
General Fund	$ 3,309,747	$ 2,395,686	$ 1,862,971	$ 1,557,386	$ 1,289,132
Park Fund		-	-	-	-
Total Operating	3,309,747	2,395,686	1,862,971	1,557,386	1,289,132
Debt Service:					
Refunding Bonds 1996	-	-	-	-	-
Refunding Bonds 1998	-	-	-	-	-
Refunding Bonds 2005	139,813	100,221	83,789	58,551	25,898
Refunding Bonds 2006	-	-	-	-	4,526
Refunding Bonds 2007	26,692	19,678	12,479	13,723	10,560
Refunding Bonds 2009A	5,720	5,034	2,139	15,248	37,465
Certificates of Obligation 1998	-	-	-	-	-
Certificates of Obligation 2000		-	-	-	19,864
Certificates of Obligation 2001	-	-	-	11,893	9,555
Certificates of Obligation 2002	22,243	16,475	14,262	12,198	9,052
Certificates of Obligation 2004	49,570	37,526	30,307	28,665	22,881
Certificates of Obligation 2006	72,448	48,966	32,803	28,056	23,887
Certificates of Obligation 2009	44,486	32,492	25,672	23,176	19,864
Certificates of Obligation 2009B&C	22,243	12,814	9,983	13,418	10,812
Certificates of Obligation 2010A&B	54,019	29,288	28,524	36,899	-
Notes Payable	2,542	1,831	713	-	-
Total Debt Service	439,775	304,324	240,671	241,826	194,363
Total Hidalgo County	3,749,522	2,700,010	2,103,642	1,799,212	1,483,495
Drainage District No. 1					
Operating	296,035	218,048	168,406	145,844	121,057
Debt Service	334,935	142,163	111,507	90,704	74,414
Total Drainage District No. 1	630,969	360,211	279,913	236,548	195,470
Total All Funds	$ 4,380,491	$ 3,060,221	$ 2,383,554	$ 2,035,760	$ 1,678,965

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2015

2009 2008	2008 2007	2007 2006	2006 2005	2005 2004	Not Barred By Limitation	Reserve for Loss on Collections	Net Property Taxes Receivable
$ 1,076,315	$ 909,377	$ 736,467	$ 628,376	$ 544,611	$ 14,310,067	$ (9,279,661)	$ 5,030,405
-	-	-	-	10,559	10,559	(12,991)	$ (2,432)
1,076,315	909,377	736,467	628,376	555,170	14,320,625	(9,292,652)	5,027,973
-	-	-	3,219	1,373	4,592	(5,475)	(883)
-	6,174	5,382	5,126	3,801	20,483	(22,724)	(2,240)
19,490	18,346	16,854	23,366	-	486,328	(275,209)	211,119
3,940	4,057	4,390	-	-	16,913	(16,093)	820
8,916	12,878	-	-	-	104,925	(62,365)	42,561
-	-	-	-	-	65,605	(44,995)	20,610
4,562	3,705	3,399	715	1,584	13,964	(14,420)	(456)
16,173	14,113	11,189	10,252	24,813	96,403	(99,685)	(3,282)
7,879	5,645	3,116	1,788	13,726	53,602	(50,701)	2,901
8,294	1,235	6,373	7,034	5,279	102,445	(67,911)	34,533
20,320	15,347	19,403	14,186	15,732	253,938	(177,049)	76,889
17,624	16,406	27,051	-	-	267,240	(181,934)	85,306
-	-	-	-	-	145,689	(73,353)	72,336
-	-	-	-	-	69,270	(35,515)	33,755
-	-	-	-	-	148,730	(69,703)	79,027
39,810	33,517	1,983	9,297	1,478	91,171	(67,209)	23,962
147,006	131,423	99,140	74,984	67,786	1,941,297	(1,264,341)	677,957
1,223,320	1,040,800	835,606	703,360	622,956	16,261,923	(10,556,993)	5,704,930
93,140	75,275	61,580	54,002	47,040	1,280,426	(746,939)	533,487
62,094	17,313	-	-	-	833,129	(385,119)	448,010
155,234	92,588	61,580	54,002	47,040	2,113,555	(1,132,058)	981,497
$ 1,378,554	$ 1,133,388	$ 897,187	$ 757,361	$ 669,995	$ 18,375,477	$ (11,689,051)	$ 6,686,426

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
2006	2005	19,185,765,679	0.5900	2,658	112,918,025	(467,808)	112,450,217
2007	2006	21,190,727,925	0.5900	9,033	124,526,671	628,586	125,155,257
2008	2007	24,153,123,067	0.5900	7,074	141,315,869	3,241,402	144,557,272
2009	2008	26,452,935,574	0.5900	12,502	154,988,101	4,631,296	159,619,397
2010	2009	27,599,319,458	0.5900	19,515	161,386,867	302,852	161,689,719
2011	2010	27,420,237,899	0.5900	204	160,318,224	(629,939)	159,688,285
2012	2011	27,044,262,202	0.5900	46	158,157,252	(673,544)	157,483,708
2013	2012	27,320,028,938	0.5900	-	159,570,084	(701,443)	158,868,641
2014	2013	27,911,368,187	0.5900	12	163,168,241	(405,153)	162,763,088
2015	2014	28,613,115,990	0.5900	-	167,256,802	1,901,674	169,158,476

(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.
(2) Excludes rollback taxes
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 (2)	Ratio of Delinquent Taxes to Adjusted Tax Levy
105,230,219	93.58%	6,516,954	111,747,173	99.37%	703,044	0.63%
117,969,696	94.26%	6,350,268	124,319,964	99.33%	835,293	0.67%
136,346,506	94.32%	7,171,261	143,517,767	99.28%	1,039,505	0.72%
149,581,344	93.71%	8,816,370	158,397,714	99.23%	1,221,684	0.77%
152,608,616	94.38%	7,602,000	160,210,616	99.09%	1,479,103	0.91%
151,534,745	94.89%	6,431,181	157,965,926	98.92%	1,722,359	1.08%
150,676,328	95.68%	4,781,269	155,457,598	98.71%	2,026,111	1.29%
152,090,213	95.73%	4,149,678	156,239,891	98.35%	2,628,750	1.65%
156,313,187	96.04%	2,777,730	159,090,917	97.74%	3,672,171	2.26%
162,745,223	96.21%	-	162,745,223	96.21%	6,413,253	3.79%

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
2006	2005	18,381,405,358	0.0435	142	7,996,062	(28,941)	7,967,121
2007	2006	19,979,843,508	0.0413	558	8,252,240	47,238	8,299,477
2008	2007	22,725,693,685	0.0492	341	11,181,428	265,434	11,446,862
2009	2008	24,370,352,067	0.0700	1,384	17,101,807	544,113	17,645,919
2010	2009	25,968,153,946	0.0725	2,075	18,855,063	26,074	18,881,137
2011	2010	25,935,647,449	0.0725	25	18,833,155	(64,266)	18,768,889
2012	2011	26,006,779,427	0.0733	-	19,093,999	(72,789)	19,021,210
2013	2012	26,444,329,673	0.0750	-	19,853,462	(85,411)	19,768,051
2014	2013	27,122,349,160	0.0957	2	25,985,271	(24,015)	25,961,256
2015	2014	27,797,044,065	0.0957	-	26,632,748	333,287	26,966,035

(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.
(2) Excludes rollback taxes
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 (2)	Ratio of Delinquent Taxes to Adjusted Tax Levy
7,437,797	93.36%	475,346	7,913,143	99.32%	53,978	0.68%
7,799,036	93.97%	438,883	8,237,919	99.26%	61,558	0.74%
10,759,624	94.00%	594,758	11,354,382	99.19%	92,480	0.81%
16,463,211	93.30%	1,027,669	17,490,880	99.12%	155,040	0.88%
17,767,107	94.10%	919,099	18,686,206	98.97%	194,931	1.03%
17,767,778	94.67%	773,990	18,541,767	98.79%	227,121	1.21%
18,167,645	95.51%	583,268	18,750,913	98.58%	270,297	1.42%
18,896,758	95.59%	520,123	19,416,882	98.22%	351,169	1.78%
24,985,631	96.24%	357,182	25,342,814	97.62%	618,442	2.38%
25,907,301	96.07%	-	25,907,301	96.07%	1,058,734	3.93%

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-18**

HIDALGO COUNTY
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

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
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	548,576	881,723	454,130	418,147	51.50%
2015	2014	418,147	442,856	870,448	491,522	369,481	56.47%

(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 **EXHIBIT E-19**

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

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
2006	2005	25,670	62,431	88,101	61,139	26,962	69.40%
2007	2006	26,962	45,533	72,495	51,295	21,200	70.76%
2008	2007	21,200	29,343	50,543	34,059	16,484	67.39%
2009	2008	16,484	19,139	35,623	21,159	14,464	59.40%
2010	2009	14,464	7,773	22,237	14,322	7,915	64.41%
2011	2010	7,915	14,407	22,322	14,616	7,706	65.48%
2012	2011	7,706	42,115	49,821	12,094	37,727	24.27%
2013	2012	37,727	43,474	81,201	43,082	38,119	53.06%
2014	2013	38,119	65,602	103,721	54,215	49,506	51.73%
2015	2014	49,506	61,103	110,609	59,594	51,015	53.36%

(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 **EXHIBIT E-20**

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

	Governmental Activity						
Fiscal Year	General Obligation Bonds (3)	Special District Bonds	Term Loans (3)	Capital Leases	Total Government	Percentage of Personal Income (1)	Per Capita (1)
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	1.83%	436
2015	342,987,043	-	1,587,470	6,807,976	351,382,489	(2)	417

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 E-45.
(2) Data is not available.
(3) Includes Drainage District No.1 data.

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-21**

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

	Governmental Activity					
Fiscal Year	General Obligation Bonds	Special District Bonds	Term Loans	Total Government	Percentage of Personal Income (1)	Per Capita (1)
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	-	261,953	164,748,341	0.83%	198
2015	156,026,782	-	125,774	156,152,556	(2)	185

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 E-45.
(2) Data is not available.

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-22**

HIDALGO COUNTY
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding						
Fiscal Year	General Obligation Bonds (4)	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)
2006	164,125,829	-	164,125,829	(3,647,787)	160,478,042	0.84%	229
2007	185,035,486	-	185,035,486	(4,658,348)	180,377,138	0.85%	254
2008	250,871,868	-	250,871,868	(4,882,776)	245,989,092	1.02%	339
2009	283,791,870	-	283,791,870	(4,615,552)	279,176,318	1.06%	377
2010	297,620,181	-	297,620,181	(5,862,451)	291,757,730	1.06%	377
2011	282,888,809	-	282,888,809	(7,775,852)	275,112,957	1.00%	346
2012	268,394,234	-	268,394,234	(7,809,216)	260,585,018	0.96%	323
2013	336,795,287	-	336,795,287	(6,833,246)	329,962,041	1.21%	404
2014	347,597,260	-	347,597,260	(7,534,889)	340,062,371	1.22%	409
2015	342,987,043	-	342,987,043	(6,957,637)	336,029,406	1.17%	399

(1) Amount available for repayment of general obligation bonds as of December 31st.
(2) See Exhibit E-7 for property value data.
(3) See Exhibit E-45 for population data.
(4) Includes Drainage District No.1 data.

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-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)
2006	-	-	-	-	-		-
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
2015	156,026,782	-	156,026,782	(2,461,315)	153,565,467	0.55%	182

(1) Amount available for repayment of general obligation bonds as of December 31st.
(2) See Exhibit E-8 for property value data.
(3) See Exhibit E-45 for population data.

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-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
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	18,320,027	15,225,542	33,545,569	424,099,817	7.91%
2015	21,775,000	13,480,215	35,255,215	439,398,474	8.02%

(1) Excludes bond issuance and other costs
(2) Includes general, special revenue, debt service, and capital projects funds.

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-25

DIRECT AND OVERLAPPING BONDED DEBT
DECEMBER 31, 2015

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	$ 177,400,000	100.00%	12/31/15	$ 177,400,000
Hidalgo County Drainage District No. 1	150,445,000	100.00%	12/31/15	150,445,000
Total Direct Debt	327,845,000			327,845,000
Overlapping Debt:				
Independent School Districts:				
Donna	89,045,000	100.00%	12/31/15	89,045,000
Edcouch - Elsa	40,728,060	100.00%	12/31/15	40,728,060
Edinburg	170,620,000	100.00%	12/31/15	170,620,000
Hidalgo	47,330,000	100.00%	12/31/15	47,330,000
La Joya	257,656,704	100.00%	12/31/15	257,656,704
La Villa	5,080,000	100.00%	12/31/15	5,080,000
McAllen	102,606,000	100.00%	12/31/15	102,606,000
Mercedes	69,970,400	100.00%	12/31/15	69,970,400
Mission	128,758,222	100.00%	12/31/15	128,758,222
Monte Alto	14,125,799	100.00%	12/31/15	14,125,799
Pharr - San Juan - Alamo	374,080,000	100.00%	12/31/15	374,080,000
Progreso	27,585,000	100.00%	12/31/15	27,585,000
Sharyland	117,648,999	100.00%	12/31/15	117,648,999
South Texas	-	58.53%	12/31/15	-
Valley View	47,354,764	100.00%	12/31/15	47,354,764
Weslaco	69,296,000	100.00%	12/31/15	69,296,000
Cities:				
Alamo	12,015,000	100.00%	12/31/15	12,015,000
Alton	7,499,000	100.00%	12/31/15	7,499,000
Donna	44,645,000	100.00%	12/31/15	44,645,000
Edcouch	1,695,000	100.00%	12/31/15	1,695,000
Edinburg	46,275,000	100.00%	12/31/15	46,275,000
Elsa	-	100.00%	12/31/15	-
Hidalgo	5,115,000	100.00%	12/31/15	5,115,000
La Joya	1,340,000	100.00%	12/31/15	1,340,000
La Villa	1,960,000	100.00%	12/31/15	1,960,000
McAllen	76,825,000	100.00%	12/31/15	76,825,000
Mercedes	25,655,000	100.00%	12/31/15	25,655,000
Mission	29,440,000	100.00%	12/31/15	29,440,000
Palmview	2,482,409	100.00%	12/31/15	2,482,409
Pharr	20,280,000	100.00%	12/31/15	20,280,000
Progreso	1,869,000	100.00%	12/31/15	1,869,000
San Juan	21,305,000	100.00%	12/31/15	21,305,000
Weslaco	82,830,000	100.00%	12/31/15	82,830,000
Road Districts:				
Road District No. 5	-	100.00%	12/31/15	-
County Line School Districts:				
Lyford	6,887,609	2.03%	12/31/15	139,818
South Texas College District	171,015,000	100.00%	12/31/15	171,015,000
Total Overlapping Debt	2,121,017,966			2,114,270,175
Total Direct and Overlapping Debt	$ 2,448,862,966			$ 2,442,115,175

Source: The information contained in this statement is provided by the Municipal Advisory Council of Texas (12/31/2015) 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			
	2015	**2014**	**2013**	**2012**
Assessed Value (1) (3)	$ 34,063,956,028	$ 33,193,667,610	$ 32,466,210,900	$ 32,020,027,044
Debit limit, 25 % of Assessed Value (2)	8,515,989,007	8,298,416,903	8,116,552,725	8,005,006,761
Debt Applicable to Limitation:				
Bonded debt:				
County Wide	177,400,000	175,805,000	162,385,000	174,275,000
Special Road Districts	-	-	-	-
Drainage District No. 1	150,445,000	157,700,000	163,535,000	90,305,000
Total bonded debt	327,845,000	333,505,000	325,920,000	264,580,000
Less: amounts available for repayment of general obligation bonds				
Special Road Districts	-	-	-	-
Drainage District No. 1	(2,461,315)	(2,116,581)	(1,903,111)	(1,805,618)
Refunding Bonds, Series 1990	-	-	-	-
Refunding Bonds, Series 1991	-	-	-	-
Refunding Bonds, Series 1996	-	-	-	-
Refunding Bonds, Series 1998	-	-	-	-
Refunding Bonds, Series 2005	(222,310)	(1,137,780)	(1,238,122)	(1,536,350)
Refunding Bonds, Series 2006	-	-	-	-
Refunding Bonds, Series 2007	(428,325)	(590,791)	(580,015)	(568,630)
Refunding Bonds, Series 2009A	(55,203)	(32,274)	(66,375)	(30,848)
Refunding Bonds, Series 2014A	(182,826)	(21,684)	-	-
Refunding Bonds, Series 2014B	(423,610)	(55,011)	-	-
Refunding Bonds, Series 2014C	(2,531)	-	-	-
Refunding Bonds, Series 2015B	(5,765)			
Refunding Bonds, Series 2015C	(5,495)			
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	-	-	-	-
Certificates of Obligation, Series 2002	-	(66,737)	(134,593)	(198,258)
Certificates of Obligation, Series 2004	-	(170,297)	(268,077)	(346,711)
Certificates of Obligation, Series 2006	(1,025,239)	(836,471)	(852,180)	(911,840)
Certificates of Obligation, Series 2009	(399,170)	(538,094)	(533,643)	(559,135)
Certificates of Obligation, Series 2009B&C	(516,893)	(572,149)	(373,665)	(529,125)
Certificates of Obligation, Series 2010A&B	(1,208,830)	(1,397,021)	(883,464)	(1,322,700)
Certificates of Obligation, Series 2014	(1,500)	-	-	-
Certificates of Obligation, Series 2015A	-	-	-	-
Tax Notes, Series 2014	(18,625)	-	-	-
Total amount available for repayment of general obligation bonds	(6,957,637)	(7,534,890)	(6,833,246)	(7,809,216)
Total debt applicable to limitation	320,887,363	325,970,110	319,086,754	256,770,784
Legal Debt Margin	$ 8,195,101,644	$ 7,972,446,792	$ 7,797,465,971	$ 7,748,235,977
Total net debt applicable to the limit as a percentage of debt limit	3.77%	3.93%	3.93%	3.21%

(1) FY 2015-2006 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.
(3) Recalculated for Tax Roll Years 2006-2014.

Fiscal Year					
2011	**2010**	**2009**	**2008**	**2007**	**2006**
$ 32,255,682,645	$ 32,270,566,157	$ 30,743,431,510	$ 28,127,299,026	$ 24,726,397,235	$ 22,632,833,208
8,063,920,661	8,067,641,539	7,685,857,878	7,031,824,757	6,181,599,309	5,658,208,302
185,405,000	197,250,000	181,685,000	148,575,000	155,985,000	163,640,000
-	-	-	-	-	-
93,740,000	96,675,000	99,145,000	99,950,000	28,000,000	-
279,145,000	293,925,000	280,830,000	248,525,000	183,985,000	163,640,000
-	-	-	-	-	-
(1,553,289)	(1,393,943)	(1,023,127)	(915,962)	(396,437)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(24,283)
-	-	-	(33,607)	(47,824)	(69,444)
(1,469,361)	(1,375,094)	(1,324,406)	(1,368,260)	(1,382,569)	(1,399,793)
(58,025)	(44,606)	(13,497)	(30,852)	(38,858)	(12,450)
(616,651)	(545,081)	(565,231)	(622,016)	(103,185)	(100,621)
(97,524)	(86,352)	(902)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(87,132)	(85,879)	(103,820)
-	(173,209)	(97,788)	(155,631)	(296,351)	(564,720)
(85,101)	(96,055)	(87,128)	(91,178)	(77,984)	(235,290)
(149,173)	(94,079)	(137,321)	(137,635)	(449,136)	(277,420)
(432,874)	(361,845)	(361,593)	(459,990)	(728,546)	(612,801)
(948,697)	(890,796)	(861,123)	(980,514)	(1,051,579)	(247,146)
(582,407)	(524,358)	(140,087)	-	-	-
(603,107)	(277,033)	(3,349)	-	-	-
(1,179,643)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(7,775,852)	(5,862,451)	(4,615,552)	(4,882,776)	(4,658,348)	(3,647,787)
271,369,148	288,062,549	276,214,448	243,642,224	179,326,652	159,992,213
$ 7,792,551,513	$ 7,779,578,990	$ 7,409,643,430	$ 6,788,182,532	$ 6,002,272,657	$ 5,498,216,089
3.37%	3.57%	3.59%	3.46%	2.90%	2.83%

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-27**

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
2/15/2016		-	48,875	48,875
8/15/2016	5.000%	1,955,000	48,875	2,003,875
	TOTALS	$ 1,955,000	$ 97,750	$ 2,052,750

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 E-28**

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
2/15/2016		-	25,300	25,300
8/15/2016	4.000%	1,265,000	25,300	1,290,300
	TOTALS	$ 1,265,000	$ 50,600	$ 1,315,600

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 E-29**

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
2/15/2016		-	62,497	62,497
8/15/2016	3.375%	1,135,000	62,497	1,197,497
2/15/2017		-	43,344	43,344
8/15/2017	3.500%	1,175,000	43,344	1,218,344
2/15/2018		-	22,781	22,781
8/15/2018	3.750%	1,215,000	22,781	1,237,781
	TOTALS	$ 3,525,000	$ 257,244	$ 3,782,244

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 E-30**

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
2/15/2016		-	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	$ 965,000	$ 66,875	$ 1,031,875

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 E-31**

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
2/15/2016		-	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	$ 9,270,000	$ 4,171,719	$ 13,441,719

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 E-32**

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
2/15/2016			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	$ 22,710,000	$ 11,394,835	$ 34,104,835

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 E-33**

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
2/15/2016			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	$ 2,380,000	$ 207,250	$ 2,587,250

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 E-34**

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
2/15/2016			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	$ 32,845,000	$ 2,549,852	$ 35,394,852

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 **EXHIBIT E-35**

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
2/15/2016			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	$ 20,085,000	$ 10,279,850	$ 30,364,850

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 E-36**

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
2/15/2016			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	$ 22,415,000	$ 7,952,250	$ 30,367,250

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 E-37**

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
2/15/2016			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	$ 4,450,000	$ 570,000	$ 5,020,000

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 E-38**

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION SERIES 2015A (1447)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2016		-	216,117	216,117
8/15/2016	3.000%	50,000	321,497	371,497
2/15/2017		-	320,747	320,747
8/15/2017	4.000%	50,000	320,747	370,747
2/15/2018		-	319,747	319,747
8/15/2018	5.000%	50,000	319,747	369,747
2/15/2019		-	318,497	318,497
8/15/2019	5.000%	50,000	318,497	368,497
2/15/2020		-	317,247	317,247
8/15/2020	5.000%	50,000	317,247	367,247
2/15/2021		-	315,997	315,997
8/15/2021	5.000%	505,000	315,997	820,997
2/15/2022		-	303,372	303,372
8/15/2022	5.000%	535,000	303,372	838,372
2/15/2023		-	289,997	289,997
8/15/2023	5.000%	560,000	289,997	849,997
2/15/2024		-	275,997	275,997
8/15/2024	5.000%	585,000	275,997	860,997
2/15/2025		-	261,372	261,372
8/15/2025	5.000%	615,000	261,372	876,372
2/15/2026		-	245,997	245,997
8/15/2026	5.000%	645,000	245,997	890,997
2/15/2027		-	229,872	229,872
8/15/2027	3.000%	680,000	229,872	909,872
2/15/2028		-	219,672	219,672
8/15/2028	3.000%	700,000	219,672	919,672
2/15/2029		-	209,172	209,172
8/15/2029	3.250%	720,000	209,172	929,172
2/15/2030		-	197,472	197,472
8/15/2030	3.375%	745,000	197,472	942,472
2/15/2031		-	184,900	184,900
8/15/2031	4.000%	770,000	184,900	954,900
2/15/2032		-	169,500	169,500
8/15/2032	4.000%	800,000	169,500	969,500
2/15/2033		-	153,500	153,500
8/15/2033	4.000%	835,000	153,500	988,500
2/15/2034		-	136,800	136,800
8/15/2034	4.000%	865,000	136,800	1,001,800
2/15/2035		-	119,500	119,500
8/15/2035	4.000%	900,000	119,500	1,019,500
2/15/2036		-	101,500	101,500
8/15/2036	4.000%	935,000	101,500	1,036,500
2/15/2037		-	82,800	82,800
8/15/2037	4.000%	975,000	82,800	1,057,800
2/15/2038		-	63,300	63,300
8/15/2038	4.000%	1,015,000	63,300	1,078,300
2/15/2039		-	43,000	43,000
8/15/2039	4.000%	1,055,000	43,000	1,098,000
2/15/2040		-	21,900	21,900
8/15/2040	4.000%	1,095,000	21,900	1,116,900
	TOTALS	$ 15,785,000	$ 10,341,327	$ 26,126,327

DATE: September 15, 2015
ISSUED: $ 15,785,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2026 are callable in whole or in part on any date beginning 08/15/2025 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-39**

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS SERIES 2015B (1448)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2016		-	248,050	248,050
8/15/2016	5.000%	-	369,000	369,000
2/15/2017		-	369,000	369,000
8/15/2017	5.000%	-	369,000	369,000
2/15/2018		-	369,000	369,000
8/15/2018	5.000%	-	369,000	369,000
2/15/2019		-	369,000	369,000
8/15/2019	5.000%	-	369,000	369,000
2/15/2020		-	369,000	369,000
8/15/2020	5.000%	-	369,000	369,000
2/15/2021		-	369,000	369,000
8/15/2021	5.000%	-	369,000	369,000
2/15/2022		-	369,000	369,000
8/15/2022	5.000%	-	369,000	369,000
2/15/2023		-	369,000	369,000
8/15/2023	5.000%	2,170,000	369,000	2,539,000
2/15/2024		-	314,750	314,750
8/15/2024	5.000%	2,280,000	314,750	2,594,750
2/15/2025		-	257,750	257,750
8/15/2025	5.000%	2,390,000	257,750	2,647,750
2/15/2026		-	198,000	198,000
8/15/2026	5.000%	2,510,000	198,000	2,708,000
2/15/2027		-	135,250	135,250
8/15/2027	5.000%	2,640,000	135,250	2,775,250
2/15/2028		-	69,250	69,250
8/15/2028	5.000%	2,770,000	69,250	2,839,250
	TOTALS	$ 14,760,000	$ 7,733,050	$ 22,493,050

DATE: September 15, 2015
ISSUED: $ 14,760,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2026 are callable in whole or in part on any date beginning 08/15/2025 @ par plus accrued interest to the date fixed for redemption.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-40**

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS SERIES 2015C (1449)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2016		-	243,044	243,044
8/15/2016	1.291%	-	361,553	361,553
2/15/2017		-	361,553	361,553
8/15/2017	1.291%	1,000,000	361,553	1,361,553
2/15/2018		-	355,098	355,098
8/15/2018	2.392%	-	355,098	355,098
2/15/2019		-	355,098	355,098
8/15/2019	2.392%	-	355,098	355,098
2/15/2020		-	355,098	355,098
8/15/2020	2.392%	2,000,000	355,098	2,355,098
2/15/2021		-	331,178	331,178
8/15/2021	2.723%	5,445,000	331,178	5,776,178
2/15/2022		-	257,044	257,044
8/15/2022	2.973%	8,980,000	257,044	9,237,044
2/15/2023		-	123,556	123,556
8/15/2023	3.165%	3,725,000	123,556	3,848,556
2/15/2024		-	64,608	64,608
8/15/2024	3.365%	3,840,000	64,608	3,904,608
	TOTALS	24,990,000	5,011,057	30,001,057

DATE: September 15, 2015
ISSUED: $ 24,990,000
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 E-41**

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
3/1/2016		-	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	$ 12,555,000	5,230,200	$ 17,785,200

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 E-42**

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
3/1/2016		-	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	$ 57,050,000	$ 21,057,488	$ 78,107,488

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 E-43**

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
3/1/2016		-	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	73,175,000	$ 28,063,794	$ 101,238,794

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 **EXHIBIT E-44**

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
3/1/2016			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	$ 7,665,000	$ 3,145,363	$ 10,810,363

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 **EXHIBIT E-45**

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	School Enrollment (2)	Unemployment Rate (1)
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	19,740,566,000	23,753	222,720	8.7%
2015	842,304	(3)	(3)	230,077	7.9%

(1) Source: U.S. Census Bureau
(2) Source: Texas Education Agency (TEA)
(3) Data is not available.

COUNTY OF HIDALGO, TEXAS **EXHIBIT E-46**

HIDALGO COUNTY
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2015			2006		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(2) Wal-Mart	5,517	1	1.81%	3,752	4	1.39%
(3) H-E-B	4,343	2	1.42%	(7)	10	0.00%
(6) Pharr-San Juan-Alamo ISD	4,100	3	1.34%	4,030	2	1.50%
(6) McAllen Consolidated ISD	3,900	4	1.28%	4,638	1	1.72%
(6) Edinburg Consolidated ISD	3,600	5	1.18%	3,963	3	1.47%
(6) Doctor's Hospital at Renaissance	3,400	6	1.11%			
(1) Hidalgo County	3,163	7	1.04%	3,730	5	
(6) Edinburg Regional Medical Center	3,000	8	0.98%			
(6) University of Texas-Pan American	2,850	9	0.93%	3,502	7	1.30%
(6) Weslaco ISD	2,817	10	0.92%	2,750	8	1.02%
La Joya ISD				3,640	6	1.35%
Donna ISD				2,280	9	0.85%
	36,690		12.02%	32,285		10.60%
			(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 290 employees.
(3) Based on 19 stores with an average of 228 employees.
(4) Total employment in 2015 was 305,333.
(5) Total employment in 2006 was 254,789.
(6) Data not found for 2015, used 2014.
(7) Data not available.

COUNTY OF HIDALGO, TEXAS

MISCELLANEOUS STATISTICS
DECEMBER 31, 2015

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
		* Total Deposits as of June 30, 2014(millions):	$ 9,390
County Seat:	Edinburg, Texas		
Number of employees:	3,163		
Area in acres:	9,525,000		

Miles of County maintained roads:	Precinct 1	672
	Precinct 2	123
	Precinct 3	566
	Precinct 4	470

Education

Four year universities:	University of Texas Rio Grande Valley	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 Rehabiliation 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:	Bensten 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:	282,171		Educational Services
(1) % of people below poverty level:	33.5%		Financial Activities
Labor force:	331,632		Health Services
People employed:	305,333		Government
People unemployed:	26,299		Information
Unemployment rate:	7.9%		Leisure and Hospitality
			Manufacturing
			Natural Resources and Mining
			Professional and Business services
			Trade, Transportation and Utilities

Gross Sales

Industry	2015	2014	2013	2012
Agriculture	68,371,272	55,131,492	64,348,813	11,375,308
Construction	675,523,705	614,823,153	677,444,415	372,898,126
Finance, Real Estate, Insurance	267,972,968	293,431,954	249,877,883	157,405,162
Manufacturing	1,689,925,786	1,508,609,652	1,522,984,229	837,458,689
Mining	101,440,518	140,981,973	135,589,884	130,736,317
Other	36,212	32,215	31,695	216,160
Retail	9,764,863,847	9,832,370,488	9,399,973,895	6,285,146,647
Other Services (2)	747,203,161	675,271,542	766,910,929	511,784,344
Transportation, Communications, and Utilities	305,662,012	318,050,890	110,201,860	223,389,131
Wholesale-Trade	2,135,120,971	2,185,751,809	2,175,330,084	1,408,605,903
	15,756,120,452	15,624,455,168	15,102,693,687	9,939,015,787

Agriculture

Products Raised (2014)		Crops	Acres Harvested	Production	
	(3)	Grain Sorghum	N/A	N/A	Bushels
	(1)	Sugar Cane	15,600	616,000	Tons
		Corn	16,300	1,384,100	Bushels
	(2)	Upland Cotton	21,600	49,020	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 ar Hidalgo County related agencies.

(1) 2014 Data. 2015 data is not available
(2) 2015 Data.
(3) There is no estimate data for 2015

COUNTY OF HIDALGO, TEXAS

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN YEARS

	Fiscal Year			
	2015	**2014**	**2013**	**2012**
Function				
General government				
Judicial	363	342	349	371
Executive	22	31	25	28
Elections	212	22	27	26
Financial administration	470	345	350	350
Other-unclassified	107	119	129	127
Public safety				
Police	395	437	450	407
Fire	8	9	6	7
Corrections	784	789	831	790
Other Protection	3	5	5	5
Highways and streets	193	267	286	291
Drainage	130	109	113	107
Sanitation	55	65	70	73
Health and welfare				
Hidalgo County	339	389	416	434
Head Start Program	(1)	760	760	804
Community Service Agency	31	36	32	32
Culture-recreation				
Parks	-	50	51	55
Conservation	7	8	11	7
Urban and economic development				
Hidalgo County	21	-	-	-
Urban County	23	24	26	30
Economic Opportunity		13	11	11
Total	3,163	3,820	3,948	3,955

Source: Hidalgo County payroll database and county related agencies.

(1) Data is not available.

Fiscal Year					
2011	2010	2009	2008	2007	2006
375	327	327	343	315	372
29	13	14	18	22	17
27	25	18	21	21	21
353	371	344	352	298	290
138	130	129	130	114	113
419	389	382	383	364	390
7	7	7	5	6	7
769	799	801	770	691	819
5	4	6	5	-	-
292	267	295	244	196	212
102	94	89	87	77	85
73	75	86	69	61	55
446	441	440	412	381	417
780	778	786	809	827	815
50	45	44	32	32	31
57	47	54	49	43	45
6	10	11	11	11	10
-	-	1	1	-	1
29	30	27	22	24	27
10	10	10	6	3	3
3,967	3,862	3,871	3,769	3,486	3,730

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

	Fiscal Year			
	2015	2014	2013	2012
Function				
General government				
Criminal cases on docket (2)	509,418	185,184	537,239	240,482
Criminal cases disposed (2)	54,963	56,693	95,939	47,413
Civil cases on docket (2)	38,977	56,108	79,750	32,940
Civil cases disposed (2)	2,320	11,876	62,124	33,272
Number of inquests (2)	345	422	373	86
Vehicles registered	(1)	568,966	549,205	529,102
Average daily inmate population	1,101	1,094	1,098	1,094
Drainage				
Subdivision drainage reviews	246	192	149	195
Health and welfare				
Restaurant permits	2,095	2,265	2,348	2,222
Food handler permits	2,400	4,984	5,497	5,410
Mobile vendor permits	-	74	N/A	N/A
Septic tank inspections	813	1,301	1,037	1,453
Children served by Head Start (3)	(1)	4,303	4,241	4,237
Children with disabilities served by Head Start (3)	(1)	440	438	429
Individuals assisted by CSA (4)	23,023	15,359	14,684	18,790
Urban and economic development				
Home rehabilitations/reconstructions	(1)	19	14	26
New home constructions	(1)	37	26	39
First time home buyers assisted with downpayment	(1)	5	14	9

Source: Office of Court Administration website, various Hidalgo County departments, and county related agencies.

(1) Data is not available.
(2) Data from reports obtained from the Office of Court Adminstration 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, vehicle and home repairs.

Fiscal Year					
2011	2010	2009	2008	2007	2006
147,780	96,183	109,121	111,914	113,699	86,638
46,925	60,120	72,893	70,515	69,402	52,967
20,311	74,943	77,426	75,062	67,808	57,402
7,744	9,986	17,883	17,619	15,021	37,141
206	547	433	424	425	371
505,523	488,215	470,371	462,051	448,839	424,255
1,286	1,275	1,150	1,132	1,185	1,073
159	135	153	208	269	335
2,275	2,084	2,372	2,485	2,412	2,272
5,798	5,697	1,770	(1)	(1)	(1)
N/A	N/A	N/A	N/A	N/A	N/A
1,061	1,386	835	1,595	1,863	1,609
4,343	4,351	4,682	4,710	4,246	3,977
230	85	39	605	577	476
21,692	21,891	31,563	15,039	12,805	22,804
28	27	42	47	44	37
24	50	50	38	45	63
36	20	23	22	26	36

COUNTY OF HIDALGO, TEXAS

CAPITAL ASSETS STATISTICS BY FUNCTION
LAST TEN YEARS

	Fiscal Year			
	2015	2014	2013	2012
Function				
General government				
Courthouse-number of courts	25	25	24	24
Justice of the Peace courts	8	9	9	9
Motor Vehicle Department substations	6	5	6	6
Public safety				
County jail-number of beds	1371	1,397	1,385	1,430
Patrol units	506	426	395	363
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	(1)	27	27	27
Head Start school buses	(1)	38	39	39
Urban redevelopment and housing				
Urban County administration office	1	1	1	1

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

(1) Data is not available.

Fiscal Year					
2011	2010	2009	2008	2007 (1)	2006
23	22	20	20	16	14
9	9	9	9	9	9
6	6	6	5	5	5
1,097	1,232	1232	1232	1232	1,232
365	380	365	423	304	209
1	1	1	1	1	1
3	3	3	3	3	3
27	27	24	21	21	21
39	34	31	33	33	25
1	1	1	1	1	1

COUNTY OF HIDALGO, TEXAS
County Auditor's Office Personnel
December 31, 2015

Raymundo Eufracio, CPA	County Auditor
Linda C. Fong, CPFO	First Assistant County Auditor

Accounting Division

Marcela Luna	Division Director
Deborah Fischer, CPA	Supervisor
Nereyda Gonzalez	Supervisor
Jennifer L. Garza	Assistant Auditor
Milagros Rodriguez	Assistant Auditor
Aron Santa Maria Jr.	Assistant Auditor
Sandra E. Flores	Assistant Auditor
Rossana Schettino	Assistant Auditor
Minerva Diaz	Assistant Auditor
Hector Sandoval	Assistant Auditor
Joel Flores	Assistant Auditor
Cynthia Paslak	Assistant Auditor
Sandra Tijerina	Assistant Auditor

Audit Division

Arcilia B. Duran, CPA	Division Director
Elizabeth Cano	Supervisor
Leticia Chavez	Supervisor
Yvonne Torres	Supervisor
Vivian Garza	Assistant Auditor
Ricardo Nunez	Assistant Auditor
Alejandra Santa Ana	Assistant Auditor
Crystal Puente	Assistant Auditor
Marissa Castillo	Assistant Auditor
Abigail Guajardo	Assistant Auditor
Gricelda Quintero	Assistant Auditor
Erica M Espinosa	Assistant Auditor
Reynaldo Cantu, II	Assistant Auditor
Jessica Ortega	Assistant Auditor
Guadalupe Y. Garza	Assistant Auditor
Corina Martinez	Assistant Auditor
Zoraida Z. Escamilla	Assistant Auditor
Olga L. Perez	Assistant Auditor
Lindsey Moravitz	Assistant Auditor
Erika Ortiz	Assistant Auditor
Maria Munoz	Assistant Auditor
Genoveva Gonzalez	Assistant Auditor
Vanessa Olivarez	Assistant Auditor
Yolanda Estrada	Assistant Auditor
Enriqueta Zambrano	Assistant Auditor
Consuelo Salazar	Assistant Auditor
Belinda Salinas	Assistant Auditor

Support Staff

Hugo I. Perales	Assistant Auditor
Maria Medina	Assistant Auditor
Alejandro Mortera	Assistant Auditor