

County of Hidalgo, Texas

Comprehensive
Annual Financial Report
For the Year Ended
December 31, 2016



COUNTY OF HIDALGO, TEXAS

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

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



COUNTY OF HIDALGO, TEXAS
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016

TABLE OF CONTENTS

	Page	Exhibit
INTRODUCTORY SECTION		
Letter of Transmittal	3	
GFOA Certificate of Achievement	7	
Organizational Chart.....	8	
List of Governing Body	9	
List of Principal Officials	10	
FINANCIAL SECTION		
Independent Auditors' Report.....	13	
Management's Discussion and Analysis	16	
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position.....	26	A-1
Statement of Activities	28	A-2
Fund Financial Statements:		
Balance Sheet – Governmental Funds	31	A-3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	33	A-4
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	35	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	37	A-6
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	38	A-7
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Local Provider Participation	41	A-8
Statement of Net Position – Proprietary Funds	42	A-9
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds.....	43	A-10
Statement of Cash Flows – Proprietary Funds.....	45	A-11
Statement of Fiduciary Net Position – Fiduciary Funds	46	A-12
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	47	A-13
Notes to the Financial Statements	50	
Required Supplementary Information:		
Schedule of Funding Progress Other Post Employment Benefits – Hidalgo County.....	88	B-1
Schedule of Funding Progress Other Post Employment Benefits – Drainage District No. 1	89	B-2
Schedule of Changes in Net Pension Liability and Related Ratios – Hidalgo County.....	90	B-3
Schedule of Changes in Net Pension Liability and Related Ratios – Drainage District No. 1	91	B-4
Schedule of Employer Contributions – Hidalgo County.....	92	B-5

	Page	Exhibit
Schedule of Employer Contributions – Drainage District No. 1	93	B-6
Notes to the Schedule of Employer Contributions – Hidalgo County	94	
Notes to the Schedule of Employer Contributions – Drainage District No. 1	95	
 Combining and Individual Fund Statements and Schedules:		
Combining Balance Sheet – Nonmajor Governmental Funds	98	C-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	99	C-2
 Combining Balance Sheet – Nonmajor Special Revenue Funds	 108	 D-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	120	D-2
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds:		
Road and Bridge County Wide	131	D-3
L.E.O.S.E.	132	D-4
District Attorney Motor Vehicle Theft	133	D-5
District Attorney Check Fraud	134	D-6
District Attorney Investigation Chapter 59	135	D-7
Drug Abuse Prevention and Rehabilitation	136	D-8
Pretrial Intervention	137	D-9
Sheriff Investigation.....	138	D-10
Sheriff Investigation Chapter 59.....	139	D-11
Sheriff Federal Sharing U.S. Treasury.....	140	D-12
Sheriff Federal Sharing U.S. Department of Justice.....	141	D-13
Constable Precinct No. 3 Investigation Chapter 59	142	D-14
Constable Precinct No. 4 Investigation Chapter 59	143	D-15
Constable Precinct No. 1 Investigation Chapter 59	144	D-16
County Child Abuse Prevention	145	D-17
District Clerk Records Management and Preservation	146	D-18
District Clerk Title IV-D.....	147	D-19
County Clerk Records Management and Preservation	148	D-20
County Records Management and Preservation	149	D-21
Court Reporter Service	150	D-22
Juvenile Delinquency Prevention	151	D-23
Courthouse Security.....	152	D-24
Justice Court Technology	153	D-25
Probate Court Contributions	154	D-26
Justice Court Building Security	155	D-27
Tax Assessor/Collector Special Vehicle Inventory	156	D-28
Law Library.....	157	D-29
Supplemental Court Ordered Guardianship	158	D-30
HIDTA Chapter 59 State Asset Forfeiture	159	D-31
HIDTA Federal Sharing U.S. Treasury	160	D-32
HIDTA Other States Asset Forfeitures	161	D-33
HIDTA Federal Sharing U.S. Department of Justice	162	D-34
County and District Court Technology	163	D-35
District Attorney Federal Sharing U.S. Department of Justice.....	164	D-36
Constable Precinct No. 3 Federal Sharing U.S. Treasury	165	D-37
Constable Precinct No. 4 Federal Sharing U.S. Treasury	166	D-38
Constable Precinct No. 2 Chapter 59	167	D-39
Constable Precinct No. 3 Federal Sharing U.S. Department of Justice.....	168	D-40
Drainage District No. 1	169	D-41

	Page	Exhibit
Combining Balance Sheet – Nonmajor Special Revenue Funds – Grant Funds.....	180	D-42
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds – Grant Funds ..	190	D-43
Combining Balance Sheet – Nonmajor Debt Service Funds.....	200	D-44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds.....	204	D-45
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds:.....		
Notes Payable.....	208	D-46
General Obligation Refunding Bonds Series 2005.....	209	D-47
Certificates of Obligation Series 2006.....	210	D-48
General Obligation Refunding Bonds Series 2007.....	211	D-49
Certificates of Obligation Series 2009.....	212	D-50
General Obligation Refunding Bonds Series 2009A.....	213	D-51
Certificates of Obligation Series 2009B&C.....	214	D-52
Certificates of Obligation Series 2010A&B.....	215	D-53
General Obligation Refunding Bonds Series 2014A.....	216	D-54
General Obligation Refunding Bonds Series 2014B.....	217	D-55
Certificates of Obligation Series 2014.....	218	D-56
General Obligation Refunding Bonds Series 2014C.....	219	D-57
Certificates of Obligation Series 2015A.....	220	D-58
General Obligation Refunding Bonds Series 2015B.....	221	D-59
General Obligation Refunding Bonds Series 2015C.....	222	D-60
Drainage District No. 1 Debt Service.....	223	D-61
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	230	D-62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	234	D-63
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Capital Projects Funds:		
Capital Outlay.....	237	D-64
Tax Notes Series 2007.....	238	D-65
Sale of Certificates of Obligation Assets.....	239	D-66
Tax Notes Series 2014.....	240	D-67
Border Colonia Access Program Round III.....	241	D-68
TXDOT Projects.....	242	D-69
Certificates of Obligation Series 2001.....	243	D-70
Certificates of Obligation Series 2009.....	244	D-71
Certificates of Obligation Series 2009B&C.....	245	D-72
Certificates of Obligation Series 2010A&B.....	246	D-73
Certificates of Obligation Series 2014.....	247	D-74
Certificates of Obligation Series 2015A.....	248	D-75
Certificates of Obligation Series 2016.....	249	D-76
Drainage District No. 1 Capital Projects.....	250	D-77
Combining Statement of Net Position – Nonmajor Enterprise Funds.....	254	D-78
Combining Statement of Revenues, Expenses, and Changes in Net Position – Nonmajor Enterprise Funds.....	255	D-79
Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	257	D-80
Combining Statement of Net Position – Internal Service Funds.....	258	D-81
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds.....	259	D-82
Combining Statement of Cash Flows – Internal Service Funds.....	261	D-83

	Page	Exhibit
Combining Statement of Fiduciary Net Position – Pension Trust Funds	268	D-84
Combining Statement of Changes in Fiduciary Net Position – Pension Trust Funds	269	D-85
Combining Statement of Fiduciary Net Position – Private-Purpose Trust Funds.....	270	D-86
Combining Statement of Changes in Fiduciary Net Position – Private-Purpose Trust Funds.....	272	D-87
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds.....	274	D-88
Combining Statement of Changes in Fiduciary Assets and Liabilities – Agency Funds.....	276	D-89
Related Agencies:		
Community Service Agency:		
Combined Balance Sheet.....	281	D-90
Combining Balance Sheet – Special Revenue Funds	282	D-91
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Special Revenue Funds.....	284	D-92
Schedule of Changes in Fiduciary Net Position – Pension Trust Fund.....	286	D-93
Schedule of Revenues and Expenditures – Budget and Actual:		
Community Services Block Grant: Contract No. 61150002185....	287	D-94
Community Services Block Grant: Contract No. 61150002443....	288	D-95
Community Services Block Grant: Contract No. 61160002386...	289	D-96
Community Services Block Grant: Contract No. 61160002516...	290	D-97
NCS Retired Senior Volunteer Program:		
Contract No. 14SRWTX001 07/01/15-06/30/16.....	291	D-98
NCS Retired Senior Volunteer Program:		
Contract No.14SRWTX001 07/01/16-06/30/17.....	292	D-99
TDOA Retired Senior Volunteer Program:		
Contract No. 15SRWTX020 09/01/15-08/31/16.....	293	D-100
TDOA Retired Senior Volunteer Program:		
Contract No.15SRWTX020 09/01/16-08/31/17.....	294	D-101
Comprehensive Energy Assistance Program:		
Contract No. 58160002338	295	D-102
Comprehensive Energy Assistance Program:		
Contract No. 58150002108	296	D-103
FVA Veterans General Assistance 16-B:		
Contract No. FVA_16B_0333.....	297	D-104
Head Start Program:		
Combined Balance Sheet.....	299	D-105
Combining Balance Sheet – Special Revenue Funds	300	D-106
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds.....	301	D-107
Combining Schedule of Fiduciary Net Position	302	D-108
Schedule of Changes in Fiduciary Net Position – Pension Trust Fund.....	303	D-109
Combining Schedule of Changes in Fiduciary Assets and Liabilities – Agency Funds	304	D-110
Schedule of Revenues and Expenditures – Budget and Actual		
Head Start Grant: 2015-2016.....	305	D-111
Head Start Grant: 2016.....	306	D-112
TDA Grant: 2015-2016.....	307	D-113
TDA Grant: 2016-2017.....	308	D-114

	Page	Exhibit
Urban County Program:		
Combined Balance Sheet.....	309	D-115
Combining Balance Sheet – Special Revenue Funds	310	D-116
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds.....	312	D-117
Combining Schedule of Fiduciary Net Position	314	D-118
Schedule of Changes in Fiduciary Net Position- Pension Trust Fund	315	D-119
Schedule of Changes in Fiduciary Net Position – Housing and Urban Development Section 108.....	316	D-120
Schedule of Changes in Fiduciary Net Position – Private-Purpose Trust Fund.....	317	D-121
Schedule of Changes in Fiduciary Assets and Liabilities– Agency Funds	318	D-122
Schedule of Revenues and Expenditures – Budget and Actual		
Disaster Recovery Program Fund: Contract No. 010068.....	319	D-123
Colonia Fund: Contract No. 713045.....	320	D-124
Disaster Recovery Program Fund: Contract No. 210068.....	321	D-125
Disaster Recovery Program Fund: Contract No. 220068.....	322	D-126
Colonia Fund: Contract No. 712013.....	323	D-127

STATISTICAL SECTION (UNAUDITED)

Financial Trends:

Net Position by Component	328	E-1
Changes in Net Position.....	330	E-2
Fund Balances of Governmental Funds	334	E-3
Changes in Fund Balances of Governmental Funds	340	E-4

Revenue Capacity:

Hidalgo County – Assessed Value and Market Value of Taxable Property	342	E-5
Drainage District No. 1 – Assessed Value and Market Value of Taxable Property	343	E-6
Hidalgo County – Market, Assessed, and Taxable Valuations.....	344	E-7
Drainage District No. 1 – Market, Assessed, and Taxable Valuations	345	E-8
Property Tax Rates	346	E-9
Property Tax Rates – Direct and Overlapping Governments	347	E-10
Hidalgo County – Principal Taxpayers.....	348	E-11
Drainage District No. 1 – Principal Taxpayers	349	E-12
Property Tax Levy and Reserve for Uncollectible Taxes	350	E-13
Property Tax Levies	352	E-14
Delinquent Taxes Receivable Net of Uncollectibles (Including Rollback Taxes).....	354	E-15
Hidalgo County – Property Tax Levies and Collections.....	356	E-16
Drainage District No. 1 – Property Tax Levies and Collections	358	E-17
Hidalgo County – Rollback Taxes and Collections	360	E-18
Drainage District No. 1 – Rollback Taxes and Collections	361	E-19

Debt Capacity:

Hidalgo County – Ratio of Outstanding Debt by Type	362	E-20
Drainage District No. 1 – Ratio of Outstanding Debt by Type	363	E-21
Hidalgo County – Ratio of General Bonded Debt Outstanding	364	E-22
Drainage District No. 1 – Ratio of General Bonded Debt Outstanding.....	365	E-23
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures.....	366	E-24
Direct and Overlapping Bonded Debt	367	E-25
Legal Debt Margin Information.....	368	E-26

	Page	Exhibit
Schedules of Debt Service Requirements Until Maturity:		
Hidalgo County – Certificates of Obligation Series 2009	370	E-27
Hidalgo County – General Obligation Refunding Bonds Series 2009A.	371	E-28
Hidalgo County – Certificates of Obligation Series 2009B&C	372	E-29
Hidalgo County – Certificates of Obligation Series 2010A&B	373	E-30
Hidalgo County – General Obligation Refunding Bonds Series 2014A	374	E-31
Hidalgo County – General Obligation Refunding Bonds Series 2014B	375	E-32
Hidalgo County – Certificates of Obligation Series 2014	376	E-33
Hidalgo County – General Obligation Refunding Bonds Series 2014C	377	E-34
Hidalgo County – Tax Notes, Series 2014.....	378	E-35
Hidalgo County – Certificates of Obligation Series 2015A.....	379	E-36
Hidalgo County – General Obligation Refunding Bond Series 2015B...	380	E-37
Hidalgo County – General Obligation Refunding Bond Series 2015C.	381	E-38
Hidalgo County – Certificates of Obligation Series 2016.....	382	E-39
Drainage District No. 1 – Unlimited Tax Improvement Bonds Series 2008.....	383	E-40
Drainage District No. 1 – Unlimited Tax Improvement Bonds Series 2013.....	384	E-41
Drainage District No. 1 – Unlimited Tax Refunding Bonds Series 2014.....	385	E-42
Drainage District No. 1 – Unlimited Tax Refunding Bonds Series 2016.....	386	E-43
Demographics and Economic Information:		
Demographic Statistics	387	E-44
Principal Employers	388	E-45
Miscellaneous Statistics	390	E-46
Operating Information:		
Full-Time Equivalent County Employees By Function.....	392	E-47
Operating Indicators By Function.....	394	E-48
Capital Assets Statistics By Function.....	396	E-49
County Auditor’s Office Personnel.....	398	

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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July 21, 2017

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, 2016, 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.

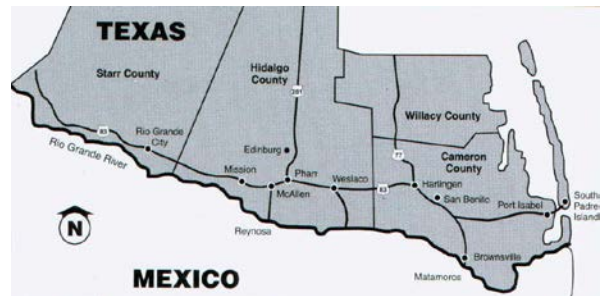
Pursuant to Local Government Code §115.045, the financial statements and notes contained in this report have been audited by Burton, McCumber & Cortez, L.L.P. The independent auditors issued an unmodified ("clean") opinion on the County financial statements for the year ended December 31, 2016. The independent 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; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the State of Texas Uniform Grant Management Standards; and the State of Texas Single Audit Circular. 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 849,843 according to the most recent estimates of the U.S. Census Bureau.



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 2016, 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 City of McAllen was ranked 1st of 261 urban areas with the least expensive cost of living by the Council for Community and Economic Research (C2ER), an economic think tank, in their third quarter 2016 report. The City of Mission was ranked 18th of 515 U.S. cities with the fastest growing economies in 2016 by Wallethub, a personal finance website.

Hidalgo County continues to experience strong growth in population and in its economic base. The population has grown by almost 10% since the 2010 census and by 49% since the 2000 census. With a 2016 population estimate of 849,843, Hidalgo County is now the fifth largest metropolitan area in Texas as reported by the U.S. Census Bureau. During the same period, the County's tax base has grown from \$11 billion in 2000 to over \$30 billion in 2016.

Hidalgo County's economy and employment picture have rebounded strongly since the 2008 recession. According to the Texas Workforce Commission, the County's 2016 unemployment rate was 7.8 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 2016 unemployment rate of 7.8 percent was well above the state (4.6 percent) and national (4.9 percent) average for the same period.

The economic outlook for Hidalgo County looks positive for the near future. Major industrial investments, 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. H-E-B Park, a 9,700-seat soccer stadium in Edinburg, had its grand opening in March 2016. The soccer stadium will host the RGV FC Toros, a professional soccer team, but will also host musical concerts, high school sporting events, and other forms of entertainment. In addition, construction continues on the new 8,500 seat Bert Ogden Arena in Edinburg. The Bert Ogden Arena, expected to open in 2018, will be the home of the RGV Vipers, a professional basketball team, but will also be available for public use such as school graduations, forums, and concerts. Also, the Dallas-based Cinergy Entertainment Group announced plans to construct a 90,000 square foot entertainment facility in Edinburg. The new facility, which will include a cinema, bowling alley, a multi-level laser tag arena, a gaming room, escape rooms, a zip line and an elevated rope course, among other amenities is expected to be completed in 2018. The new 1,826 seat McAllen Performing Arts Center opened its doors in the fall of 2016. A groundbreaking ceremony was held in March 2016 for Tres Lagos, a 2,571-acre master-planned community in north McAllen. The development 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 University of Texas-Rio Grande Valley (UTRGV), which was created by the Texas Legislature in 2013. UT RGV continues to undergo significant expansions. Construction started on an 115,000 square-foot Science and Research Center in Edinburg and an 85,000 square-foot research facility in McAllen. In addition, plans for a new interdisciplinary engineering building in Edinburg are underway. Also, the 245,000 square-foot expansion of La Plaza Mall in McAllen is expected to be completed by the end 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 2018, 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. On December 12, 2016, Hidalgo County and the City of Edinburg approved a memorandum of understanding 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 2018.

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 \$1.30 million in 2016, down from \$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. After a one-year assessment of the pilot program, various revisions to the program rules were recommended before moving forward with the next phase of the program.

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, 2015. This was the thirteenth 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 Eufrazio, CPA
Hidalgo County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Hidalgo
Texas**

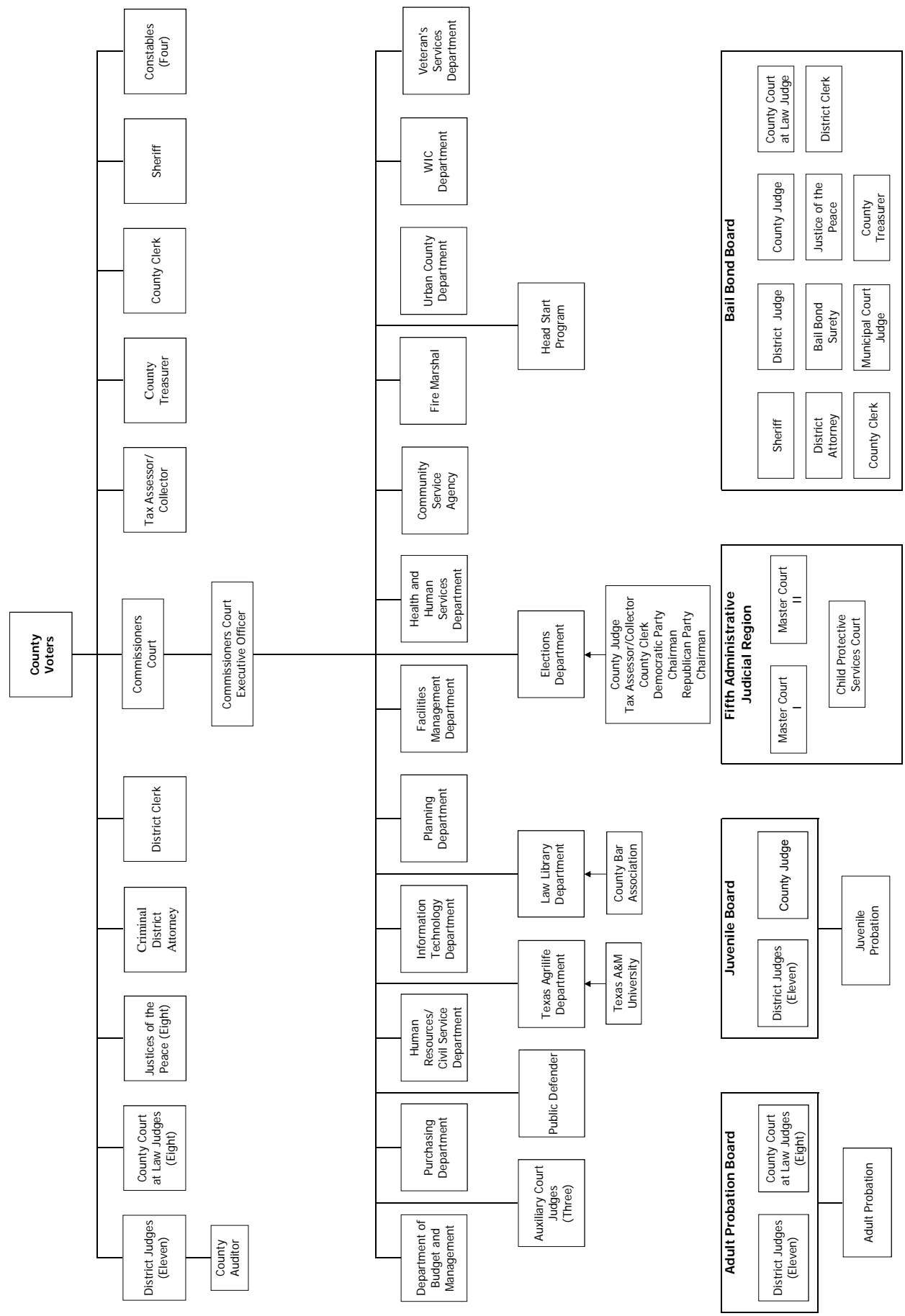
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2016

County Judge Ramon GarciaChairman
Commissioner A.C. Cuellar, Jr.Member
Commissioner Eduardo CantuMember
Commissioner Jose M. FloresMember
Commissioner Joseph Palacios.Member

COUNTY OF HIDALGO, TEXAS
Principal Officials
December 31, 2016

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 Eufrazio	County Auditor

INDEPENDENT AUDITORS' REPORT



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, 2016, 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, 2016, 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 88 through 95 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 21, 2017, 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.

Burke McCall & Co., LLP

McAllen, Texas
July 21, 2017

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, 2016. 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 \$373,696,192 (*net position*). Of this amount, \$86,779,543 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 decreased \$20,309,484, net of prior period adjustment, 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 decrease 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.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$217,812,913, a decrease of \$10,900,539, net of prior period adjustment, in comparison with the prior year. Approximately 12% of this amount (\$26,511,519) 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 *assigned* and *unassigned* components of *fund balance*) for the general fund was \$38,227,426, or approximately 20% of total general fund expenditures and transfers out.
- The County's total outstanding general obligation debt increased by \$8,275,000 during the current fiscal year due to the issuance by the County of certificates of obligation in the amount of \$35,045,000 and the issuance by the District of refunding bonds in the amount of \$52,625,000, which refunded \$57,765,000 of debt. The new debt was offset by regularly scheduled principal reductions of \$21,630,000.

Overview of the Financial Statements

The discussion and analysis provided here is 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 50-86 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information on pages 88-95 and combining and individual fund statements and schedules, which can be found on pages 98-99 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 \$373,969,192, at the close of the most recent fiscal year.

Net Position

	Governmental activities		Business-type activities		Total	
	2016	2015	2016	2015	2016	2015
Assets:						
Current and other assets	\$ 537,735,821	\$ 525,070,663	\$ 4,044,151	\$ 3,873,429	\$ 541,779,972	\$ 528,944,092
Capital assets	470,510,768	453,388,234	1,178,229	1,042,021	471,688,997	454,430,255
Total assets	1,008,246,589	978,458,897	5,222,380	4,915,450	1,013,468,969	983,374,347
Deferred Outflows:						
Deferred charge	7,770,318	3,827,873	-	-	7,770,318	3,827,873
Pension	53,159,214	17,938,907	-	-	53,159,214	17,938,907
Total deferred outflows	60,929,532	21,766,780	-	-	60,929,532	21,766,780
Liabilities:						
Long-term liabilities	468,281,452	405,379,493	1,592,493	1,617,335	469,873,945	406,996,828
Other liabilities	223,161,474	201,728,889	180,747	25,584	223,342,221	201,754,473
Total liabilities	691,442,926	607,108,382	1,773,240	1,642,919	693,216,166	608,751,301
Deferred Inflows:						
Pension	7,213,143	2,111,150	-	-	7,213,143	2,111,150
Total deferred inflows	7,213,143	2,111,150	-	-	7,213,143	2,111,150
Net Position:						
Net investment in capital assets	201,487,391	188,600,929	1,178,229	1,042,021	202,665,620	189,642,950
Restricted	84,457,127	106,296,746	66,902	66,902	84,524,029	106,363,648
Unrestricted	84,575,534	96,108,470	2,204,009	2,163,608	86,779,543	98,272,078
Total net position	\$ 370,520,052	\$ 391,006,145	\$ 3,449,140	\$ 3,272,531	\$ 373,969,192	\$ 394,278,676

By far, the largest portion of the County's net position (54.2%) 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 (22.6%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance (23.2%) 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 decreased \$20,309,484 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

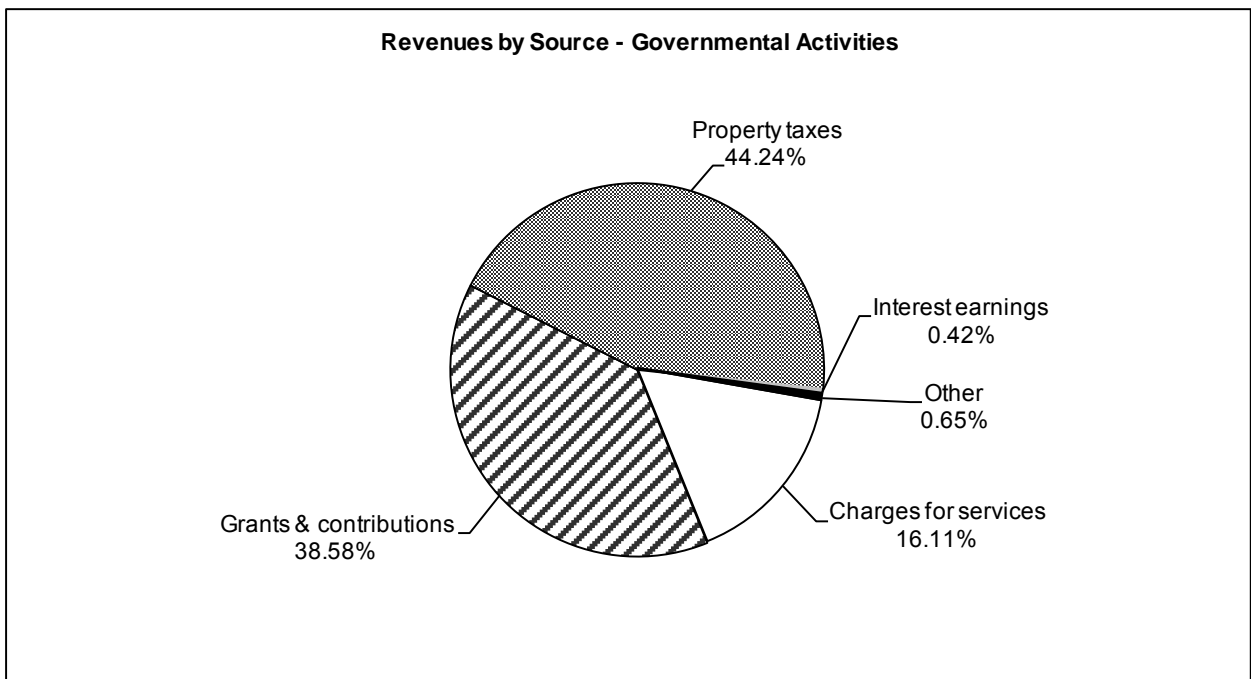
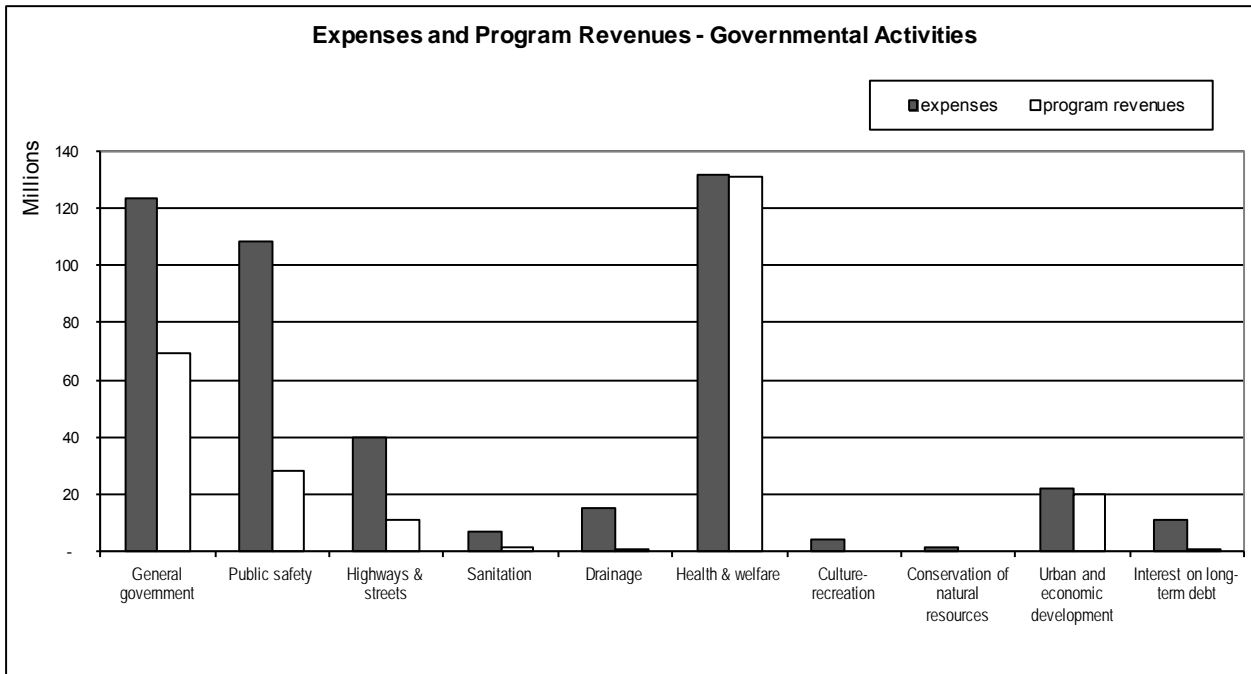
Governmental Activities. During the current fiscal year, net position for governmental activities decreased \$20,486,093, net of prior period adjustment, or 5% from the prior fiscal year for an ending balance of \$370,520,052. The decrease is due to decreases in revenues combined with increases in expenses during the current fiscal year.

Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 76,918,533	\$ 71,408,264	\$ 1,496,797	\$ 1,494,855	\$ 78,415,330	\$ 72,903,119
Operating grants and contributions	180,883,512	197,340,475	-	-	180,883,512	197,340,475
Capital grants and contributions	3,389,757	837,756	-	-	3,389,757	837,756
General revenues:						
Property taxes	211,310,049	208,801,985	-	-	211,310,049	208,801,985
Grants and contributions not restricted to specific programs	7,125,603	6,942,483	-	-	7,125,603	6,942,483
Interest earnings	2,001,289	856,182	-	-	2,001,289	856,182
Other	3,090,763	4,669,903	-	-	3,090,763	4,669,903
Total revenues	484,719,506	490,857,048	1,496,797	1,494,855	486,216,303	492,351,903
Expenses:						
General government	123,633,293	112,902,355	-	-	123,633,293	112,902,355
Public safety	108,710,146	102,440,534	-	-	108,710,146	102,440,534
Highways and streets	39,422,685	36,914,350	-	-	39,422,685	36,914,350
Sanitation	6,526,135	5,661,819	-	-	6,526,135	5,661,819
Drainage flood control	14,854,988	11,269,630	-	-	14,854,988	11,269,630
Health and welfare	132,027,373	128,626,443	-	-	132,027,373	128,626,443
Culture-recreation	4,267,350	3,922,965	-	-	4,267,350	3,922,965
Conservation of natural resources	924,511	846,851	-	-	924,511	846,851
Urban and economic development	21,856,952	15,875,415	-	-	21,856,952	15,875,415
Interest on long-term debt	11,054,231	14,767,411	-	-	11,054,231	14,767,411
Landfill Services	-	-	20,197	15,891	20,197	15,891
Jail Commissary	-	-	1,285,061	1,353,765	1,285,061	1,353,765
Total expenses	463,277,664	433,227,773	1,305,258	1,369,656	464,582,922	434,597,429
Increase (decrease) in net position	21,441,842	57,629,275	191,539	125,199	21,633,381	57,754,474
Net position - beginning restated	349,078,210	333,376,870	3,257,601	3,147,332	352,335,811	336,524,202
Net position - ending	\$ 370,520,052	\$ 391,006,145	\$ 3,449,140	\$ 3,272,531	\$ 373,969,192	\$ 394,278,676

Overall, revenues decreased by \$6,137,542. This decrease is primarily due to a decrease in assessments collected by the Local Provider Participation Fund (LPPF). Money in the LPPF is used to fund certain intergovernmental transfers (IGT) to the State to provide the nonfederal share of the Medicaid supplemental payment program (1115 Waiver Program). The Health Care Funding District assesses quarterly mandatory payments to the hospitals located in the County, which are deposited in the LPPF. During the previous fiscal year, the larger hospitals paid the entire fiscal year 2015-2016 mandatory payment instead of making the required quarterly payment. The hospitals had anticipated that the State would request an IGT before December 31, 2015.

Overall, expenses increased by \$30,049,891. The most significant increase in expenses was related to general government (\$10,730,937). This was mainly due to the 2016 elections, additional staff for the Criminal District Attorney's Office, an increase in pension expense, and increases in workers compensation and health benefit claims. Other large increases in expenses were for public safety (\$6,269,612) and urban and economic development (\$5,981,537).



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 \$3,449,140. The total increase in net position for business-type activities (landfill and Jail Commissary funds) was \$176,609, net of prior period adjustment, or 5% from the prior fiscal year. Overall revenue increased by \$1,942 due to an increase in Jail Commissary charges. Expenses decreased by \$64,398. Jail Commissary expenses decreased by \$68,704 while landfill expenses increased by \$4,306.

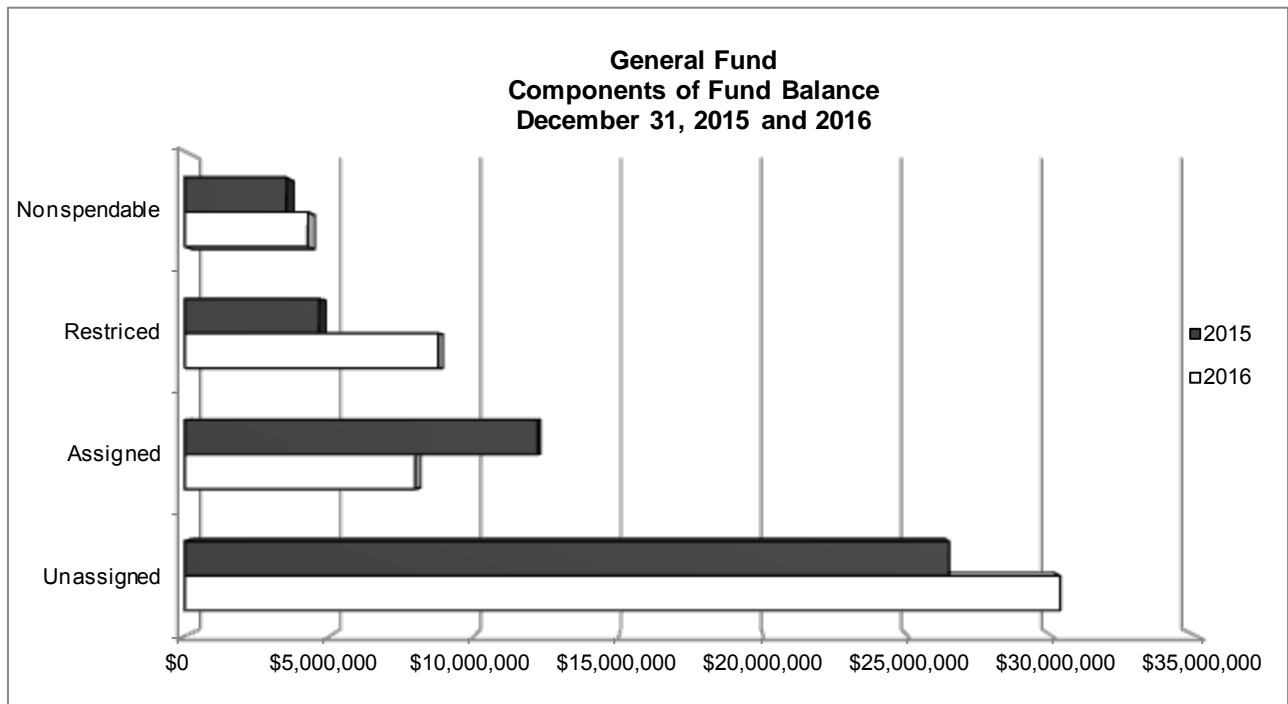
Financial Analysis of the Governmental Funds

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, 2016, the County’s governmental funds reported combined fund balances of \$217,812,913, a decrease of \$10,900,539, net of prior period adjustment, in comparison with the prior fiscal year. Approximately 12% of this amount (\$26,511,519) constitutes *unassigned fund balance*, which is available for spending at the County’s discretion. The remainder of fund balance is either *nonspendable*, *restricted*, or *assigned* to indicate that it is 1) not in spendable form (\$4,285,661), 2) restricted for particular purposes (\$179,048,805), or 3) assigned for particular purposes (\$7,966,928).

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 \$30,260,498, while total fund balance increased by \$4,464,251 to \$51,251,144. 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 16% of total general fund expenditures and transfers out, while total fund balance represents approximately 27% of that same amount.



The Health Care Funding District's Local Provider Participation Fund (LPPF), a major fund, had a \$26,937,656 decrease, net of prior period adjustment, in fund balance during the current fiscal year, which put the overall fund balance at \$15,033,919. 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 decrease 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 \$60,598 to a balance of \$3,052,275. However, the unrestricted net position of the landfill decreased by \$20,197 to a deficit balance of \$848,266. The total net position for both funds was \$3,229,411 and \$219,729, 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 \$11,313,887 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- \$1,556,806 of the increase resulted from using restricted fund balance. These funds were appropriated to fund matching requirements (\$917,339), the District Clerk's records archive (\$263,174), economic development (\$262,000), elections (\$70,009), the Scofflaw Program (\$42,484), Bail Bond Board (\$1,500), and the grand jury (\$300).
- \$5,512,718 of the increase resulted from using assigned fund balance. These funds were appropriated for the new courthouse (\$4,000,000), the Medicaid 1115 Waiver DSRIP program (\$1,228,950), and for the County's portion of various Texas Department of Transportation projects (\$283,768).
- \$2,327,145 of the increase was from unassigned fund balance due to emergency expenditures related to storm events from the prior year.
- \$1,917,218 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 (\$1,030,880), Juvenile Boot Camp operations (\$360,567), repairs to Anzalduas Park (\$279,375), road machinery and equipment (\$128,449), grant cash match (\$61,781), security services (\$30,000), and other items (\$26,166).

During the current fiscal year, there was an increase of \$1,917,218 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.

- \$1,030,880 of other financing sources was recognized due to capital lease agreements for the acquisition of equipment.
- \$415,206 of insurance proceeds was received related to vehicle accident claims and storm damages.
- \$360,567 of charges for services (fees) for court ordered placements to the Juvenile Boot Camp which were previously accounted in a special revenue fund.
- \$100,000 of grants was received from the Texas Department of Family and Protective Services for child welfare and legal services.
- \$1,500 donation was received from Oxy USA for the Constable, Precinct No. 4.

Final Budget Compared to Actual Results. A review of actual expenditures and other financing uses compared to appropriations in the final budget yields no significant variances with a few exceptions. Actual expenditures for the new courthouse were \$3,951,867 less than the final amended budget. The unexpended balance was assigned for use in the ensuing year. In addition, actual expenditures for the Medicaid 1115 Waiver DSRIP program were \$1,573,687 less than the final amended budget because the Health and Human Services

Department has not implemented planned programs related to preventative care. The unexpended balance was assigned for use in the ensuing year. Also, actual cash match expenditures were \$3,061,966 less than the final amended budget. Cash match expenditures are recorded when allowable grant expenditures are incurred. The unexpended balance was restricted for use in the ensuing year.

The variances between actual revenues and estimated revenues are generally due to a conservative approach by the County Auditor in projecting revenues and tax collection rates with the following exceptions. FEMA awarded the County \$608,550 for storm events from the prior year. This award was not estimated in the final budget. Also, the County collected \$1,239,093 for a new courthouse facility fee during the year. The new courthouse facility fee became effective during the current fiscal year and was not estimated in the final budget.

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, 2016, amounts to \$471,688,997 (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 3.8%.

Capital Assets (net of depreciation)

	Governmental activities		Business-type activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 65,248,238	\$ 61,837,363	\$ 1,001,093	\$ 1,001,093	\$ 66,249,331	\$ 62,838,456
Infrastructure	189,841,198	187,540,807	-	-	189,841,198	187,540,807
Buildings and renovations	102,979,327	106,529,998	-	-	102,979,327	106,529,998
Improvements other than buildings	11,889,696	12,566,417	-	-	11,889,696	12,566,417
Machinery and equipment	45,585,428	39,896,075	177,136	40,928	45,762,564	39,937,003
Construction in progress	54,966,881	45,017,574	-	-	54,966,881	45,017,574
Total	\$ 470,510,768	\$ 453,388,234	\$ 1,178,229	\$ 1,042,021	\$ 471,688,997	\$ 454,430,255

Major capital events during the current fiscal year included the following: (1) completion of the County Autopsy Facility; (2) purchase of road maintenance machinery and equipment; (3) vehicle replacements for various departments/offices; and (4) numerous road projects.

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 \$336,120,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling \$2,154,923. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

	Governmental activities		Business-type activities		Total	
	2016	2015	2016	2015	2016	2015
Refunding bonds	\$ 91,245,000	\$ 99,620,000	\$ -	\$ -	\$ 91,245,000	\$ 99,620,000
General obligation bonds	137,910,000	150,445,000	-	-	137,910,000	150,445,000
Certificates of obligation	103,545,000	73,330,000	-	-	103,545,000	73,330,000
Tax notes	3,420,000	4,450,000	-	-	3,420,000	4,450,000
Notes-Hidalgo County	211,844	311,696	-	-	211,844	311,696
Notes-Urban County Program	950,000	1,150,000	-	-	950,000	1,150,000
Notes-Drainage District No. 1	993,079	125,774	-	-	993,079	125,774
Total	\$ 338,274,923	\$ 329,432,470	\$ -	\$ -	\$ 338,274,923	\$ 329,432,470

During the current fiscal year, the bonded debt increased by \$8,275,000 due to the issuance by the County of \$35,045,000 in certificates of obligation and the issuance by the District of \$52,625,000 in refunding bonds, which refunded \$57,765,000 of debt. These issuances were offset by regularly scheduled principal reductions of \$21,630,000.

During the current fiscal year, notes payables increased by \$567,453 due to the issuance by the District of a fixed rate note in the amount of \$1,243,079. The issuance was offset by regularly scheduled principal reductions of \$675,626.

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 "AAA" rating from Standard & Poor's and a "Aaa" 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 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 2017 fiscal year budget.

- According to the Texas Workforce Commission, the County's 2016 unemployment rate was 7.8%, which was higher than the state (4.6%) and national (4.9%) unemployment rates for the same period.
- For fiscal year 2013, 2014, and 2015, the County experienced positive growth of 1%, 2%, and 3%, respectively, in assessed property values. For fiscal year 2016, assessed property values increased by 7%. Similar growth was projected for fiscal year 2017.
- The ad valorem property tax rate has remained at \$0.5900 per \$100 assessed valuation since fiscal year 2004. The Commissioners' Court decided not to increase the tax rate for fiscal year 2017.
- The 2017 budget includes an increase of \$2 to the living wage bringing it to \$12 per hour.
- The 2017 budget includes an additional 18 positions bringing the total amount of budgeted positions to 3,029.

During the current fiscal year, the County's unassigned fund balance of the general fund was \$30,260,498. The County did not appropriate any unassigned fund balance for spending in the 2017 fiscal year budget. This was the first time the County was able to adopt a balanced budget since 2009.

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, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 268,776,764	\$ 4,001,100	\$ 272,777,864
Certificates of deposit	88,799,806	-	88,799,806
Receivables (net of allowance for uncollectibles)	169,366,267	43	169,366,310
Internal balances	64,445	(64,445)	-
Due from others	1,147,301	-	1,147,301
Inventories	896,271	40,551	936,822
Prepays	3,469,988	-	3,469,988
Restricted cash	-	66,902	66,902
Other assets	5,214,979	-	5,214,979
Capital assets not being depreciated			
Land and easements	65,248,238	1,001,093	66,249,331
Construction in progress	54,966,881	-	54,966,881
Capital assets (net of accumulated depreciation)			
Infrastructure	189,841,198	-	189,841,198
Buildings and renovations	102,979,327	-	102,979,327
Improvements other than buildings	11,889,696	-	11,889,696
Machinery and equipment	45,585,428	177,136	45,762,564
Total capital assets (net of accumulated depreciation)	<u>470,510,768</u>	<u>1,178,229</u>	<u>471,688,997</u>
Total assets	<u>1,008,246,589</u>	<u>5,222,380</u>	<u>1,013,468,969</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge	7,770,318	-	7,770,318
Pension	53,159,214	-	53,159,214
Total deferred outflows of resources	<u>60,929,532</u>	<u>-</u>	<u>60,929,532</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-1

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	45,807,519	153,159	45,960,678
Salaries and benefits payable	9,442,234	22,675	9,464,909
Retainage payable	821,764	-	821,764
Accrued interest payable	5,147,501	-	5,147,501
Notes payable - short term	219,622	-	219,622
Due to others	787,396	-	787,396
Due to other governments	6,534,509	4,913	6,539,422
Unearned revenue	152,755,031	-	152,755,031
Other current liabilities	1,645,898	-	1,645,898
Noncurrent liabilities:			
Due within one year			
Bonds payable	27,483,160	-	27,483,160
Notes payable	568,845	-	568,845
Compensated absences payable	600,414	947	601,361
Claims and judgments payable	2,173,098	-	2,173,098
Capital leases payable	1,138,727	-	1,138,727
Landfill closure/ post-closure care costs	-	10,552	10,552
Due in more than one year			
Bonds payable	335,635,932	-	335,635,932
Notes payable	1,586,078	-	1,586,078
Compensated absences payable	9,730,526	17,684	9,748,210
Claims and judgments payable	1,457,902	-	1,457,902
Capital leases payable	5,420,542	-	5,420,542
Net pension liability	68,885,745	-	68,885,745
Other post employment benefits	13,600,483	-	13,600,483
Landfill closure/ post-closure care costs	-	1,563,310	1,563,310
Total liabilities	691,442,926	1,773,240	693,216,166
DEFERRED INFLOWS OF RESOURCES			
Pension	7,213,143	-	7,213,143
Total deferred inflows of resources	7,213,143	-	7,213,143
NET POSITION			
Net investment in capital assets	201,487,391	1,178,229	202,665,620
Restricted for:			
Legislative	55,276,020	-	55,276,020
Grants	11,827,656	-	11,827,656
Debt service	17,353,451	-	17,353,451
Bond covenant	-	66,902	66,902
Unrestricted	84,575,534	2,204,009	86,779,543
Total net position	\$ 370,520,052	\$ 3,449,140	\$ 373,969,192

COUNTY OF HIDALGO, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 123,633,293	\$ 64,747,562	\$ 4,461,025	\$ -
Public safety	108,710,146	8,920,343	18,854,619	-
Highways and streets	39,422,685	1,016,673	6,448,493	3,389,757
Sanitation	6,526,135	1,301,020	-	-
Drainage flood control	14,854,988	57,607	204,710	-
Health and welfare	132,027,373	875,328	130,307,189	-
Culture-recreation	4,267,350	-	-	-
Conservation of natural resources	924,511	-	-	-
Urban and economic development	21,856,952	-	20,128,810	-
Interest on long-term debt	11,054,231	-	478,666	-
Total governmental activities	463,277,664	76,918,533	180,883,512	3,389,757
Business-type activities:				
Sanitary Landfill	20,197	-	-	-
Jail Commissary	1,285,061	1,496,797	-	-
Total business-type activities	1,305,258	1,496,797	-	-
Total primary government	\$ 464,582,922	\$ 78,415,330	\$ 180,883,512	\$ 3,389,757

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

Net (Expenses) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (54,424,706)		\$ (54,424,706)
(80,935,184)		(80,935,184)
(28,567,762)		(28,567,762)
(5,225,115)		(5,225,115)
(14,592,671)		(14,592,671)
(844,856)		(844,856)
(4,267,350)		(4,267,350)
(924,511)		(924,511)
(1,728,142)		(1,728,142)
(10,575,565)		(10,575,565)
<u>(202,085,862)</u>		<u>(202,085,862)</u>
-	\$ (20,197)	(20,197)
-	211,736	211,736
<u>-</u>	<u>191,539</u>	<u>191,539</u>
<u>(202,085,862)</u>	<u>191,539</u>	<u>(201,894,323)</u>
211,310,049	-	211,310,049
7,125,603	-	7,125,603
2,001,289	-	2,001,289
2,665,512	-	2,665,512
425,251	-	425,251
<u>223,527,704</u>	<u>-</u>	<u>223,527,704</u>
21,441,842	191,539	21,633,381
391,006,145	3,272,531	394,278,676
(41,927,935)	(14,930)	(41,942,865)
<u>\$ 370,520,052</u>	<u>\$ 3,449,140</u>	<u>\$ 373,969,192</u>



COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General Fund	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 93,607,347	\$ 34,520,825	\$ 139,331,404	\$ 267,459,576
Certificates of deposit	48,722,750	-	40,077,056	88,799,806
Receivables (net of allowance for uncollectibles)				
Taxes	109,084,612	-	35,112,569	144,197,181
Accounts receivable	765,014	-	183,608	948,622
Loans	108,800	-	10,400	119,200
Interest	224,407	-	102,583	326,990
Due from other funds	364,108	-	25,736,112	26,100,220
Due from other governments	3,072,001	144,607	20,403,562	23,620,170
Due from others	2,825	-	1,138,718	1,141,543
Inventories	896,271	-	-	896,271
Prepays	3,253,437	-	15,695	3,269,132
Other assets	-	-	5,214,979	5,214,979
Total assets	<u>\$ 260,101,572</u>	<u>\$ 34,665,432</u>	<u>\$ 267,326,686</u>	<u>\$ 562,093,690</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,993,722	\$ 19,631,513	\$ 15,100,619	\$ 43,725,854
Salaries and benefits payable	6,200,036	-	3,209,007	9,409,043
Retainage payable	9,030	-	812,734	821,764
Notes payable - short-term	-	-	219,622	219,622
Due to other funds	11,604,327	-	14,444,432	26,048,759
Due to other governments	2,284,261	-	4,250,248	6,534,509
Due to others	8,245	-	779,151	787,396
Unearned revenues	109,280,243	-	43,474,788	152,755,031
Held in escrow	1,563,420	-	3,381	1,566,801
Undistributed receipts	79,097	-	-	79,097
Total liabilities	<u>140,022,381</u>	<u>19,631,513</u>	<u>82,293,982</u>	<u>241,947,876</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	65,698,428	-	21,142,766	86,841,194
Unavailable revenues-other	3,129,619	-	12,362,088	15,491,707
Total deferred inflow of resources	<u>68,828,047</u>	<u>-</u>	<u>33,504,854</u>	<u>102,332,901</u>
Fund balances:				
Nonspendable	4,259,667	-	25,994	4,285,661
Restricted	8,764,051	15,033,919	155,250,835	179,048,805
Assigned	7,966,928	-	-	7,966,928
Unassigned	30,260,498	-	(3,748,979)	26,511,519
Total fund balances	<u>51,251,144</u>	<u>15,033,919</u>	<u>151,527,850</u>	<u>217,812,913</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 260,101,572</u>	<u>\$ 34,665,432</u>	<u>\$ 267,326,686</u>	<u>\$ 562,093,690</u>

The accompanying notes are an integral part of this statement.



COUNTY OF HIDALGO, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016**

Total fund balances - governmental funds balance sheet		\$ 217,812,913
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	65,248,238	
Infrastructure	189,841,198	
Buildings and renovations	102,979,327	
Improvements other than buildings	11,889,696	
Machinery and equipment	45,561,815	
Construction in progress	<u>54,966,881</u>	470,487,155
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.		
Deferred charge	7,770,318	
Pensions	<u>53,159,214</u>	60,929,532
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	86,841,194	
Other	<u>15,491,707</u>	102,332,901
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	(5,136,939)	
Accrued interest on notes	<u>(10,562)</u>	(5,147,501)
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	(332,700,000)	
Tax notes payable	(3,420,000)	
Unamortized premiums	<u>(26,999,092)</u>	(363,119,092)
Notes payable	(2,154,923)	
Capital leases payable	(6,550,847)	
Compensated absences	(10,297,720)	
Post employment benefits	(13,600,483)	
Net pension liability	<u>(68,885,745)</u>	(101,489,718)
6 Deferred inflows related to the pension are not reported in the funds.		(7,213,143)
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:		(4,072,995)
Total net position of governmental activities (Exhibit A-1)		<u>\$ 370,520,052</u>

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, 2016

	General Fund	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 159,339,403	\$ -	\$ 50,234,180	\$ 209,573,583
Licenses and permits	1,431,944	-	6,356,695	7,788,639
Intergovernmental	10,721,446	-	104,741,971	115,463,417
Charges for services	18,344,455	-	10,285,297	28,629,752
Fines and forfeits	318,627	-	9,025,255	9,343,882
Special assessments	20,317	70,526,651	-	70,546,968
Interest	1,035,224	54,511	997,335	2,087,070
Miscellaneous	2,116,564	1,845,402	2,350,901	6,312,867
Total revenues	193,327,980	72,426,564	183,991,634	449,746,178
EXPENDITURES				
Current:				
General government	77,584,832	-	9,914,285	87,499,117
Public safety	73,225,695	-	24,058,747	97,284,442
Highways and streets	18,950	-	24,318,347	24,337,297
Sanitation	7,136,346	-	-	7,136,346
Drainage flood control	-	-	14,800,681	14,800,681
Health and welfare	14,409,286	57,414,207	57,900,121	129,723,614
Culture-recreation	3,600,846	-	279,998	3,880,844
Conservation of natural resources	904,497	-	-	904,497
Urban and economic development	929,353	-	20,960,226	21,889,579
Debt service:				
Principal	1,149,811	-	22,298,313	23,448,124
Interest and fiscal charges	98,421	-	11,840,728	11,939,149
Bond issuance costs	-	-	1,075,414	1,075,414
Advance refunding escrow	-	-	1,350,683	1,350,683
Capital outlay:				
General government	-	-	1,478,077	1,478,077
Public safety	-	-	3,110,367	3,110,367
Highways and streets	-	-	23,207,883	23,207,883
Drainage flood control	-	-	7,336,409	7,336,409
Health and welfare	-	-	85,713	85,713
Culture-recreation	-	-	923,035	923,035
Intergovernmental:				
General government	-	-	650,000	650,000
Public safety	-	-	1,269,291	1,269,291
Total expenditures	179,058,037	57,414,207	226,858,318	463,330,562
Excess (deficiency) of revenues over (under) expenditures	14,269,943	15,012,357	(42,866,684)	(13,584,384)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	15,759,254	15,759,254
Transfers out	(10,891,731)	-	(4,867,523)	(15,759,254)
Premium on bonds issued	-	-	15,733,542	15,733,542
Bonds issued	-	-	35,045,000	35,045,000
Payment to refunded bond escrow agent	-	-	(62,360,377)	(62,360,377)
Refunding bonds issued	-	-	52,625,000	52,625,000
Capital leases	1,030,880	-	61,717	1,092,597
Long-term notes issued	-	-	1,243,079	1,243,079
Sale of capital assets	33,051	-	1,199,888	1,232,939
Total other financing sources (uses)	(9,827,800)	-	54,439,580	44,611,780
Net change in fund balances	4,442,143	15,012,357	11,572,896	31,027,396
Fund balances at beginning of year, as previously reported	46,786,893	41,971,575	139,954,984	228,713,452
Prior period adjustments	22,108	(41,950,013)	(30)	(41,927,935)
Fund balances at beginning of year, as restated	46,809,001	21,562	139,954,954	186,785,517
Fund balances at the end of year	\$ 51,251,144	\$ 15,033,919	\$ 151,527,850	\$ 217,812,913

The accompanying notes are an integral part of this statement. 35



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, 2016

Net change in fund balances - total governmental funds \$ 31,027,396

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	50,146,761	
Capital deletions	(418,187)	
Depreciation	<u>(31,937,582)</u>	17,790,992

2 Sales and other dispositions of capital assets is reported in the governmental funds as other financing sources. The gain or loss on the sale of capital assets should be reported in the statement of activities. A gain is reported as general revenue and a loss should be included as part of the general government function.

	425,251	
	<u>(17,373)</u>	407,878

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.

(1,232,939)

4 Donations of capital assets increase net position in the SOA but not in the funds.

166,822

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	(98,849,980)	
Earned but unavailable	<u>102,332,901</u>	3,482,921

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	(752,192)	
Deferred outflow of resources-pension	35,220,307	
Net pension liability	(38,643,644)	
Deferred inflow of resources-pension	(5,101,993)	
Amortization of debt discounts	(5,803)	
Amortization of debt premiums	3,502,180	
Amortization of deferred charge on refundings	(2,003,614)	
Accrued interest on bonds and notes	(606,649)	
Post employment benefits	<u>(2,505,156)</u>	(10,896,564)

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 2016	(35,045,000)	
Premium on Series 2016	(5,331,320)	
Unlimited Tax Refunding Bonds, Series 2016	(52,625,000)	
Premium on Series 2016	(10,402,222)	
Long term note	(1,243,079)	
Payment to refunded bonds escrow agent	<u>63,711,060</u>	(40,935,561)

Capital Leases

(1,092,597)

Repayments:

Bond principal	21,630,000	
Note principal	675,625	
Capital leases	<u>1,342,499</u>	23,648,124

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.

(924,630)

Change in net position of governmental activities - statement of activities

\$ 21,441,842

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 158,044,576	\$ 158,044,576	\$ 159,339,403	\$ 1,294,827
Licenses and permits	1,008,000	1,008,000	1,431,944	423,944
Intergovernmental	9,178,000	9,359,767	10,721,446	1,361,679
Charges for services	14,975,179	15,353,259	18,344,455	2,991,196
Fines and forfeits	395,000	395,000	318,627	(76,373)
Special assessments	-	-	20,317	20,317
Interest	302,500	302,517	1,035,224	732,707
Miscellaneous	703,107	1,029,581	2,116,564	1,086,983
Total revenues	184,606,362	185,492,700	193,327,980	7,835,280
EXPENDITURES				
Current:				
General government				
92nd District Court	418,454	405,534	395,467	10,067
93rd District Court	418,454	401,495	395,247	6,248
139th District Court	418,454	395,622	386,194	9,428
206th District Court	457,033	423,899	412,813	11,086
275th District Court	418,454	412,446	407,268	5,178
332nd District Court	418,454	406,723	399,455	7,268
370th District Court	418,454	417,647	414,500	3,147
389th District Court	418,454	407,191	395,826	11,365
398th District Court	418,454	433,411	421,912	11,499
430th District Court	418,454	492,927	488,524	4,403
449th District Court	418,454	433,157	424,505	8,652
County Court-at-Law 1	547,899	564,636	556,680	7,956
County Court-at-Law 2	542,668	519,866	510,199	9,667
County Court-at-Law 3	647,465	634,653	628,879	5,774
County Court-at-Law 4	544,323	522,558	518,972	3,586
County Court-at-Law 5	542,668	520,430	514,527	5,903
County Court-at-Law 6	542,668	512,581	505,426	7,155
County Court-at-Law 7	542,668	534,759	528,893	5,866
County Court-at-Law 8	542,668	505,528	477,494	28,034
Master Court 1	131,589	137,559	134,609	2,950
Master Court 2	130,047	125,795	122,718	3,077
Court of Civil Appeals	2,964	13,012	12,382	630
Auxiliary Court	367,102	377,413	374,970	2,443
Child Protective Court	80,725	55,912	54,998	914
Justice of the Peace, Pct 1, PI 1	411,742	403,951	396,859	7,092
Justice of the Peace, Pct 1, PI 2	409,126	409,167	406,406	2,761
Justice of the Peace, Pct 2, PI 1	406,298	385,376	378,069	7,307
Justice of the Peace, Pct 2, PI 2	408,739	392,274	384,322	7,952
Justice of the Peace, Pct 3, PI 1	398,562	361,110	358,041	3,069
Justice of the Peace, Pct 3, PI 2	412,809	407,637	404,542	3,095
Justice of the Peace, Pct 4, PI 1	432,889	427,646	423,937	3,709
Justice of the Peace, Pct 4, PI 2	481,413	463,773	460,455	3,318
Justice of the Peace, Pct 5, PI 1	-	-	-	-
Indigent Defense	437,964	421,373	417,124	4,249
Criminal District Attorney	8,322,586	8,880,140	8,846,991	33,149
Public Defender	1,154,501	1,243,821	1,226,820	17,001
District Clerk	3,576,773	3,641,504	3,613,867	27,637
County Judge	1,559,920	1,344,452	1,328,751	15,701

The accompanying notes are an integral part of this statement.

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Budget and Management	9,912,693	11,346,339	11,042,305	304,034
Commissioner, Pct. No. 4	-	318,401	267,153	51,248
Executive Office	6,921,247	10,081,155	6,034,023	4,047,132
Elections	2,843,499	3,153,008	3,123,208	29,800
Tax Assessor/Collector	7,743,691	7,398,584	7,323,783	74,801
County Treasurer	949,569	921,041	913,172	7,869
Purchasing	1,847,553	1,649,174	1,631,104	18,070
County Auditor	2,960,261	2,958,983	2,943,165	15,818
County Clerk	4,168,665	3,994,030	3,601,753	392,277
Human Resources/Civil Service	715,975	672,785	650,246	22,539
Information Technology	2,825,066	2,963,673	2,887,154	76,519
Planning	1,164,963	1,105,258	1,095,297	9,961
General Government Buildings	5,966,403	6,083,724	6,045,564	38,160
Appraisal Fees	1,870,886	1,898,263	1,898,263	-
Total general government	78,110,820	82,981,396	77,584,832	5,396,564
Public safety				
Criminal District Attorney	880,743	871,367	865,683	5,684
County Judge	534,719	534,041	518,228	15,813
Budget and Management	59,000	73,162	73,163	(1)
Executive Office	258,675	281,979	279,783	2,196
Sheriff	54,279,461	52,308,150	52,191,811	116,339
Constable, Pct. No. 1	1,217,926	1,234,777	1,226,180	8,597
Constable, Pct. No. 2	1,042,319	1,071,455	1,064,472	6,983
Constable, Pct. No. 3	1,339,504	1,268,927	1,250,287	18,640
Constable, Pct. No. 4	1,359,440	1,330,302	1,305,025	25,277
Fire Marshal	2,065,013	1,802,510	1,773,398	29,112
Adult Probation	500,665	505,470	498,444	7,026
Juvenile Probation	10,866,042	12,309,619	12,179,221	130,398
Total public safety	74,403,507	73,591,759	73,225,695	366,064
Highways and streets				
Budget and Management	-	18,950	18,950	-
Total highways and streets	-	18,950	18,950	-
Sanitation				
Commissioner, Pct. No. 1	1,742,373	2,306,373	2,280,461	25,912
Commissioner, Pct. No. 2	931,578	838,356	826,588	11,768
Commissioner, Pct. No. 3	2,375,227	2,727,760	2,688,523	39,237
Commissioner, Pct. No. 4	1,172,276	1,291,088	1,260,739	30,349
Executive Office	-	84,355	80,035	4,320
Total sanitation	6,221,454	7,247,932	7,136,346	111,586
Health and welfare				
Budget and Management	50,000	-	-	-
Executive Office	1,056,606	1,147,473	1,147,079	394
Human services	7,011,806	8,649,576	7,062,667	1,586,909
Health Department	6,767,694	5,825,450	5,785,572	39,878
WIC	1,707	17,310	13,068	4,242
Child Welfare	122,444	123,420	122,110	1,310
Veterans Service	291,002	287,339	278,790	8,549
Total health and welfare	15,301,259	16,050,568	14,409,286	1,641,282
Culture and recreation				
Commissioner, Pct. No. 1	933,456	930,408	910,723	19,685

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Commissioner, Pct. No. 2	701,949	807,226	757,596	49,630
Commissioner, Pct. No. 3	739,848	666,124	650,750	15,374
Commissioner, Pct. No. 4	683,275	573,131	562,004	11,127
Executive Office	717,498	719,773	719,773	-
Total culture and recreation	3,776,026	3,696,662	3,600,846	95,816
Conservation and natural resources				
Executive Office	563,368	563,668	563,515	153
Texas Cooperative Extension	474,422	352,352	340,982	11,370
Total conservation of natural resources	1,037,790	916,020	904,497	11,523
Urban and economic development				
County Judge	-	202,955	201,163	1,792
Commissioner, Pct. No. 1	105,788	106,046	104,272	1,774
Commissioner, Pct. No. 2	388,609	371,850	366,784	5,066
Commissioner, Pct. No. 4	59,736	166,159	158,849	7,310
Urban County	106,144	98,285	98,285	-
Total urban and economic development	660,277	945,295	929,353	15,942
Debt service:				
Principal	-	1,149,811	1,149,811	-
Interest and fiscal charges	4,921	98,516	98,421	95
Total debt service	4,921	1,248,327	1,248,232	95
Total expenditures	179,516,054	186,696,909	179,058,037	7,638,872
Excess (deficiency) of revenues over (under) expenditures	5,090,308	(1,204,209)	14,269,943	15,474,152
OTHER FINANCING SOURCES (USES):				
Transfers out	(9,820,665)	(13,953,697)	(10,891,731)	3,061,966
Capital leases	-	1,030,880	1,030,880	-
Sale of capital assets	-	-	33,051	33,051
Total financing sources (uses)	(9,820,665)	(12,922,817)	(9,827,800)	3,095,017
Net change in fund balances	(4,730,357)	(14,127,026)	4,442,143	18,569,169
Fund balances at beginning of year, as previously reported	-	-	46,786,893	46,786,893
Prior period adjustment	-	-	22,108	22,108
Fund balances at beginning of year, as restated	-	-	46,809,001	46,809,001
Fund balances at the end of year	\$ (4,730,357)	\$ (14,127,026)	\$ 51,251,144	\$ 65,378,170

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Special assessments	\$ -	\$ 15,587,238	\$ 70,526,651	\$ 54,939,413
Interest	-	-	54,511	54,511
Miscellaneous	-	-	1,845,402	1,845,402
Total revenues	<u>-</u>	<u>15,587,238</u>	<u>72,426,564</u>	<u>56,839,326</u>
EXPENDITURES				
Health and welfare				
Human services	-	57,558,813	57,414,207	144,606
Total health and welfare	<u>-</u>	<u>57,558,813</u>	<u>57,414,207</u>	<u>144,606</u>
Total expenditures	<u>-</u>	<u>57,558,813</u>	<u>57,414,207</u>	<u>144,606</u>
Excess (deficiency) of revenues over (under) expenditures	-	(41,971,575)	15,012,357	56,983,932
Net change in fund balances	-	(41,971,575)	15,012,357	56,983,932
Fund balances at beginning of year, as previously reported	-	-	41,971,575	41,971,575
Prior period adjustment	<u>-</u>	<u>-</u>	<u>(41,950,013)</u>	<u>(41,950,013)</u>
Fund balances at beginning of year, as restated	-	-	21,562	21,562
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (41,971,575)</u>	<u>\$ 15,033,919</u>	<u>\$ 57,005,494</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	<u> </u>	<u> </u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 4,001,100	\$ 1,317,188
Restricted cash	66,902	-
Receivables (net of allowance for uncollectibles)		
Accounts receivable	43	4,104
Due from other funds	17,170	3,834,506
Due from others	-	5,758
Inventories	40,551	-
Prepays	-	200,856
Total current assets	<u>4,125,766</u>	<u>5,362,412</u>
Noncurrent assets:		
Loans	-	150,000
Capital assets (net of accumulated depreciation)		
Land	1,001,093	-
Machinery and equipment	177,136	23,613
Total capital assets (net of accumulated depreciation)	<u>1,178,229</u>	<u>23,613</u>
Total noncurrent assets	<u>1,178,229</u>	<u>173,613</u>
Total assets	<u>\$ 5,303,995</u>	<u>\$ 5,536,025</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 153,159	\$ 2,081,665
Salaries and benefits payable	22,675	33,191
Due to other funds	81,615	3,821,522
Due to other governments	4,913	-
Compensated absences payable	947	1,689
Claims and judgments payable	-	2,173,098
Capital leases	-	3,260
Landfill closure/ postclosure care costs	10,552	-
Total current liabilities	<u>273,861</u>	<u>8,114,425</u>
Noncurrent liabilities:		
Compensated absences payable	17,684	31,531
Claims and judgments payable	-	1,457,902
Capital leases	-	5,162
Landfill closure/ postclosure care costs	1,563,310	-
Total noncurrent liabilities	<u>1,580,994</u>	<u>1,494,595</u>
Total liabilities	<u>1,854,855</u>	<u>9,609,020</u>
NET POSITION		
Net investment in capital assets	1,178,229	15,191
Restricted - bond covenant	66,902	-
Unrestricted	2,204,009	(4,088,186)
Total net position	<u>\$ 3,449,140</u>	<u>\$ (4,072,995)</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Operating revenues:		
Charges for services	\$ 1,495,504	\$ 29,268,156
Other	1,293	710,610
Total operating revenues	<u>1,496,797</u>	<u>29,978,766</u>
Operating expenses:		
Costs of services	609,387	26,223,618
Operating supplies	114,342	-
Administrative	484,379	4,662,226
Inmate	91,745	-
Depreciation	5,405	15,273
Total operating expenses	<u>1,305,258</u>	<u>30,901,117</u>
Operating income (loss)	191,539	(922,351)
Non-operating revenues (expenses):		
Interest expense	-	(180)
Loss on disposal of capital asset	-	(2,099)
Total non-operating revenues (expenses)	<u>-</u>	<u>(2,279)</u>
Change in net position	191,539	(924,630)
Net position at beginning of year, as previously reported	3,272,531	(3,148,365)
Prior period adjustment	<u>(14,930)</u>	<u>-</u>
Net position at beginning of year, as restated	3,257,601	(3,148,365)
Net position at end of year	<u>\$ 3,449,140</u>	<u>\$ (4,072,995)</u>

The accompanying notes are an integral part of this statement.



COUNTY OF HIDALGO, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT A-11

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 1,496,754	\$ -
Receipts from interfund services provided	-	30,335,483
Payments to vendors	(643,651)	(3,758,830)
Payments to employees	(470,242)	(697,057)
Payments for interfund services used	-	(26,055,618)
Net cash provided (used) by operating activities	<u>382,861</u>	<u>(176,022)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Transfer to other funds	(45,298)	-
Net cash provided (used) by non capital financing activities	<u>(45,298)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(156,543)	-
Proceeds from sale of capital assets	-	599
Principal paid on capital debt	-	(6,556)
Interest paid on capital debt	-	(180)
Net cash provided (used) by capital and related financing activities	<u>(156,543)</u>	<u>(6,137)</u>
Net increase (decrease) in cash and cash equivalents	181,020	(182,159)
Cash and cash equivalents, January 1	3,886,982	1,499,347
Cash and cash equivalents, December 31	<u>\$ 4,068,002</u>	<u>\$ 1,317,188</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 191,539	\$ (922,351)
Adjustments not affecting cash:		
Landfill closure & post closure costs	20,197	-
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	5,405	15,273
(Increase) decrease in accounts receivable	(43)	(2,578)
(Increase) decrease in due from other funds	(998)	(534,649)
(Increase) decrease in due from others	-	364,245
(Increase) decrease in inventory	(625)	-
(Increase) decrease in prepaids	-	(6,216)
Increase (decrease) in salaries and fringe benefits payable	2,912	3,003
Increase (decrease) in accounts payable	151,771	207,602
Increase (decrease) in due to other governments	480	-
Increase (decrease) in due to other funds	5,948	529,593
Increase (decrease) in claims and judgments	-	168,000
Increase (decrease) in compensated absences payable	6,275	2,056
Total adjustments	<u>191,322</u>	<u>746,329</u>
Net cash provided (used) by operating activities	<u>\$ 382,861</u>	<u>\$ (176,022)</u>
Noncash operating activities:		
Closure & post-closure costs for inflation adjustment see Exhibit D-79	\$ 20,197	\$ -
Total noncash activities	<u>\$ 20,197</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	Pension Trust Funds	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 863	\$ 21,143,657	\$ 50,753,872
Certificates of deposit	-	29,413,829	70,000
Investments at fair value			
Mutual funds	23,304,662	-	-
Participant loans	1,639,590	-	-
Accounts receivable	-	19,733	20,054,363
Other receivables	-	-	2,904
Due from other governments	-	-	81,703
Due from others	-	51	824,085
Capital assets (net of accumulated depreciation)	-	4,730,646	-
Total assets	<u>\$ 24,945,115</u>	<u>\$ 55,307,916</u>	<u>\$ 71,786,927</u>
LIABILITIES			
Accounts payable	\$ -	\$ 136,120	\$ 2,504,848
Salaries and benefits payable	-	-	558,279
Due to other governments	-	-	36,960,792
Due to others	-	81,340	31,652,194
Deposits	-	-	110,814
Total liabilities	<u>-</u>	<u>217,460</u>	<u>71,786,927</u>
NET POSITION			
Held in trust for others	-	55,090,456	-
Restricted for pensions	24,945,115	-	-
Total net position	<u>\$ 24,945,115</u>	<u>\$ 55,090,456</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Pension Trust Funds</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS		
Contributions:		
Retirement contributions	\$ 2,558,054	\$ -
Unclaimed property	-	8,101
Bail bond surety collateral	-	3,393,748
Confiscations	-	7,724,808
Registry	-	178,618,104
Inmate property	-	2,701,423
Various boards	-	265,520
Section 108 loans	-	20,625
Bail bond inmates	-	703,000
Investment earnings:		
Unrealized gain (loss)	586,395	-
Other income	89,889	-
Total additions	<u>3,234,338</u>	<u>193,435,329</u>
DEDUCTIONS		
Benefits paid	2,215,103	-
Other	4,233	-
Released collateral	-	2,998,766
Forfeitures	-	8,941,766
Judgments	-	171,986,119
Release of inmate property	-	2,695,803
Various boards	-	1,625
Release bail bond inmates	-	710,835
Total deductions	<u>2,219,336</u>	<u>187,334,914</u>
Change in net position	1,015,002	6,100,415
Net position at beginning of the year	23,930,113	48,990,041
Net position at end of the year	<u>\$ 24,945,115</u>	<u>\$ 55,090,456</u>

The accompanying notes are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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. 72, No. 76, and No. 77. GASB Statement No. 72, *Fair Value Measurement and Application*, requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. Governments should organize these disclosures by type of asset or liability reported at fair value. It also requires additional disclosures regarding investments in certain entities that calculate net asset value per share (or its equivalent). GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. GASB Statement No. 77, *Tax Abatement Disclosure* requires governments that enter into tax abatement agreements to disclose certain information about the agreements. The implementation of these statements is reflected in the County's financial statements.

Additionally, the County evaluated GASB Statement No. 78 and No. 79. GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, addresses a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, was issued to address accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this statement are effective for reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. It was determined that these statements are not applicable to the County.

During 2016, GASB issued the following statements:

Statement No. 80, *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14*. This statement amends the blending requirements established in paragraph 53 of Statement No. 14,

Statement No. 81, *Irrevocable Split-Interest Agreements*. This Statement was issued to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement statement.

Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. This Statement was issued to address certain issues with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and 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 No. 67 and No. 68.

Statement No. 83, *Certain Asset Retirement Obligations (AROs)*. This statement was issued to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement.

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.

The following significant accounting policies were applied in the preparation of the accompanying general-purpose financial statements.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 Summary of Significant Accounting Policies (Continued)

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 statements. Complete financial statements for the Drainage District may be obtained from:

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

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Health Care Funding District – The Health Care Funding District (the 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 benefit the County entirely. The 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

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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 is 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 all revenue from mandatory payments required of each paying hospital proportionate with the amount of net patient revenue generated by each hospital which is used to fund intergovernmental transfers to the state for a non federal share of a Medicaid supplemental payment program. As well, as money received from the Health and Human Service Commission as a refund of the intergovernmental transfers along with any earnings of the fund.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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

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.

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 acquisition amount 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.

<u>Asset Class</u>	<u>Capitalization Threshold</u>	<u>Useful Life In Months</u>
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 Resources

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 results from the differences between projected and actual earnings on plan investments and contributions made subsequent to the measurement date.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 Summary of Significant Accounting Policies (Continued)

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

Deferred inflows of resources represent 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.

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.

Years of Service	Hours Earned Per Year			
	Full-Time Employees		Part-Time Employees	
	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:

Years of Service	Maximum Hours Accumulated Per Year			
	Full-Time Employees		Part-Time Employees	
	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 \$7,109,884, compensatory time of \$1,132,603, and holiday leave of \$2,088,453 for the governmental activities. Business-type activities reported vacation leave of \$14,019, compensatory leave of \$967, and holiday leave of \$3,645.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 Summary of Significant Accounting Policies (Continued)

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

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.

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 does 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 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 intended to be used by the County for specific purposes but which do not meet the criteria to be classified as restricted or committed. Commissioners' Court, at its discretion, may make any assignment of fund balance throughout the year during its normal course of business. No other official has been designated with such authority. Constraints imposed are removed by the same formal action that was taken to assign them.. This classification applies to the positive unrestricted and uncommitted fund balance of all governmental funds, except the General Fund.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 Summary of Significant Accounting Policies (Continued)

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

Unassigned – These balances represent the residual fund balance of the General Fund and 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.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 2 Stewardship, Compliance, and Accountability (Continued)

A. Budgetary Information (Continued)

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, 2016, were not re-appropriated in 2017 as per Commissioners' Court order on October 13, 2016. Any encumbrance outstanding in the general fund at December 31, 2016, will be liquidated with the year 2017 budget.

B. Excess of Expenditures over Appropriations

The Drainage District special revenue fund had excess expenditures over appropriations in the amount of \$207,817. This deficit was offset by the excess of actual revenues over estimated revenues of \$896,714. In addition, Drainage District debt service fund had excess expenditures over appropriations in the amount of \$700,238. This deficit was offset by the excess of actual revenues over estimated revenues of \$659,883.

C. Deficit Fund Balance/Net Position

The TXDOT capital projects fund reported a deficit fund balance of \$3,748,979 as of December 31, 2016. 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 \$53,784 as of December 31, 2016. 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 \$7,611,917 as of December 31, 2016. The rates used by the County did not attain the desired fund level. The County will review the rate structure for year 2016 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

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 \$344,676,256, consisting of cash and cash equivalents.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs.

The County has the following recurring fair value measurement as of December 31, 2016:

Certificates of Deposits are valued using quoted market prices (Level1 inputs).

As of December 31, 2016, the County had the following investments in connection with the pension trust funds:

<u>*Investment Type</u>	<u>Fair Value</u>
Mutual Funds	\$ 23,304,662
Participant Loans	1,639,590
Total	<u>\$ 24,944,252</u>

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

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.

B. Receivables

County receivables at December 31, 2016, 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	\$122,937,160	\$ -	\$ 38,473,341	\$ 161,410,501
Accounts receivable	769,856	-	183,608	953,464
Loans receivable	108,800	-	10,400	119,200
Interest receivable	224,407	-	102,583	326,990
Other receivables	-	-	-	-
Intergovernmental receivables:				
Due from federal	25,376	-	4,080,057	4,105,433
Due from FEMA	2,446,239	-	-	2,446,239
Dept. of Homeland Security	-	-	-	-
Due from state	220,457	144,607	11,654,487	12,019,551
Due from local	379,929	-	4,669,018	5,048,947
Subtotal	<u>127,112,224</u>	<u>144,607</u>	<u>59,173,494</u>	<u>186,430,325</u>
Due from others	2,825	-	1,138,718	1,141,543
Less: allowance for uncollectibles	<u>(13,857,390)</u>	<u>-</u>	<u>(3,360,772)</u>	<u>(17,218,162)</u>
Total net receivables	<u>\$113,257,659</u>	<u>\$ 144,607</u>	<u>\$ 56,951,440</u>	<u>\$ 170,353,706</u>

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, 2016, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenues
Property taxes - general fund	\$ 109,180,243
Property taxes - special revenue funds	10,552,472
Property taxes - debt service funds	24,583,443
Culvert revenues for future installations to various subdivisions	3,215,906
Courthouse Master Plan	100,000
Grant draw downs prior to meeting all eligibility requirements	5,122,967
Total unearned revenue for governmental funds	<u>\$ 152,755,031</u>

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets

Capital asset activity for the year ending December 31, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 41,133,570	\$ 2,221,743	\$ -	\$ 43,355,313
Easements	20,703,793	1,506,132	(317,000)	\$ 21,892,925
Subtotal land and easements	<u>61,837,363</u>	<u>3,727,875</u>	<u>(317,000)</u>	<u>65,248,238</u>
Construction in progress	45,017,574	9,949,307	-	54,966,881
Total capital assets not being depreciated	<u>106,854,937</u>	<u>13,677,182</u>	<u>(317,000)</u>	<u>120,215,119</u>
<i>Capital assets being depreciated:</i>				
Buildings and renovations	163,260,760	224,980	-	163,485,740
Improvements other than buildings	18,800,314	82,607	-	18,882,921
Machinery and equipment	107,007,831	14,429,128	(3,911,566)	117,525,393
Infrastructure	512,597,932	22,900,520	(10,197,630)	525,300,822
Total capital assets being depreciated	<u>801,666,837</u>	<u>37,637,235</u>	<u>(14,109,196)</u>	<u>825,194,876</u>
<i>Less accumulated depreciation for:</i>				
Buildings and renovations	(56,730,763)	(3,775,650)	-	(60,506,413)
Improvements other than buildings	(6,233,896)	(759,329)	-	(6,993,225)
Machinery and equipment	(67,111,756)	(8,162,015)	3,333,806	(71,939,965)
Infrastructure	(325,057,125)	(19,255,861)	8,853,362	(335,459,624)
Total accumulated depreciation	<u>(455,133,540)</u>	<u>(31,952,855)</u>	<u>12,187,168</u>	<u>(474,899,227)</u>
Total capital assets being depreciated, net	<u>346,533,297</u>	<u>5,684,380</u>	<u>(1,922,028)</u>	<u>350,295,649</u>
Governmental activities capital assets, net	<u>\$ 453,388,234</u>	<u>\$ 19,361,562</u>	<u>\$ (2,239,028)</u>	<u>\$ 470,510,768</u>
Business-type activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,001,093	\$ -	\$ -	\$ 1,001,093
Total capital assets not being depreciated	<u>1,001,093</u>	<u>-</u>	<u>-</u>	<u>1,001,093</u>
<i>Capital assets being depreciated:</i>				
Buildings	321,589	-	-	321,589
Machinery and equipment	254,811	156,543	(14,930)	396,424
Total capital assets being depreciated	<u>576,400</u>	<u>156,543</u>	<u>(14,930)</u>	<u>718,013</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(321,589)	-	-	(321,589)
Machinery and equipment	(213,883)	(5,405)	-	(219,288)
Total accumulated depreciation	<u>(535,472)</u>	<u>(5,405)</u>	<u>-</u>	<u>(540,877)</u>
Total capital assets being depreciated, net	<u>40,928</u>	<u>151,138</u>	<u>(14,930)</u>	<u>177,136</u>
Business-type activities capital assets, net	<u>\$ 1,042,021</u>	<u>\$ 151,138</u>	<u>\$ (14,930)</u>	<u>\$ 1,178,229</u>

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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	\$ 2,005,040
Public safety	5,888,705
Highways and streets	18,200,310
Sanitation	196,182
Drainage	3,853,154
Health and welfare	1,195,597
Culture and recreation	495,808
Conservation	4,427
Urban and economic development	113,632
Total governmental activities	<u><u>\$ 31,952,855</u></u>
 Business-type activities	
Jail Commissary	\$ 5,405
Landfill Services	-
Total business-type activities	<u><u>\$ 5,405</u></u>

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2016. 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	\$ 25,492,814	\$ 1,789,417	C.O.'s, SRF, GF, SIB Loan, Intergovt'l Rev
Pct. 4 - CRC - Sunflower/SH 107	1,737,095	436,932	GF, Sale of Co. Assets Fd, C.O. 2010 A&B, C.O.Series
Pct. 2 - Eldora (Jackson Rd - I Rd)	548,569	344,590	C.O.Series 2014
Pct. 3 - Liberty/Tom Gill (US 83 - FM 2221)	3,017,744	1,510,127	Sales of Co. Assets Fd, C.O.Series 2015A
Pct. 3 - FM 676 (SH 364 - Taylor Rd)	423,893	313,507	C.O.Series 2015A
Pct. 3 - South Detention Basin	1,308,269	4,570,302	C.O.Series 2015A, C.O.Series 2016
Pct. 4 - FM 1925 (1,500ft W 10th St.-Ware)	256,480	424,870	C.O.Series 2015A
Pct. 4 - Mile 5 (Taylor Rd - Ware Rd)	353,002	318,868	C.O.Series 2015A
New Courthouse - Buildings	1,333,028	1,198,735	C.O.Series 2016
Sheriff - Vehicles	5,641,654	856,383	C.O.Series 2016
Pct. 1 - Goolie Rd (Mi 9 - Minnesota Rd)	141,970	627,226	Sales of Co. Assets Fd, C.O.Series 2015A, C.O.Series
Pct. 1 - Mile 11 N (FM 1015 - Mi 1 W)	409,298	401,089	C.O.Series 2014, C.O.Series 2015A, C.O.Series 2016
Pct. 1 - Mile 14 1/2 N (Mile 6 - Mile 4 W)	617,598	207,995	C.O.Series 2015A, C.O.Series 2016
Pct. 1 - Milano Rd (US 83 - Mile 6 N)	35,499	332,678	C.O.Series 2016
Pct. 2 - Machinery & Equipment	394,233	449,436	C.O.Series 2014, C.O.Series 2016
Pct. 4 - Vehicles	216,657	266,275	C.O.Series 2016
	<u><u>\$ 41,927,803</u></u>	<u><u>\$ 14,048,431</u></u>	

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets (Continued)

Encumbrances. As discussed in Note 2 A, Budgetary Information, encumbrance accounting is utilized. As of December 31, 2016, the County had the following encumbrances outstanding:

Governmental Funds						
Major Funds		Nonmajor Funds		Total Governmental Funds	Internal Service Funds	Total
General Fund	Local Provider Participation Fund	Special Revenue Funds	Capital Project Funds			
\$ 745,147	\$ -	\$ 6,770,030	\$ 15,981,656	\$ 23,496,833	\$ 24,057	\$ 23,520,890

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2016, consisted of the following:

Due to general fund from:		
Nonmajor governmental funds		\$ 312,647
Enterprise funds		51,314
Internal service funds		147
Total due to general fund		<u>364,108</u>
Due to nonmajor governmental funds from:		
General fund		11,604,327
Nonmajor governmental funds		14,131,785
Total due to nonmajor governmental funds		<u>25,736,112</u>
Total due to governmental funds		<u>\$ 26,100,220</u>
Due to enterprise funds from:		
Internal service funds		\$ 17,170
Total due to enterprise funds		<u>17,170</u>
Due to internal service funds from:		
Enterprise funds		30,301
Total due to internal service funds		<u>30,301</u>
Total due to proprietary funds		<u>\$ 47,470</u>

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, 2016, consisted of the following:

Transfers In:	Transfers Out:		
	General Fund	Nonmajor Governmental Funds	Total
Nonmajor governmental funds	\$ 10,891,731	\$ 4,867,523	\$ 15,759,254
Total	<u>\$ 10,891,731</u>	<u>\$ 4,867,523</u>	<u>\$ 15,759,254</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

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.

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 \$969,821 (for leases whose terms exceed one year) for the year ended December 31, 2016. The future minimum lease payments are as follows:

Year Ending December 31,	Amount
2017	\$ 572,676
2018	99,195
2019	8,353
2020	7,200
2021	2,400
Total	<u>\$ 689,824</u>

The County has also entered into lease agreements as the lessor for land and buildings. Lease payments received totaled \$90,427 for the year ended December 31, 2016. The cost of the leased assets is \$2,645,519. The future minimum lease payments receivable are as follows:

Year Ending December 31,	Amount
2017	\$ 108,007
2018	62,601
2019	61,200
2020	61,200
2021	60,400
2022-2026	40,000
Total	<u>\$ 393,408</u>

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 \$1,349,055 for the year ended December 31, 2016.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

F. Leases (Continued)

Assets accounted for as capital leases are as follows:

	Balance January 1, 2016	Increases	Decreases	Balance December 31, 2016
Assets:				
Office Equipment	\$ 1,069,614	\$ 376,493	\$ (269,049)	\$ 1,177,058
Buildings	716,100	-	-	716,100
Total	1,785,714	376,493	(269,049)	1,893,158
Less: accumulated depreciation				
Office Equipment	(576,834)	(259,652)	218,800	(617,686)
Buildings	(437,275)	(128,898)	-	(566,173)
Carrying value	\$ 771,605	\$ (12,058)	\$ (50,249)	\$ 709,299

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2016, were as follows:

Year Ending December 31,	Amount
2017	\$ 1,328,955
2018	1,203,567
2019	1,080,768
2020	969,043
2021	948,091
2022-2026	1,684,650
Total minimum lease payments	7,215,074
Less: interest	(655,805)
Present value of future minimum lease payments	<u>\$ 6,559,269</u>

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 \$327,845,000. During the year, certificates of obligation totaling \$35,045,000 were issued to pay for the construction and improvement of road and drainage systems, including acquisition of lands and rights of way; construction of parks including acquisition of land; construction of mechanic shops; purchase of voting machines, equipment, and vehicles; purchase of building for ancillary judicial and administrative offices; the planning, design and construction of a new county courthouse.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

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 are 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. The Certificates of Obligation, Series 2016 include \$4,890,000 of term bonds maturing on August 15, 2036, 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.

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

<u>Purpose</u>	<u>Type</u>	<u>Interest Rates</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
Governmental activities	Refunding bonds	2.50 – 5.00%	2009	2018	\$ 6,995,000	\$ 655,000
Governmental activities	Refunding bonds	3.00 – 4.00%	2014	2019	4,515,000	1,045,000
Governmental activities	Refunding bonds	0.65 – 3.00%	2014	2021	32,845,000	27,380,000
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	3.00 – 5.00%	2009	2018	24,280,000	2,390,000
Governmental activities	Certificates of obligation	2.00 – 6.00%	2009	2029	12,225,000	8,740,000
Governmental activities	Certificates of obligation	2.00 – 6.30%	2010	2030	27,850,000	21,550,000
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	15,735,000
Governmental activities	Certificates of obligation	2.00 – 5.00%	2016	2036	35,045,000	35,045,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2008	2028	72,000,000	7,140,000
Governmental activities	Unlimited tax improvement	2.50 – 5.00%	2013	2033	77,130,000	70,480,000
Governmental activities	Unlimited tax refunding improvement	3.75 – 4.00%	2014	2027	7,810,000	7,665,000
Governmental activities	Unlimited tax refunding improvement	3.00 – 5.00%	2016	2028	52,625,000	52,625,000
Subtotal general obligation bonds					\$ 451,735,000	\$ 332,700,000
Governmental activities	Tax note	4.00 – 5.00%	2014	2019	5,530,000	3,420,000
Total general obligation bonds and tax notes					\$ 457,265,000	\$ 336,120,000

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

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		Total
	Principal	Interest	
2017	\$ 23,935,000	\$ 14,214,582	\$ 38,149,582
2018	21,310,000	13,319,076	34,629,076
2019	22,615,000	12,531,561	35,146,561
2020	23,005,000	11,594,583	34,599,583
2021	24,430,000	10,697,586	35,127,586
2022-2026	114,490,000	37,638,243	152,128,243
2027-2031	70,985,000	14,283,087	85,268,087
2032-2036	31,210,000	3,508,000	34,718,000
2037-2041	4,140,000	422,000	4,562,000
Total	<u>\$ 336,120,000</u>	<u>\$ 118,208,718</u>	<u>\$ 454,328,718</u>

Advance Refundings and Defeasances

On February 17, 2016, the Drainage District issued Unlimited Tax Refunding Bonds, Series 2016 in the amount of \$52,625,000 to advance refund Unlimited Tax Improvement Bonds, Series 2007 and a portion of Unlimited Tax Improvement Bonds, Series 2008. 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 \$5,946,059. This refunding resulted in an economic gain of \$5,723,622.

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

Description	Refunded Bonds	Year of Maturity	Amount Outstanding
Unlimited Tax Improvement Bond, Series 2007	\$ 11,210,000	2017-2023	\$ -
Unlimited Tax Improvement Bond, Series 2008	46,555,000	2019-2028	\$ 7,140,000
	<u>\$ 57,765,000</u>		<u>\$ 7,140,000</u>

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

Note Payable

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:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
Governmental activities	4.00%	2008	2018	\$ 911,009	\$ 211,844
				<u>\$ 911,009</u>	<u>\$ 211,844</u>

Note Payable-Drainage District No. 1

The Drainage District issued a note payable from operating funds of the District. The note is as follows:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
Governmental activities	2016	2020	\$ 1,243,079	\$ 993,079
			<u>\$ 1,243,079</u>	<u>\$ 993,079</u>

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.

<u>Urban County</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue</u>	<u>Amount Outstanding</u>
Alton	0.31 - 2.45%	2011	2020	\$ 1,835,000	\$ 950,000
Total Urban County note payable				<u>\$ 1,835,000</u>	<u>\$ 950,000</u>

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).

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

Long-term liability activity for the year ended December 31, 2016, was as follows:

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016	Amounts Due Within One Year
Governmental activities:					
Bonds, tax notes and notes payable:					
General obligation bonds	\$327,845,000	\$ 87,670,000	\$ (79,395,000)	\$ 336,120,000	\$ 23,935,000
Plus premiums on bonds	14,767,729	15,733,542	(3,502,179)	26,999,092	3,548,160
Less discounts on bonds	(5,802)	-	5,802	-	-
	<u>342,606,927</u>	<u>103,403,542</u>	<u>(82,891,377)</u>	<u>363,119,092</u>	<u>27,483,160</u>
Notes-Hidalgo County	311,696	-	(99,852)	211,844	103,845
Notes-Urban County Program	1,150,000	-	(200,000)	950,000	215,000
Notes-Drainage District No. 1	125,774	1,243,079	(375,774)	993,079	250,000
	<u>1,587,470</u>	<u>1,243,079</u>	<u>(675,626)</u>	<u>2,154,923</u>	<u>568,845</u>
Total bonds and notes payable	<u>344,194,397</u>	<u>104,646,621</u>	<u>(83,567,003)</u>	<u>365,274,015</u>	<u>28,052,005</u>
Other liabilities:					
Compensated absences	9,576,692	9,948,151	(9,193,903)	10,330,940	600,414
Claims and judgments	3,463,000	26,223,618	(26,055,618)	3,631,000	2,173,098
Capital leases	6,807,976	1,100,348	(1,349,055)	6,559,269	1,138,727
Net pension liability	30,242,101	38,643,644	-	68,885,745	-
Other post employment benefits	11,095,327	2,505,156	-	13,600,483	-
Total other liabilities	<u>61,185,096</u>	<u>78,420,917</u>	<u>(36,598,576)</u>	<u>103,007,437</u>	<u>3,912,239</u>
Governmental activities					
long-term liabilities	<u>\$405,379,493</u>	<u>\$ 183,067,538</u>	<u>\$(120,165,579)</u>	<u>\$ 468,281,452</u>	<u>\$ 31,964,244</u>
Business-type activities:					
Closure and post-closure costs	\$ 1,604,979	\$ 20,198	\$ (51,315)	\$ 1,573,862	\$ 10,552
Compensated absences	12,356	40,712	(34,437)	18,631	947
Business-type activities					
long-term liabilities	<u>\$ 1,617,335</u>	<u>\$ 60,910</u>	<u>\$ (85,752)</u>	<u>\$ 1,592,493</u>	<u>\$ 11,499</u>

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, 2016, was as follows:

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Urban County Program:				
Colonia Fund Line of Credit				
Lone Star National Bank	\$ 54,202	\$ 412,705	\$ (247,285)	\$ 219,622
	<u>\$ 54,202</u>	<u>\$ 412,705</u>	<u>\$ (247,285)</u>	<u>\$ 219,622</u>

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2016, pursuant to GASB Statement No. 54, are as follows:

	Major Funds		Nonmajor Funds			Total Governmental Funds
	General Fund	Local Provider Participation	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	
Fund balances:						
Nonspendable:						
Inventory	\$ 896,271	\$ -	\$ -	\$ -	\$ -	\$ 896,271
Prepaid items	3,254,596	-	15,594	-	-	3,270,190
Noncurrent loans receivables	108,800	-	10,400	-	-	119,200
	4,259,667	-	25,994	-	-	4,285,661
Restricted for:						
Grand jury program	198,158	-	-	-	-	198,158
Community and economic development programs	680,782	-	-	-	-	680,782
Record archives	2,074,244	-	-	-	-	2,074,244
Elections	259,371	-	-	-	-	259,371
Sheriff's confiscations	3,000	-	-	-	-	3,000
Bail bond board	172,126	-	-	-	-	172,126
Family protection fee	476,180	-	-	-	-	476,180
Drug court program	138,846	-	-	-	-	138,846
District court records archive	287,425	-	-	-	-	287,425
Grants	-	-	4,161,085	-	-	4,161,085
Road maintenance and construction	-	-	7,972,266	-	-	7,972,266
TXDOT cash match	-	-	491,534	-	-	491,534
Grant cash match	2,333,133	-	100,920	-	-	2,434,053
Law enforcement officers special education	-	-	25,504	-	-	25,504
Garage motor vehicle fee	5,150	-	-	-	-	5,150
Scofflaw	678,580	-	-	-	-	678,580
Preservation of vital statistics fee	217,963	-	-	-	-	217,963
Court facilities fee	1,239,093	-	-	-	-	1,239,093
District attorney programs	-	-	162,971	-	-	162,971
Court ordered confiscations	-	-	7,627,195	-	-	7,627,195
Drug abuse prevention rehabilitation	-	-	398,452	-	-	398,452
Pretrial intervention	-	-	214,545	-	-	214,545
Child abuse prevention	-	-	40,039	-	-	40,039
District Clerk Title IV-D	-	-	360,747	-	-	360,747
Records management & preservation	-	-	3,697,858	-	-	3,697,858
Court reporter	-	-	153,330	-	-	153,330
Juvenile delinquency prevention	-	-	4,847	-	-	4,847
Courthouse security	-	-	125,573	-	-	125,573
Probate court contributions	-	-	347,748	-	-	347,748
Court building security	-	-	95,061	-	-	95,061
T.A.C. special vehicle inventory	-	-	300,689	-	-	300,689
Law library	-	-	1,202,145	-	-	1,202,145
Supplemental court-ordered guardianship fee	-	-	87,467	-	-	87,467
Court technology	-	-	345,468	-	-	345,468
Asset forfeiture	-	-	5,843,275	-	-	5,843,275
Adult probation	-	-	41,091	-	-	41,091
Health Care Funding District	-	15,033,919	-	-	-	15,033,919
Drainage District No. 1.	-	-	21,013,422	-	-	21,013,422
Capital outlay cash match	-	-	10,833	-	-	10,833
Capital improvements	-	-	-	-	48,571,297	48,571,297
Drainage improvement projects	-	-	-	-	43,531,469	43,531,469
Debt service reserve	-	-	-	8,324,004	-	8,324,004
	8,764,051	15,033,919	54,824,065	8,324,004	92,102,766	179,048,805
Assigned for:						
Designated for 1115 Waiver	3,533,947	-	-	-	-	3,533,947
Designated capital outlay	19,394	-	-	-	-	19,394
Designated TxDOT	182,346	-	-	-	-	182,346
Designated for new courthouse	3,951,866	-	-	-	-	3,951,866
Designated for park repairs	279,375	-	-	-	-	279,375
	7,966,928	-	-	-	-	7,966,928
Unassigned:						
	30,260,498	-	-	-	(3,748,979)	26,511,519
Total fund balances	\$ 51,251,144	\$ 15,033,919	\$ 54,850,059	\$ 8,324,004	\$ 88,353,787	\$ 217,812,913

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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, boiler and machinery, windstorm and hail, terrorism, general liability, employee benefits, law enforcement liability, wrongful act liability, automobile liability and physical damage, crime, pollution, international advantage, kidnap/extortion, professional liability/medical malpractice, error and omission accidental death and dismemberment and cyber liability. 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 with 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, 2016, the County had a total of 554 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, 2016. 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 \$1,668,000 with an assumed average annual rate of return on invested assets of 1.00%. The claims liability is \$1,830,000 at December 31, 2016. Changes in the balances of claims liabilities for workers' compensation for the past two years are as follows:

	2016	2015
Claims liabilities at beginning of year	\$ 2,123,000	\$ 1,981,000
Claims incurred during the year	1,147,800	878,039
Changes in the estimate for claims of prior years	(192,966)	322,799
Less: Payments on claims	(1,247,834)	(1,058,838)
Claims liabilities at end of year	<u>\$ 1,830,000</u>	<u>\$ 2,123,000</u>

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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 7.5% 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 \$1,801,000 at December 31, 2016. Changes in the balances of claims liabilities for health benefits for the past two years are as follows:

	2016	2015
Claims liabilities at beginning of year	\$ 1,340,000	\$ 1,458,000
Claims incurred during the year	24,916,057	22,908,939
Changes in the estimate for claims of prior years	352,727	(322,035)
Less: Payments on claims	(24,807,784)	(22,704,904)
Claims liabilities at end of year	<u>\$ 1,801,000</u>	<u>\$ 1,340,000</u>

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, 2016, 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. Retirees are eligible to continue their medical insurance coverage. In order for retirees to be eligible to continue coverage, retirees must be eligible for retirement and to receive a pension under the Texas County and District Retirement System (TCDRS). The eligibility requirements to retire are age 60 with 8 years of service under TCDRS, or age plus years of service under TCDRS equaling 75, or 20 years of service under TCDRS.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Retirees are eligible for lifetime coverage as long as they enroll in Medicare Parts A and B upon reaching age 65. The retiree contribution rate decreases at age 65. Spouses and children of the retiree are eligible for the plan if they were covered at the time of retirement. Surviving covered dependents are now allowed to continue benefits upon the death of the retiree. Employees have a choice between a Basic Preferred Provider Organization (PPO) plan and a Buy-up PPO plan. Retirees are only eligible for the Basic PPO Plan. Retired, rehired retirees are now eligible to continue coverage upon a subsequent retirement.

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 3,726 active employees and 41 retired employees participating in the County's Health Benefits Program.

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 County pays for and reports retiree benefits on a "pay as you go" basis, which is the practice of paying for these benefits as they become due each year. The required contribution to the program includes claims paid for the retirees plus the employer's administrative cost less the retiree's contribution. For the fiscal year, the County paid \$295,530 and the Drainage District paid \$10,273. 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, which were reflected in the 2015 actuarial report, resulted in an increase to the County's liability.

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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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	383,769	4,567	388,336
3. Adjustment to ARC	(576,012)	(6,855)	(582,867)
4. Annual OPEB cost [(1) + (2) + (3)]	2,724,853	86,106	2,810,959
5. Contributions made	(295,530)	(10,273)	(305,803)
6. Increase (decrease) in OPEB [(4) - (5)]	2,429,323	75,833	2,505,156
7. OPEB at beginning of year	10,964,831	130,496	11,095,327
8. OPEB end of year [(6) + (7)]	<u>\$ 13,394,154</u>	<u>\$ 206,329</u>	<u>\$ 13,600,483</u>

At December 31, 2016, 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				
<u>Year End</u>	<u>Discount Rate</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2016	3.50%	\$2,724,853	10.85%	\$13,394,154
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

Drainage District No. 1				
<u>Year End</u>	<u>Discount Rate</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2016	3.50%	\$ 86,106	11.93%	\$ 206,329
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)

Funded Status and Funding Progress. As of December 31, 2016, 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

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. The schedule is presented in the required supplemental information section.

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.

Hidalgo County and Drainage District No. 1			
Year	2014	2015	2016
Actuarial valuation date	12/31/2013	12/31/2015	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, open
Amortization period in years	26	30	30
Actuarial assumptions:			
Inflation rate	3.0%	3.0%	3.0%
Discount rate	3.5%	3.5%	3.5%
Health cost trend	6.9%	8.0%	7.5%
Employee turnover	-	-	Based on TCDRS pension plan turnover tables, adjusted by factor of 1.20
Mortality rate	-	-	RP-2000 Employee table for active employees; RP-2000 Healthy Annuitant table for retired employees
Spouse coverage	10.0%	15.0%	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%

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

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.

The employees covered by the plan at December 31, 2016 are:

	Hidalgo County	Drainage District No. 1	Total
Inactive employees or beneficiaries currently receiving benefits	832	48	880
Inactive employees entitled to but not yet receiving benefits	1,395	23	1,418
Active employees	3,038	127	3,165
	<u>5,265</u>	<u>198</u>	<u>5,463</u>

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 10.6% for the County and 12.1% for the Drainage District for the 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

Employee Retirement Plan (Continued)

Net Pension Liability

The County's net pension liability (NPL) was measured as of December 31, 2015 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, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>Hidalgo County and Drainage District No. 1</u>
Inflation	3.0%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8%, net of investment expenses, including inflation
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.

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 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 2016 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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)**D. Employee Retirement Plan (Continued)**

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclay Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

Discount Rate

The discount rate used to measure the total pension liability was 8.10% at December 31, 2015. 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, plus administrative expenses.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Hidalgo County Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2014	\$ 423,280,282	\$ 393,904,464	\$ 29,375,818
Changes for the year:			
Service costs	16,909,504	-	16,909,504
Interest on total pension liability	34,640,627	-	34,640,627
Effect of plan changes	-	-	-
Effect on plan changes	4,453,081	-	4,453,081
Effect of economic/demographic gains or losses	(6,391,176)	-	(6,391,176)
Effect of assumption changes or inputs	-	-	-
Effect of assumption changes or inputs	4,370,832	-	4,370,832
Refunds of contributions	(2,446,819)	(2,446,819)	-
Benefits payments	(14,349,042)	(14,349,042)	-
Administrative expenses	-	(283,800)	283,800
Member contributions	-	8,471,042	(8,471,042)
Net investment income	-	(5,094,860)	5,094,860
Employer contributions	-	12,860,980	(12,860,980)
Other	-	544,903	(544,903)
Balance as of December 31, 2015	460,467,290	393,606,868	66,860,422
	Increase (Decrease)		
	Total Pension Liability (a)	Drainage District No. 1 Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2014	13,088,268	12,221,987	866,282
Changes for the year:			
Service costs	611,534	-	611,534
Interest on total pension liability	1,071,637	-	1,071,637
Effect of plan changes	-	-	-
Effect on plan changes	236,044	-	236,044
Effect of economic/demographic gains or losses	(237,892)	-	(237,892)
Effect of assumption changes or inputs	-	-	-
Effect of assumption changes or inputs	101,178	-	101,178
Refunds of contributions	(71,917)	(71,917)	-
Benefits payments	(587,580)	(587,580)	-
Administrative expenses	-	(8,801)	8,801
Member contributions	-	301,925	(301,925)
Net investment income	-	(164,681)	164,681
Employer contributions	-	523,193	(523,193)
Other	-	(28,176)	28,176
Balance as of December 31, 2015	14,211,272	12,185,950	2,025,323
Total Hidalgo County & Drainage District No. 1			
Balance as of December 31, 2015	<u>\$ 474,678,562</u>	<u>\$ 405,792,818</u>	<u>\$ 68,885,745</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

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.

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	\$ 529,278,560	\$ 460,467,290	\$ 404,102,790
Fiduciary net position	(393,606,868)	(393,606,868)	(393,606,868)
Net pension liability	<u>135,671,692</u>	<u>66,860,422</u>	<u>10,495,922</u>

	Drainage District No. 1		
	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	15,934,806	14,211,272	12,757,034
Fiduciary net position	(12,185,949)	(12,185,949)	(12,185,949)
Net pension liability	<u>3,748,857</u>	<u>2,025,323</u>	<u>571,085</u>

Total Hidalgo County and Drainage District No. 1	<u>\$ 139,420,549</u>	<u>\$ 68,885,745</u>	<u>\$ 11,067,007</u>
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Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

The total pension expense for the County and Drainage District was \$22,740,004 and \$886,614, respectively. As of December 31, 2016, 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	\$ -	\$ 6,975,634
Changes in assumptions	-	-
Changes in assumptions	3,642,360	-
Net difference between projected and actual earnings	33,291,016	-
Contributions made subsequent to the measurement date	<u>14,443,338</u>	<u>-</u>
Total Hidalgo County	<u>51,376,714</u>	<u>6,975,634</u>

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

	Drainage District No. 1	
	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	-	237,509
Changes in assumptions	-	-
Changes in assumptions	84,315	-
Net difference between projected and actual earnings	1,040,234	-
Contributions made subsequent to the measurement date	657,951	-
Total Drainage District No. 1	<u>1,782,500</u>	<u>237,509</u>
Total Hidalgo County and Drainage District No. 1	<u>\$ 53,159,214</u>	<u>\$ 7,213,143</u>

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:

	<u>Hidalgo County</u>	<u>Drainage District No.1</u>	<u>Total</u>
Year Ended December 31,			
2016	7,849,506	236,238	8,085,744
2017	7,849,506	236,238	8,085,744
2018	7,849,506	236,238	8,085,744
2019	6,745,948	201,112	6,947,060
2020	(336,724)	(22,786)	(359,510)
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.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

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 at each member's discretion and the employer matches 100% of employee member deferrals up to 7.00% of pay. 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, 2016, the Hidalgo County Urban County Program's portion of net worth was \$429,430 and had \$30,565 in participant loans.

Contributions to the Plan totaled \$2,558,054 for the year ended December 31, 2016.

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, 2016, the plan assets were valued at \$1,828,147.

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 \$290,168 for closure and post-closure care costs as of December 31, 2016. 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 \$1,283,694 for post-closure care costs as of December 31, 2016.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

F. Landfill Closure and Post-closure Care Costs, (Continued)

At December 31, 2016, the total liability of \$1,573,862 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, 2015, have been restated.

	General Funds	Local Provider Participation Fund	Capital Projects Funds	Enterprise Funds
Balances at December 31, 2015, as previously reported	\$ 46,786,893	\$ 41,971,575	\$ 78,653,244	\$ 3,272,531
To reclassify prior year payment from General Fund to Special Revenue	22,108		-	-
To reverse revenue that should have been recorded in current year		(41,950,013)		
To correct overestimated investment interest	-		(30)	-
To correct prior year capitalization				(14,930)
Balances at December 31, 2015, as restated	<u>\$ 46,809,001</u>	<u>\$ 21,562</u>	<u>\$ 78,653,214</u>	<u>\$ 3,257,601</u>

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 2016 was \$0.5900 per \$100 assessed valuation, of which \$0.5225 was allocated for maintenance and operations and \$0.0675 was allocated to the debt service funds. The Drainage District No. 1 tax rate for fiscal year 2016 was \$0.0951 per \$100 assessed valuation, of which \$0.0481 was allocated for maintenance and operations, and \$0.0470 was allocated to the debt service funds.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

I. Tax Abatements

Tax Code Chapter 311, Tax Code Chapter 312, and Local Government Code Chapter 381 authorize Commissioners' Court to enter into agreements to stimulate economic development in the County by (1) the development or redevelopment of an area, (2) creation of new jobs, (3) new income, and (4) positive economic growth.

Chapter 311 of the Texas Tax Code, the Tax Increment Financing Act (the "Act"), grants counties and cities the authority to create and participate in Tax Increment Reinvestment Zone (TIRZ). To be designated as a TIRZ, an area must substantially arrest or impair the sound growth of the municipality or county creating the zone, retard the provisions of housing accommodations, or constitute an economic or social liability and be a menace to the public health, safety morals, or welfare in its present condition and use as stated in Chapter 311 of the Texas Tax Code or otherwise meet the requirements of Section 311.005 of the Act. For each abatement, there is an interlocal agreement between the entity creating a TIRZ, the developer, if applicable, and the County. The interlocal agreement must outline payment procedures and the duration of the agreement. The TIRZ agreements are generally for a period of twenty years.

Chapter 312 of the Texas Tax Code, Property Redevelopment and Tax Abatement Act, authorizes Commissioners' Court to execute a tax abatement agreement, after guidelines and criteria have been adopted, with the owner of taxable real property located in a reinvestment zone designated under this subchapter or with the owner of tangible personal property located on real property in a reinvestment zone to exempt from taxation all or a portion of the value of the real property, all or a portion of the value of the tangible personal property located on the real property, or all or a portion of the value of both. For each tax abatement, there is a tax abatement agreement between the County and the owner of the property.

Commissioners' Court approved Guidelines and Criteria for Granting Tax Abatements in Hidalgo County. The guidelines detail the qualifying percent of value to be abated based on the capital cost involved in the project or the number of jobs created. The duration of an agreement may be for a period of time determined appropriate by the Commissioners' Court of the County, based on the productive life of the improvements and consistent with the provisions of the guidelines and criteria, but in accordance with the law, in no case will the term of the tax abatement extend for more than ten years. Special terms and conditions may be set in the agreement governing each specific tax abatement.

Chapter 381 of the Local Government Code, County Development and Growth, allows Commissioners' Court to develop and administer a program to stimulate business and commercial activity in the County:

1. For state or local economic development;
2. For small or disadvantaged business development;
3. To stimulate, encourage, and develop business location and commercial activity in the County;
4. To promote or advertise the County and its vicinity or conduct a solicitation program to attract conventions, visitors, and businesses;
5. To improve the extent to which women and minority businesses are awarded County contracts;
6. To support comprehensive literacy programs for the benefit of County residents; or
7. For the encouragement promotion, improvement, and application of the arts.

Commissioners' Court approved Guidelines and Criteria for Participation in projects under Chapter 381 of the Texas Local Government Code (Economic Development Incentives Program). Through the program, the County may provide incentives for certain private and/or public developers and business that make or will make a measurable difference in achieving economic growth and development, expanding and diversifying the tax base and creating new employment opportunities within the County, pursuant to Chapter 381, Texas Local Government Code.

As of December 31, 2016, the County has fifteen TIRZ agreements, 6 Tax Abatement Agreements, and 4 Chapter 381 Agreements. The amount of property taxes abated during 2016 as a result of the agreements is \$3,101,982.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 4 Other Information (Continued)

I. Tax Abatements (Continued)

The County has not made any commitments as part of the agreements other than to reduce ad valorem real property taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

J. Subsequent Event Notice

The County has evaluated all events or transactions that occurred after December 31, 2016 through July 21, 2017, the date these financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

Other Post Employment Benefits

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

Note: The most recent actuarial valuation was performed in 2015 and is valid for two years.

Other Post Employment Benefits

Drainage District No. 1							
Year	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
2015	12/31/2015	\$ -	\$ 567,269	\$ 567,269	0%	\$ 3,850,488	14.7%
2013	12/31/2013	-	154,330	154,330	0%	3,666,660	4.2%
2011	12/31/2011	-	189,384	189,384	0%	3,222,346	5.9%

Note: The most recent actuarial valuation was performed in 2015 and is valid for two years.

COUNTY OF HIDALGO, TEXAS

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

	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	\$ 16,909,504	\$ 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	34,640,627	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	4,453,081	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or input	4,370,832	-	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	(6,391,176)	(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	(16,795,860)	(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	37,187,008	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	423,280,282	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)	\$ 460,467,290	\$ 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	\$ 12,860,980	\$ 13,199,708	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	8,471,042	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	(5,094,860)	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	(16,795,860)	(15,337,825)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(283,800)	(292,047)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	544,903	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	(297,596)	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	393,904,464	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)	\$ 393,606,868	\$ 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)}											
	\$ 66,860,422	\$ 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	85.48%	93.06%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 120,987,910	\$ 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	55.26%	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

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

	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	\$ 611,534	\$ 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	1,071,637	980,158	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	236,044	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or input	101,178	-	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	(237,892)	(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	(659,497)	(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	1,123,003	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	13,088,268	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)	\$ 14,211,272	\$ 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	523,193	\$ 493,873	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	301,925	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	(164,681)	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	(659,497)	(499,815)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(8,801)	(9,031)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	(28,176)	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	(36,037)	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	12,221,987	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)	\$ 12,185,949	\$ 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)}											
	\$ 2,025,323	\$ 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	85.75%	93.38%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 4,313,210	\$ 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	46.96%	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
HIDALGO COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS

EXHIBIT B-5

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%
2015	12,860,980	12,860,980	-	120,987,910	10.6%

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

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

EXHIBIT B-6

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%
2015	523,193	523,193	-	4,313,210	12.1%

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

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2016

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
Amortization Method	Level percentage of payroll, closed
(1) Remaining Amortization Period	14 years
Assets Valuation Method	5 years smooth value
Inflation	3.00%
Salary Increase	4.90%, average over career, including inflation. Varies by age and service.
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members eligible for service retirement are assumed to commence receiving benefit payment based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
(2) Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions are reflected in the Schedule of Employer Contribution

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

- (1) Based on contribution rate calculated in 12/31/2015 valuation
- (2) Only changes effective 2015 and later are shown in the Notes to schedule

COUNTY OF HIDALGO, TEXAS

DRAINAGE DISTRICT NO. 1
NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2016

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
Amortization Method	Level percentage of payroll, closed
(1) Amortization Period in years	14.7 years
Assets Valuation Method	5 years smooth value
Inflation	3.00%
Salary Increase	4.90%, average, including inflation. Varies by age and service
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members eligible for service retirement are assumed to commence receiving benefit payment based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had ben used. The base table is the RP-2000 table projected with Scale AA to 2014.
(2) Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions are reflected in the Schedule of Employer Contribution

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

- (1) Based on contribution rate calculated in 12/31/2015 valuation
- (2) Only changes effective 2015 and later are shown in the Notes to schedule



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 54,605,680	\$ 10,387,843	\$ 74,337,881	\$ 139,331,404
Certificates of deposit	15,035,701	-	25,041,355	40,077,056
Receivables (net of allowance for uncollectibles)				
Taxes	10,529,093	24,583,476	-	35,112,569
Accounts receivable	172,569	-	11,039	183,608
Loans	10,400	-	-	10,400
Interest	46,173	3,121	53,289	102,583
Due from other funds	7,594,738	12,798,279	5,343,095	25,736,112
Due from other governments	14,863,740	-	5,539,822	20,403,562
Due from others	145,639	-	993,079	1,138,718
Prepays	15,695	-	-	15,695
Other assets	5,214,979	-	-	5,214,979
Total assets	\$108,234,407	\$ 47,772,719	\$111,319,560	\$ 267,326,686
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,689,135	\$ -	\$ 9,411,484	\$ 15,100,619
Salaries and benefits payable	3,209,007	-	-	3,209,007
Retainage payable	157,177	-	655,557	812,734
Notes payable - short-term	219,622	-	-	219,622
Due to other funds	7,102,552	32,039	7,309,841	14,444,432
Due to other governments	4,250,248	-	-	4,250,248
Due to others	779,151	-	-	779,151
Unearned revenue	18,891,343	24,583,445	-	43,474,788
Held in escrow	3,381	-	-	3,381
Total liabilities	40,301,616	24,615,484	17,376,882	82,293,982
Deferred inflows of resources:				
Unavailable revenues-property taxes	6,309,535	14,833,231	-	21,142,766
Unavailable revenues-other	6,773,197	-	5,588,891	12,362,088
Total deferred inflows of resources	13,082,732	14,833,231	5,588,891	33,504,854
Fund balances:				
Nonspendable	25,994	-	-	25,994
Restricted	54,824,065	8,324,004	92,102,766	155,250,835
Unassigned	-	-	(3,748,979)	(3,748,979)
Total fund balances	54,850,059	8,324,004	88,353,787	151,527,850
Total liabilities, deferred inflows, and fund balances	\$108,234,407	\$ 47,772,719	\$111,319,560	\$ 267,326,686

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES				
Taxes	\$ 14,508,600	\$ 35,725,580	\$ -	\$ 50,234,180
Licenses and permits	6,356,695	-	-	6,356,695
Intergovernmental	99,635,105	478,666	4,628,200	104,741,971
Charges for services	10,285,297	-	-	10,285,297
Fines and forfeits	9,025,255	-	-	9,025,255
Interest	412,221	48,632	536,482	997,335
Miscellaneous	2,348,501	-	2,400	2,350,901
Total revenues	142,571,674	36,252,878	5,167,082	183,991,634
EXPENDITURES				
Current:				
General government	9,914,285	-	-	9,914,285
Public safety	24,058,747	-	-	24,058,747
Highways and streets	24,318,347	-	-	24,318,347
Drainage flood control	14,800,681	-	-	14,800,681
Health and welfare	57,900,121	-	-	57,900,121
Culture-recreation	279,998	-	-	279,998
Urban and economic development	20,960,226	-	-	20,960,226
Debt service:				
Principal	192,688	22,105,625	-	22,298,313
Interest and fiscal charges	26,896	11,813,832	-	11,840,728
Bond issuance costs	-	666,846	408,568	1,075,414
Advance refunding escrow	-	1,350,683	-	1,350,683
Capital outlay:				
General government	-	-	1,478,077	1,478,077
Public safety	-	-	3,110,367	3,110,367
Highways and streets	-	-	23,207,883	23,207,883
Drainage flood control	-	-	7,336,409	7,336,409
Health and welfare	-	-	85,713	85,713
Culture-recreation	-	-	923,035	923,035
Intergovernmental:				
General government	650,000	-	-	650,000
Public safety	1,269,291	-	-	1,269,291
Total expenditures	154,371,280	35,936,986	36,550,052	226,858,318
Excess (deficiency) of revenues over (under) expenditures	(11,799,606)	315,892	(31,382,970)	(42,866,684)
OTHER FINANCING SOURCES (USES):				
Transfers in	12,017,792	906,442	2,835,020	15,759,254
Transfers out	(1,865,647)	(522,812)	(2,479,064)	(4,867,523)
Premium on bonds issued	-	10,402,222	5,331,320	15,733,542
Bonds issued	-	-	35,045,000	35,045,000
Payment to refunded bond escrow agent	-	(62,360,377)	-	(62,360,377)
Refunding bonds issued	-	52,625,000	-	52,625,000
Capital leases	61,717	-	-	61,717
Long-term notes issued	1,243,079	-	-	1,243,079
Sale of capital assets	848,621	-	351,267	1,199,888
Total other financing sources (uses)	12,305,562	1,050,475	41,083,543	54,439,580
Net change in fund balances	505,956	1,366,367	9,700,573	11,572,896
Fund balances at beginning of year, as previously reported	54,344,103	6,957,637	78,653,244	139,954,984
Prior period adjustments	-	-	(30)	(30)
Fund balances at beginning of year, as restated	54,344,103	6,957,637	78,653,214	139,954,954
Fund balances at the end of year	\$ 54,850,059	\$ 8,324,004	\$ 88,353,787	\$ 151,527,850



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, 2016

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. The 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 used 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. 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. 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 urban 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 April 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, 2016

	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	\$ 12,501,969	\$ 24,824	\$ 32	\$ 170,888
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	23,124	12	-	-
Loans	-	-	-	-
Interest	3,001	-	-	113
Due from other funds	1,049,688	785	-	-
Due from other governments	858,764	-	-	-
Due from others	145,639	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>14,582,185</u>	<u>25,621</u>	<u>32</u>	<u>171,001</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	710,291	117	-	2,040
Salaries and benefits payable	868,259	-	-	4,969
Retainage payable	250	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	269,352	-	-	1,053
Due to other governments	401,400	-	-	-
Due to others	3,864	-	-	-
Unearned revenue	3,215,906	-	-	-
Held in escrow	1,774	-	-	-
Total liabilities	<u>5,471,096</u>	<u>117</u>	<u>-</u>	<u>8,062</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	535,536	-	-	-
Total deferred inflows of resources	<u>535,536</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	8,575,553	25,504	32	162,939
Total fund balances	<u>8,575,553</u>	<u>25,504</u>	<u>32</u>	<u>162,939</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 14,582,185</u>	<u>\$ 25,621</u>	<u>\$ 32</u>	<u>\$ 171,001</u>

EXHIBIT D-1
Continued

<u>District Attorney Investigation Chapter 59</u>	<u>Drug Abuse Prevention and Rehabilitation</u>	<u>Pretrial Intervention</u>	<u>Sheriff Investigation</u>	<u>Sheriff Investigation Chapter 59</u>
\$ 5,867,736	\$ 389,599	\$ 153,545	\$ 18,923	\$ 1,454,283
-	-	-	-	-
-	-	-	-	-
60,029	8,628	-	-	58,083
-	-	-	-	10,000
3,601	225	75	-	750
30,072	-	82,250	18	-
-	-	-	-	-
-	-	-	-	-
800	-	-	-	-
-	-	-	-	-
<u>5,962,238</u>	<u>398,452</u>	<u>235,870</u>	<u>18,941</u>	<u>1,523,116</u>
32,659	-	-	-	10,466
68,195	-	21,325	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	9,263
14,701	-	-	-	-
-	-	-	-	-
-	-	-	-	-
184	-	-	-	-
<u>115,739</u>	<u>-</u>	<u>21,325</u>	<u>-</u>	<u>19,729</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
800	-	-	-	10,000
<u>5,845,699</u>	<u>398,452</u>	<u>214,545</u>	<u>18,941</u>	<u>1,493,387</u>
<u>5,846,499</u>	<u>398,452</u>	<u>214,545</u>	<u>18,941</u>	<u>1,503,387</u>
<u>\$ 5,962,238</u>	<u>\$ 398,452</u>	<u>\$ 235,870</u>	<u>\$ 18,941</u>	<u>\$ 1,523,116</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	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	\$ 403,207	\$ 1,232,470	\$ 84,210	\$ 202,463
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	-	-	-	900
Loans	-	-	-	-
Interest	638	1,050	-	-
Due from other funds	524	-	-	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>404,369</u>	<u>1,233,520</u>	<u>84,210</u>	<u>203,363</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	7,294	4,350	3,626	-
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	20,508
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	<u>7,294</u>	<u>4,350</u>	<u>3,626</u>	<u>20,508</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	397,075	1,229,170	80,584	182,855
Total fund balances	<u>397,075</u>	<u>1,229,170</u>	<u>80,584</u>	<u>182,855</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 404,369</u>	<u>\$ 1,233,520</u>	<u>\$ 84,210</u>	<u>\$ 203,363</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service	Juvenile Delinquency Prevention
ASSETS				
Cash and cash equivalents	\$ 3,338,448	\$ 114,409	\$ 114,651	\$ 4,847
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	-	-	-	-
Loans	-	-	-	-
Interest	1,500	75	75	-
Due from other funds	248,613	80,931	41,858	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,588,561</u>	<u>195,415</u>	<u>156,584</u>	<u>4,847</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	44,822	33,601	3,254	-
Salaries and benefits payable	4,069	3,476	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	150	-	-	-
Total liabilities	<u>49,041</u>	<u>37,077</u>	<u>3,254</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	3,539,520	158,338	153,330	4,847
Total fund balances	<u>3,539,520</u>	<u>158,338</u>	<u>153,330</u>	<u>4,847</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 3,588,561</u>	<u>\$ 195,415</u>	<u>\$ 156,584</u>	<u>\$ 4,847</u>

EXHIBIT D-1
Continued

<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Probate Court Contributions</u>	<u>Justice Court Building Security</u>	<u>Tax Assessor/Collector Special Vehicle Inventory</u>
\$ 106,324	\$ 434,865	\$ 348,294	\$ 89,660	\$ 289,967
-	-	-	-	-
-	-	-	-	-
-	-	-	-	22
-	525	225	75	11,687
69,637	29,241	-	7,146	600
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>175,961</u>	<u>464,631</u>	<u>348,519</u>	<u>96,881</u>	<u>302,276</u>
133	179,354	771	1,820	-
50,255	-	-	-	1,587
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	988	-	-	-
<u>50,388</u>	<u>180,342</u>	<u>771</u>	<u>1,820</u>	<u>1,587</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
125,573	284,289	347,748	95,061	300,689
<u>125,573</u>	<u>284,289</u>	<u>347,748</u>	<u>95,061</u>	<u>300,689</u>
<u>\$ 175,961</u>	<u>\$ 464,631</u>	<u>\$ 348,519</u>	<u>\$ 96,881</u>	<u>\$ 302,276</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	<u>Law Library</u>	<u>Supplemental Court Ordered Guardianship</u>	<u>HIDTA Chapter 59 State Asset Forfeiture</u>	<u>HIDTA Federal Sharing U.S. Treasury</u>
ASSETS				
Cash and cash equivalents	\$ 1,139,248	\$ 84,267	\$ 2,681,754	\$ 734,788
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	63	-	8,480	360
Loans	-	-	-	-
Interest	675	-	750	750
Due from other funds	97,294	3,200	-	1,322
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>1,237,280</u>	<u>87,467</u>	<u>2,690,984</u>	<u>737,220</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	27,721	-	14,900	19,616
Salaries and benefits payable	7,372	-	15,750	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	4,645	6,730
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	42	-	-	-
Total liabilities	<u>35,135</u>	<u>-</u>	<u>35,295</u>	<u>26,346</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,202,145	87,467	2,655,689	710,874
Total fund balances	<u>1,202,145</u>	<u>87,467</u>	<u>2,655,689</u>	<u>710,874</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,237,280</u>	<u>\$ 87,467</u>	<u>\$ 2,690,984</u>	<u>\$ 737,220</u>

EXHIBIT D-1
Continued

<u>HIDTA Other States Asset Forfeitures</u>	<u>HIDTA Federal Sharing U.S. Department of Justice</u>	<u>County and District Court Technology</u>	<u>District Attorney Federal Sharing U.S. Department of Justice</u>	<u>Constable Precinct No. 3 Federal Sharing U.S. Treasury</u>
\$ 94,184	\$ 528,747	\$ 57,368	\$ 169,189	\$ 12,489
-	-	-	-	-
-	-	-	-	-
-	-	-	60	-
150	375	-	-	-
-	1,950	3,811	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>94,334</u>	<u>531,072</u>	<u>61,179</u>	<u>169,249</u>	<u>12,489</u>
-	-	-	9,830	-
-	-	-	-	-
-	-	-	-	-
-	1,322	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>1,322</u>	<u>-</u>	<u>9,830</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>94,334</u>	<u>529,750</u>	<u>61,179</u>	<u>159,419</u>	<u>12,489</u>
<u>94,334</u>	<u>529,750</u>	<u>61,179</u>	<u>159,419</u>	<u>12,489</u>
<u>\$ 94,334</u>	<u>\$ 531,072</u>	<u>\$ 61,179</u>	<u>\$ 169,249</u>	<u>\$ 12,489</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	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	\$ 36,497	\$ 6,557	\$ 11,721	\$ 236,214	\$ 95,719
Certificates of deposit	-	-	-	-	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Loans	-	-	-	-	-
Interest	-	-	-	-	-
Due from other funds	-	-	-	11,033	-
Due from other governments	-	-	-	469,858	1,095,837
Due from others	-	-	-	-	-
Prepays	-	-	-	-	-
Other assets	-	-	-	-	-
Total assets	<u>36,497</u>	<u>6,557</u>	<u>11,721</u>	<u>717,105</u>	<u>1,191,556</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	403,435	169,459
Salaries and benefits payable	-	-	-	68,469	-
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	-
Due to other funds	-	300	-	11,033	-
Due to other governments	-	-	-	31,754	-
Due to others	-	-	-	-	775,287
Unearned revenue	-	-	-	136,128	-
Held in escrow	-	-	-	-	-
Total liabilities	<u>-</u>	<u>300</u>	<u>-</u>	<u>650,819</u>	<u>944,746</u>
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	36,497	6,257	11,721	66,286	246,810
Total fund balances	<u>36,497</u>	<u>6,257</u>	<u>11,721</u>	<u>66,286</u>	<u>246,810</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 36,497</u>	<u>\$ 6,557</u>	<u>\$ 11,721</u>	<u>\$ 717,105</u>	<u>\$ 1,191,556</u>

EXHIBIT D-1
Continued

Urban County Program	Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)
\$ 1,142,136	\$ 622,137	\$ -
-	-	-
-	-	-
-	225	-
-	-	-
-	675	-
317,774	1,156,337	3,223
4,359,081	2,417,347	201,453
-	-	-
-	-	-
5,214,979	-	-
<u>11,033,970</u>	<u>4,196,721</u>	<u>204,676</u>
935,451	1,318,377	4,579
-	187,080	40,979
-	59,895	-
219,622	-	-
317,774	708,541	158,985
3,474,678	7,321	-
-	-	-
876,737	1,768,995	133
-	193	-
<u>5,824,262</u>	<u>4,050,402</u>	<u>204,676</u>
-	-	-
<u>5,209,708</u>	<u>200,103</u>	<u>-</u>
<u>5,209,708</u>	<u>200,103</u>	<u>-</u>
-	-	-
-	(53,784)	-
-	(53,784)	-
<u>\$ 11,033,970</u>	<u>\$ 4,196,721</u>	<u>\$ 204,676</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	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	\$ -	\$ 1,611,112	\$ 726,215	\$ -	\$ 474,484
Certificates of deposit	-	-	-	-	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts receivable	-	1,551	281	-	-
Loans	-	-	-	-	-
Interest	-	1,050	-	-	758
Due from other funds	-	6,856	-	120,249	-
Due from other governments	2,303,174	789,733	58,768	279,834	179,240
Due from others	-	-	-	-	-
Prepays	-	-	100	-	-
Other assets	-	-	-	-	-
Total assets	<u>2,303,174</u>	<u>2,410,302</u>	<u>785,364</u>	<u>400,083</u>	<u>654,482</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	34,862	51,875	122,191	16,512	-
Salaries and benefits payable	454,118	116,023	82,334	-	10,450
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	-
Due to other funds	1,813,577	-	168,905	-	-
Due to other governments	617	883	-	-	-
Due to others	-	-	-	-	-
Unearned revenue	-	334,148	394,744	103,737	320,748
Held in escrow	-	27	-	-	-
Total liabilities	<u>2,303,174</u>	<u>502,956</u>	<u>768,174</u>	<u>120,249</u>	<u>331,198</u>
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	368,776	-	279,834	179,240
Total deferred inflows of resources	<u>-</u>	<u>368,776</u>	<u>-</u>	<u>279,834</u>	<u>179,240</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	1,538,570	17,190	-	144,044
Total fund balances	<u>-</u>	<u>1,538,570</u>	<u>17,190</u>	<u>-</u>	<u>144,044</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,303,174</u>	<u>\$ 2,410,302</u>	<u>\$ 785,364</u>	<u>\$ 400,083</u>	<u>\$ 654,482</u>

EXHIBIT D-1
Concluded

Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 2,484,751	\$ 13,918,727	\$ 54,605,680
-	15,035,701	15,035,701
-	10,529,093	10,529,093
2,944	7,807	172,569
400	-	10,400
5,052	12,173	46,173
1,851,038	2,365,080	7,594,738
-	1,850,256	14,863,740
-	-	145,639
4,571	10,224	15,695
-	-	5,214,979
<u>4,348,756</u>	<u>43,729,061</u>	<u>108,234,407</u>
138,124	1,387,605	5,689,135
650,362	553,935	3,209,007
-	97,032	157,177
-	-	219,622
124,622	3,485,942	7,102,552
-	318,894	4,250,248
-	-	779,151
1,187,595	10,552,472	18,891,343
23	-	3,381
<u>2,100,726</u>	<u>16,395,880</u>	<u>40,301,616</u>
-	6,309,535	6,309,535
-	-	6,773,197
-	<u>6,309,535</u>	<u>13,082,732</u>
4,970	10,224	25,994
<u>2,243,060</u>	<u>21,013,422</u>	<u>54,824,065</u>
<u>2,248,030</u>	<u>21,023,646</u>	<u>54,850,059</u>
<u>\$ 4,348,756</u>	<u>\$ 43,729,061</u>	<u>\$ 108,234,407</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	6,356,695	-	-	-
Intergovernmental	2,075,425	47,731	-	-
Charges for services	966,420	-	-	75,184
Fines and forfeits	5,207,307	-	-	-
Interest	40,120	126	-	-
Miscellaneous	64,444	23	-	90
Total revenues	14,710,411	47,880	-	75,274
EXPENDITURES				
Current:				
General government	1,440,000	-	-	105,778
Public safety	-	48,980	-	-
Highways and streets	22,705,630	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	279,998	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	12,459	-	-	-
Interest and fiscal charges	1,166	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	24,439,253	48,980	-	105,778
Excess (deficiency) of revenues over (under) expenditures	(9,728,842)	(1,100)	-	(30,504)
OTHER FINANCING SOURCES (USES):				
Transfers in	8,691,742	-	-	-
Transfers out	(269,353)	-	-	-
Capital leases	25,028	-	-	-
Long-term notes issued	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	8,447,417	-	-	-
Net change in fund balances	(1,281,425)	(1,100)	-	(30,504)
Fund balances at beginning of year	9,856,978	26,604	32	193,443
Fund balances at the end of year	\$ 8,575,553	\$ 25,504	\$ 32	\$ 162,939

EXHIBIT D-2
Continued

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	344,750	-	-
1,257,645	59,033	-	-	245,056
33,127	2,096	781	36	7,236
912	-	712	-	3,910
<u>1,291,684</u>	<u>61,129</u>	<u>346,243</u>	<u>36</u>	<u>256,202</u>
1,316,015	-	397,339	-	-
-	-	-	-	474,724
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,316,015</u>	<u>-</u>	<u>397,339</u>	<u>-</u>	<u>474,724</u>
(24,331)	61,129	(51,096)	36	(218,522)
-	-	-	-	114,522
-	-	-	-	-
-	-	-	-	-
188,361	-	-	18	142,371
<u>188,361</u>	<u>-</u>	<u>-</u>	<u>18</u>	<u>256,893</u>
164,030	61,129	(51,096)	54	38,371
5,682,469	337,323	265,641	18,887	1,465,016
<u>\$ 5,846,499</u>	<u>\$ 398,452</u>	<u>\$ 214,545</u>	<u>\$ 18,941</u>	<u>\$ 1,503,387</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	30,320	355,655	-	900
Interest	5,600	9,224	78	209
Miscellaneous	350	500	-	9,478
Total revenues	<u>36,270</u>	<u>365,379</u>	<u>78</u>	<u>10,587</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	365,727	233,581	3,625	265
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	<u>365,727</u>	<u>233,581</u>	<u>3,625</u>	<u>265</u>
Excess (deficiency) of revenues over (under) expenditures	(329,457)	131,798	(3,547)	10,322
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	-	63,663	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Long-term notes issued	-	-	-	-
Sale of capital assets	3,824	4,900	-	98,529
Total other financing sources (uses)	<u>13,824</u>	<u>4,900</u>	<u>63,663</u>	<u>98,529</u>
Net change in fund balances	(315,633)	136,698	60,116	108,851
Fund balances at beginning of year	712,708	1,092,472	20,468	74,004
Fund balances at the end of year	<u>\$ 397,075</u>	<u>\$ 1,229,170</u>	<u>\$ 80,584</u>	<u>\$ 182,855</u>

EXHIBIT D-2
Continued

Constable Precinct No. 1 Investigation Chapter 59	County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	1,942
-	3,197	68,662	-
756	-	-	-
2	73	1,485	48
-	-	-	-
<u>758</u>	<u>3,270</u>	<u>70,147</u>	<u>1,990</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>758</u>	<u>3,270</u>	<u>70,147</u>	<u>1,990</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>758</u>	<u>3,270</u>	<u>70,147</u>	<u>1,990</u>
4,971	36,769	264,336	24,274
<u>\$ 5,729</u>	<u>\$ 40,039</u>	<u>\$ 334,483</u>	<u>\$ 26,264</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	1,056,877	356,688	189,171	298	328,090
Fines and forfeits	-	-	-	-	-
Interest	15,184	701	713	-	177
Miscellaneous	34	121	-	-	1,490
Total revenues	1,072,095	357,510	189,884	298	329,757
EXPENDITURES					
Current:					
General government	433,517	400,383	197,292	-	-
Public safety	-	-	-	-	926,916
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture-recreation	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	6,638	-	-	-	-
Interest and fiscal charges	133	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	440,288	400,383	197,292	-	926,916
Excess (deficiency) of revenues over (under) expenditures	631,807	(42,873)	(7,408)	298	(597,159)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	643,650
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	643,650
Net change in fund balances	631,807	(42,873)	(7,408)	298	46,491
Fund balances at beginning of year	2,907,713	201,211	160,738	4,549	79,082
Fund balances at the end of year	\$ 3,539,520	\$ 158,338	\$ 153,330	\$ 4,847	\$ 125,573

EXHIBIT D-2
Continued

Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/Collector Special Vehicle Inventory
\$ -	\$ -	\$ -	\$ 3,500
-	-	-	-
-	39,659	-	-
162,649	-	39,214	-
-	-	-	132,870
4,612	2,059	659	14,678
-	-	-	32
<u>167,261</u>	<u>41,718</u>	<u>39,873</u>	<u>151,080</u>
387,922	30,661	1,821	35,110
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,332	-	-	-
1,446	-	-	-
-	-	-	-
-	-	-	-
<u>394,700</u>	<u>30,661</u>	<u>1,821</u>	<u>35,110</u>
(227,439)	11,057	38,052	115,970
-	-	-	-
-	-	-	-
22,886	-	-	-
-	-	-	-
19	-	-	600
<u>22,905</u>	<u>-</u>	<u>-</u>	<u>600</u>
(204,534)	11,057	38,052	116,570
488,823	336,691	57,009	184,119
<u>\$ 284,289</u>	<u>\$ 347,748</u>	<u>\$ 95,061</u>	<u>\$ 300,689</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	452,693	14,000	-	-	-
Fines and forfeits	-	-	1,583,000	6,151	46,519
Interest	6,292	156	9,323	6,588	1,318
Miscellaneous	237	-	-	300	-
Total revenues	459,222	14,156	1,592,323	13,039	47,837
EXPENDITURES					
Current:					
General government	372,729	9,168	271,526	227,821	128,931
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture-recreation	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	1,310	-	-	2,832	-
Interest and fiscal charges	188	-	-	109	-
Intergovernmental:					
General government	-	-	650,000	-	-
Public safety	-	-	-	-	-
Total expenditures	374,227	9,168	921,526	230,762	128,931
Excess (deficiency) of revenues over (under) expenditures	84,995	4,988	670,797	(217,723)	(81,094)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	(178,185)	(20,000)	-
Capital leases	4,130	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	202,454	-	-
Total other financing sources (uses)	4,130	-	24,269	(20,000)	-
Net change in fund balances	89,125	4,988	695,066	(237,723)	(81,094)
Fund balances at beginning of year	1,113,020	82,479	1,960,623	948,597	175,428
Fund balances at the end of year	\$ 1,202,145	\$ 87,467	\$ 2,655,689	\$ 710,874	\$ 94,334

EXHIBIT D-2
Continued

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
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	17,555	-	-
29,183	-	39,120	-
3,368	95	300	18
2,844	-	-	-
<u>35,395</u>	<u>17,650</u>	<u>39,420</u>	<u>18</u>
73,733	-	25,288	-
-	-	-	12,413
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>73,733</u>	<u>-</u>	<u>25,288</u>	<u>12,413</u>
(38,338)	17,650	14,132	(12,395)
-	-	-	10,000
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
(38,338)	17,650	14,132	(2,395)
568,088	43,529	145,287	14,884
<u>\$ 529,750</u>	<u>\$ 61,179</u>	<u>\$ 159,419</u>	<u>\$ 12,489</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	-	-	-	6,907,286	35,987,272
Charges for services	-	-	-	-	-
Fines and forfeits	31,740	-	-	-	-
Interest	46	5	23	-	-
Miscellaneous	-	-	-	114,888	-
Total revenues	31,786	5	23	7,022,174	35,987,272
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	7,025,965	35,930,356
Culture-recreation	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	-	-	-	7,025,965	35,930,356
Excess (deficiency) of revenues over (under) expenditures	31,786	5	23	(3,791)	56,916
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	1,500	-	-	-
Total other financing sources (uses)	-	1,500	-	-	-
Net change in fund balances	31,786	1,505	23	(3,791)	56,916
Fund balances at beginning of year	4,711	4,752	11,698	70,077	189,894
Fund balances at the end of year	\$ 36,497	\$ 6,257	\$ 11,721	\$ 66,286	\$ 246,810

EXHIBIT D-2
Continued

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
19,284,881	7,366,431	645,588	11,410,526	3,165,957	3,269,124	-	337,317
-	36,003	-	-	288,584	99,859	672,261	-
-	-	-	-	-	-	-	-
-	-	-	-	9,343	1,352	-	1,459
1,675,345	144,230	-	6	62	-	-	-
<u>20,960,226</u>	<u>7,546,664</u>	<u>645,588</u>	<u>11,410,532</u>	<u>3,463,946</u>	<u>3,370,335</u>	<u>672,261</u>	<u>338,776</u>
-	1,020,878	645,588	-	-	-	-	-
-	4,269,287	-	-	-	3,368,885	1,516,888	337,317
-	1,612,717	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	11,229,595	3,714,205	-	-	-
-	-	-	-	-	-	-	-
20,960,226	-	-	-	-	-	-	-
-	-	-	158,753	3,383	-	1,981	-
-	-	-	23,213	222	-	419	-
-	-	-	-	-	-	-	-
-	1,269,291	-	-	-	-	-	-
<u>20,960,226</u>	<u>8,172,173</u>	<u>645,588</u>	<u>11,411,561</u>	<u>3,717,810</u>	<u>3,368,885</u>	<u>1,519,288</u>	<u>337,317</u>
-	(625,509)	-	(1,029)	(253,864)	1,450	(847,027)	1,459
-	609,399	-	-	269,251	-	634,754	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,673	-
-	-	-	-	-	-	-	-
-	-	-	1,029	89	-	-	-
-	<u>609,399</u>	-	<u>1,029</u>	<u>269,340</u>	-	<u>644,427</u>	-
-	(16,110)	-	-	15,476	1,450	(202,600)	1,459
-	(37,674)	-	-	1,523,094	15,740	202,600	142,585
<u>\$ -</u>	<u>\$ (53,784)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,538,570</u>	<u>\$ 17,190</u>	<u>\$ -</u>	<u>\$ 144,044</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-2
Concluded

	Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
REVENUES			
Taxes	\$ -	\$ 14,505,100	\$ 14,508,600
Licenses and permits	-	-	6,356,695
Intergovernmental	8,891,256	204,710	99,635,105
Charges for services	5,055,535	57,607	10,285,297
Fines and forfeits	-	-	9,025,255
Interest	19,117	214,394	412,221
Miscellaneous	7,236	321,257	2,348,501
Total revenues	<u>13,973,144</u>	<u>15,303,068</u>	<u>142,571,674</u>
EXPENDITURES			
Current:			
General government	-	2,392,785	9,914,285
Public safety	12,500,139	-	24,058,747
Highways and streets	-	-	24,318,347
Drainage flood control	-	14,800,681	14,800,681
Health and welfare	-	-	57,900,121
Culture-recreation	-	-	279,998
Urban and economic development	-	-	20,960,226
Debt Service:			
Principal	-	-	192,688
Interest and fiscal charges	-	-	26,896
Intergovernmental:			
General government	-	-	650,000
Public safety	-	-	1,269,291
Total expenditures	<u>12,500,139</u>	<u>17,193,466</u>	<u>154,371,280</u>
Excess (deficiency) of revenues over (under) expenditures	1,473,005	(1,890,398)	(11,799,606)
OTHER FINANCING SOURCES (USES):			
Transfers in	970,811	-	12,017,792
Transfers out	(1,014,479)	(383,630)	(1,865,647)
Capital leases	-	-	61,717
Long-term notes issued	-	1,243,079	1,243,079
Sale of capital assets	994	203,933	848,621
Total other financing sources (uses)	<u>(42,674)</u>	<u>1,063,382</u>	<u>12,305,562</u>
Net change in fund balances	1,430,331	(827,016)	505,956
Fund balances at beginning of year	817,699	21,850,662	54,344,103
Fund balances at the end of year	<u>\$ 2,248,030</u>	<u>\$ 21,023,646</u>	<u>\$ 54,850,059</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 5,550,000	\$ 5,550,000	\$ 6,356,695	\$ 806,695
Intergovernmental	-	1,356,704	2,075,425	718,721
Charges for services	-	854,411	966,420	112,009
Fines and forfeits	4,150,000	4,182,143	5,207,307	1,025,164
Interest	5,000	5,000	40,120	35,120
Miscellaneous	-	32,575	64,444	31,869
Total revenues	9,705,000	11,980,833	14,710,411	2,729,578
EXPENDITURES				
Current:				
General government				
Executive Office	18,502	1,456,436	1,440,000	16,436
Total general government	18,502	1,456,436	1,440,000	16,436
Highways and streets				
Commissioner, Pct. No. 1	4,689,625	5,798,238	5,657,935	140,303
Commissioner, Pct. No. 2	4,386,446	7,840,904	5,119,533	2,721,371
Commissioner, Pct. No. 3	4,673,131	6,235,839	4,961,857	1,273,982
Commissioner, Pct. No. 4	4,351,738	7,144,086	6,518,383	625,703
Executive Office	96,326	97,018	96,874	144
Planning	347,314	351,048	351,048	-
Total highways and streets	18,544,580	27,467,133	22,705,630	4,761,503
Culture-recreation				
Commissioner, Pct. No. 2	-	574,101	279,998	294,103
Total Culture-recreation	-	574,101	279,998	294,103
Debt service:				
Principal	-	12,459	12,459	-
Interest and fiscal charges	-	1,166	1,166	-
Total debt service	-	13,625	13,625	-
Total expenditures	18,563,082	29,511,295	24,439,253	5,072,042
Excess (deficiency) of revenues over (under) expenditures	(8,858,082)	(17,530,462)	(9,728,842)	7,801,620
OTHER FINANCING SOURCES (USES):				
Transfers in	8,246,569	8,691,743	8,691,742	(1)
Transfers out	-	(869,390)	(269,353)	600,037
Capital leases	-	25,028	25,028	-
Total financing sources (uses)	8,246,569	7,847,381	8,447,417	600,036
Net change in fund balances	(611,513)	(9,683,081)	(1,281,425)	8,401,656
Fund balances at beginning of year	-	-	9,856,978	9,856,978
Fund balances at the end of year	\$ (611,513)	\$ (9,683,081)	\$ 8,575,553	\$ 18,258,634

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-4

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, 2016

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 47,731	\$ 47,731	\$ -
Interest	-	55	126	71
Miscellaneous	-	23	23	-
Total revenues	<u>-</u>	<u>47,809</u>	<u>47,880</u>	<u>71</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	968	-	968
Total general government	<u>-</u>	<u>968</u>	<u>-</u>	<u>968</u>
Public Safety				
Sheriff	-	51,869	39,556	12,313
Constable, Pct. No. 1	-	5,073	4,698	375
Constable, Pct. No. 2	-	1,603	1,573	30
Constable, Pct. No. 3	-	2,156	1,292	864
Constable, Pct. No. 4	-	2,151	1,861	290
Total public safety	<u>-</u>	<u>62,852</u>	<u>48,980</u>	<u>13,872</u>
Total expenditures	<u>-</u>	<u>63,820</u>	<u>48,980</u>	<u>14,840</u>
Excess (deficiency) of revenues over (under) expenditures	-	(16,011)	(1,100)	14,911
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(16,011)	(1,100)	14,911
Fund balances at beginning of year	-	-	26,604	26,604
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (16,011)</u>	<u>\$ 25,504</u>	<u>\$ 41,515</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	32	-	32
Total general government	-	32	-	32
Total expenditures	<u>-</u>	<u>32</u>	<u>-</u>	<u>32</u>
Excess (deficiency) of revenues over (under) expenditures	-	(32)	-	32
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(32)	-	32
Fund balances at beginning of year	-	-	32	32
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (32)</u>	<u>\$ 32</u>	<u>\$ 64</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 75,184	\$ 75,184
Miscellaneous	-	-	90	90
Total revenues	<u>-</u>	<u>-</u>	<u>75,274</u>	<u>75,274</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	98,500	107,866	105,778	2,088
Total general government	<u>98,500</u>	<u>107,866</u>	<u>105,778</u>	<u>2,088</u>
Total expenditures	<u>98,500</u>	<u>107,866</u>	<u>105,778</u>	<u>2,088</u>
Excess (deficiency) of revenues over (under) expenditures	(98,500)	(107,866)	(30,504)	77,362
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(98,500)	(107,866)	(30,504)	77,362
Fund balances at beginning of year	-	-	193,443	193,443
Fund balances at the end of year	<u>\$ (98,500)</u>	<u>\$ (107,866)</u>	<u>\$ 162,939</u>	<u>\$ 270,805</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 1,257,645	\$ 1,257,645
Interest	-	-	33,127	33,127
Miscellaneous	-	-	912	912
Total revenues	<u>-</u>	<u>-</u>	<u>1,291,684</u>	<u>1,291,684</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	1,105,300	1,507,477	1,316,015	191,462
Total general government	<u>1,105,300</u>	<u>1,507,477</u>	<u>1,316,015</u>	<u>191,462</u>
Total expenditures	<u>1,105,300</u>	<u>1,507,477</u>	<u>1,316,015</u>	<u>191,462</u>
Excess (deficiency) of revenues over (under) expenditures	(1,105,300)	(1,507,477)	(24,331)	1,483,146
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	188,361	188,361
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>188,361</u>	<u>188,361</u>
Net change in fund balances	(1,105,300)	(1,507,477)	164,030	1,671,507
Fund balances at beginning of year	-	-	5,682,469	5,682,469
Fund balances at the end of year	<u>\$ (1,105,300)</u>	<u>\$ (1,507,477)</u>	<u>\$ 5,846,499</u>	<u>\$ 7,353,976</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ 1,585	\$ 59,033	\$ 57,448
Interest	-	1,008	2,096	1,088
Total revenues	<u>-</u>	<u>2,593</u>	<u>61,129</u>	<u>58,536</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	2,593	61,129	58,536
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	2,593	61,129	58,536
Fund balances at beginning of year	-	-	337,323	337,323
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 2,593</u>	<u>\$ 398,452</u>	<u>\$ 395,859</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 250,000	\$ 250,000	\$ 344,750	\$ 94,750
Interest	-	404	781	377
Miscellaneous	-	-	712	712
Total revenues	<u>250,000</u>	<u>250,404</u>	<u>346,243</u>	<u>95,839</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	413,550	413,550	397,339	16,211
Total general government	<u>413,550</u>	<u>413,550</u>	<u>397,339</u>	<u>16,211</u>
Total expenditures	<u>413,550</u>	<u>413,550</u>	<u>397,339</u>	<u>16,211</u>
Excess (deficiency) of revenues over (under) expenditures	(163,550)	(163,146)	(51,096)	112,050
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(163,550)	(163,146)	(51,096)	112,050
Fund balances at beginning of year	-	-	265,641	265,641
Fund balances at the end of year	<u>\$ (163,550)</u>	<u>\$ (163,146)</u>	<u>\$ 214,545</u>	<u>\$ 377,691</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 36	\$ 36
Total revenues	<u>-</u>	<u>-</u>	<u>36</u>	<u>36</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	36	36
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	18	18
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
Net change in fund balances	-	-	54	54
Fund balances at beginning of year	-	-	18,887	18,887
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,941</u>	<u>\$ 18,941</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 245,056	\$ 245,056
Interest	-	-	7,236	7,236
Miscellaneous	-	-	3,910	3,910
Total revenues	-	-	256,202	256,202
EXPENDITURES				
Current:				
Public safety				
Sheriff	588,000	673,883	474,724	199,159
Total expenditures	588,000	673,883	474,724	199,159
Excess (deficiency) of revenues over (under) expenditures	(588,000)	(673,883)	(218,522)	455,361
OTHER FINANCING SOURCES (USES):				
Transfers in	-	114,522	114,522	-
Sale of capital assets	-	-	142,371	142,371
Total financing sources (uses)	-	(114,522)	256,893	142,371
Net change in fund balances	(588,000)	(559,361)	38,371	597,732
Fund balances at beginning of year	-	-	1,465,016	1,465,016
Fund balances at the end of year	\$ (588,000)	\$ (559,361)	\$ 1,503,387	\$ 2,062,748

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 30,320	\$ 30,320
Interest	-	-	5,600	5,600
Miscellaneous	-	-	350	350
Total revenues	-	-	36,270	36,270
EXPENDITURES				
Current:				
Public safety				
Sheriff	368,568	455,168	365,727	89,441
Total public safety	368,568	455,168	365,727	89,441
Total expenditures	368,568	455,168	365,727	89,441
Excess (deficiency) of revenues over (under) expenditures	(368,568)	(455,168)	(329,457)	125,711
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Sale of capital assets	-	-	3,824	3,824
Total financing sources (uses)	-	10,000	13,824	3,824
Net change in fund balances	(368,568)	(445,168)	(315,633)	129,535
Fund balances at beginning of year	-	-	712,708	712,708
Fund balances at the end of year	\$ (368,568)	\$ (445,168)	\$ 397,075	\$ 842,243

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 355,655	\$ 355,655
Interest	-	-	9,224	9,224
Miscellaneous	-	-	500	500
Total revenues	<u>-</u>	<u>-</u>	<u>365,379</u>	<u>365,379</u>
EXPENDITURES				
Current:				
Public safety				
Sheriff	450,000	457,291	233,581	223,710
Total public safety	<u>450,000</u>	<u>457,291</u>	<u>233,581</u>	<u>223,710</u>
Total expenditures	<u>450,000</u>	<u>457,291</u>	<u>233,581</u>	<u>223,710</u>
Excess (deficiency) of revenues over (under) expenditures	(450,000)	(457,291)	131,798	589,089
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	4,900	4,900
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,900</u>	<u>4,900</u>
Net change in fund balances	(450,000)	(457,291)	136,698	593,989
Fund balances at beginning of year	-	-	1,092,472	1,092,472
Fund balances at the end of year	<u>\$ (450,000)</u>	<u>\$ (457,291)</u>	<u>\$ 1,229,170</u>	<u>\$ 1,686,461</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 78	\$ 78
Total revenues	<u>-</u>	<u>-</u>	<u>78</u>	<u>78</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	84,131	3,625	80,506
Total public safety	<u>-</u>	<u>84,131</u>	<u>3,625</u>	<u>80,506</u>
Total expenditures	<u>-</u>	<u>84,131</u>	<u>3,625</u>	<u>80,506</u>
Excess (deficiency) of revenues over (under) expenditures	-	(84,131)	(3,547)	80,584
OTHER FINANCING SOURCES (USES):				
Transfers in	-	63,663	63,663	-
Total financing sources (uses)	<u>-</u>	<u>63,663</u>	<u>63,663</u>	<u>-</u>
Net change in fund balances	-	(20,468)	60,116	80,584
Fund balances at beginning of year	-	-	20,468	20,468
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (20,468)</u>	<u>\$ 80,584</u>	<u>\$ 101,052</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 900	\$ 900
Interest	-	-	209	209
Miscellaneous	-	-	9,478	9,478
Total revenues	<u>-</u>	<u>-</u>	<u>10,587</u>	<u>\$ 10,587</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	11,771	265	11,506
Total public safety	<u>-</u>	<u>11,771</u>	<u>265</u>	<u>11,506</u>
Total expenditures	<u>-</u>	<u>11,771</u>	<u>265</u>	<u>11,506</u>
Excess (deficiency) of revenues over (under) expenditures	-	(11,771)	10,322	22,093
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	98,529	98,529
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>98,529</u>	<u>98,529</u>
Net change in fund balances	-	(11,771)	108,851	120,622
Fund balances at beginning of year	-	-	74,004	74,004
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (11,771)</u>	<u>\$ 182,855</u>	<u>\$ 194,626</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 756	\$ 756
Interest	-	-	2	2
Total revenues	<u>-</u>	<u>-</u>	<u>758</u>	<u>758</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	758	758
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	758	758
Fund balances at beginning of year	-	-	4,971	4,971
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,729</u>	<u>\$ 5,729</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 5,000	\$ 5,000	\$ 3,197	\$ (1,803)
Interest	-	38	73	35
Total revenues	<u>5,000</u>	<u>5,038</u>	<u>3,270</u>	<u>(1,768)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	5,000	5,038	3,270	(1,768)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,000	5,038	3,270	(1,768)
Fund balances at beginning of year	-	-	36,769	36,769
Fund balances at the end of year	<u>\$ 5,000</u>	<u>\$ 5,038</u>	<u>\$ 40,039</u>	<u>\$ 35,001</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 60,000	\$ 60,000	\$ 68,662	\$ 8,662
Interest	-	715	1,485	770
Total revenues	<u>60,000</u>	<u>60,715</u>	<u>70,147</u>	<u>9,432</u>
EXPENDITURES				
Current:				
General government				
District Clerk	80,000	80,000	-	80,000
Total general government	80,000	80,000	-	80,000
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>80,000</u>
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(19,285)	70,147	89,432
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(20,000)	(19,285)	70,147	89,432
Fund balances at beginning of year	-	-	264,336	264,336
Fund balances at the end of year	<u>\$ (20,000)</u>	<u>\$ (19,285)</u>	<u>\$ 334,483</u>	<u>\$ 353,768</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 1,942	\$ (58)
Interest	-	25	48	23
Total revenues	<u>2,000</u>	<u>2,025</u>	<u>1,990</u>	<u>(35)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	2,000	2,025	1,990	(35)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,000	2,025	1,990	(35)
Fund balances at beginning of year	-	-	24,274	24,274
Fund balances at the end of year	<u>\$ 2,000</u>	<u>\$ 2,025</u>	<u>\$ 26,264</u>	<u>\$ 24,239</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 1,000,000	\$ 1,000,000	\$ 1,056,877	\$ 56,877
Interest	-	7,387	15,184	7,797
Miscellaneous	-	-	34	34
Total revenues	<u>1,000,000</u>	<u>1,007,387</u>	<u>1,072,095</u>	<u>64,708</u>
EXPENDITURES				
Current:				
General government				
County Clerk	576,965	721,637	433,517	288,120
Total general government	<u>576,965</u>	<u>721,637</u>	<u>433,517</u>	<u>288,120</u>
Debt service:				
Principal	-	6,638	6,638	-
Interest and fiscal charges	-	133	133	-
Total debt service	<u>-</u>	<u>6,771</u>	<u>6,771</u>	<u>-</u>
Total expenditures	<u>576,965</u>	<u>728,408</u>	<u>440,288</u>	<u>288,120</u>
Excess (deficiency) of revenues over (under) expenditures	423,035	278,979	631,807	352,828
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	423,035	278,979	631,807	352,828
Fund balances at beginning of year	-	-	2,907,713	2,907,713
Fund balances at the end of year	<u>\$ 423,035</u>	<u>\$ 278,979</u>	<u>\$ 3,539,520</u>	<u>\$ 3,260,541</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 355,000	\$ 355,000	\$ 356,688	\$ 1,688
Interest	-	354	701	347
Miscellaneous	-	-	121	121
Total revenues	<u>355,000</u>	<u>355,354</u>	<u>357,510</u>	<u>2,156</u>
EXPENDITURES				
Current:				
General government				
District Clerk	327,120	327,120	327,120	-
County Clerk	80,889	80,889	73,263	7,626
Total general government	<u>408,009</u>	<u>408,009</u>	<u>400,383</u>	<u>7,626</u>
Total expenditures	<u>408,009</u>	<u>408,009</u>	<u>400,383</u>	<u>7,626</u>
Excess (deficiency) of revenues over (under) expenditures	(53,009)	(52,655)	(42,873)	9,782
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(53,009)	(52,655)	(42,873)	9,782
Fund balances at beginning of year	-	-	201,211	201,211
Fund balances at the end of year	<u>\$ (53,009)</u>	<u>\$ (52,655)</u>	<u>\$ 158,338</u>	<u>\$ 210,993</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 175,000	\$ 175,000	\$ 189,171	\$ 14,171
Interest	-	352	713	361
Total revenues	<u>175,000</u>	<u>175,352</u>	<u>189,884</u>	<u>14,532</u>
EXPENDITURES				
Current:				
General government				
Budget and Management	225,000	225,000	197,292	27,708
Total general government	<u>225,000</u>	<u>225,000</u>	<u>197,292</u>	<u>27,708</u>
Total expenditures	<u>225,000</u>	<u>225,000</u>	<u>197,292</u>	<u>27,708</u>
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(49,648)	(7,408)	42,240
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(50,000)	(49,648)	(7,408)	42,240
Fund balances at beginning of year	-	-	160,738	160,738
Fund balances at the end of year	<u>\$ (50,000)</u>	<u>\$ (49,648)</u>	<u>\$ 153,330</u>	<u>\$ 202,978</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ 278	\$ 298	\$ 20
Total revenues	<u>-</u>	<u>278</u>	<u>298</u>	<u>20</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	278	298	20
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	278	298	20
Fund balances at beginning of year	-	-	4,549	4,549
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 4,847</u>	<u>\$ 4,569</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 285,000	\$ 285,000	\$ 328,090	\$ 43,090
Interest	-	41	177	136
Miscellaneous	-	-	1,490	1,490
Total revenues	285,000	285,041	329,757	44,716
EXPENDITURES				
Current:				
Public safety				
Executive Office	926,584	928,866	926,916	1,950
Total public safety	926,584	928,866	926,916	1,950
Total expenditures	926,584	928,866	926,916	1,950
Excess (deficiency) of revenues over (under) expenditures	(641,584)	(643,825)	(597,159)	46,666
OTHER FINANCING SOURCES (USES):				
Transfers in	641,584	643,650	643,650	-
Total financing sources (uses)	641,584	643,650	643,650	-
Net change in fund balances	-	(175)	46,491	46,666
Fund balances at beginning of year	-	-	79,082	79,082
Fund balances at the end of year	\$ -	\$ (175)	\$ 125,573	\$ 125,748

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 125,000	\$ 125,000	\$ 162,649	\$ 37,649
Interest	-	2,261	4,612	2,351
Total revenues	<u>125,000</u>	<u>127,261</u>	<u>167,261</u>	<u>40,000</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	628,080	387,922	240,158
Total general government	<u>-</u>	<u>628,080</u>	<u>387,922</u>	<u>240,158</u>
Debt Service:				
Principal	-	5,332	5,332	-
Interest and fiscal charges	-	1,446	1,446	-
Total debt service	<u>-</u>	<u>6,778</u>	<u>6,778</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>634,858</u>	<u>394,700</u>	<u>240,158</u>
Excess (deficiency) of revenues over (under) expenditures	125,000	(507,597)	(227,439)	280,158
OTHER FINANCING SOURCES (USES):				
Capital leases	-	22,886	22,886	-
Sale of capital assets	-	-	19	19
Total financing sources (uses)	<u>-</u>	<u>22,886</u>	<u>22,905</u>	<u>19</u>
Net change in fund balances	125,000	(484,711)	(204,534)	280,177
Fund balances at beginning of year	-	-	488,823	488,823
Fund balances at the end of year	<u>\$ 125,000</u>	<u>\$ (484,711)</u>	<u>\$ 284,289</u>	<u>\$ 769,000</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 39,659	\$ (341)
Interest	-	1,016	2,059	1,043
Total revenues	<u>40,000</u>	<u>41,016</u>	<u>41,718</u>	<u>702</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	45,000	45,000	30,661	14,339
Total general government	<u>45,000</u>	<u>45,000</u>	<u>30,661</u>	<u>14,339</u>
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>30,661</u>	<u>14,339</u>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(3,984)	11,057	15,041
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(5,000)	(3,984)	11,057	15,041
Fund balances at beginning of year	-	-	336,691	336,691
Fund balances at the end of year	<u>\$ (5,000)</u>	<u>\$ (3,984)</u>	<u>\$ 347,748</u>	<u>\$ 351,732</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 29,000	\$ 29,000	\$ 39,214	\$ 10,214
Interest	-	323	659	336
Total revenues	<u>29,000</u>	<u>29,323</u>	<u>39,873</u>	<u>10,550</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	30,566	1,821	28,745
Total general government	-	30,566	1,821	28,745
Total expenditures	<u>-</u>	<u>30,566</u>	<u>1,821</u>	<u>28,745</u>
Excess (deficiency) of revenues over (under) expenditures	29,000	(1,243)	38,052	39,295
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	29,000	(1,243)	38,052	39,295
Fund balances at beginning of year	-	-	57,009	57,009
Fund balances at the end of year	<u>\$ 29,000</u>	<u>\$ (1,243)</u>	<u>\$ 95,061</u>	<u>\$ 96,304</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ -	\$ -	\$ 3,500	\$ 3,500
Fines and forfeits	-	-	132,870	132,870
Interest	-	-	14,678	14,678
Miscellaneous	-	-	32	32
Total revenues	-	-	151,080	151,080
EXPENDITURES				
Current:				
General government				
Tax Assessor/Collector	-	81,741	35,110	46,631
Total general government	-	81,741	35,110	46,631
Total expenditures	-	81,741	35,110	46,631
Excess (deficiency) of revenues over (under) expenditures	-	(81,741)	115,970	197,711
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	600	600
Total financing sources (uses)	-	-	600	600
Net change in fund balances	-	(81,741)	116,570	198,311
Fund balances at beginning of year	-	-	184,119	184,119
Fund balances at the end of year	\$ -	\$ (81,741)	\$ 300,689	\$ 382,430

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 394,000	\$ 394,000	\$ 452,693	\$ 58,693
Interest	-	3,065	6,292	3,227
Miscellaneous	-	-	237	237
Total revenues	394,000	397,065	459,222	62,157
EXPENDITURES				
Current:				
General government				
Law Library	465,405	476,241	372,729	103,512
Total general government	465,405	476,241	372,729	103,512
Debt service:				
Principal	-	1,310	1,310	-
Interest and fiscal charges	-	188	188	-
Total debt service	-	1,498	1,498	-
Total expenditures	465,405	477,739	374,227	103,512
Excess (deficiency) of revenues over (under) expenditures	(71,405)	(80,674)	84,995	165,669
OTHER FINANCING SOURCES (USES):				
Capital leases	-	4,130	4,130	-
Total financing sources (uses)	-	4,130	4,130	-
Net change in fund balances	(71,405)	(76,544)	89,125	165,669
Fund balances at beginning of year	-	-	1,113,020	1,113,020
Fund balances at the end of year	\$ (71,405)	\$ (76,544)	\$ 1,202,145	\$ 1,278,689

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 13,000	\$ 13,000	\$ 14,000	\$ 1,000
Interest	-	82	156	74
Total revenues	<u>13,000</u>	<u>13,082</u>	<u>14,156</u>	<u>1,074</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	-	50,000	9,168	40,832
Total general government	-	50,000	9,168	40,832
Total expenditures	<u>-</u>	<u>50,000</u>	<u>9,168</u>	<u>40,832</u>
Excess (deficiency) of revenues over (under) expenditures	13,000	(36,918)	4,988	41,906
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,000	(36,918)	4,988	41,906
Fund balances at beginning of year	-	-	82,479	82,479
Fund balances at the end of year	<u>\$ 13,000</u>	<u>\$ (36,918)</u>	<u>\$ 87,467</u>	<u>\$ 124,385</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 1,583,000	\$ 1,583,000
Interest	-	-	9,323	9,323
Total revenues	<u>-</u>	<u>-</u>	<u>1,592,323</u>	<u>1,592,323</u>
EXPENDITURES				
Current:				
General government				
HIDTA	301,573	301,573	271,526	30,047
Total general government	<u>301,573</u>	<u>301,573</u>	<u>271,526</u>	<u>30,047</u>
Intergovernmental:				
General government				
HIDTA	-	650,000	650,000	-
Total intergovernmental	<u>-</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>
Total expenditures	<u>301,573</u>	<u>951,573</u>	<u>921,526</u>	<u>30,047</u>
Excess (deficiency) of revenues over (under) expenditures	(301,573)	(951,573)	670,797	1,622,370
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(178,185)	(178,185)	-
Sale of capital assets	-	-	202,454	202,454
Total financing sources (uses)	<u>-</u>	<u>(178,185)</u>	<u>24,269</u>	<u>202,454</u>
Net change in fund balances	(301,573)	(1,129,758)	695,066	1,824,824
Fund balances at beginning of year	-	-	1,960,623	1,960,623
Fund balances at the end of year	<u>\$ (301,573)</u>	<u>\$ (1,129,758)</u>	<u>\$ 2,655,689</u>	<u>\$ 3,785,447</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 6,151	\$ 6,151
Interest	-	-	6,588	6,588
Miscellaneous	-	-	300	300
Total revenues	<u>-</u>	<u>-</u>	<u>13,039</u>	<u>13,039</u>
EXPENDITURES				
Current:				
General government				
HIDTA	455,000	462,033	227,821	234,212
Total general government	<u>455,000</u>	<u>462,033</u>	<u>227,821</u>	<u>234,212</u>
Debt Service:				
Principal	-	2,832	2,832	-
Interest and fiscal charges	-	109	109	-
Total debt service	<u>-</u>	<u>2,941</u>	<u>2,941</u>	<u>-</u>
Total expenditures	<u>455,000</u>	<u>464,974</u>	<u>230,762</u>	<u>234,212</u>
Excess (deficiency) of revenues over (under) expenditures	(455,000)	(464,974)	(217,723)	247,251
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(20,000)	(20,000)	-
Total financing sources (uses)	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balances	(455,000)	(484,974)	(237,723)	247,251
Fund balances at beginning of year	-	-	948,597	948,597
Fund balances at the end of year	<u>\$ (455,000)</u>	<u>\$ (484,974)</u>	<u>\$ 710,874</u>	<u>\$ 1,195,848</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 46,519	\$ 46,519
Interest	-	-	1,318	1,318
Total revenues	<u>-</u>	<u>-</u>	<u>47,837</u>	<u>47,837</u>
EXPENDITURES				
Current:				
General government				
HIDTA	163,580	163,580	128,931	34,649
Total general government	<u>163,580</u>	<u>163,580</u>	<u>128,931</u>	<u>34,649</u>
Total expenditures	<u>163,580</u>	<u>163,580</u>	<u>128,931</u>	<u>34,649</u>
Excess (deficiency) of revenues over (under) expenditures	(163,580)	(163,580)	(81,094)	82,486
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(163,580)	(163,580)	(81,094)	82,486
Fund balances at beginning of year	-	-	175,428	175,428
Fund balances at the end of year	<u>\$ (163,580)</u>	<u>\$ (163,580)</u>	<u>\$ 94,334</u>	<u>\$ 257,914</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 29,183	\$ 29,183
Interest	-	-	3,368	3,368
Miscellaneous	-	-	2,844	2,844
Total revenues	<u>-</u>	<u>-</u>	<u>35,395</u>	<u>35,395</u>
EXPENDITURES				
Current:				
General government				
HIDTA	134,123	289,536	73,733	215,803
Total general government	<u>134,123</u>	<u>289,536</u>	<u>73,733</u>	<u>215,803</u>
Total expenditures	<u>134,123</u>	<u>289,536</u>	<u>73,733</u>	<u>215,803</u>
Excess (deficiency) of revenues over (under) expenditures	(134,123)	(289,536)	(38,338)	251,198
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(134,123)	(289,536)	(38,338)	251,198
Fund balances at beginning of year	-	-	568,088	568,088
Fund balances at the end of year	<u>\$ (134,123)</u>	<u>\$ (289,536)</u>	<u>\$ 529,750</u>	<u>\$ 819,286</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 17,000	\$ 17,000	\$ 17,555	\$ 555
Interest	-	45	95	50
Total revenues	<u>17,000</u>	<u>17,045</u>	<u>17,650</u>	<u>605</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	17,000	17,045	17,650	605
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	17,000	17,045	17,650	605
Fund balances at beginning of year	-	-	43,529	43,529
Fund balances at the end of year	<u>\$ 17,000</u>	<u>\$ 17,045</u>	<u>\$ 61,179</u>	<u>\$ 44,134</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 39,120	\$ 39,120
Interest	-	-	300	300
Total revenues	<u>-</u>	<u>-</u>	<u>39,420</u>	<u>39,420</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	20,500	63,646	25,288	38,358
Total general government	<u>20,500</u>	<u>63,646</u>	<u>25,288</u>	<u>38,358</u>
Total expenditures	<u>20,500</u>	<u>63,646</u>	<u>25,288</u>	<u>38,358</u>
Excess (deficiency) of revenues over (under) expenditures	(20,500)	(63,646)	14,132	77,778
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(20,500)	(63,646)	14,132	77,778
Fund balances at beginning of year	-	-	145,287	145,287
Fund balances at the end of year	<u>\$ (20,500)</u>	<u>\$ (63,646)</u>	<u>\$ 159,419</u>	<u>\$ 223,065</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 18	\$ 18
Total revenues	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
EXPENDITURES				
Current:				
Constable, Pct. No. 3	-	24,884	12,413	12,471
Total public safety	-	24,884	12,413	12,471
Total expenditures	<u>-</u>	<u>24,884</u>	<u>12,413</u>	<u>12,471</u>
Excess (deficiency) of revenues over (under) expenditures	-	(24,884)	(12,395)	12,489
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Total financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balances	-	(14,884)	(2,395)	12,489
Fund balances at beginning of year	-	-	14,884	14,884
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (14,884)</u>	<u>\$ 12,489</u>	<u>\$ 27,373</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 31,740	\$ 31,740
Interest	-	-	46	46
Total revenues	-	-	31,786	31,786
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	31,786	31,786
OTHER FINANCING SOURCES (USES):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	31,786	31,786
Fund balances at beginning of year	-	-	4,711	4,711
Fund balances at the end of year	\$ -	\$ -	\$ 36,497	\$ 36,497

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 5	\$ 5
Total revenues	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	5	5
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	1,500	1,500
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Net change in fund balances	-	-	1,505	1,505
Fund balances at beginning of year	-	-	4,752	4,752
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,257</u>	<u>\$ 6,257</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 23	\$ 23
Total revenues	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	11,698	-	11,698
Total public safety	<u>-</u>	<u>11,698</u>	<u>-</u>	<u>11,698</u>
Total expenditures	<u>-</u>	<u>11,698</u>	<u>-</u>	<u>11,698</u>
Excess (deficiency) of revenues over (under) expenditures	-	(11,698)	23	11,721
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(11,698)	23	11,721
Fund balances at beginning of year	-	-	11,698	11,698
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (11,698)</u>	<u>\$ 11,721</u>	<u>\$ 23,419</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 14,286,354	\$ 14,286,354	\$ 14,505,100	\$ 218,746
Intergovernmental	-	-	204,710	204,710
Charges for services	65,000	65,000	57,607	(7,393)
Interest	18,000	18,000	214,394	196,394
Miscellaneous	37,000	37,000	321,257	284,257
Total revenues	14,406,354	14,406,354	15,303,068	896,714
EXPENDITURES				
Current:				
General government				
Appraisal Fees	2,505,693	2,505,693	2,392,785	112,908
Total general government	2,505,693	2,505,693	2,392,785	112,908
Drainage flood control				
Drainage flood control	12,344,496	14,479,956	14,800,681	(320,725)
Total drainage flood control	12,344,496	14,479,956	14,800,681	(320,725)
Total expenditures	14,850,189	16,985,649	17,193,466	(207,817)
Excess (deficiency) of revenues over (under) expenditures	(443,835)	(2,579,295)	(1,890,398)	688,897
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,160,000)	(1,160,000)	(383,630)	776,370
Long-term notes issued	-	-	1,243,079	1,243,079
Sale of capital assets	-	-	203,933	203,933
Total financing sources (uses)	(1,160,000)	(1,160,000)	1,063,382	2,223,382
Net change in fund balances	(1,603,835)	(3,739,295)	(827,016)	2,912,279
Fund balances at beginning of year	-	-	21,850,662	21,850,662
Fund balances at the end of year	\$ (1,603,835)	\$ (3,739,295)	\$ 21,023,646	\$ 24,762,941

COUNTY OF HIDALGO, TEXAS

Grants

December 31, 2016

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 the 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

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.

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.

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.

Help America Vote Act (HAVA)

The purpose of this grant is to create a new federal agency to serve as a clearinghouse for election administration information. This grant also provides funding for States to improve election administration and replace outdated voting systems.

Statewide Automated Victim Notification Service (SAVNS) 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

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 community safe room located nearby could prevent the evacuation of some of the citizens during a hurricane or tornado.

HSGP – Interoperable Communications

This program provides grant funding to assist state and local governments in obtaining the resources required to support the National Preparedness Goal's (NPG's) associated mission areas and core capabilities. The HSGP provides funding to help strengthen the nation against risks associated with potential terrorist attacks in areas where nexus to terrorism exists; in high-threat, high-density Urban Areas to prevent, protect, mitigate, respond to, and recover from acts of terrorism; and to secure the United States' borders along routes of ingress from international borders.

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 operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

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.

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.

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.

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.

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.

Office of the Governor (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.

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.

COPS Universal Hiring Program (Retention)

The COPS Universal Hiring Program provides funding directly to law enforcement agencies for the hiring of new or additional law enforcement officers.

HSGP – Equipment ATV

This program provides grant funding to assist state and local governments in obtaining the resources required to support the National Preparedness Goal's (NPG's) associated mission areas and core capabilities. The HSGP provides funding to help strengthen the nation against risks associated with potential terrorist attacks in areas where nexus to terrorism exists; in high-threat, high-density Urban Areas to prevent, protect, mitigate, respond to, and recover from acts of terrorism; and to secure the United States' borders along routes of ingress from international borders.

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.

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.

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.

Regional Solid Waste Grant

The purpose of this funding is to implement the provisions of Sec 361.014(b) of the Texas Health and Safety Code, regarding the distribution of solid waste disposal fee revenue funds in support of local and regional solid waste projects consistent with LRGVDC authorized under sec 361.064(b) of the Texas Health and Safety Code Regional Solid Waste Management Plans (RSWMPs), and to update and maintain those plans. The funds are used to carry out or conduct various county solid waste management-related services and activities within the regional jurisdiction that support the implementation of the RSWMP and to administer an efficient and effective, solid waste implementation program.

TTBH

This program was established for the purpose of creating a law enforcement task force comprised of specially trained and certified Mental Health Officers, serving across Hidalgo, Cameron and Willacy Counties, with the objectives of coordinating response to individuals in mental health crisis with the local mental health authority and decreasing preventable admissions and readmissions into the criminal justice system under the Texas Healthcare Transformation and Quality Improvement Program (1115 Waiver).

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.

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.

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.

MISD DWI Court

The MISD DWI 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. The Hidalgo County Misdemeanor DWI Court Program is designed to provide intensive supervision and treatment services to offenders who have been arrested for one or two DWI's. The Misdemeanor DWI Court will identify those potential candidates at initial court appearance and evaluate their need of treatment, either outpatient or inpatient, depending on the need demonstrated by the evaluation. The program aims to provide offenders with the necessary treatment, and tools to address their alcohol addiction as well as their past pattern of criminal thinking and behavior in order to secure rehabilitation thus reducing the likelihood of being rearrested for DWI in the future.

Mental Health Court

The Hidalgo County Mental Health Court Program is designed to provide intensive supervision and treatment services to offenders who have been diagnosed with a mental health diagnosis and do not qualify for the TCOOMMI program. The Mental Health Court will identify those potential candidates at initial court appearance and evaluate their need of treatment, either outpatient or inpatient, depending on the need demonstrated by the evaluation. The program aims to provide offenders with the necessary treatment, ranging from mental health, addiction, anger management, coping skills and life skills, as well as their past pattern of criminal thinking and behavior in order to secure rehabilitation thus reducing the likelihood of being rearrested in the future.

Domestic Violence Court

The Domestic Violence Court program intends to target the 1st and second time domestic violence offenders that require treatment. The defendants being targeted are those that receive first time Domestic Violence charges, are assessed as having treatment needs and that are willing to submit to the strenuous program requirements. Integration of treatment, non-adversarial approach, accurate identification/assessment, and prompt placement, coordinated strategy, ongoing judicial interaction, monitoring and evaluation, continuing education, forgiving and maintaining community partnerships all will play a major part in providing an effective program to address this need.

High Emerging Adult Strategy

This funding will be used to create a specialized probation caseload and specialty court model to address the unique developmental needs of emerging adults under probation supervision. The program will focus on engaging the emerging adult in making future plans to foster transition to adulthood while on supervision.

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.

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.

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.

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.

Radiological Workshop

Funding from the Texas Department of State Health Services to provide a radiological workshop.

HSGP – Regional Readiness

This program provides grant funding to assist state and local governments in obtaining the resources required to support the National Preparedness Goal's (NPG's) associated mission areas and core capabilities. The HSGP provides funding to help strengthen the nation against risks associated with potential terrorist attacks in areas where nexus to terrorism exists; in high-threat, high-density Urban Areas to prevent, protect, mitigate, respond to, and recover from acts of terrorism; and to secure the United States' borders along routes of ingress from international borders.

Juvenile Probation Grants

A – State Aid/Commitment Reduction Program/Mental Health Services

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.

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 services in local communities.

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.

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.

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.

R – Regional Diversion Alternatives Program

This is a program from the Texas Juvenile Justice Program (TJJD) which provides the reimbursement of all allowable expenditures under an approved Individual Diversion Plan. This program provides an array of rehabilitative services for juvenile offenders including, but not limited to the following programs: intensive community-based, residential, reentry, and aftercare program. The RDS Program is intended to divert appropriate youth from commitment to the TJJD to suitable research-based programs and post-adjudication placements.

S – Prevention & Intervention: Supplemental Funding

This funding was a one-time distribution of funds from the TJJD to be used for Intervention services as outlined in the Prevention and Intervention Plan.

Computerization

The Computerization program is revenue other than State used for the maintenance of the departments' operations related to juveniles. This 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 – 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 – 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 – 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 – 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 – 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 – 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 – 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 – La Villa 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.

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.

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.

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.

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, 2016

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Designated Purpose Grants - Level 0							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	286,561	300	-	225,703	-	-	512,564
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	443,097	-	123,610	-	-	-	566,707
May 2015 Flooding Disaster Grant (4223) - Public Assistance (Presidentially Declared Disasters)	(265,505)	-	754,008	251,336	-	-	739,839
October 2015 Flooding Disaster Grant (4245) - Public Assistance (Presidentially Declared Disasters)	-	-	431,154	143,718	-	-	574,872
Total Designated Purpose Grants Lvl 0	464,153	300	1,308,772	620,757	-	-	2,393,982
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY16	-	-	-	-	-	-	-
D.A. Stae Supplement - FY17	-	-	7,298	-	-	-	7,298
Victim Coordinator and Liaison Grant - FY16	-	-	4,095	-	-	-	4,095
Victim Coordinator and Liaison Grant - FY17	-	-	8,683	291	-	-	8,974
Border Prosecution Unit - FY15	-	-	-	193	-	-	193
Border Prosecution Unit - FY16	-	-	-	-	-	-	-
Border Prosecution Unit - FY17	-	-	98,229	-	-	-	98,229
Victim Assistance Program - FY15	-	-	33,041	705	-	-	33,746
Domestic Violence Specialty Prosecutor - FY15	-	-	-	-	-	-	-
Domestic Violence Specialty Prosecutor - FY16	-	-	20,207	10,881	-	-	31,088
Total Designated Purpose Grants Lvl 1	-	-	171,553	12,070	-	-	183,623
Designated Purpose Grants - Level 2							
JAG - FY18	-	-	-	-	-	-	-
JAG - FY19	1	-	17,269	220	-	-	17,490
Public Defender's Juvenile Sect - FY13	-	-	-	670	-	-	670
Public Defender's Juvenile Sect - FY14	-	-	-	28	-	-	28
Public Defender's Juvenile Sect - FY15	-	-	-	127	-	-	127
Total Designated Purpose Grants Lvl 2	1	-	17,269	1,045	-	-	18,315
Designated Purpose Grants - Level 3							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY14	-	-	-	-	-	-	-
Chapter 19 FY15	-	-	-	-	-	-	-
Chapter 19 FY16	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA TITLE I	-	116	27,430	208,877	-	-	236,423
HAVA TITLE II	157,983	259	66,636	308,521	-	-	533,399
Texas VINE Program FY16	-	-	-	-	-	-	-
Texas VINE Program FY17	-	-	-	-	-	-	-
Hazard Mitigation	-	-	9,534	(9,534)	-	-	-
HSGP	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 3	157,983	375	103,600	507,864	-	-	769,822

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov'tl Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	1,344	-	511,220	-	-	512,564	-	512,564
-	-	-	-	566,707	-	-	566,707	-	566,707
-	739,839	-	-	-	-	-	739,839	-	739,839
-	574,872	-	-	-	-	-	574,872	-	574,872
-	1,314,711	1,344	-	1,077,927	-	-	2,393,982	-	2,393,982
-	-	-	-	-	-	-	-	-	-
622	2,245	-	4,431	-	-	-	7,298	-	7,298
-	-	-	4,095	-	-	-	4,095	-	4,095
2,893	-	-	6,081	-	-	-	8,974	-	8,974
-	-	-	-	-	-	193	193	-	193
-	-	-	-	-	-	-	-	-	-
18,062	2,106	-	78,061	-	-	-	98,229	-	98,229
4,687	-	-	29,059	-	-	-	33,746	-	33,746
-	-	-	-	-	-	-	-	-	-
6,940	-	-	24,148	-	-	-	31,088	-	31,088
33,204	4,351	-	145,875	-	-	193	183,623	-	183,623
-	-	-	-	-	-	-	-	-	-
3,457	-	-	14,033	-	-	-	17,490	-	17,490
-	-	-	-	670	-	-	670	-	670
-	-	28	-	-	-	-	28	-	28
-	-	127	-	-	-	-	127	-	127
3,457	-	155	14,033	670	-	-	18,315	-	18,315
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	208,993	27,430	-	236,423	-	236,423
-	-	-	-	466,763	66,636	-	533,399	-	533,399
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	675,756	94,066	-	769,822	-	769,822

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2016

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Designated Purpose Grants - Level 4							
STEP-IDM FY16	-	-	-	-	-	-	-
OCDETF - FY16	-	-	-	-	-	-	-
Operation Stonegarden - FY14	-	-	-	-	-	-	-
Operation Stonegarden - FY15	-	-	-	-	-	-	-
Operation Stonegarden - FY16	-	-	-	-	-	-	-
Operation Stonegarden - FY17	-	-	-	-	-	-	-
Operation Stonegarden - FY18	-	-	205,043	5,294	-	-	210,337
ICE - FY16	-	-	1,276	-	-	-	1,276
ICE - FY17	-	-	2,087	462	-	-	2,549
FBI - FY16	-	-	-	-	-	-	-
FBI - FY17	-	-	3,296	809	-	-	4,105
OCDETF - FY16	-	-	-	-	-	-	-
Department of Justice USMS - FY16	-	-	-	-	-	-	-
Department of Justice USMS - FY17	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY15	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY16	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY17	-	-	46,667	2,214	-	-	48,881
Click It Or Ticket FY16	-	-	-	-	-	-	-
Cops Retention	-	-	-	269	-	-	269
Constable Pct.1 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.1 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.1 OPSG - FY18	-	-	431	-	-	-	431
Constable Pct.1 LBSP FY14	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY15	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY16	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY17	-	-	-	20	-	-	20
Constable Pct.2 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY18	-	-	47,315	-	-	-	47,315
Constable Pct.2 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY15	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY16	-	-	-	-	-	-	-
Constable Pct.2 LBSP FY17	-	-	12,789	485	-	-	13,274
HSGD EBO-ATV FY16	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY18	-	-	6,694	133	-	-	6,827
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY15	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY16	-	-	-	-	-	-	-
Constable Pct.3 LBSP FY17	-	-	11,537	714	-	-	12,251
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY18	-	-	37,286	951	-	-	38,237
Constable Pct.4 LBSP - FY15	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY16	-	-	-	-	-	-	-
Constable Pct.4 LBSP FY17	-	-	-	-	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY14	-	-	-	-	-	-	-
SCAAP - FY15	-	-	-	-	-	-	-
SCAAP - FY16	-	-	-	-	-	-	-
Stonegarden (Donna) - FY17	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY17	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY17	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY17	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY17	-	-	-	-	-	-	-
Stonegarden (Mission) - FY17	-	-	-	-	-	-	-
Stonegarden (Alamo) - FY17	-	-	-	-	-	-	-
Stonegarden (Mercedes) - FY17	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY17	-	-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2016

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Stonegarden (San Juan) - FY17	-	-	-	-	-	-	-
Stonegarden (Sullivan City) - FY17	-	-	-	-	-	-	-
Stonegarden (Weslaco) - FY17	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY17	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 4	-	-	374,421	11,351	-	-	385,772
<u>Designated Purpose Grants - Level 5</u>							
STOP TRUANCY FY16	-	-	-	-	-	-	-
STOP TRUANCY FY17	-	-	106,037	-	-	-	106,037
REGIONAL SOLID WASTE GRANT	-	-	523	-	-	-	523
CPCT1 - REGIONAL SOLID WASTE GRANT	-	-	2,352	-	-	-	2,352
CPCT2 - REGIONAL SOLID WASTE GRANT	-	-	2,352	-	-	-	2,352
CPCT3 - REGIONAL SOLID WASTE GRANT	-	-	2,352	-	-	-	2,352
CPCT4 - REGIONAL SOLID WASTE GRANT	-	-	2,352	-	-	-	2,352
CONST PCT 1 TTBH - FY14	-	-	38,110	-	-	-	38,110
CONST PCT 2 TTBH - FY14	-	-	51,374	-	-	-	51,374
CONST PCT 4 TTBH - FY14	-	-	18,166	-	-	-	18,166
CONST PCT 1 TTBH - FY17	-	-	1,935	-	-	-	1,935
CONST PCT 2 TTBH - VBLF	-	-	14,037	-	-	-	14,037
CONST PCT 4 TTBH - VBLF	-	-	11,113	-	-	-	11,113
CONST PCT 4 TTBH - SECURITY	-	-	8,060	-	-	-	8,060
Total Designated Purpose Grants Lvl 5	-	-	258,763	-	-	-	258,763
<u>Designated Purpose Grants - Level 7</u>							
TxDOT-INFRASTRUCTURE FUND	-	-	29,250	3,250	-	-	32,500
Total Designated Purpose Grants Lvl 7	-	-	29,250	3,250	-	-	32,500
<u>Designated Purpose Grants - Level 9</u>							
DWI Court - FY16	-	-	-	-	-	-	-
DWI Court - FY17	-	-	27,370	-	-	-	27,370
Veterans Court - FY16	-	-	-	-	-	-	-
Veterans Court - FY17	-	-	18,678	-	-	-	18,678
Federal RSAT - FY16	-	-	-	-	-	-	-
Federal RSAT - FY17	-	225	23,946	-	-	-	24,171
Prostitution Prevention - FY16	-	-	-	-	-	-	-
Re-Entry Court - FY16	-	-	-	-	-	-	-
Re-Entry Court - FY17	-	-	31,384	-	-	-	31,384
Misd DWI Court - FY16	-	-	-	-	-	-	-
Misd DWI Court - FY17	-	-	40,107	-	-	-	40,107
Mental Health Court - FY17	-	-	3,834	-	-	-	3,834
Domestic Violence Court - FY17	-	-	1,208	-	-	-	1,208
HC Emerging Adlt Strtgy - FY17	-	-	7,192	-	-	-	7,192
Total Designated Purpose Grants Lvl 9	-	225	153,719	-	-	-	153,944
<u>HIDTA Grants</u>							
HIDTA Task Force - FY15	-	-	22,530	485	-	-	23,015
HIDTA Task Force - FY16	-	-	178,923	2,738	-	-	181,661
HIDTA Task Force-OCDEF- FY16	-	-	-	-	-	-	-
Total HIDTA Grants	-	-	201,453	3,223	-	-	204,676
<u>WIC Grants</u>							
WIC Administration - FY10	-	-	-	-	-	-	-
WIC Administration - FY16	-	-	-	-	-	-	-
WIC Administration - FY17	-	-	1,987,003	-	-	-	1,987,003
WIC Breastfeeding - FY16	-	-	-	-	-	-	-
WIC Breastfeeding - FY17	-	-	180,529	-	-	-	180,529
WIC Registered Dietician - FY16	-	-	-	-	-	-	-
WIC Registered Dietician - FY17	-	-	14,822	-	-	-	14,822
WIC Lactation - FY16	-	-	11,645	-	-	-	11,645
WIC Lactation - FY17	-	-	-	-	-	-	-
WIC Lactation Service Center - FY16	-	-	-	-	-	-	-
WIC Lactation Service Center - FY17	-	-	69,540	-	-	-	69,540
WIC Peer Dad - FY 16	-	-	-	-	-	-	-
WIC Peer Dad - FY 17	-	-	7,077	-	-	-	7,077
WIC Lactation Support Center - FY 15 SUB-10	-	-	32,558	-	-	-	32,558
Total WIC Grants	-	-	2,303,174	-	-	-	2,303,174

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
81,757	59,083	5,822	225,703	13,407	-	-	385,772	-	385,772
-	-	-	-	-	-	-	-	-	-
9,547	-	-	44,237	-	106,037	-	159,821	(53,784)	106,037
-	127	-	396	-	-	-	523	-	523
-	-	-	2,352	-	-	-	2,352	-	2,352
-	-	-	2,352	-	-	-	2,352	-	2,352
-	-	-	2,352	-	-	-	2,352	-	2,352
-	-	-	2,352	-	-	-	2,352	-	2,352
5,760	-	-	32,350	-	-	-	38,110	-	38,110
6,091	-	-	45,283	-	-	-	51,374	-	51,374
3,458	-	-	14,708	-	-	-	18,166	-	18,166
1,086	-	-	849	-	-	-	1,935	-	1,935
2,816	-	-	11,221	-	-	-	14,037	-	14,037
3,051	-	-	8,062	-	-	-	11,113	-	11,113
3,230	-	-	4,830	-	-	-	8,060	-	8,060
35,039	127	-	171,344	-	106,037	-	312,547	(53,784)	258,763
-	-	-	32,500	-	-	-	32,500	-	32,500
-	-	-	32,500	-	-	-	32,500	-	32,500
-	-	-	-	-	-	-	-	-	-
5,265	-	-	20,870	1,235	-	-	27,370	-	27,370
-	-	-	-	-	-	-	-	-	-
3,099	-	-	15,579	-	-	-	18,678	-	18,678
-	-	-	-	-	-	-	-	-	-
6,142	-	-	18,029	-	-	-	24,171	-	24,171
-	-	-	-	-	-	-	-	-	-
4,859	-	-	26,525	-	-	-	31,384	-	31,384
-	-	-	-	-	-	-	-	-	-
9,128	-	-	30,979	-	-	-	40,107	-	40,107
-	-	-	3,834	-	-	-	3,834	-	3,834
-	-	-	1,208	-	-	-	1,208	-	1,208
5,130	-	-	2,062	-	-	-	7,192	-	7,192
33,623	-	-	119,086	1,235	-	-	153,944	-	153,944
4,415	2,860	-	15,607	133	-	-	23,015	-	23,015
36,564	1,719	-	143,378	-	-	-	181,661	-	181,661
-	-	-	-	-	-	-	-	-	-
40,979	4,579	-	158,985	133	-	-	204,676	-	204,676
-	-	617	(617)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
397,881	34,495	-	1,554,627	-	-	-	1,987,003	-	1,987,003
-	-	-	-	-	-	-	-	-	-
35,906	-	-	144,623	-	-	-	180,529	-	180,529
-	-	-	-	-	-	-	-	-	-
3,169	-	-	11,653	-	-	-	14,822	-	14,822
-	-	-	11,645	-	-	-	11,645	-	11,645
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,563	267	-	56,710	-	-	-	69,540	-	69,540
-	-	-	-	-	-	-	-	-	-
1,376	-	-	5,701	-	-	-	7,077	-	7,077
3,223	100	-	29,235	-	-	-	32,558	-	32,558
454,118	34,862	617	1,813,577	-	-	-	2,303,174	-	2,303,174

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2016

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Health Grants							
Health Administration	1,545,395	1,050	-	-	-	-	1,546,445
RLSS-LPHS - FY16	(12,645)	-	16,844	-	-	-	4,199
TB Control - FY16	(77,072)	330	111,137	-	-	-	34,395
TB Elimination - FY16	(66,719)	-	91,839	-	-	-	25,120
Immunization - FY16	(107,970)	423	132,671	6,856	-	-	31,980
CPS/Hazards - FY14	7	-	-	-	-	-	7
CPS/Hazards - FY15	877	-	-	-	-	-	877
CPS/Hazards - FY16	(60,662)	-	94,316	-	-	-	33,654
CPS-OT-UNIQUE FY16	-	-	-	-	-	-	-
CPS-OT-UNIQUE FY17	-	-	-	-	-	-	-
Child Health - FY16	(5,558)	-	4,189	-	-	-	(1,369)
Prenatal / Maternity - FY16	14,483	-	13,944	-	-	-	28,427
Medicaid Administration	417,190	798	282,272	-	-	-	700,260
Infectious Disease FY16	(6,716)	-	8,394	-	-	-	1,678
TX Healthy Communities FY16	(14,256)	-	15,022	-	-	-	766
CPS/Ebola FY16	(3,904)	-	3,904	-	-	-	-
IDCU/Ebola FY16	(11,338)	-	15,201	-	-	-	3,863
Radiological WS FY16	-	-	-	-	-	-	-
HSGB FY16	-	-	-	-	-	-	-
Total Health Grants	1,611,112	2,601	789,733	6,856	-	-	2,410,302
Juvenile Probation Grants							
TJPC-M-2016	-	-	-	-	-	-	-
TJPC-M-2017	12,212	-	-	-	-	-	12,212
TJJD-A-2016 BASIC	-	-	-	-	-	-	-
TJJD-A-2017 BASIC	163,222	281	-	-	-	100	163,603
TJJD-A-2016 MENTAL HEALTH	-	-	-	-	-	-	-
TJJD-A-2017 MENTAL HEALTH	32,242	-	-	-	-	-	32,242
TJJD-A-2016 COMMNTY PROGRAMS	-	-	-	-	-	-	-
TJJD-A-2017 COMMNTY PROGRAMS	108,916	-	-	-	-	-	108,916
TJJD-A-2016 PRE&POST ADJUDICATION	-	-	-	-	-	-	-
TJJD-A-2017 PRE&POST ADJUDICATION	123,264	-	-	-	-	-	123,264
TJJD-A-2016 DIVERSION PANS	-	-	-	-	-	-	-
TJJD-A-2017 DIVERSION PANS	161,768	-	-	-	-	-	161,768
TJJD-R-2016 RDA	-	-	-	-	-	-	-
TJJD-R-2017 RDA	70,795	-	45,780	-	-	-	116,575
Computerization	-	-	-	-	-	-	-
Computerization	5,187	-	-	-	-	-	5,187
Donna ISD - FY16	-	-	-	-	-	-	-
La Joya ISD - FY16	-	-	-	-	-	-	-
TJPC-P-2016	-	-	-	-	-	-	-
TJPC-P-2017	36,606	-	12,988	-	-	-	49,594
McAllen ISD - FY16	-	-	-	-	-	-	-
PSJA ISD - FY16	-	-	-	-	-	-	-
Sharyland ISD - FY16	-	-	-	-	-	-	-
Edinburg CISD - FY16	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY16	-	-	-	-	-	-	-
Mission ISD - FY16	-	-	-	-	-	-	-
JJAEP Discretionary - FY16	12,003	-	-	-	-	-	12,003
Monte Alto ISD - FY16	-	-	-	-	-	-	-
Hidalgo ISD - FY16	-	-	-	-	-	-	-
Mercedes ISD - FY16	-	-	-	-	-	-	-
Valley View ISD - FY16	-	-	-	-	-	-	-
La Villa ISD - FY16	-	-	-	-	-	-	-
TJJD-S-2016	-	-	-	-	-	-	-
Total Juvenile Probation Grants	726,215	281	58,768	-	-	100	785,364

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
1,837	6,013	-	10	-	-	15	7,875	1,538,570	1,546,445
4,159	40	-	-	-	-	-	4,199	-	4,199
24,968	3,249	-	6,178	-	-	-	34,395	-	34,395
17,927	8,401	-	(1,208)	-	-	-	25,120	-	25,120
34,889	284	-	(3,203)	-	-	10	31,980	-	31,980
-	-	7	-	-	-	-	7	-	7
-	1	876	-	-	-	-	877	-	877
24,401	8,752	-	501	-	-	-	33,654	-	33,654
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,340	55	-	-	(2,766)	-	2	(1,369)	-	(1,369)
2,639	3,452	-	(103)	22,439	-	-	28,427	-	28,427
-	19,184	-	(2,175)	314,475	368,776	-	700,260	-	700,260
-	1,678	-	-	-	-	-	1,678	-	1,678
-	766	-	-	-	-	-	766	-	766
-	-	-	-	-	-	-	-	-	-
3,863	-	-	-	-	-	-	3,863	-	3,863
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
116,023	51,875	883	-	334,148	368,776	27	871,732	1,538,570	2,410,302
-	-	-	-	-	-	-	-	-	-
4,488	1,072	-	-	6,652	-	-	12,212	-	12,212
-	-	-	-	-	-	-	-	-	-
53,843	9,360	-	-	100,400	-	-	163,603	-	163,603
-	-	-	-	-	-	-	-	-	-
11,386	162	-	(15)	20,709	-	-	32,242	-	32,242
-	-	-	-	-	-	-	-	-	-
3,753	25,705	-	-	79,458	-	-	108,916	-	108,916
-	-	-	-	-	-	-	-	-	-
8,864	63,188	-	52,345	(1,133)	-	-	123,264	-	123,264
-	-	-	-	-	-	-	-	-	-
-	-	-	-	161,768	-	-	161,768	-	161,768
-	-	-	-	-	-	-	-	-	-
-	-	-	116,575	-	-	-	116,575	-	116,575
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5,187	5,187
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	22,704	-	-	26,890	-	-	49,594	-	49,594
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	12,003	12,003
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
82,334	122,191	-	168,905	394,744	-	-	768,174	17,190	785,364

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2016

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Juvenile Probation Post-Adjudication Grants							
Donna ISD - FY17	-	-	85,320	26,376	-	-	111,696
La Joya ISD - FY17	-	-	10,000	-	-	-	10,000
TJJD-P FY17	-	-	-	-	-	-	-
McAllen ISD - FY17	-	-	30,000	24,754	-	-	54,754
PSJA ISD - FY17	-	-	46,994	15,665	-	-	62,659
Sharyland ISD - FY17	-	-	4,740	-	-	-	4,740
Edinburg CISD - FY17	-	-	21,000	12,658	-	-	33,658
Edcouch-Elsa ISD - FY17	-	-	14,200	(2,408)	-	-	11,792
Mission ISD - FY17	-	-	-	19,914	-	-	19,914
Monte Alto ISD - FY17	-	-	2,150	-	-	-	2,150
Hidalgo ISD - FY17	-	-	23,650	-	-	-	23,650
Mercedes ISD - FY17	-	-	31,460	23,290	-	-	54,750
Valley View ISD - FY17	-	-	10,320	-	-	-	10,320
Weslaco Boot Camp	-	-	-	-	-	-	-
Total Juvenile Probation Post-Adjudication Grants	-	-	279,834	120,249	-	-	400,083
Juvenile Probation Title IV-E Grants							
IV-E Foster Care FY15	-	-	896	-	-	-	896
IV-E Foster Care FY16	524,175	-	74,830	-	-	-	599,005
IV-E Foster Care FY17	(49,691)	758	103,514	-	-	-	54,581
Total Juvenile Probation Title IV-E Grants	474,484	758	179,240	-	-	-	654,482
Adult Probation Grants							
Basic Supervision - FY16	442,599	-	-	1,759,899	-	-	2,202,498
Basic Supervision - FY17	967,954	7,996	-	87,025	400	3,696	1,067,071
Mentally Impaired - FY16	-	-	-	-	-	-	-
Mentally Impaired - FY17	18,451	-	-	-	-	-	18,451
TAIP - FY16	-	-	-	-	-	-	-
TAIP - FY17	18,037	-	-	-	-	-	18,037
Drug Court - FY16	23,790	-	-	-	-	-	23,790
Drug Court - FY17	41,445	-	-	1,794	-	340	43,579
Sex Offenders Caseload - FY16	-	-	-	-	-	-	-
Sex Offenders Caseload - FY17	50,155	-	-	1,174	-	-	51,329
SATF - FY16	-	-	-	-	-	-	-
SATF - FY17	301,400	-	-	-	-	535	301,935
Aftercare Services - FY16	-	-	-	-	-	-	-
Aftercare Services - FY17	11,657	-	-	1,146	-	-	12,803
CCP High Risk - FY16	-	-	-	-	-	-	-
CCP High Risk - FY17	22,877	-	-	-	-	-	22,877
CCP Reduced Risk - FY16	-	-	-	-	-	-	-
CCP Reduced Risk - FY17	65,522	-	-	-	-	-	65,522
CCP Employment - FY16	136,188	-	-	-	-	-	136,188
CCP Employment - FY17	344,758	-	-	-	-	-	344,758
Assessment Unit - FY16	-	-	-	-	-	-	-
Assessment Unit - FY17	39,918	-	-	-	-	-	39,918
Total Adult Probation Grants	2,484,751	7,996	-	1,851,038	400	4,571	4,348,756
Border Colonia Access Round III							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	103,367	-	-	-	103,367
Precinct No. 2	-	-	13,275	-	-	-	13,275
Precinct No. 3	-	-	48,409	-	-	-	48,409
Precinct No. 4	-	-	376,393	-	-	-	376,393
Total Border Colonia Access Round III	-	-	541,444	-	-	-	541,444

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	26,376	85,320	-	111,696	-	111,696
-	-	-	-	-	10,000	-	10,000	-	10,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	24,754	30,000	-	54,754	-	54,754
-	-	-	-	15,665	46,994	-	62,659	-	62,659
-	-	-	-	-	4,740	-	4,740	-	4,740
-	5,246	-	-	7,412	21,000	-	33,658	-	33,658
-	2,408	-	-	(4,816)	14,200	-	11,792	-	11,792
-	2,494	-	-	17,420	-	-	19,914	-	19,914
-	-	-	-	-	2,150	-	2,150	-	2,150
-	-	-	-	-	23,650	-	23,650	-	23,650
-	6,364	-	-	16,926	31,460	-	54,750	-	54,750
-	-	-	-	-	10,320	-	10,320	-	10,320
-	-	-	-	-	-	-	-	-	-
-	16,512	-	-	103,737	279,834	-	400,083	-	400,083
-	-	-	-	-	896	-	896	-	896
-	-	-	-	381,008	74,830	-	455,838	143,167	599,005
10,450	-	-	-	(60,260)	103,514	-	53,704	877	54,581
10,450	-	-	-	320,748	179,240	-	510,438	144,044	654,482
-	16	-	114,407	-	-	23	114,446	2,088,052	2,202,498
442,251	83,831	-	-	540,989	-	-	1,067,071	-	1,067,071
-	-	-	-	-	-	-	-	-	-
9,829	-	-	-	8,622	-	-	18,451	-	18,451
-	-	-	-	-	-	-	-	-	-
9,295	-	-	-	8,742	-	-	18,037	-	18,037
-	-	-	-	-	-	-	-	23,790	23,790
11,361	-	-	-	32,218	-	-	43,579	-	43,579
-	-	-	-	-	-	-	-	-	-
24,929	26,400	-	-	-	-	-	51,329	-	51,329
-	-	-	-	-	-	-	-	-	-
77,072	27,877	-	10,215	186,771	-	-	301,935	-	301,935
-	-	-	-	-	-	-	-	-	-
8,947	-	-	-	3,856	-	-	12,803	-	12,803
-	-	-	-	-	-	-	-	-	-
6,005	-	-	-	16,872	-	-	22,877	-	22,877
-	-	-	-	-	-	-	-	-	-
17,560	-	-	-	47,962	-	-	65,522	-	65,522
-	-	-	-	-	-	-	-	136,188	136,188
3,195	-	-	-	341,563	-	-	344,758	-	344,758
-	-	-	-	-	-	-	-	-	-
39,918	-	-	-	-	-	-	39,918	-	39,918
650,362	138,124	-	124,622	1,187,595	-	23	2,100,726	2,248,030	4,348,756
-	-	-	-	-	-	-	-	-	-
-	62,605	-	40,762	-	-	-	103,367	-	103,367
-	13,275	-	-	-	-	-	13,275	-	13,275
-	-	-	48,409	-	-	-	48,409	-	48,409
-	96,014	-	280,379	-	-	-	376,393	-	376,393
-	171,894	-	369,550	-	-	-	541,444	-	541,444

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-43
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 0</u>							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
May 2015 Flooding Disaster Grant (4223) - Public Assistance (Presidentially Declared Disasters)	-	754,009	251,336	1,005,345	-	-	-
October 2015 Flooding Disaster Grant (4245) - Public Assistance (Presidentially Declared Disasters)	-	431,154	143,718	574,872	-	-	-
Total Designated Purpose Grants Lvl 0	-	1,185,163	395,054	1,580,217	-	-	-
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY16	-	14,018	-	14,018	-	-	-
D.A. Stae Supplement - FY17	-	7,298	-	7,298	-	-	-
Victim Coordinator and Liaison Grant - FY16	-	32,371	-	32,371	-	-	-
Victim Coordinator and Liaison Grant - FY17	-	14,007	-	14,007	-	-	-
Border Prosecution Unit - FY15	-	-	-	-	-	-	-
Border Prosecution Unit - FY16	-	240,513	-	240,513	-	-	-
Border Prosecution Unit - FY17	-	112,514	-	112,514	-	-	-
Victim Assistance Program - FY15	-	118,631	29,235	147,866	-	-	-
Domestic Violence Specialty Prosecutor - FY15	-	57,190	31,082	88,272	-	-	-
Domestic Violence Specialty Prosecutor - FY16	-	20,207	10,881	31,088	-	-	-
Total Designated Purpose Grants Lvl 1	-	616,749	71,198	687,947	-	-	-
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY18	-	21,566	-	21,566	-	-	-
JAG - FY19	-	28,739	-	28,739	-	-	-
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY15	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 2	-	50,305	-	50,305	-	-	-
<u>Designated Purpose Grants - Level 3</u>							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY14	-	110,367	-	110,367	-	-	-
Chapter 19 FY15	-	314	-	314	-	-	-
Chapter 19 FY16	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA TITLE I	-	144,230	-	144,230	-	-	-
HAVA TITLE II	-	-	-	-	-	-	-
Texas VINE Program FY16	-	20,786	-	20,786	-	-	-
Texas VINE Program FY17	-	6,929	-	6,929	-	-	-
Hazard Mitigation	-	9,534	3,178	12,712	-	-	-
HSGP	-	86,000	-	86,000	-	-	-
Total Designated Purpose Grants Lvl 3	-	378,160	3,178	381,338	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-43
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 4</u>	-	-	-	-	-	-	-
STEP-IDM FY16	-	26,878	7,408	34,286	-	-	-
OCDETF - FY16	-	8,858	-	8,858	-	-	-
Operation Stonegarden - FY14	-	-	-	-	-	-	-
Operation Stonegarden - FY15	-	-	-	-	-	-	-
Operation Stonegarden - FY16	-	-	-	-	-	-	-
Operation Stonegarden - FY17	-	1,307,990	-	1,307,990	-	-	-
Operation Stonegarden - FY18	-	389,074	-	389,074	-	-	-
ICE - FY16	-	6,443	-	6,443	-	-	-
ICE - FY17	-	2,087	-	2,087	-	-	-
FBI - FY16	-	6,575	-	6,575	-	-	-
FBI - FY17	-	3,296	-	3,296	-	-	-
OCDETF - FY16	-	9,301	-	9,301	-	-	-
Department of Justice USMS - FY16	-	22,000	-	22,000	-	-	-
Department of Justice USMS - FY17	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY15	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY16	-	174,918	-	174,918	-	-	-
Hidalgo County Sheriff's Office LBSP FY17	-	73,282	-	73,282	-	-	-
Click It Or Ticket FY16	-	867	-	867	-	-	-
Cops Retention	-	-	15,808	15,808	-	-	-
Constable Pct.1 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.1 OPSG - FY17	-	64,973	-	64,973	-	-	-
Constable Pct.1 OPSG - FY18	-	21,476	-	21,476	-	-	-
Constable Pct.1 LBSP FY14	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY15	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY16	-	29,915	-	29,915	-	-	-
Constable Pct.1 LBSP FY17	-	13,436	-	13,436	-	-	-
Constable Pct.2 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY17	-	80,124	-	80,124	-	-	-
Constable Pct.2 OPSG - FY18	-	54,498	-	54,498	-	-	-
Constable Pct.2 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY15	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY16	-	30,000	-	30,000	-	-	-
Constable Pct.2 LBSP FY17	-	12,789	-	12,789	-	-	-
HSGD EBO-ATV FY16	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY17	-	104,050	-	104,050	-	-	-
Constable Pct.3 OPSG - FY18	-	29,500	-	29,500	-	-	-
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY15	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY16	-	79,019	-	79,019	-	-	-
Constable Pct.3 LBSP FY17	-	29,102	-	29,102	-	-	-
Constable Pct.4 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY16	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY17	-	68,612	-	68,612	-	-	-
Constable Pct.4 OPSG - FY18	-	42,394	-	42,394	-	-	-
Constable Pct.4 LBSP - FY15	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY16	-	63,895	-	63,895	-	-	-
Constable Pct.4 LBSP FY17	-	-	-	-	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY14	-	1,194	-	1,194	-	-	-
SCAAP - FY15	-	34,934	-	34,934	-	-	-
SCAAP - FY16	-	-	-	-	-	-	-
Stonegarden (Donna) - FY17	-	87,578	-	87,578	-	-	-
Stonegarden (Hidalgo) - FY17	-	133,257	-	133,257	-	-	-
Stonegarden (La Joya) - FY17	-	68,751	-	68,751	-	-	-
Stonegarden (Palmview) - FY17	-	84,078	-	84,078	-	-	-
Stonegarden (Pharr) - FY17	-	88,086	-	88,086	-	-	-
Stonegarden (Mission) - FY17	-	195,342	-	195,342	-	-	-
Stonegarden (Alamo) - FY17	-	29,148	-	29,148	-	-	-
Stonegarden (Mercedes) - FY17	-	102,943	-	102,943	-	-	-
Stonegarden (Penitas) - FY17	-	74,789	-	74,789	-	-	-
Stonegarden (San Juan) - FY17	-	48,573	-	48,573	-	-	-
Stonegarden (Sullivan City) - FY17	-	50,084	-	50,084	-	-	-
Stonegarden (Weslaco) - FY17	-	99,738	-	99,738	-	-	-
Stonegarden (Edinburg) - FY17	-	206,924	-	206,924	-	-	-
Total Designated Purpose Grants Lvl 4	-	4,060,771	23,216	4,083,987	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-43
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 5</u>							
STOP TRUANCY FY16	(37,674)	69,835	69,835	101,996	-	37,674	-
STOP TRUANCY FY17	-	-	-	53,784	-	(53,784)	(53,784)
REGIONAL SOLID WASTE GRANT	-	523	-	523	-	-	-
CPCT1 - REGIONAL SOLID WASTE GRANT	-	2,352	-	2,352	-	-	-
CPCT2 - REGIONAL SOLID WASTE GRANT	-	2,352	-	2,352	-	-	-
CPCT3 - REGIONAL SOLID WASTE GRANT	-	2,352	-	2,352	-	-	-
CPCT4 - REGIONAL SOLID WASTE GRANT	-	2,352	-	2,352	-	-	-
CONST PCT 1 TTBH - FY14	-	120,023	-	120,023	-	-	-
CONST PCT 2 TTBH - FY14	-	131,052	-	131,052	-	-	-
CONST PCT 4 TTBH - FY14	-	59,102	-	59,102	-	-	-
CONST PCT 1 TTBH - FY17	-	1,935	-	1,935	-	-	-
CONST PCT 2 TTBH - VBLF	-	14,037	-	14,037	-	-	-
CONST PCT 4 TTBH - VBLF	-	11,113	-	11,113	-	-	-
CONST PCT 4 TTBH - SECURITY	-	10,471	-	10,471	-	-	-
Total Designated Purpose Grants Lvl 5	(37,674)	427,499	69,835	513,444	-	(16,110)	(53,784)
<u>Designated Purpose Grants - Level 7</u>							
TxDOT-INFRASTRUCTURE FUND	-	29,250	3,250	32,500	-	-	-
Total Designated Purpose Grants Lvl 7	-	29,250	3,250	32,500	-	-	-
<u>Designated Purpose Grants - Level 9</u>							
DWI Court - FY16	-	130,177	-	130,177	-	-	-
DWI Court - FY17	-	50,833	-	50,833	-	-	-
Veterans Court - FY16	-	58,077	-	58,077	-	-	-
Veterans Court - FY17	-	28,860	-	28,860	-	-	-
Federal RSAT - FY16	-	103,351	34,452	137,803	-	-	-
Federal RSAT - FY17	-	27,649	9,216	36,865	-	-	-
Prostitution Prevention - FY16	-	78,446	-	78,446	-	-	-
Re-Entry Court - FY16	-	101,763	-	101,763	-	-	-
Re-Entry Court - FY17	-	47,967	-	47,967	-	-	-
Misd DWI Court - FY16	-	97,214	-	97,214	-	-	-
Misd DWI Court - FY17	-	59,893	-	59,893	-	-	-
Mental Health Court - FY17	-	6,137	-	6,137	-	-	-
Domestic Violence Court - FY17	-	1,208	-	1,208	-	-	-
HC Emerging Adlt Strtgy - FY17	-	7,192	-	7,192	-	-	-
Total Designated Purpose Grants Lvl 9	-	798,767	43,668	842,435	-	-	-
<u>HIDTA Grants</u>							
HIDTA Task Force - FY15	-	219,214	-	219,214	-	-	-
HIDTA Task Force - FY16	-	426,374	-	426,374	-	-	-
HIDTA Task Force-OCDETF- FY16	-	-	-	-	-	-	-
Total HIDTA Grants	-	645,588	-	645,588	-	-	-
<u>WIC Grants</u>							
WIC Administration - FY10	-	-	-	-	-	-	-
WIC Administration - FY16	-	7,798,819	-	7,798,819	-	-	-
WIC Administration - FY17	-	2,383,918	-	2,383,918	-	-	-
WIC Breastfeeding - FY16	-	573,550	-	573,550	-	-	-
WIC Breastfeeding - FY17	-	180,529	-	180,529	-	-	-
WIC Registered Dietician - FY16	-	40,846	-	40,846	-	-	-
WIC Registered Dietician - FY17	-	14,822	-	14,822	-	-	-
WIC Lactation - FY16	-	16,999	-	16,999	-	-	-
WIC Lactation - FY17	-	-	-	-	-	-	-
WIC Lactation Service Center - FY16	-	198,104	-	198,104	-	-	-
WIC Lactation Service Center - FY17	-	69,540	-	69,540	-	-	-
WIC Peer Dad - FY 16	-	20,433	-	20,433	-	-	-
WIC Peer Dad - FY 17	-	7,077	-	7,077	-	-	-
WIC Lactation Support Center - FY 15 SUB-10	-	106,924	-	106,924	-	-	-
Total WIC Grants	-	11,411,561	-	11,411,561	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-43
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Health Grants</u>							
Health Administration	1,523,094	109,028	-	93,552	-	15,476	1,538,570
RLSS-LPHS - FY16	-	94,571	-	94,571	-	-	-
TB Control - FY16	-	606,127	115,700	721,827	-	-	-
TB Elimination - FY16	-	424,260	84,852	509,112	-	-	-
Immunization - FY16	-	734,753	-	734,753	-	-	-
CPS/Hazards - FY14	-	-	-	-	-	-	-
CPS/Hazards - FY15	-	-	-	-	-	-	-
CPS/Hazards - FY16	-	539,037	53,904	592,941	-	-	-
CPS-OT-UNIQUE FY16	-	147,956	14,795	162,751	-	-	-
CPS-OT-UNIQUE FY17	-	-	-	-	-	-	-
Child Health - FY16	-	37,998	-	37,998	-	-	-
Prenatal / Maternity - FY16	-	124,638	-	124,638	-	-	-
Medicaid Administration	-	407,627	-	407,627	-	-	-
Infectious Disease FY16	-	66,776	-	66,776	-	-	-
TX Healthy Communities FY16	-	15,796	-	15,796	-	-	-
CPS/Ebola FY16	-	73,181	-	73,181	-	-	-
IDCU/Ebola FY16	-	73,108	-	73,108	-	-	-
Radiological WS FY16	-	9,179	-	9,179	-	-	-
HSGB FY16	-	-	-	-	-	-	-
Total Health Grants	1,523,094	3,464,035	269,251	3,717,810	-	15,476	1,538,570
<u>Juvenile Probation Grants</u>							
TJPC-M-2016	-	63,481	-	63,481	-	-	-
TJPC-M-2017	-	33,925	-	33,925	-	-	-
TJJD-A-2016 BASIC	-	789,585	-	789,585	-	-	-
TJJD-A-2017 BASIC	-	370,395	-	370,395	-	-	-
TJJD-A-2016 MENTAL HEALTH	-	155,240	-	155,240	-	-	-
TJJD-A-2017 MENTAL HEALTH	-	73,193	-	73,193	-	-	-
TJJD-A-2016 COMMNTY PROGRAMS	-	398,882	-	398,882	-	-	-
TJJD-A-2017 COMMNTY PROGRAMS	-	117,995	-	117,995	-	-	-
TJJD-A-2016 PRE&POST ADJUDICATION	-	450,927	-	450,927	-	-	-
TJJD-A-2017 PRE&POST ADJUDICATION	-	397,126	-	397,126	-	-	-
TJJD-A-2016 DIVERSION PANS	-	11,755	-	11,755	-	-	-
TJJD-A-2017 DIVERSION PANS	-	-	-	-	-	-	-
TJJD-R-2016 RDA	-	26,603	-	26,603	-	-	-
TJJD-R-2017 RDA	-	141,908	-	141,908	-	-	-
Computerization	-	-	-	-	-	-	-
Computerization	3,836	1,351	-	-	-	1,351	5,187
Donna ISD - FY16	-	13,245	-	13,245	-	-	-
La Joya ISD - FY16	-	-	-	-	-	-	-
TJPC-P-2016	-	149,038	-	149,038	-	-	-
TJPC-P-2017	-	68,972	-	68,972	-	-	-
McAllen ISD - FY16	-	24,596	-	24,596	-	-	-
PSJA ISD - FY16	-	-	-	-	-	-	-
Sharyland ISD - FY16	-	12,741	-	12,741	-	-	-
Edinburg CISD - FY16	-	25,714	-	25,714	-	-	-
Edcouch-Elsa ISD - FY16	-	-	-	-	-	-	-
Mission ISD - FY16	-	4,644	-	4,644	-	-	-
JJAEP Discretionary - FY16	11,904	99	-	-	-	99	12,003
Monte Alto ISD - FY16	-	1,548	-	1,548	-	-	-
Hidalgo ISD - FY16	-	-	-	-	-	-	-
Mercedes ISD - FY16	-	13,588	-	13,588	-	-	-
Valley View ISD - FY16	-	-	-	-	-	-	-
La Villa ISD - FY16	-	3,784	-	3,784	-	-	-
TJJD-S-2016	-	20,000	-	20,000	-	-	-
Total Juvenile Probation Grants	15,740	3,370,335	-	3,368,885	-	1,450	17,190

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-43
 Concluded

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Juvenile Probation Post-Adjudication</u>							
Donna ISD - FY17	-	2,064	-	2,064	-	-	-
La Joya ISD - FY17	-	-	-	-	-	-	-
TJJD-P FY17	-	-	-	-	-	-	-
McAllen ISD - FY17	-	5,246	-	5,246	-	-	-
PSJA ISD - FY17	-	-	-	-	-	-	-
Sharyland ISD - FY17	-	-	-	-	-	-	-
Edinburg CISD - FY17	-	13,588	-	13,588	-	-	-
Edcouch-Elsa ISD - FY17	-	4,816	-	4,816	-	-	-
Mission ISD - FY17	-	2,580	-	2,580	-	-	-
Monte Alto ISD - FY17	-	-	-	-	-	-	-
Hidalgo ISD - FY17	-	-	-	-	-	-	-
Mercedes ISD - FY17	-	14,534	-	14,534	-	-	-
Valley View ISD - FY17	-	-	-	-	-	-	-
Weslaco Boot Camp	202,600	639,106	634,754	1,476,460	-	(202,600)	-
Total Juvenile Probation Post-Adjudication	202,600	681,934	634,754	1,519,288	-	(202,600)	-
<u>Juvenile Probation Title IV-E Grants</u>							
IV-E Foster Care FY15	-	-	-	-	-	-	-
IV-E Foster Care FY16	142,585	277,638	-	277,056	-	582	143,167
IV-E Foster Care FY17	-	61,138	-	60,261	-	877	877
Total Juvenile Probation Title IV-E Grants	142,585	338,776	-	337,317	-	1,459	144,044
<u>Adult Probation Grants</u>							
Basic Supervision - FY16	817,699	6,863,650	-	5,568,457	24,841	1,270,352	2,088,051
Basic Supervision - FY17	-	2,868,869	-	2,817,851	51,018	-	-
Mentally Impaired - FY16	-	73,197	43,648	116,845	-	-	-
Mentally Impaired - FY17	-	54,456	2,506	56,962	-	-	-
TAIP - FY16	-	72,729	28,441	101,170	-	-	-
TAIP - FY17	-	51,740	1,951	53,691	-	-	-
Drug Court - FY16	-	177,257	-	153,466	-	23,791	23,791
Drug Court - FY17	-	68,438	-	68,438	-	-	-
Sex Offenders Caseload - FY16	-	102,217	245,463	347,680	-	-	-
Sex Offenders Caseload - FY17	-	92,228	133,810	226,038	-	-	-
SATF - FY16	-	944,977	369,450	1,282,093	32,334	-	-
SATF - FY17	-	609,241	-	597,908	11,333	-	-
Aftercare Services - FY16	-	53,487	71,126	124,613	-	-	-
Aftercare Services - FY17	-	48,136	10,817	58,953	-	-	-
CCP High Risk - FY16	-	67,753	157	67,910	-	-	-
CCP High Risk - FY17	-	34,802	-	34,802	-	-	-
CCP Reduced Risk - FY16	-	198,445	3,722	202,167	-	-	-
CCP Reduced Risk - FY17	-	101,769	-	101,769	-	-	-
CCP Employment - FY16	-	924,938	-	42,881	745,869	136,188	136,188
CCP Employment - FY17	-	167,528	-	18,444	149,084	-	-
Assessment Unit - FY16	-	256,531	8,702	265,233	-	-	-
Assessment Unit - FY17	-	141,750	51,018	192,768	-	-	-
Total Adult Probation Grants	817,699	13,974,138	970,811	12,500,139	1,014,479	1,430,331	2,248,030
<u>Border Colonia Round 3</u>							
BCAP ROUND III-CONTINGENCY							
Precinct No. 1	-	1,172,977	-	1,172,977	-	-	-
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	276,868	-	276,868	-	-	-
Precinct No. 4	-	518,454	-	518,454	-	-	-
Total Border Colonia Round 3	-	1,968,299	-	1,968,299	-	-	-

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, 2016

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, 2016, the County had two notes outstanding.

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.

Certificates of Obligation Series 2016

This fund accounts for the payment of principal and interest on certificates of obligation issued in 2016 in the amount of \$35,045,000. These certificates were issued for (i) acquisition of rights of way to be used for construction and improvements of County Road system; (ii) the design and construction of County drainage systems and road systems, to include purchases of road paving materials and supplies; (iii) acquisition of land to be used for parks and park improvements; (iv) purchase of heavy equipment, motor vehicles, and voting machines; (v) purchase of building for ancillary judicial and administrative offices; (vi) the planning, design and construction of a new county courthouse.

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 \$72,000,000 for Series 2008, and \$77,130,000 for Series 2013, \$7,810,000 for tax refunding bonds Series 2014 and 52,625,000 for Series 2016 for a total of \$209,565,000. 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 and 2008.



COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2016

	<u>Notes Payable</u>	<u>General Obligation Refunding Bonds Series 2005</u>	<u>Certificates of Obligation Series 2006</u>	<u>General Obligation Refunding Bonds Series 2007</u>
ASSETS				
Cash and cash equivalents	\$ 102,313	\$ -	\$ 176,393	\$ -
Receivables (net of allowance for uncollectibles)				
Taxes	849,821	-	127,156	58,667
Interest	53	-	75	-
Due from other funds	543,603	-	37,920	15,941
Total assets	<u>1,495,790</u>	<u>-</u>	<u>341,544</u>	<u>74,608</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Due to other funds	-	-	-	10,272
Unearned revenue	849,821	-	127,150	58,664
Total liabilities	<u>849,821</u>	<u>-</u>	<u>127,150</u>	<u>68,936</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	532,071	-	6	3
Total deferred inflows of resources	<u>532,071</u>	<u>-</u>	<u>6</u>	<u>3</u>
Fund balances:				
Restricted	113,898	-	214,388	5,669
Total fund balances	<u>113,898</u>	<u>-</u>	<u>214,388</u>	<u>5,669</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,495,790</u>	<u>\$ -</u>	<u>\$ 341,544</u>	<u>\$ 74,608</u>

Certificates of Obligation Series 2009	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	Certificates of Obligation Series 2014
\$ -	\$ 11,959	\$ 432,975	\$ 1,076,831	\$ 35,609	\$ 110,542	\$ 458,878
865,749	290,730	569,346	1,306,298	95,873	4,010,214	882,421
-	-	298	743	-	-	323
<u>514,269</u>	<u>134,772</u>	<u>363,614</u>	<u>813,723</u>	<u>40,062</u>	<u>2,533,319</u>	<u>567,704</u>
<u>1,380,018</u>	<u>437,461</u>	<u>1,366,233</u>	<u>3,197,595</u>	<u>171,544</u>	<u>6,654,075</u>	<u>1,909,326</u>
11,365	-	-	-	-	-	-
<u>865,746</u>	<u>290,729</u>	<u>569,344</u>	<u>1,306,295</u>	<u>95,866</u>	<u>4,010,205</u>	<u>882,421</u>
<u>877,111</u>	<u>290,729</u>	<u>569,344</u>	<u>1,306,295</u>	<u>95,866</u>	<u>4,010,205</u>	<u>882,421</u>
494,069	126,685	329,379	785,442	7	2,445,005	557,409
<u>494,069</u>	<u>126,685</u>	<u>329,379</u>	<u>785,442</u>	<u>7</u>	<u>2,445,005</u>	<u>557,409</u>
8,838	20,047	467,510	1,105,858	75,671	198,865	469,496
<u>8,838</u>	<u>20,047</u>	<u>467,510</u>	<u>1,105,858</u>	<u>75,671</u>	<u>198,865</u>	<u>469,496</u>
<u>\$ 1,380,018</u>	<u>\$ 437,461</u>	<u>\$ 1,366,233</u>	<u>\$ 3,197,595</u>	<u>\$ 171,544</u>	<u>\$ 6,654,075</u>	<u>\$ 1,909,326</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2016

	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A	General Obligation Refunding Bonds Series 2015B	General Obligation Refunding Bonds Series 2015C
ASSETS				
Cash and cash equivalents	\$ 563,222	\$ 445,466	\$ 392,083	\$ 936,777
Receivables (net of allowance for uncollectibles)				
Taxes	1,446,078	376,017	451,425	697,150
Interest	383	308	263	675
Due from other funds	937,548	235,864	286,314	442,363
Total assets	<u>2,947,231</u>	<u>1,057,655</u>	<u>1,130,085</u>	<u>2,076,965</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Due to other funds	-	-	-	-
Unearned revenue	1,446,078	376,018	451,426	697,151
Total liabilities	<u>1,446,078</u>	<u>376,018</u>	<u>451,426</u>	<u>697,151</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	924,791	228,030	278,704	430,725
Total deferred inflows of resources	<u>924,791</u>	<u>228,030</u>	<u>278,704</u>	<u>430,725</u>
Fund balances:				
Restricted	576,362	453,607	399,955	949,089
Total fund balances	<u>576,362</u>	<u>453,607</u>	<u>399,955</u>	<u>949,089</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,947,231</u>	<u>\$ 1,057,655</u>	<u>\$ 1,130,085</u>	<u>\$ 2,076,965</u>

Certificates of Obligation Series 2016	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit C-1)
\$ -	\$ 5,644,795	\$10,387,843
2,881,713	9,674,818	24,583,476
-	-	3,121
<u>1,912,924</u>	<u>3,418,339</u>	<u>12,798,279</u>
<u>4,794,637</u>	<u>18,737,952</u>	<u>47,772,719</u>
-	10,402	32,039
<u>2,881,713</u>	<u>9,674,818</u>	<u>24,583,445</u>
<u>2,881,713</u>	<u>9,685,220</u>	<u>24,615,484</u>
1,912,924	5,787,981	14,833,231
<u>1,912,924</u>	<u>5,787,981</u>	<u>14,833,231</u>
-	3,264,751	8,324,004
<u>-</u>	<u>3,264,751</u>	<u>8,324,004</u>
<u>\$ 4,794,637</u>	<u>\$ 18,737,952</u>	<u>\$47,772,719</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Notes Payable</u>	<u>General Obligation Refunding Bonds Series 2005</u>	<u>Certificates of Obligation Series 2006</u>	<u>General Obligation Refunding Bonds Series 2007</u>
REVENUES				
Taxes	\$ 1,459,670	\$ -	\$ 1,237,760	\$ 726,126
Intergovernmental	-	-	-	-
Interest	1,922	502	4,139	1,937
Total revenues	<u>1,461,592</u>	<u>502</u>	<u>1,241,899</u>	<u>728,063</u>
EXPENDITURES				
Debt service:				
Principal	1,129,851	-	1,955,000	1,265,000
Interest and fiscal charges	236,468	-	97,750	50,600
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>1,366,319</u>	<u>-</u>	<u>2,052,750</u>	<u>1,315,600</u>
Excess (deficiency) of revenues over (under) expenditures	95,273	502	(810,851)	(587,537)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	164,881
Transfers out	-	(222,812)	-	-
Premium on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(222,812)</u>	<u>-</u>	<u>164,881</u>
Net change in fund balances	95,273	(222,310)	(810,851)	(422,656)
Fund balances at beginning of year	18,625	222,310	1,025,239	428,325
Fund balances at the end of year	<u>\$ 113,898</u>	<u>\$ -</u>	<u>\$ 214,388</u>	<u>\$ 5,669</u>

Certificates of Obligation Series 2009	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	Certificates of Obligation Series 2014
\$ 810,625	\$ 307,350	\$ 817,121	\$ 1,936,947	\$ 1,308,332	\$ 5,861,911	\$ 1,366,815
-	-	145,334	333,332	-	-	-
1,856	469	2,898	7,113	1,863	7,938	1,975
<u>812,481</u>	<u>307,819</u>	<u>965,353</u>	<u>2,277,392</u>	<u>1,310,195</u>	<u>5,869,849</u>	<u>1,368,790</u>
1,135,000	310,000	530,000	1,160,000	1,335,000	5,465,000	-
125,744	32,975	484,736	1,220,364	82,350	629,594	900,794
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,260,744</u>	<u>342,975</u>	<u>1,014,736</u>	<u>2,380,364</u>	<u>1,417,350</u>	<u>6,094,594</u>	<u>900,794</u>
(448,263)	(35,156)	(49,383)	(102,972)	(107,155)	(224,745)	467,996
57,931	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>57,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(390,332)	(35,156)	(49,383)	(102,972)	(107,155)	(224,745)	467,996
399,170	55,203	516,893	1,208,830	182,826	423,610	1,500
<u>\$ 8,838</u>	<u>\$ 20,047</u>	<u>\$ 467,510</u>	<u>\$ 1,105,858</u>	<u>\$ 75,671</u>	<u>\$ 198,865</u>	<u>\$ 469,496</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A	General Obligation Refunding Bonds Series 2015B	General Obligation Refunding Bonds Series 2015C
REVENUES				
Taxes	\$ 1,693,662	\$ 1,039,968	\$ 1,010,255	\$ 1,545,095
Intergovernmental	-	-	-	-
Interest	2,419	2,003	1,735	3,845
Total revenues	<u>1,696,081</u>	<u>1,041,971</u>	<u>1,011,990</u>	<u>1,548,940</u>
EXPENDITURES				
Debt service:				
Principal	-	50,000	-	-
Interest and fiscal charges	1,122,250	538,364	617,800	605,346
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>1,122,250</u>	<u>588,364</u>	<u>617,800</u>	<u>605,346</u>
Excess (deficiency) of revenues over (under) expenditures	573,831	453,607	394,190	943,594
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	573,831	453,607	394,190	943,594
Fund balances at beginning of year	2,531	-	5,765	5,495
Fund balances at the end of year	<u>\$ 576,362</u>	<u>\$ 453,607</u>	<u>\$ 399,955</u>	<u>\$ 949,089</u>

Certificates of Obligation Series 2016	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ -	\$ 14,603,943	\$ 35,725,580
-	-	478,666
-	6,018	48,632
-	14,609,961	36,252,878
-	7,770,774	22,105,625
-	5,068,697	11,813,832
-	666,846	666,846
-	1,350,683	1,350,683
-	14,857,000	35,936,986
-	(247,039)	315,892
-	683,630	906,442
-	(300,000)	(522,812)
-	10,402,222	10,402,222
-	(62,360,377)	(62,360,377)
-	52,625,000	52,625,000
-	1,050,475	1,050,475
-	803,436	1,366,367
-	2,461,315	6,957,637
<u>\$ -</u>	<u>\$ 3,264,751</u>	<u>\$ 8,324,004</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,445,825	\$ 1,445,825	\$ 1,459,670	\$ 13,845
Interest	-	1,782	1,922	140
Total revenues	<u>1,445,825</u>	<u>1,447,607</u>	<u>1,461,592</u>	<u>13,985</u>
EXPENDITURES				
Debt service:				
Principal	1,129,851	1,129,851	1,129,851	-
Interest and fiscal charges	236,468	236,468	236,468	-
Total expenditures	<u>1,366,319</u>	<u>1,366,319</u>	<u>1,366,319</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	79,506	81,288	95,273	13,985
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	79,506	81,288	95,273	13,985
Fund balances at beginning of year	-	-	18,625	18,625
Fund balances at the end of year	<u>\$ 79,506</u>	<u>\$ 81,288</u>	<u>\$ 113,898</u>	<u>\$ 32,610</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 502	\$ 502	\$ -
Total revenues	-	502	502	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	502	502	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(222,812)	(222,812)	-
Total financing sources (uses)	-	(222,812)	(222,812)	-
Net change in fund balances	-	(222,310)	(222,310)	-
Fund balances at beginning of year	-	-	222,310	222,310
Fund balances at the end of year	\$ -	\$ (222,310)	\$ -	\$ 222,310

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,219,589	\$ 1,219,589	\$ 1,237,760	\$ 18,171
Interest	-	3,938	4,139	201
Total revenues	<u>1,219,589</u>	<u>1,223,527</u>	<u>1,241,899</u>	<u>18,372</u>
EXPENDITURES				
Debt service:				
Principal	1,955,000	1,955,000	1,955,000	-
Interest and fiscal charges	99,250	99,250	97,750	1,500
Total expenditures	<u>2,054,250</u>	<u>2,054,250</u>	<u>2,052,750</u>	<u>1,500</u>
Excess (deficiency) of revenues over (under) expenditures	(834,661)	(830,723)	(810,851)	19,872
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(834,661)	(830,723)	(810,851)	19,872
Fund balances at beginning of year	-	-	1,025,239	1,025,239
Fund balances at the end of year	<u>\$ (834,661)</u>	<u>\$ (830,723)</u>	<u>\$ 214,388</u>	<u>\$ 1,045,111</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 714,799	\$ 714,799	\$ 726,126	\$ 11,327
Interest	-	1,937	1,937	-
Total revenues	<u>714,799</u>	<u>716,736</u>	<u>728,063</u>	<u>11,327</u>
EXPENDITURES				
Debt service:				
Principal	1,265,000	1,265,000	1,265,000	-
Interest and fiscal charges	52,100	52,100	50,600	1,500
Total expenditures	<u>1,317,100</u>	<u>1,317,100</u>	<u>1,315,600</u>	<u>1,500</u>
Excess (deficiency) of revenues over (under) expenditures	(602,301)	(600,364)	(587,537)	12,827
OTHER FINANCING SOURCES (USES):				
Transfers in	-	164,881	164,881	-
Total financing sources (uses)	<u>-</u>	<u>164,881</u>	<u>164,881</u>	<u>-</u>
Net change in fund balances	(602,301)	(435,483)	(422,656)	12,827
Fund balances at beginning of year	-	-	428,325	428,325
Fund balances at the end of year	<u>\$ (602,301)</u>	<u>\$ (435,483)</u>	<u>\$ 5,669</u>	<u>\$ 441,152</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 799,690	\$ 799,690	\$ 810,625	\$ 10,935
Interest	-	1,856	1,856	-
Total revenues	<u>799,690</u>	<u>801,546</u>	<u>812,481</u>	<u>10,935</u>
EXPENDITURES				
Debt service:				
Principal	1,135,000	1,135,000	1,135,000	-
Interest and fiscal charges	126,494	126,494	125,744	750
Total expenditures	<u>1,261,494</u>	<u>1,261,494</u>	<u>1,260,744</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(461,804)	(459,948)	(448,263)	11,685
OTHER FINANCING SOURCES (USES):				
Transfers in	-	57,931	57,931	-
Total financing sources (uses)	<u>-</u>	<u>57,931</u>	<u>57,931</u>	<u>-</u>
Net change in fund balances	(461,804)	(402,017)	(390,332)	11,685
Fund balances at beginning of year	-	-	399,170	399,170
Fund balances at the end of year	<u>\$ (461,804)</u>	<u>\$ (402,017)</u>	<u>\$ 8,838</u>	<u>\$ 410,855</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 301,008	\$ 301,008	\$ 307,350	\$ 6,342
Interest	-	469	469	-
Total revenues	<u>301,008</u>	<u>301,477</u>	<u>307,819</u>	<u>6,342</u>
EXPENDITURES				
Debt service:				
Principal	310,000	310,000	310,000	-
Interest and fiscal charges	33,725	33,725	32,975	750
Total expenditures	<u>343,725</u>	<u>343,725</u>	<u>342,975</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(42,717)	(42,248)	(35,156)	7,092
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(42,717)	(42,248)	(35,156)	7,092
Fund balances at beginning of year	-	-	55,203	55,203
Fund balances at the end of year	<u>\$ (42,717)</u>	<u>\$ (42,248)</u>	<u>\$ 20,047</u>	<u>\$ 62,295</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 807,581	\$ 807,581	\$ 817,121	\$ 9,540
Intergovernmental	-	72,667	145,334	72,667
Interest	-	2,026	2,898	872
Total revenues	<u>807,581</u>	<u>882,274</u>	<u>965,353</u>	<u>83,079</u>
EXPENDITURES				
Debt service:				
Principal	530,000	530,000	530,000	-
Interest and fiscal charges	484,736	484,736	484,736	-
Total expenditures	<u>1,014,736</u>	<u>1,014,736</u>	<u>1,014,736</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(207,155)	(132,462)	(49,383)	83,079
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(207,155)	(132,462)	(49,383)	83,079
Fund balances at beginning of year	-	-	516,893	516,893
Fund balances at the end of year	<u>\$ (207,155)</u>	<u>\$ (132,462)</u>	<u>\$ 467,510</u>	<u>\$ 599,972</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,914,614	\$ 1,914,614	\$ 1,936,947	\$ 22,333
Intergovernmental	-	166,666	333,332	166,666
Interest	-	4,687	7,113	2,426
Total revenues	<u>1,914,614</u>	<u>2,085,967</u>	<u>2,277,392</u>	<u>191,425</u>
EXPENDITURES				
Debt service:				
Principal	1,160,000	1,160,000	1,160,000	-
Interest and fiscal charges	1,220,364	1,220,364	1,220,364	-
Total expenditures	<u>2,380,364</u>	<u>2,380,364</u>	<u>2,380,364</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(465,750)	(294,397)	(102,972)	191,425
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(465,750)	(294,397)	(102,972)	191,425
Fund balances at beginning of year	-	-	1,208,830	1,208,830
Fund balances at the end of year	<u>\$ (465,750)</u>	<u>\$ (294,397)</u>	<u>\$ 1,105,858</u>	<u>\$ 1,400,255</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,275,480	\$ 1,275,480	\$ 1,308,332	\$ 32,852
Interest	-	1,863	1,863	-
Total revenues	<u>1,275,480</u>	<u>1,277,343</u>	<u>1,310,195</u>	<u>32,852</u>
EXPENDITURES				
Debt service:				
Principal	1,335,000	1,335,000	1,335,000	-
Interest and fiscal charges	83,350	83,350	82,350	1,000
Total expenditures	<u>1,418,350</u>	<u>1,418,350</u>	<u>1,417,350</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	(142,870)	(141,007)	(107,155)	33,852
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(142,870)	(141,007)	(107,155)	33,852
Fund balances at beginning of year	-	-	182,826	182,826
Fund balances at the end of year	<u>\$ (142,870)</u>	<u>\$ (141,007)</u>	<u>\$ 75,671</u>	<u>\$ 216,678</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 5,787,290	\$ 5,787,290	\$ 5,861,911	\$ 74,621
Interest	-	7,938	7,938	-
Total revenues	<u>5,787,290</u>	<u>5,795,228</u>	<u>5,869,849</u>	<u>74,621</u>
EXPENDITURES				
Debt service:				
Principal	5,465,000	5,465,000	5,465,000	-
Interest and fiscal charges	630,594	630,594	629,594	1,000
Total expenditures	<u>6,095,594</u>	<u>6,095,594</u>	<u>6,094,594</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	(308,304)	(300,366)	(224,745)	75,621
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(308,304)	(300,366)	(224,745)	75,621
Fund balances at beginning of year	-	-	423,610	423,610
Fund balances at the end of year	<u>\$ (308,304)</u>	<u>\$ (300,366)</u>	<u>\$ 198,865</u>	<u>\$ 499,231</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,354,489	\$ 1,354,489	\$ 1,366,815	\$ 12,326
Interest	-	906	1,975	1,069
Total revenues	<u>1,354,489</u>	<u>1,355,395</u>	<u>1,368,790</u>	<u>13,395</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	900,794	900,794	900,794	-
Total expenditures	<u>900,794</u>	<u>900,794</u>	<u>900,794</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	453,695	454,601	467,996	13,395
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	453,695	454,601	467,996	13,395
Fund balances at beginning of year	-	-	1,500	1,500
Fund balances at the end of year	<u>\$ 453,695</u>	<u>\$ 454,601</u>	<u>\$ 469,496</u>	<u>\$ 14,895</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,678,388	\$ 1,678,388	\$ 1,693,662	\$ 15,274
Interest	-	1,117	2,419	1,302
Total revenues	<u>1,678,388</u>	<u>1,679,505</u>	<u>1,696,081</u>	<u>16,576</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	1,122,250	1,122,250	1,122,250	-
Total expenditures	<u>1,122,250</u>	<u>1,122,250</u>	<u>1,122,250</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>556,138</u>	<u>557,255</u>	<u>573,831</u>	<u>16,576</u>
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	556,138	557,255	573,831	16,576
Fund balances at beginning of year	-	-	2,531	2,531
Fund balances at the end of year	<u>\$ 556,138</u>	<u>\$ 557,255</u>	<u>\$ 576,362</u>	<u>\$ 19,107</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
CERTIFICATES OF OBLIGATION SERIES 2015A
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,030,589	\$ 1,030,589	\$ 1,039,968	\$ 9,379
Interest	-	956	2,003	1,047
Total revenues	<u>1,030,589</u>	<u>1,031,545</u>	<u>1,041,971</u>	<u>10,426</u>
EXPENDITURES				
Debt service:				
Principal	50,000	50,000	50,000	-
Interest and fiscal charges	606,217	606,217	538,364	67,853
Total expenditures	<u>656,217</u>	<u>656,217</u>	<u>588,364</u>	<u>67,853</u>
Excess (deficiency) of revenues over (under) expenditures	374,372	375,328	453,607	78,279
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	374,372	375,328	453,607	78,279
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ 374,372</u>	<u>\$ 375,328</u>	<u>\$ 453,607</u>	<u>\$ 78,279</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,001,144	\$ 1,001,144	\$ 1,010,255	\$ 9,111
Interest	-	853	1,735	882
Total revenues	<u>1,001,144</u>	<u>1,001,997</u>	<u>1,011,990</u>	<u>9,993</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	633,391	633,391	617,800	15,591
Total expenditures	<u>633,391</u>	<u>633,391</u>	<u>617,800</u>	<u>15,591</u>
Excess (deficiency) of revenues over (under) expenditures	367,753	368,606	394,190	25,584
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	367,753	368,606	394,190	25,584
Fund balances at beginning of year	-	-	5,765	5,765
Fund balances at the end of year	<u>\$ 367,753</u>	<u>\$ 368,606</u>	<u>\$ 399,955</u>	<u>\$ 31,349</u>

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,531,161	\$ 1,531,161	\$ 1,545,095	\$ 13,934
Interest	-	1,591	3,845	2,254
Total revenues	<u>1,531,161</u>	<u>1,532,752</u>	<u>1,548,940</u>	<u>16,188</u>
EXPENDITURES				
Debt service:				
Principal	500,000	500,000	-	500,000
Interest and fiscal charges	644,764	644,764	605,346	39,418
Total expenditures	<u>1,144,764</u>	<u>1,144,764</u>	<u>605,346</u>	<u>539,418</u>
Excess (deficiency) of revenues over (under) expenditures	<u>386,397</u>	<u>387,988</u>	<u>943,594</u>	<u>555,606</u>
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	386,397	387,988	943,594	555,606
Fund balances at beginning of year	-	-	5,495	5,495
Fund balances at the end of year	<u>\$ 386,397</u>	<u>\$ 387,988</u>	<u>\$ 949,089</u>	<u>\$ 561,101</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 13,942,078	\$ 13,942,078	\$ 14,603,943	\$ 661,865
Interest	8,000	8,000	6,018	(1,982)
Total revenues	<u>13,950,078</u>	<u>13,950,078</u>	<u>14,609,961</u>	<u>659,883</u>
EXPENDITURES				
Debt service:				
Principal	7,395,000	7,395,000	7,770,774	(375,774)
Interest and fiscal charges	6,761,762	6,761,762	5,068,697	1,693,065
Bond issuance costs	-	-	666,846	(666,846)
Advance refunding escrow	-	-	1,350,683	(1,350,683)
Total expenditures	<u>14,156,762</u>	<u>14,156,762</u>	<u>14,857,000</u>	<u>(700,238)</u>
Excess (deficiency) of revenues over (under) expenditures	(206,684)	(206,684)	(247,039)	(40,355)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	683,630	683,630
Transfers out	-	-	(300,000)	(300,000)
Premium on bonds issued	-	-	10,402,222	10,402,222
Payment to refunded bond escrow agent	-	-	(62,360,377)	(62,360,377)
Refunding bonds issued	-	-	52,625,000	52,625,000
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,050,475</u>	<u>1,050,475</u>
Net change in fund balances	(206,684)	(206,684)	803,436	1,010,120
Fund balances at beginning of year	-	-	2,461,315	2,461,315
Fund balances at the end of year	<u>\$ (206,684)</u>	<u>\$ (206,684)</u>	<u>\$ 3,264,751</u>	<u>\$ 3,471,435</u>



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, 2016

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 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 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.

Certificates of Obligation Series 2016

This fund was created in 2016 to account for the proceeds of the \$35,045,000 Certificates of Obligation to be used for (i) acquisition of rights of way to be used for construction and improvements of County Road system; (ii) the design and construction of County drainage systems and road systems, to include purchases of road paving materials and supplies; (iii) acquisition of land to be used for parks and park improvements; (iv) purchase of heavy equipment, motor vehicles, and voting machines; (v) purchase of building for ancillary judicial and administrative offices; (vi) the planning, design and construction of a new county courthouse.

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, 2016

	<u>Capital Outlay</u>	<u>Tax Notes Series 2007</u>	<u>Sale of Certificates of Obligation Assets</u>	<u>Tax Notes Series 2014</u>
ASSETS				
Cash and cash equivalents	\$ 38,344	\$ 121,339	\$ 1,638,455	\$ 52,943
Certificates of deposit	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	-
Interest	-	-	750	-
Due from other funds	28,011	-	94,201	-
Due from other governments	-	-	-	-
Due from others	-	-	993,079	-
Total assets	<u>66,355</u>	<u>121,339</u>	<u>2,726,485</u>	<u>52,943</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	69,280	78,884	-
Retainage payable	66,301	-	60,550	-
Due to other funds	-	19,600	91,137	-
Total liabilities	<u>66,301</u>	<u>88,880</u>	<u>230,571</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	993,079	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>993,079</u>	<u>-</u>
Fund balances:				
Restricted	54	32,459	1,502,835	52,943
Unassigned	-	-	-	-
Total fund balances	<u>54</u>	<u>32,459</u>	<u>1,502,835</u>	<u>52,943</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 66,355</u>	<u>\$ 121,339</u>	<u>\$ 2,726,485</u>	<u>\$ 52,943</u>

Border Colonia Access Program Round III	TxDot Projects	Certificates of Obligation Series 2001	Certificates of Obligation Series 2009	Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014
\$ -	\$ 541,624	\$ 16,397	\$ 493	\$ 128,901	\$ 767,877	\$ 6,421,918
-	-	-	-	-	-	-
-	11,039	-	-	-	-	-
-	-	-	-	-	-	3,751
-	879,269	-	-	-	-	-
541,444	4,919,989	-	-	-	78,389	-
-	-	-	-	-	-	-
<u>541,444</u>	<u>6,351,921</u>	<u>16,397</u>	<u>493</u>	<u>128,901</u>	<u>846,266</u>	<u>6,425,669</u>
155,897	1,526,407	-	-	7,401	681	540,366
15,997	75,487	-	-	-	41,791	8,140
<u>369,550</u>	<u>3,987,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,559</u>	<u>195,907</u>
<u>541,444</u>	<u>5,589,002</u>	<u>-</u>	<u>-</u>	<u>7,401</u>	<u>54,031</u>	<u>744,413</u>
-	<u>4,511,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,914</u>	<u>-</u>
-	<u>4,511,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,914</u>	<u>-</u>
-	-	16,397	493	121,500	708,321	5,681,256
-	<u>(3,748,979)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	<u>(3,748,979)</u>	<u>16,397</u>	<u>493</u>	<u>121,500</u>	<u>708,321</u>	<u>5,681,256</u>
<u>\$ 541,444</u>	<u>\$ 6,351,921</u>	<u>\$ 16,397</u>	<u>\$ 493</u>	<u>\$ 128,901</u>	<u>\$ 846,266</u>	<u>\$ 6,425,669</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2016

EXHIBIT D-62

Concluded

	Certificates of Obligation Series 2015A	Certificates of Obligation Series 2016	Drainage District No. 1	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS				
Cash and cash equivalents	\$ 3,746,564	\$ 37,962,890	\$ 22,900,136	\$ 74,337,881
Certificates of deposit	-	-	25,041,355	25,041,355
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	11,039
Interest	5,243	28,445	15,100	53,289
Due from other funds	4,262,092	-	79,522	5,343,095
Due from other governments	-	-	-	5,539,822
Due from others	-	-	-	993,079
Total assets	<u>8,013,899</u>	<u>37,991,335</u>	<u>48,036,113</u>	<u>111,319,560</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	931,772	4,274,170	1,826,626	9,411,484
Retainage payable	25,971	49,899	311,421	655,557
Due to other funds	-	268,383	2,366,597	7,309,841
Total liabilities	<u>957,743</u>	<u>4,592,452</u>	<u>4,504,644</u>	<u>17,376,882</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	5,588,891
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,588,891</u>
Fund balances:				
Restricted	7,056,156	33,398,883	43,531,469	92,102,766
Unassigned	-	-	-	(3,748,979)
Total fund balances	<u>7,056,156</u>	<u>33,398,883</u>	<u>43,531,469</u>	<u>88,353,787</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 8,013,899</u>	<u>\$ 37,991,335</u>	<u>\$ 48,036,113</u>	<u>\$ 111,319,560</u>



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Notes Series 2014
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	-	-	5,017	104
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>5,017</u>	<u>104</u>
EXPENDITURES				
Capital outlay:				
General government	-	474,212	-	45,963
Public safety	-	-	-	965,103
Highways and streets	-	-	374,178	1,628
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Debt service:				
Bond issuance costs	-	-	-	-
Total expenditures	<u>-</u>	<u>474,212</u>	<u>374,178</u>	<u>1,012,694</u>
Excess (deficiency) of revenues over (under) expenditures	-	(474,212)	(369,161)	(1,012,590)
OTHER FINANCING SOURCES (USES):				
Transfers in	28,011	-	-	-
Transfers out	-	-	(91,137)	-
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Sale of capital assets	-	-	351,267	-
Total other financing sources (uses)	<u>28,011</u>	<u>-</u>	<u>260,130</u>	<u>-</u>
Net change in fund balance	28,011	(474,212)	(109,031)	(1,012,590)
Fund balances at beginning of year, as previously reported	(27,957)	506,671	1,611,866	1,065,533
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	(27,957)	506,671	1,611,866	1,065,533
Fund balances at the end of year	<u>\$ 54</u>	<u>\$ 32,459</u>	<u>\$ 1,502,835</u>	<u>\$ 52,943</u>

Border Colonia Access Program Round III	TxDot Projects	Certificates of Obligation Series 2001	Certificates of Obligation Series 2009	Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014
\$ 1,965,899	\$ 2,662,301	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	39,397
2,400	-	-	-	-	-	-
<u>1,968,299</u>	<u>2,662,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,397</u>
-	-	-	-	-	13,562	293,335
-	-	-	-	-	-	3,899
1,968,299	6,618,065	30,527	-	568,807	61,091	3,870,087
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	115,678	-	-	-	-	432,352
-	-	-	-	-	-	-
<u>1,968,299</u>	<u>6,733,743</u>	<u>30,527</u>	<u>-</u>	<u>568,807</u>	<u>74,653</u>	<u>4,599,673</u>
-	(4,071,442)	(30,527)	-	(568,807)	(74,653)	(4,560,276)
-	2,807,009	-	-	-	-	-
-	-	-	-	-	(11,559)	(187,346)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>2,807,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,559)</u>	<u>(187,346)</u>
-	(1,264,433)	(30,527)	-	(568,807)	(86,212)	(4,747,622)
-	(2,484,546)	46,954	493	690,307	794,533	10,428,878
-	-	(30)	-	-	-	-
-	(2,484,546)	46,924	493	690,307	794,533	10,428,878
<u>\$ -</u>	<u>\$ (3,748,979)</u>	<u>\$ 16,397</u>	<u>\$ 493</u>	<u>\$ 121,500</u>	<u>\$ 708,321</u>	<u>\$ 5,681,256</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-63

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Concluded

	Certificates of Obligation Series 2015A	Certificates of Obligation Series 2016	Drainage District No. 1	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,628,200
Interest	77,012	143,834	271,118	536,482
Miscellaneous	-	-	-	2,400
Total revenues	<u>77,012</u>	<u>143,834</u>	<u>271,118</u>	<u>5,167,082</u>
EXPENDITURES				
Capital outlay:				
General government	-	550,766	100,239	1,478,077
Public safety	-	2,141,365	-	3,110,367
Highways and streets	6,423,730	3,291,471	-	23,207,883
Drainage flood control	-	-	7,336,409	7,336,409
Health and welfare	-	85,713	-	85,713
Culture-recreation	-	375,005	-	923,035
Debt service:				
Bond issuance costs	-	408,568	-	408,568
Total expenditures	<u>6,423,730</u>	<u>6,852,888</u>	<u>7,436,648</u>	<u>36,550,052</u>
Excess (deficiency) of revenues over (under) expenditures	(6,346,718)	(6,709,054)	(7,165,530)	(31,382,970)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	2,835,020
Transfers out	(1,920,639)	(268,383)	-	(2,479,064)
Bonds issued	-	35,045,000	-	35,045,000
Premium on bonds issued	-	5,331,320	-	5,331,320
Sale of capital assets	-	-	-	351,267
Total other financing sources (uses)	<u>(1,920,639)</u>	<u>40,107,937</u>	<u>-</u>	<u>41,083,543</u>
Net change in fund balance	(8,267,357)	33,398,883	(7,165,530)	9,700,573
Fund balances at beginning of year, as previously reported	15,323,513	-	50,696,999	78,653,244
Prior period adjustments	-	-	-	(30)
Fund balances at beginning of year, as restated	15,323,513	-	50,696,999	78,653,214
Fund balances at the end of year	<u>\$ 7,056,156</u>	<u>\$ 33,398,883</u>	<u>\$ 43,531,469</u>	<u>\$ 88,353,787</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	34,824	-	34,824
Total general government	-	34,824	-	34,824
Total expenditures	<u>-</u>	<u>34,824</u>	<u>-</u>	<u>34,824</u>
Excess (deficiency) of revenues over (under) expenditures	-	(34,824)	-	34,824
OTHER FINANCING SOURCES (USES):				
Transfers in	-	82,227	28,011	(54,216)
Total financing sources (uses)	<u>-</u>	<u>82,227</u>	<u>28,011</u>	<u>(54,216)</u>
Net change in fund balances	-	47,403	28,011	(19,392)
Fund balances at beginning of year	-	-	(27,957)	(27,957)
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 47,403</u>	<u>\$ 54</u>	<u>\$ (47,349)</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
General government				
Information Technology	-	505,629	474,212	31,417
Total general government	-	505,629	474,212	31,417
Total expenditures	<u>-</u>	<u>505,629</u>	<u>474,212</u>	<u>31,417</u>
Excess (deficiency) of revenues over (under) expenditures	-	(505,629)	(474,212)	31,417
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(505,629)	(474,212)	31,417
Fund balances at beginning of year	-	-	506,671	506,671
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (505,629)</u>	<u>\$ 32,459</u>	<u>\$ 538,088</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 5,017	\$ 5,017
Total revenues	<u>-</u>	<u>-</u>	<u>5,017</u>	<u>5,017</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	9,371	-	9,371
Total general government	<u>-</u>	<u>9,371</u>	<u>-</u>	<u>9,371</u>
Highways and streets				
Commissioner, Pct. No. 1	-	480,390	309,015	171,375
Commissioner, Pct. No. 2	-	229,965	11,362	218,603
Commissioner, Pct. No. 3	-	532,743	46,400	486,343
Commissioner, Pct. No. 4	-	99,436	7,401	92,035
Total highways and streets	<u>-</u>	<u>1,342,534</u>	<u>374,178</u>	<u>968,356</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	32,879	-	32,879
Total culture-recreation	<u>-</u>	<u>32,879</u>	<u>-</u>	<u>32,879</u>
Total expenditures	<u>-</u>	<u>1,384,784</u>	<u>374,178</u>	<u>1,010,606</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,384,784)	(369,161)	1,015,623
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(447,485)	(91,137)	356,348
Sale of capital assets	-	250,000	351,267	101,267
Total financing sources (uses)	<u>-</u>	<u>(197,485)</u>	<u>260,130</u>	<u>457,615</u>
Net change in fund balances	-	(1,582,269)	(109,031)	1,473,238
Fund balances at beginning of year	-	-	1,611,866	1,611,866
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,582,269)</u>	<u>\$ 1,502,835</u>	<u>\$ 3,085,104</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
TAX NOTES SERIES 2014
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 104	\$ 104
Total revenues	<u>-</u>	<u>-</u>	<u>104</u>	<u>104</u>
EXPENDITURES				
Capital outlay:				
General government				
Executive Office	-	24,358	24,358	-
Planning	-	21,605	21,605	-
Total general government	<u>-</u>	<u>45,963</u>	<u>45,963</u>	<u>-</u>
Public safety				
Sheriff	-	857,665	853,838	3,827
Commissioner, Pct. No. 1	-	77,430	75,018	2,412
Commissioner, Pct. No. 2	-	16,214	-	16,214
Commissioner, Pct. No. 3	-	19,624	15,149	4,475
Commissioner, Pct. No. 4	-	23,694	21,098	2,596
County Judge	-	911	-	911
Total public safety	<u>-</u>	<u>995,538</u>	<u>965,103</u>	<u>30,435</u>
Highways and streets				
Commissioner, Pct. No. 1	-	2,672	1,628	1,044
Commissioner, Pct. No. 2	-	5,817	-	5,817
Total highways and streets	<u>-</u>	<u>8,489</u>	<u>1,628</u>	<u>6,861</u>
Total expenditures	<u>-</u>	<u>1,049,990</u>	<u>1,012,694</u>	<u>37,296</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,049,990)	(1,012,590)	37,400
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(1,049,990)	(1,012,590)	37,400
Fund balances at beginning of year	-	-	1,065,533	1,065,533
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,049,990)</u>	<u>\$ 52,943</u>	<u>\$ 1,102,933</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 3,596,466	\$ 1,965,899	\$ (1,630,567)
Miscellaneous	-	-	2,400	2,400
Total revenues	<u>-</u>	<u>3,596,466</u>	<u>1,968,299</u>	<u>(1,628,167)</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	1,638,260	1,172,977	465,283
Commissioner, Pct. No. 3	-	955,826	276,868	678,958
Commissioner, Pct. No. 4	-	665,759	518,454	147,305
Contingency	-	336,621	-	336,621
Total highways and streets	<u>-</u>	<u>3,596,466</u>	<u>1,968,299</u>	<u>1,628,167</u>
Total expenditures	<u>-</u>	<u>3,596,466</u>	<u>1,968,299</u>	<u>1,628,167</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 6,778,841	\$ 2,662,301	\$ (4,116,540)
Total revenues	<u>-</u>	<u>6,778,841</u>	<u>2,662,301</u>	<u>(4,116,540)</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	2,508,645	1,904,081	604,564
Commissioner, Pct. No. 2	-	995,100	477,545	517,555
Commissioner, Pct. No. 3	-	1,359,359	1,311,496	47,863
Commissioner, Pct. No. 4	-	5,076,857	2,924,943	2,151,914
Total highways and streets	<u>-</u>	<u>9,939,961</u>	<u>6,618,065</u>	<u>3,321,896</u>
Culture and recreation				
Commissioner, Pct. No. 2	-	334,619	115,678	218,941
Total culture and recreation	<u>-</u>	<u>334,619</u>	<u>115,678</u>	<u>218,941</u>
Total expenditures	<u>-</u>	<u>10,274,580</u>	<u>6,733,743</u>	<u>3,540,837</u>
Excess (deficiency) of revenues over (under) expenditures	-	(3,495,739)	(4,071,442)	(575,703)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	6,219,038	2,807,009	(3,412,029)
Total financing sources (uses)	<u>-</u>	<u>6,219,038</u>	<u>2,807,009</u>	<u>(3,412,029)</u>
Net change in fund balances	-	2,723,299	(1,264,433)	(3,987,732)
Fund balances at beginning of year	-	-	(2,484,546)	(2,484,546)
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 2,723,299</u>	<u>\$ (3,748,979)</u>	<u>\$ (6,472,278)</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2001
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 4	-	30,527	30,527	-
Total highways and streets	-	30,527	30,527	-
Total expenditures	<u>-</u>	<u>30,527</u>	<u>30,527</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(30,527)	(30,527)	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,395)	-	1,395
Total financing sources (uses)	<u>-</u>	<u>(1,395)</u>	<u>-</u>	<u>1,395</u>
Net change in fund balances	-	(31,922)	(30,527)	1,395
Fund balances at beginning of year, as previously reported	-	-	46,954	46,954
Prior period adjustment	-	-	(30)	(30)
Fund balances at beginning of year, as restated	-	-	46,924	46,924
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (31,922)</u>	<u>\$ 16,397</u>	<u>\$ 48,319</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2009
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	493	493
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 493</u>	<u>\$ 493</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2009B&C
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Budget and Management	-	15,432	-	15,432
Commissioner, Pct. No. 4	-	673,438	568,807	104,631
Total highways and streets	-	688,870	568,807	120,063
Total expenditures	<u>-</u>	<u>688,870</u>	<u>568,807</u>	<u>120,063</u>
Excess (deficiency) of revenues over (under) expenditures	-	(688,870)	(568,807)	120,063
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(688,870)	(568,807)	120,063
Fund balances at beginning of year	-	-	690,307	690,307
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (688,870)</u>	<u>\$ 121,500</u>	<u>\$ 810,370</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2010A&B
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	38,022	2,467	35,555
General Government Buildings	-	46,224	11,095	35,129
Total general government	<u>-</u>	<u>84,246</u>	<u>13,562</u>	<u>70,684</u>
Public safety				
General Government Buildings	-	27,918	-	27,918
Total public safety	<u>-</u>	<u>27,918</u>	<u>-</u>	<u>27,918</u>
Highways and streets				
Commissioner, Pct. No. 1	-	58,460	21,317	37,143
Commissioner, Pct. No. 2	-	67,399	1,675	65,724
Commissioner, Pct. No. 3	-	341,958	38,099	303,859
Commissioner, Pct. No. 4	-	9,937	-	9,937
Total highways and streets	<u>-</u>	<u>477,754</u>	<u>61,091</u>	<u>416,663</u>
Total expenditures	<u>-</u>	<u>589,918</u>	<u>74,653</u>	<u>515,265</u>
Excess (deficiency) of revenues over (under) expenditures	-	(589,918)	(74,653)	515,265
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(193,813)	(11,559)	182,254
Total financing sources (uses)	<u>-</u>	<u>(193,813)</u>	<u>(11,559)</u>	<u>182,254</u>
Net change in fund balances	-	(783,731)	(86,212)	697,519
Fund balances at beginning of year	-	-	794,533	794,533
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (783,731)</u>	<u>\$ 708,321</u>	<u>\$ 1,492,052</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
CERTIFICATES OF OBLIGATION SERIES 2014
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 39,397	\$ 39,397
Total revenues	<u>-</u>	<u>-</u>	<u>39,397</u>	<u>39,397</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 3	-	435,268	-	435,268
Commissioner, Pct. No. 4	-	827,395	293,335	534,060
General Government Buildings	-	12,637	-	12,637
Total general government	<u>-</u>	<u>1,275,300</u>	<u>293,335</u>	<u>981,965</u>
Public safety				
Sheriff	-	11,907	3,899	8,008
Total public safety	<u>-</u>	<u>11,907</u>	<u>3,899</u>	<u>8,008</u>
Highways and streets				
Commissioner, Pct. No. 1	-	2,030,196	1,811,370	218,826
Commissioner, Pct. No. 2	-	2,261,609	1,012,482	1,249,127
Commissioner, Pct. No. 3	-	1,939,834	906,568	1,033,266
Commissioner, Pct. No. 4	-	365,002	139,667	225,335
Total highways and streets	<u>-</u>	<u>6,596,641</u>	<u>3,870,087</u>	<u>2,726,554</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	465,734	432,352	33,382
Commissioner, Pct. No. 4	-	15,755	-	15,755
Total culture-recreation	<u>-</u>	<u>481,489</u>	<u>432,352</u>	<u>49,137</u>
Total expenditures	<u>-</u>	<u>8,365,337</u>	<u>4,599,673</u>	<u>3,765,664</u>
Excess (deficiency) of revenues over (under) expenditures	-	(8,365,337)	(4,560,276)	3,805,061
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,394,606)	(187,346)	1,207,260
Total financing sources (uses)	<u>-</u>	<u>(1,394,606)</u>	<u>(187,346)</u>	<u>1,207,260</u>
Net change in fund balances	-	(9,759,943)	(4,747,622)	5,012,321
Fund balances at beginning of year	-	-	10,428,878	10,428,878
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (9,759,943)</u>	<u>\$ 5,681,256</u>	<u>\$ 15,441,199</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
CERTIFICATES OF OBLIGATION SERIES 2015A
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 77,012	\$ 77,012
Total revenues	<u>-</u>	<u>-</u>	<u>77,012</u>	<u>77,012</u>
EXPENDITURES				
Debt service:				
Bond issuance costs	-	5,116	-	5,116
Total debt service	<u>-</u>	<u>5,116</u>	<u>-</u>	<u>5,116</u>
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	3,171,611	2,854,518	317,093
Commissioner, Pct. No. 3	-	6,493,763	2,770,411	3,723,352
Commissioner, Pct. No. 4	-	2,972,869	798,801	2,174,068
Total highways and streets	<u>-</u>	<u>12,638,243</u>	<u>6,423,730</u>	<u>6,214,513</u>
Total expenditures	<u>-</u>	<u>12,643,359</u>	<u>6,423,730</u>	<u>6,219,629</u>
Excess (deficiency) of revenues over (under) expenditures	-	(12,643,359)	(6,346,718)	6,296,641
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(2,672,137)	(1,920,639)	751,498
Total financing sources (uses)	<u>-</u>	<u>(2,672,137)</u>	<u>(1,920,639)</u>	<u>751,498</u>
Net change in fund balances	-	(15,315,496)	(8,267,357)	7,048,139
Fund balances at beginning of year	-	-	15,323,513	15,323,513
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (15,315,496)</u>	<u>\$ 7,056,156</u>	<u>\$ 22,371,652</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2016
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 143,834	\$ 143,834
Total revenues	<u>-</u>	<u>-</u>	<u>143,834</u>	<u>143,834</u>
EXPENDITURES				
Debt service:				
Bond issuance costs	-	417,320	408,568	8,752
Total debt service	<u>-</u>	<u>417,320</u>	<u>408,568</u>	<u>8,752</u>
Capital outlay:				
General government				
Executive Office	-	9,000,000	484,675	8,515,325
Elections	-	5,434,230	-	5,434,230
Purchasing Department	-	35,406	-	35,406
Planning	-	44,310	44,310	-
Facilities Management	-	50,854	21,781	29,073
Total general government	<u>-</u>	<u>14,564,800</u>	<u>550,766</u>	<u>14,014,034</u>
Public safety				
Sheriff	-	2,500,000	1,641,482	858,518
County Judge	-	38,315	35,000	3,315
Constable, Pct 1	-	150,000	93,328	56,672
Constable, Pct 2	-	133,786	111,988	21,798
Constable, Pct 3	-	150,000	118,574	31,426
Constable, Pct 4	-	150,000	108,402	41,598
Sheriff	-	38,985	32,591	6,394
Total public safety	<u>-</u>	<u>3,161,086</u>	<u>2,141,365</u>	<u>1,019,721</u>
Health and welfare				
Health	-	108,344	85,713	22,631
Total health and welfare	<u>-</u>	<u>108,344</u>	<u>85,713</u>	<u>22,631</u>
Highways and streets				
Commissioner, Pct. No. 1	-	4,202,854	1,864,197	2,338,657
Commissioner, Pct. No. 2	-	6,647,990	375,332	6,272,658
Commissioner, Pct. No. 3	-	5,510,361	155,095	5,355,266
Commissioner, Pct. No. 4	-	2,614,409	896,847	1,717,562
Total highways and streets	<u>-</u>	<u>18,975,614</u>	<u>3,291,471</u>	<u>15,684,143</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	2,617,391	375,005	2,242,386
Total culture-recreation	<u>-</u>	<u>2,617,391</u>	<u>375,005</u>	<u>2,242,386</u>
Total expenditures	<u>-</u>	<u>39,844,555</u>	<u>6,852,888</u>	<u>32,991,667</u>
Excess (deficiency) of revenues over (under) expenditures	-	(39,844,555)	(6,709,054)	33,135,501
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(531,765)	(268,383)	263,382
Bonds issued	-	35,045,000	35,045,000	-
Premium on bonds issued	-	5,331,320	5,331,320	-
Total financing sources (uses)	<u>-</u>	<u>39,844,555</u>	<u>40,107,937</u>	<u>263,382</u>
Net change in fund balances	-	-	33,398,883	33,398,883
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,398,883</u>	<u>\$ 33,398,883</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 MAJOR CAPITAL PROJECTS FUND
 DRAINAGE DISTRICT NO. 1 CAPITAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 271,118	\$ 271,118
Total revenues	<u>-</u>	<u>-</u>	<u>271,118</u>	<u>271,118</u>
EXPENDITURES				
Capital outlay:				
General government	-	-	100,239	(100,239)
Total capital outlay	<u>-</u>	<u>-</u>	<u>100,239</u>	<u>(100,239)</u>
Drainage Flood Control:				
Drainage flood control	41,362,996	41,362,996	7,336,409	34,026,587
Total drainage flood control	<u>41,362,996</u>	<u>41,362,996</u>	<u>7,336,409</u>	<u>34,026,587</u>
Total expenditures	<u>41,362,996</u>	<u>41,362,996</u>	<u>7,436,648</u>	<u>33,926,348</u>
Excess (deficiency) of revenues over (under) expenditures	(41,362,996)	(41,362,996)	(7,165,530)	34,197,466
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(41,362,996)	(41,362,996)	(7,165,530)	34,197,466
Fund balances at beginning of year	-	-	50,696,999	50,696,999
Fund balances at the end of year	<u><u>\$(41,362,996)</u></u>	<u><u>\$(41,362,996)</u></u>	<u><u>\$ 43,531,469</u></u>	<u><u>\$ 84,894,465</u></u>

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, 2016

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
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2016

EXHIBIT D-78

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 778,298	\$ 3,222,802	\$ 4,001,100
Restricted cash	66,902	-	66,902
Receivables (net of allowance for uncollectibles)	-	43	43
Due from other funds	-	17,170	17,170
Inventories	-	40,551	40,551
Total current assets	845,200	3,280,566	4,125,766
Noncurrent assets:			
Capital assets (net of accumulated depreciation)			
Land	1,001,093	-	1,001,093
Machinery and equipment	-	177,136	177,136
Total capital assets (net of accumulated depreciation)	1,001,093	177,136	1,178,229
Total noncurrent assets	1,001,093	177,136	1,178,229
Total assets	\$ 1,846,293	\$ 3,457,702	\$ 5,303,995
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,388	\$ 151,771	\$ 153,159
Salaries and benefits payable	-	22,675	22,675
Due to other funds	51,314	30,301	81,615
Due to other governments	-	4,913	4,913
Compensated absences payable	-	947	947
Landfill closure/ postclosure care costs	10,552	-	10,552
Total current liabilities	63,254	210,607	273,861
Noncurrent liabilities:			
Compensated absences payable	-	17,684	17,684
Landfill closure/ postclosure care costs	1,563,310	-	1,563,310
Total noncurrent liabilities	1,563,310	17,684	1,580,994
Total liabilities	1,626,564	228,291	1,854,855
NET POSITION			
Net investment in capital assets	1,001,093	177,136	1,178,229
Restricted - bond covenant	66,902	-	66,902
Unrestricted	(848,266)	3,052,275	2,204,009
Total net position	\$ 219,729	\$ 3,229,411	\$ 3,449,140

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-79

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	\$ -	\$ 1,495,504	\$ 1,495,504
Other	-	1,293	1,293
Total operating revenues	<u>-</u>	<u>1,496,797</u>	<u>1,496,797</u>
Operating expenses:			
Costs of services	20,197	589,190	609,387
Operating supplies	-	114,342	114,342
Administrative	-	484,379	484,379
Inmate	-	91,745	91,745
Depreciation	-	5,405	5,405
Total operating expenses	<u>20,197</u>	<u>1,285,061</u>	<u>1,305,258</u>
Operating income (loss)	(20,197)	211,736	191,539
Non-operating revenues (expenses):			
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(20,197)	211,736	191,539
Net position at beginning of year, as previously reported	239,926	3,032,605	3,272,531
Prior period adjustment	-	(14,930)	(14,930)
Net position at beginning of year, as restated	239,926	3,017,675	3,257,601
Net position at end of year	<u>\$ 219,729</u>	<u>\$ 3,229,411</u>	<u>\$ 3,449,140</u>



COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-80

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-11)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 1,496,754	\$ 1,496,754
Payments to vendors	-	(643,651)	(643,651)
Payments to employees	-	(470,242)	(470,242)
Net cash provided (used) by operating activities	<u>-</u>	<u>382,861</u>	<u>382,861</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES			
Transfer to other funds	<u>(45,298)</u>	<u>-</u>	<u>(45,298)</u>
Net cash provided (used) by non capital financing activities	<u>(45,298)</u>	<u>-</u>	<u>(45,298)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	<u>-</u>	<u>(156,543)</u>	<u>(156,543)</u>
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(156,543)</u>	<u>(156,543)</u>
Net increase (decrease) in cash and cash equivalents	(45,298)	226,318	181,020
Cash and cash equivalents, January 1	890,498	2,996,484	3,886,982
Cash and cash equivalents, December 31	<u>\$ 845,200</u>	<u>\$ 3,222,802</u>	<u>\$ 4,068,002</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (20,197)	\$ 211,736	\$ 191,539
Adjustments not affecting cash:			
Landfill closure & post-closure costs	20,197	-	20,197
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	5,405	5,405
(Increase) decrease in accounts receivable	-	(43)	(43)
(Increase) decrease in due from other funds	-	(998)	(998)
(Increase) decrease in inventory	-	(625)	(625)
Increase (decrease) in salaries and fringe benefits payable	-	2,912	2,912
Increase (decrease) in accounts payable	-	151,771	151,771
Increase (decrease) in due to other governments	-	480	480
Increase (decrease) in due to other funds	-	5,948	5,948
Increase (decrease) in compensated absences payable	-	6,275	6,275
Total adjustments	<u>20,197</u>	<u>171,125</u>	<u>191,322</u>
Net cash provided by operating activities	<u>\$ -</u>	<u>\$ 382,861</u>	<u>\$ 382,861</u>
Noncash operating activities:			
Closure & post-closure costs for inflation adjustment see Exhibit D-78.	\$ 20,197	\$ -	\$ 20,197
Total noncash activities	<u>\$ 20,197</u>	<u>\$ -</u>	<u>\$ 20,197</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2016

EXHIBIT D-81

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ 1,317,188	\$ 1,317,188
Receivables (net of allowance for uncollectibles)			
Accounts receivable	3,042	1,062	4,104
Due from other funds	30,301	3,804,205	3,834,506
Due from others	-	5,758	5,758
Prepays	-	200,856	200,856
Total current assets	<u>33,343</u>	<u>5,329,069</u>	<u>5,362,412</u>
Noncurrent assets:			
Loans	-	150,000	150,000
Capital assets (net of accumulated depreciation)			
Machinery and equipment	6,021	17,592	23,613
Total capital assets (net of accumulated depreciation)	<u>6,021</u>	<u>17,592</u>	<u>23,613</u>
Total noncurrent assets	<u>6,021</u>	<u>167,592</u>	<u>173,613</u>
Total assets	<u>\$ 39,364</u>	<u>\$ 5,496,661</u>	<u>\$ 5,536,025</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,994,718	\$ 86,947	\$ 2,081,665
Salaries and benefits payable	18,720	14,471	33,191
Due to other funds	3,804,262	17,260	3,821,522
Compensated absences payable	1,228	461	1,689
Claims and judgments payable	1,801,000	372,098	2,173,098
Capital leases	3,260	-	3,260
Total current liabilities	<u>7,623,188</u>	<u>491,237</u>	<u>8,114,425</u>
Noncurrent liabilities:			
Compensated absences payable	22,931	8,600	31,531
Claims and judgments payable	-	1,457,902	1,457,902
Capital leases	5,162	-	5,162
Total noncurrent liabilities	<u>28,093</u>	<u>1,466,502</u>	<u>1,494,595</u>
Total liabilities	<u>7,651,281</u>	<u>1,957,739</u>	<u>9,609,020</u>
NET POSITION			
Net investment in capital assets	(2,401)	17,592	15,191
Unrestricted	(7,609,516)	3,521,330	(4,088,186)
Total net position	<u>\$ (7,611,917)</u>	<u>\$ 3,538,922</u>	<u>\$ (4,072,995)</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-82

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	\$ 27,053,665	\$ 2,214,491	\$ 29,268,156
Other	693,020	17,590	710,610
Total operating revenues	<u>27,746,685</u>	<u>2,232,081</u>	<u>29,978,766</u>
Operating expenses:			
Costs of services	25,268,784	954,834	26,223,618
Administrative	4,035,419	626,807	4,662,226
Depreciation	4,709	10,564	15,273
Total operating expenses	<u>29,308,912</u>	<u>1,592,205</u>	<u>30,901,117</u>
Operating income (loss)	(1,562,227)	639,876	(922,351)
Non-operating revenues (expenses):			
Interest expense	(115)	(65)	(180)
Gain (loss) on disposal of capital asset	-	(2,099)	(2,099)
Total non-operating revenues (expenses)	<u>(115)</u>	<u>(2,164)</u>	<u>(2,279)</u>
Change in net position	(1,562,342)	637,712	(924,630)
Net position at beginning of year	(6,049,575)	2,901,210	(3,148,365)
Net position at end of year	<u>\$ (7,611,917)</u>	<u>\$ 3,538,922</u>	<u>\$ (4,072,995)</u>



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-83

	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	\$ 28,103,297	\$ 2,232,186	\$ 30,335,483
Payments to vendors	(2,864,969)	(893,861)	(3,758,830)
Payments to employees	(428,214)	(268,843)	(697,057)
Payments for interfund services used	(24,807,784)	(1,247,834)	(26,055,618)
Net cash provided (used) by operating activities	<u>2,330</u>	<u>(178,352)</u>	<u>(176,022)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	-	599	599
Principal paid on capital debt	(2,215)	(4,341)	(6,556)
Interest paid on capital debt	(115)	(65)	(180)
Net cash provided (used) by capital and related financing activities	<u>(2,330)</u>	<u>(3,807)</u>	<u>(6,137)</u>
Net increase (decrease) in cash and cash equivalents	-	(182,159)	(182,159)
Cash and cash equivalents, January 1	-	1,499,347	1,499,347
Cash and cash equivalents, December 31	<u>\$ -</u>	<u>\$ 1,317,188</u>	<u>\$ 1,317,188</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (1,562,227)	\$ 639,876	\$ (922,351)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	4,709	10,564	15,273
(Increase) decrease in accounts receivable	(2,754)	176	(2,578)
(Increase) decrease in due from other funds	(5,948)	(528,701)	(534,649)
(Increase) decrease in due from others	365,314	(1,069)	364,245
(Increase) decrease in prepaids	-	(6,216)	(6,216)
Increase (decrease) in salaries and fringe benefits payable	1,697	1,306	3,003
Increase (decrease) in accounts payable	210,289	(2,687)	207,602
Increase (decrease) in due to other funds	528,505	1,088	529,593
Increase (decrease) in claims and judgments	461,000	(293,000)	168,000
Increase (decrease) in compensated absences payable	1,745	311	2,056
Total adjustments	<u>1,564,557</u>	<u>(818,228)</u>	<u>746,329</u>
Net cash provided (used) by operating activities	<u>\$ 2,330</u>	<u>\$ (178,352)</u>	<u>\$ (176,022)</u>



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, 2016

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.



COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 DECEMBER 31, 2016

	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	22,041,408	398,864	864,390	23,304,662
Participant loans	1,592,424	30,565	16,601	1,639,590
Total assets	<u>\$ 23,633,832</u>	<u>\$ 430,035</u>	<u>\$ 881,248</u>	<u>\$ 24,945,115</u>
LIABILITIES				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION				
Restricted for pensions	23,633,832	430,035	881,248	24,945,115
Total net position	<u>\$ 23,633,832</u>	<u>\$ 430,035</u>	<u>\$ 881,248</u>	<u>\$ 24,945,115</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	\$ 2,407,614	\$ -	\$ 150,440	\$ 2,558,054
Investment earnings:				
Unrealized gain (loss)	536,548	28,791	21,056	586,395
Other income	88,126	-	1,763	89,889
Total additions	<u>3,032,288</u>	<u>28,791</u>	<u>173,259</u>	<u>3,234,338</u>
DEDUCTIONS				
Benefits paid	2,155,281	-	59,822	2,215,103
Other	-	-	4,233	4,233
Total deductions	<u>2,155,281</u>	<u>-</u>	<u>64,055</u>	<u>2,219,336</u>
Change in net position	877,007	28,791	109,204	1,015,002
Net position beginning of the year	<u>22,756,825</u>	<u>401,244</u>	<u>772,044</u>	<u>23,930,113</u>
Net position at end of the year	<u>\$ 23,633,832</u>	<u>\$ 430,035</u>	<u>\$ 881,248</u>	<u>\$ 24,945,115</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2016

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney
ASSETS				
Cash and cash equivalents	\$ 721,146	\$ 654,870	\$ -	\$ 130,362
Certificates of deposit	-	-	2,185,164	3,855,314
Investments at fair value				
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	4,730,646	-
Total assets	<u>\$ 721,146</u>	<u>\$ 654,870</u>	<u>\$ 6,915,810</u>	<u>\$ 3,985,676</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 136,120
Due to others	-	-	-	19,840
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,960</u>
NET POSITION				
Held in trust for others	<u>721,146</u>	<u>654,870</u>	<u>6,915,810</u>	<u>3,829,716</u>
Total net position	<u>\$ 721,146</u>	<u>\$ 654,870</u>	<u>\$ 6,915,810</u>	<u>\$ 3,829,716</u>

EXHIBIT D-86

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-12)
\$ 7,530,313	\$ 11,095,827	\$ 108,781	\$ 902,358	\$ 21,143,657
12,433,366	10,939,985	-	-	29,413,829
17,457	2,213	63	-	19,733
-	51	-	-	51
-	-	-	-	4,730,646
<u>\$ 19,981,136</u>	<u>\$ 22,038,076</u>	<u>\$ 108,844</u>	<u>\$ 902,358</u>	<u>\$ 55,307,916</u>
\$ -	\$ -	\$ -	\$ -	\$ 136,120
5,064	1,100	55,336	-	81,340
<u>5,064</u>	<u>1,100</u>	<u>55,336</u>	<u>-</u>	<u>217,460</u>
19,976,072	22,036,976	53,508	902,358	55,090,456
<u>\$ 19,976,072</u>	<u>\$ 22,036,976</u>	<u>\$ 53,508</u>	<u>\$ 902,358</u>	<u>\$ 55,090,456</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney
Additions:				
Unclaimed property	\$ 8,101	\$ -	\$ -	\$ -
Bail bond surety collateral	-	-	3,393,748	-
Confiscations	-	-	-	5,499,885
Registry	-	-	-	-
Inmate property	-	-	-	-
Various boards	-	-	-	-
Section 108 loans	-	-	-	-
Bail bond inmates	-	-	-	-
Total additions	8,101	-	3,393,748	5,499,885
Deductions:				
Released collateral	-	-	2,998,766	-
Forfeitures	-	-	-	6,716,843
Judgments	-	-	-	-
Release of inmate property	-	-	-	-
Various boards	-	-	-	-
Release bail bond inmates	-	-	-	-
Total deductions	-	-	2,998,766	6,716,843
Change in net position	8,101	-	394,982	(1,216,958)
Net position at the beginning of the year	713,045	654,870	6,520,828	5,046,674
Net position at the end of the year	\$ 721,146	\$ 654,870	\$ 6,915,810	\$ 3,829,716

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-13)
\$ -	\$ -	\$ -	\$ -	\$ 8,101
-	-	-	-	3,393,748
-	-	2,224,923	-	7,724,808
159,582,540	19,035,564	-	-	178,618,104
-	-	2,701,423	-	2,701,423
-	-	-	265,520	265,520
-	-	-	20,625	20,625
-	-	703,000	-	703,000
<u>159,582,540</u>	<u>19,035,564</u>	<u>5,629,346</u>	<u>286,145</u>	<u>193,435,329</u>
-	-	-	-	2,998,766
-	-	2,224,923	-	8,941,766
160,873,528	11,112,591	-	-	171,986,119
-	-	2,695,803	-	2,695,803
-	-	-	1,625	1,625
-	-	710,835	-	710,835
<u>160,873,528</u>	<u>11,112,591</u>	<u>5,631,561</u>	<u>1,625</u>	<u>187,334,914</u>
(1,290,988)	7,922,973	(2,215)	284,520	6,100,415
<u>21,267,060</u>	<u>14,114,003</u>	<u>55,723</u>	<u>617,838</u>	<u>48,990,041</u>
<u>\$ 19,976,072</u>	<u>\$ 22,036,976</u>	<u>\$ 53,508</u>	<u>\$ 902,358</u>	<u>\$ 55,090,456</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

	Clearing Fund	Group Insurance	District Attorney Hot Checks	District Clerk
ASSETS				
Cash and cash equivalents	\$ 2,194,880	\$ 2	\$ 30,909	\$ 342,036
Certificates of deposit	-	-	-	-
Accounts receivable	273	1,477	-	5,016
Other recievables	-	-	-	-
Due from other governments	-	-	-	-
Due from others	-	-	-	30,504
Total assets	<u>\$ 2,195,153</u>	<u>\$ 1,479</u>	<u>\$ 30,909</u>	<u>\$ 377,556</u>
LIABILITIES				
Accounts payable	\$ 2,195,153	\$ 1,477	\$ -	\$ -
Salaries and benefits payable	-	-	-	-
Due to other governments	-	-	-	22,846
Due to others	-	2	30,909	354,710
Deposits	-	-	-	-
Total liabilities	<u>2,195,153</u>	<u>1,479</u>	<u>30,909</u>	<u>377,556</u>
NET POSITION				
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tax Assessor/ Collector	County Clerk	Sheriff	Adult Probation	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-12)
\$ 46,891,486	\$ 16,926	\$ 90	\$ 1,270,940	\$ 2,928	\$ 3,675	\$ 50,753,872
-	70,000	-	-	-	-	70,000
36,442	40,367	-	19,970,788	-	-	20,054,363
-	-	-	-	-	2,904	2,904
-	-	-	-	-	81,703	81,703
13,340	4,954	-	-	775,287	-	824,085
<u>\$ 46,941,268</u>	<u>\$ 132,247</u>	<u>\$ 90</u>	<u>\$ 21,241,728</u>	<u>\$ 778,215</u>	<u>\$ 88,282</u>	<u>\$ 71,786,927</u>
\$ -	\$ -	\$ -	\$ -	\$ 303,012	\$ 5,206	\$ 2,504,848
-	-	-	-	475,203	83,076	558,279
36,934,646	35	-	3,265	-	-	36,960,792
10,006,622	21,398	90	21,238,463	-	-	31,652,194
-	110,814	-	-	-	-	110,814
<u>46,941,268</u>	<u>132,247</u>	<u>90</u>	<u>21,241,728</u>	<u>778,215</u>	<u>88,282</u>	<u>71,786,927</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Clearing Fund				
Assets				
Cash and cash equivalents	2,049,933	190,276,477	190,131,530	2,194,880
Accounts receivable	547	273	547	273
Total assets	2,050,480	190,276,750	190,132,077	2,195,153
Liabilities				
Accounts payable	2,050,480	109,594,079	109,449,406	2,195,153
Total liabilities	2,050,480	109,594,079	109,449,406	2,195,153
Group Insurance Fund				
Assets				
Cash and cash equivalents	2	555,730	555,730	2
Accounts Receivable	4,206	1,477	4,206	1,477
Total assets	4,208	557,207	559,936	1,479
Liabilities				
Accounts payable	4,206	559,976	562,705	1,477
Due to others	2	-	-	2
Total liabilities	4,208	559,976	562,705	1,479
District Attorney Hot Check				
Assets				
Cash and cash equivalents	26,205	1,364,791	1,360,087	30,909
Total assets	26,205	1,364,791	1,360,087	30,909
Liabilities				
Due to others	26,205	1,211,611	1,206,907	30,909
Total liabilities	26,205	1,211,611	1,206,907	30,909
District Clerk				
Assets				
Cash and cash equivalents	314,381	13,287,429	13,259,774	342,036
Accounts receivable	4,543	13,059	12,586	5,016
Due from other funds	55	355	410	-
Due from others	47,256	833,134	849,886	30,504
Total assets	366,235	14,133,977	14,122,656	377,556
Liabilities				
Due to other governments	21,580	6,357	5,090	22,846
Due to others	344,655	180,055	170,001	354,710
Total liabilities	366,235	186,412	175,091	377,556
Tax Assessor/Collector				
Assets				
Cash and cash equivalents	55,049,440	1,333,981,394	1,342,139,348	46,891,486
Accounts receivable	55,879	9,880,254	9,899,691	36,442
Due from others	127,592	41,647,260	41,761,512	13,340
Total assets	55,232,911	1,385,508,908	1,393,800,551	46,941,268
Liabilities				
Due to other governments	44,070,961	701,866,828	709,003,143	36,934,646
Due to others	11,161,950	92,518,292	93,673,620	10,006,622
Total liabilities	55,232,911	794,385,120	802,676,763	46,941,268
County Clerk				
Assets				
Cash and cash equivalents	-	21,793,088	21,776,162	16,926
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	40,293	3,683	3,609	40,367
Due from other funds	-	-	-	-
Due from others	5,118	1,052	1,216	4,954
Total assets	115,411	21,797,823	21,780,987	132,247
Liabilities				
Due to other governments	-	2,999	2,964	35
Due to others	9,243	199,854	187,699	21,398
Deposits	106,168	3,859,656	3,855,010	110,814
Total liabilities	115,411	4,062,509	4,045,673	132,247

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Sheriff				
Assets				
Cash and cash equivalents	115	1,563,250	1,563,275	90
Accounts receivable	-	171,316	171,316	-
Total assets	115	1,734,566	1,734,591	90
Liabilities				
Due to others	115	353	378	90
Total liabilities	115	353	378	90
Adult Probation				
Assets				
Cash and cash equivalents	1,211,635	21,184,654	21,125,349	1,270,940
Accounts receivable	18,787,004	2,114,937	931,153	19,970,788
Total assets	19,998,639	23,299,591	22,056,502	21,241,728
Liabilities				
Due to other funds	55	-	55	-
Due to other governments	4,219	58,744	59,698	3,265
Due to others	19,994,365	3,671,284	2,427,186	21,238,463
Total liabilities	19,998,639	3,730,028	2,486,939	21,241,728
Head Start Program				
Assets				
Cash and cash equivalents	697,592	48,079,211	48,773,875	2,928
Due from others	-	775,287	-	775,287
Total assets	697,592	48,854,498	48,773,875	778,215
Liabilities				
Accounts payable	290,427	20,055,033	20,042,448	303,012
Salaries and benefits payable	407,165	475,203	407,165	475,203
Total liabilities	697,592	20,530,236	20,449,613	778,215
Urban County Program				
Assets				
Cash and cash equivalents	3,675	13,859,931	13,859,931	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	72,599	9,104	-	81,703
Total assets	79,178	13,869,035	13,859,931	88,282
Liabilities				
Accounts payable	5,206	25,177,029	25,177,029	5,206
Salaries and benefits payable	73,972	9,104	-	83,076
Total liabilities	79,178	25,186,133	25,177,029	88,282
Total Agency Funds				
Assets				
Cash and cash equivalents	59,352,978	1,737,209,937	1,745,809,043	50,753,872
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	18,892,472	12,184,999	11,023,108	20,054,363
Other receivables	2,904	-	-	2,904
Due from other funds	55	355	410	-
Due from other governments	72,599	9,104	-	81,703
Due from others	179,966	43,256,733	42,612,614	824,085
Total assets	78,570,974	1,792,661,128	1,799,445,175	71,786,927
Liabilities				
Accounts payable	2,350,319	155,386,117	155,231,588	2,504,848
Salaries and benefits payable	481,137	484,307	407,165	558,279
Due to other funds	55	-	55	-
Due to other governments	44,096,760	701,934,927	709,070,895	36,960,792
Due to others	31,536,535	189,046,384	188,930,725	31,652,194
Deposits	106,167	3,859,656	3,855,009	110,814
Total liabilities	78,570,974	1,050,711,391	1,057,495,438	71,786,927



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.



COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINED BALANCE SHEET
DECEMBER 31, 2016

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 236,214	\$ 257	\$ -	\$ -	\$ 236,471
Investments, at fair value:					
Mutual funds	-	864,390	-	-	864,390
Participant loans	-	16,601	-	-	16,601
Due from other funds	11,033	-	-	-	11,033
Due from other governments	469,858	-	-	-	469,858
General capital assets	-	-	10,800	-	10,800
Total assets	717,105	881,248	10,800	-	1,609,153
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	44,081	44,081
Total other debits	-	-	-	44,081	44,081
Total assets and other debits	\$ 717,105	\$ 881,248	\$ 10,800	\$ 44,081	\$ 1,653,234
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 403,435	\$ -	\$ -	\$ -	\$ 403,435
Salaries and benefits payable	68,469	-	-	-	68,469
Due to other funds	11,033	-	-	-	11,033
Due to other governments	31,754	-	-	-	31,754
Unearned revenue	136,128	-	-	-	136,128
Accrued vacation	-	-	-	44,081	44,081
Total liabilities	650,819	-	-	44,081	694,900
Fund balances and other credits:					
Net investment in capital assets	-	-	10,800	-	10,800
Held in trust for pension benefits	-	881,248	-	-	881,248
Restricted	66,286	-	-	-	66,286
Total fund balances and other credits	66,286	881,248	10,800	-	958,334
Total liabilities, fund balances, and other credits	\$ 717,105	\$ 881,248	\$ 10,800	\$ 44,081	\$ 1,653,234

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	\$ 1,516	\$ 2,136	\$ 20,027	\$ 154,404	\$ 31,828
Due from other funds	-	-	-	9,272	-
Due from other governments	71,013	5,763	-	-	-
Total assets	\$ 72,529	\$ 7,899	\$ 20,027	\$ 163,676	\$ 31,828
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 8,274	\$ 321	\$ -	\$ 375	\$ 1,076
Salaries and benefits payable	59,030	7,578	1,861	-	-
Due to other funds	5,225	-	-	-	-
Due to other governments	-	-	-	31,754	-
Unearned revenue	-	-	18,166	77,069	30,752
Total liabilities	72,529	7,899	20,027	109,198	31,828
Fund balances:					
Restricted	-	-	-	54,478	-
Total fund balances	-	-	-	54,478	-
Total liabilities and fund balances	\$ 72,529	\$ 7,899	\$ 20,027	\$ 163,676	\$ 31,828

	Comprehensive Energy Assistance Program	Texas Gas Service	Community Service Member to Member	Community Service Agency-FVA Veterans Gral Asst 16-B	Total Special Revenue Funds
ASSETS					
Cash and cash equivalents	\$ -	\$ 11,890	\$ 296	\$ 14,117	\$ 236,214
Due from other funds	-	-	-	1,761	11,033
Due from other governments	393,082	-	-	-	469,858
Total assets	<u>\$ 393,082</u>	<u>\$ 11,890</u>	<u>\$ 296</u>	<u>\$ 15,878</u>	<u>\$ 717,105</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 393,082	\$ 82	\$ -	\$ 225	\$ 403,435
Salaries and benefits payable	-	-	-	-	68,469
Due to other funds	-	-	-	5,808	11,033
Due to other governments	-	-	-	-	31,754
Unearned revenue	-	-	296	9,845	136,128
Total liabilities	<u>393,082</u>	<u>82</u>	<u>296</u>	<u>15,878</u>	<u>650,819</u>
Fund balances:					
Restricted	-	11,808	-	-	66,286
Total fund balances	<u>-</u>	<u>11,808</u>	<u>-</u>	<u>-</u>	<u>66,286</u>
Total liabilities and fund balances	<u>\$ 393,082</u>	<u>\$ 11,890</u>	<u>\$ 296</u>	<u>\$ 15,878</u>	<u>\$ 717,105</u>

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, 2016

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
REVENUES			
Intergovernmental	\$1,921,168	\$ 63,684	\$ 37,666
Miscellaneous	-	-	-
Total revenues	<u>1,921,168</u>	<u>63,684</u>	<u>37,666</u>
EXPENDITURES			
Health and welfare	1,921,168	63,684	37,666
Total expenditures	<u>1,921,168</u>	<u>63,684</u>	<u>37,666</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year, as restated	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Community Service Member to Member	Community Service Agency-FVA Veterans Gral Asst 16-B	Total Special Revenue Funds
\$ -	\$ -	\$ 4,864,613	\$ -	\$ -	\$ 20,155	\$ 6,907,286
2,639	112,127	-	-	120	2	114,888
<u>2,639</u>	<u>112,127</u>	<u>4,864,613</u>	<u>-</u>	<u>120</u>	<u>20,157</u>	<u>7,022,174</u>
5,280	112,127	4,864,613	1,150	120	20,157	7,025,965
<u>5,280</u>	<u>112,127</u>	<u>4,864,613</u>	<u>1,150</u>	<u>120</u>	<u>20,157</u>	<u>7,025,965</u>
(2,641)	-	-	(1,150)	-	-	(3,791)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,641)	-	-	(1,150)	-	-	(3,791)
57,119	-	-	12,958	-	-	70,077
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
57,119	-	-	12,958	-	-	70,077
<u>\$ 54,478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,286</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ 150,440
Unrealized gain (loss)	21,056
Other income	1,763
Total additions	<u>173,259</u>
DEDUCTIONS	
Benefits paid	59,822
Other	4,233
Total deductions	<u>64,055</u>
Change in net position	109,204
Net position at beginning of year	772,044
Net position at the end of year	<u><u>\$ 881,248</u></u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-94

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: 01/04/15 to 05/31/16
Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 684,698	\$ 904,874	\$ 1,589,572	\$ 1,589,572	\$ -
Total revenues	<u>684,698</u>	<u>904,874</u>	<u>1,589,572</u>	<u>1,589,572</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	311,943	381,506	693,449	734,951	41,502
Fringe benefits	145,394	204,090	349,484	310,732	(38,752)
Travel	4,933	11,192	16,125	15,000	(1,125)
Equipment and supplies	7,750	15,385	23,135	37,000	13,865
Contractual	-	10,000	10,000	10,000	-
Other	214,678	282,701	497,379	481,889	(15,490)
Total expenditures	<u>684,698</u>	<u>904,874</u>	<u>1,589,572</u>	<u>1,589,572</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-95

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: 61150002443
Contract Period: 02/01/16 to 08/31/16
Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
Total revenues	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Equipment	5,892	-	5,892	5,892	-
Other	6,108	-	6,108	6,108	-
Total expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
 COMMUNITY SERVICE AGENCY
 COMMUNITY SERVICES BLOCK GRANT
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-96

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: 61160002386
Contract Period: 01/01/16 to 05/31/17
Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,219,667	\$ -	\$ 1,219,667	\$ 1,695,865	\$ (476,198)
Total revenues	<u>1,219,667</u>	<u>-</u>	<u>1,219,667</u>	<u>1,695,865</u>	<u>(476,198)</u>
EXPENDITURES					
Health and welfare					
Personnel	392,497	-	392,497	527,230	134,733
Fringe benefits	170,349	-	170,349	251,415	81,066
Travel	7,658	-	7,658	10,164	2,506
Equipment and supplies	4,807	-	4,807	28,200	23,393
Contractual	24,000	-	24,000	24,000	-
Other	620,356	-	620,356	854,856	234,500
Total expenditures	<u>1,219,667</u>	<u>-</u>	<u>1,219,667</u>	<u>1,695,865</u>	<u>476,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-97

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: 61160002516
Contract Period: 09/01/16 to 02/28/17
Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 4,803	\$ -	\$ 4,803	\$ 12,000	\$ (7,197)
Total revenues	<u>4,803</u>	<u>-</u>	<u>4,803</u>	<u>12,000</u>	<u>(7,197)</u>
EXPENDITURES					
Health and welfare					
Travel	673	-	673	2,000	1,327
Contractual	3,030	-	3,030	8,900	5,870
Other	1,100	-	1,100	1,100	-
Total expenditures	<u>4,803</u>	<u>-</u>	<u>4,803</u>	<u>12,000</u>	<u>7,197</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

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: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 30,918	\$ 48,572	\$ 79,490	\$ 81,695	\$ (2,205)
Total revenues	<u>30,918</u>	<u>48,572</u>	<u>79,490</u>	<u>81,695</u>	<u>(2,205)</u>
EXPENDITURES					
Health and welfare					
Personnel	15,461	32,788	48,249	47,162	(1,087)
Fringe benefits	9,708	11,164	20,872	19,804	(1,068)
Travel	963	3,424	4,387	7,000	2,613
Supplies	123	1,196	1,319	3,000	1,681
Other	4,663	-	4,663	4,729	66
Total expenditures	<u>30,918</u>	<u>48,572</u>	<u>79,490</u>	<u>81,695</u>	<u>2,205</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

CFDA Number: 94.002

Contract Number: 14SRWTX001

Contract Period: 07/01/16 to 06/30/17

Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 32,766	\$ -	\$ 32,766	\$ 86,195	\$ (53,429)
Total revenues	<u>32,766</u>	<u>-</u>	<u>32,766</u>	<u>86,195</u>	<u>(53,429)</u>
EXPENDITURES					
Health and welfare					
Personnel	25,002	-	25,002	47,162	22,160
Fringe benefits	5,735	-	5,735	22,417	16,682
Travel	1,927	-	1,927	6,887	4,960
Supplies	66	-	66	5,000	4,934
Other	36	-	36	4,729	4,693
Total expenditures	<u>32,766</u>	<u>-</u>	<u>32,766</u>	<u>86,195</u>	<u>53,429</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

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: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	27,441	7,274	34,715	35,036	(321)
Total revenues	27,441	7,274	34,715	35,036	(321)
EXPENDITURES					
Health and welfare					
Personnel	14,757	6,431	21,188	21,187	(1)
Travel	808	517	1,325	1,800	475
Supplies	2,909	37	2,946	1,000	(1,946)
Other	8,967	289	9,256	11,049	1,793
Total expenditures	27,441	7,274	34,715	35,036	321
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

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: 09/01/16 to 08/31/17

Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	10,225	-	10,225	35,357	(25,132)
Total revenues	<u>10,225</u>	<u>-</u>	<u>10,225</u>	<u>35,357</u>	<u>(25,132)</u>
EXPENDITURES					
Health and welfare					
Personnel	8,295	-	8,295	21,187	12,892
Travel	225	-	225	1,800	1,575
Supplies	217	-	217	1,000	783
Other	1,488	-	1,488	11,370	9,882
Total expenditures	<u>10,225</u>	<u>-</u>	<u>10,225</u>	<u>35,357</u>	<u>25,132</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-102

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: 58160002338
Contract Period: 01/01/16 TO 06/30/17
Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 4,225,203	\$ -	\$ 4,225,203	\$ 4,473,738	\$ (248,535)
Total revenues	<u>4,225,203</u>	<u>-</u>	<u>4,225,203</u>	<u>4,473,738</u>	<u>(248,535)</u>
EXPENDITURES					
Health and welfare					
Administration					
Direct services:	212,379	-	212,379	279,684	67,305
Household crisis			-		
Utility assistance	183,816	-	183,816	1,753,707	1,569,891
Program services	3,571,716	-	3,571,716	2,171,657	(1,400,059)
Total expenditures	<u>257,292</u>	<u>-</u>	<u>257,292</u>	<u>268,690</u>	<u>11,398</u>
	<u>4,225,203</u>	<u>-</u>	<u>4,225,203</u>	<u>4,473,738</u>	<u>248,535</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-103

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

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 639,410	\$ 4,258,560	\$ 4,897,970	\$ 4,897,970	\$ -
Total revenues	<u>639,410</u>	<u>4,258,560</u>	<u>4,897,970</u>	<u>4,897,970</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Administration	27,620	278,503	306,123	306,123	-
Direct services:					
Household crisis	39,776	115,003	154,779	2,112,099	1,957,320
Utility assistance	440,360	3,629,060	4,069,420	2,112,100	(1,957,320)
Program services	131,654	235,994	367,648	367,648	-
Total expenditures	<u>639,410</u>	<u>4,258,560</u>	<u>4,897,970</u>	<u>4,897,970</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-104

COMMUNITY SERVICE AGENCY

FVA VETERANS GENERAL ASSISTANCE 16-B

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2016

State Financial Assistance

State Grantor: Texas Veterans Commission

Contract Number: FVA_16B_0333

Contract Period: 07/01/16 to 06/30/17

Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	20,155	-	20,155	300,000	(279,845)
	2	-	2	-	2
Total revenues	<u>20,157</u>	<u>-</u>	<u>20,157</u>	<u>300,000</u>	<u>(279,843)</u>
EXPENDITURES					
Health and welfare					
Travel	324	-	324	2,000	1,676
Supplies	33	-	33	1,937	1,904
Client Services	209	-	209	270,000	269,791
Indirect Costs	19,591	-	19,591	26,063	6,472
Total expenditures	<u>20,157</u>	<u>-</u>	<u>20,157</u>	<u>300,000</u>	<u>279,843</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINED BALANCE SHEET
DECEMBER 31, 2016

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 95,719	\$ 2,928	\$ -	\$ 98,647
Investments, at fair value:				
Mutual funds	-	22,041,408	-	22,041,408
Participant loans	-	1,592,424	-	1,592,424
Due from other governments	1,095,837	-	-	1,095,837
Due from others	-	775,287	-	775,287
General capital assets	-	-	1,433,094	1,433,094
Total assets	<u>1,191,556</u>	<u>24,412,047</u>	<u>1,433,094</u>	<u>27,036,697</u>
Other debits:				
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 1,191,556</u>	<u>\$ 24,412,047</u>	<u>\$ 1,433,094</u>	<u>\$ 27,036,697</u>
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 169,459	\$ 303,012	\$ -	\$ 472,471
Salaries and benefits payable	-	475,203	-	475,203
Due to others	775,287	-	-	775,287
Total liabilities	<u>944,746</u>	<u>778,215</u>	<u>-</u>	<u>1,722,961</u>
Fund balances and other credits:				
Net investment in capital assets	-	-	1,433,094	1,433,094
Held in trust for pension benefits	-	23,633,832	-	23,633,832
Restricted	246,810	-	-	246,810
Total fund balances and other credits	<u>246,810</u>	<u>23,633,832</u>	<u>1,433,094</u>	<u>25,313,736</u>
Total liabilities, fund balances, and other credits	<u>\$ 1,191,556</u>	<u>\$ 24,412,047</u>	<u>\$ 1,433,094</u>	<u>\$ 27,036,697</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Head Start Program	TDA Program	Total Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ 42,934	\$ 52,785	\$ 95,719
Due from other governments	<u>769,500</u>	<u>326,337</u>	<u>1,095,837</u>
Total assets	<u><u>\$ 812,434</u></u>	<u><u>\$ 379,122</u></u>	<u><u>\$ 1,191,556</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 83,378	\$ 86,081	\$ 169,459
Due to others	<u>729,056</u>	<u>46,231</u>	<u>775,287</u>
Total liabilities	<u><u>812,434</u></u>	<u><u>132,312</u></u>	<u><u>944,746</u></u>
Fund balances:			
Restricted	<u>-</u>	<u>246,810</u>	<u>246,810</u>
Total fund balances	<u><u>-</u></u>	<u><u>246,810</u></u>	<u><u>246,810</u></u>
Total liabilities and fund balances	<u><u>\$ 812,434</u></u>	<u><u>\$ 379,122</u></u>	<u><u>\$ 1,191,556</u></u>

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, 2016

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	\$ 26,248,527	\$ 3,176,614	\$ 29,425,141
Other - in kind	6,562,131	-	6,562,131
Total revenues	<u>32,810,658</u>	<u>3,176,614</u>	<u>35,987,272</u>
EXPENDITURES			
Health and welfare			
Personnel	16,474,549	978,935	17,453,484
Fringe benefits	6,528,586	445,276	6,973,862
Equipment	48,050	12,300	60,350
Supplies	1,395,633	188,289	1,583,922
Food cost	-	1,328,095	1,328,095
Other	1,801,709	163,811	1,965,520
Other-local travel	-	2,992	2,992
Other-in kind	6,562,131	-	6,562,131
Total expenditures	<u>32,810,658</u>	<u>3,119,698</u>	<u>35,930,356</u>
Excess (deficiency) of revenues over (under) expenditures	-	56,916	56,916
Fund balances at beginning of year	-	189,894	189,894
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 246,810</u>	<u>\$ 246,810</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2016

	Pension Trust Fund	Agency Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ 2,928	\$ 2,928
Investments, at fair value:			
Mutual funds	22,041,408	-	22,041,408
Participant loans	1,592,424	-	1,592,424
Due from others	-	775,287	775,287
Total assets	<u>23,633,832</u>	<u>778,215</u>	<u>24,412,047</u>
LIABILITIES			
Accounts payable	-	303,012	303,012
Salaries and benefits payable	-	475,203	475,203
Total liabilities	<u>-</u>	<u>778,215</u>	<u>778,215</u>
NET POSITION			
Held in trust for pension benefits	<u>23,633,832</u>	-	<u>23,633,832</u>
Total net position	<u>\$ 23,633,832</u>	<u>\$ -</u>	<u>\$ 23,633,832</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Pension Trust Fund</u>
ADDITIONS	
Retirement contributions	\$ 2,407,614
Unrealized gain (loss)	536,548
Other income	88,126
Total additions	<u>3,032,288</u>
DEDUCTIONS	
Benefits paid	<u>2,155,281</u>
Total deductions	<u>2,155,281</u>
Change in net position	877,007
Net position at beginning of year	22,756,825
Net position at the end of year	<u><u>\$23,633,832</u></u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance January 01, 2016	Additions	Deductions	Balance December 31, 2016
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	\$ 697,592	\$ 48,079,211	\$ 48,773,875	\$ 2,928
Due to others	-	775,287	-	775,287
Total assets	<u>\$ 697,592</u>	<u>\$ 48,854,498</u>	<u>\$ 48,773,875</u>	<u>\$ 778,215</u>
Liabilities				
Accounts payable	290,427	20,055,033	20,042,448	303,012
Salaries and benefits payable	407,165	475,203	407,165	475,203
Total liabilities	<u>\$ 697,592</u>	<u>\$ 20,530,236</u>	<u>\$ 20,449,613</u>	<u>\$ 778,215</u>

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, 2016

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: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$14,699,174	\$25,789,303	\$40,488,477	\$40,488,477	\$ -
Other-in kind	3,674,793	6,447,326	10,122,119	10,122,119	-
Total revenues	<u>18,373,967</u>	<u>32,236,629</u>	<u>50,610,596</u>	<u>50,610,596</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	8,936,352	16,240,632	25,176,984	25,524,426	347,442
Fringe benefits	3,709,480	6,491,200	10,200,680	10,288,514	87,834
Equipment	48,050	49,489	97,539	190,330	92,791
Supplies	1,015,100	1,073,441	2,088,541	1,513,668	(574,873)
Other	990,192	1,934,541	2,924,733	2,971,539	46,806
Other-in kind	3,674,793	6,447,326	10,122,119	10,122,119	-
Total expenditures	<u>18,373,967</u>	<u>32,236,629</u>	<u>50,610,596</u>	<u>50,610,596</u>	<u>-</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-112

HEAD START PROGRAM

HEAD START GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Financial Assistance

Federal Grantor: U.S. Department of Health and Human Services

CFDA Number: 93.600

Project Number: 06CH010420-01

Contract Period: 07/01/16 to 12/31/16

Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$11,549,353	\$ -	\$11,549,353	\$11,549,353	\$ -
Other-in kind	2,887,338	-	2,887,338	2,887,338	-
Total revenues	<u>14,436,691</u>	<u>-</u>	<u>14,436,691</u>	<u>14,436,691</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	7,538,197	-	7,538,197	7,472,721	(65,476)
Fringe benefits	2,819,106	-	2,819,106	3,016,440	197,334
Equipment	-	-	-	-	-
Supplies	380,533	-	380,533	255,176	(125,357)
Other	811,517	-	811,517	805,016	(6,501)
Other-in kind	2,887,338	-	2,887,338	2,887,338	-
Total expenditures	<u>14,436,691</u>	<u>-</u>	<u>14,436,691</u>	<u>14,436,691</u>	<u>-</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

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: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 2,382,461	\$ 1,177,056	\$ 3,559,517	\$ 3,132,792	\$ 426,725
Total revenues	<u>2,382,461</u>	<u>1,177,056</u>	<u>3,559,517</u>	<u>3,132,792</u>	<u>426,725</u>
EXPENDITURES					
Health and welfare					
Personnel	734,201	278,897	1,013,098	985,061	(28,037)
Fringe benefits	333,957	117,400	451,357	468,697	17,340
Equipment	9,225	-	9,225	12,300	3,075
Supplies	141,217	46,361	187,578	181,200	(6,378)
Food costs	996,071	360,543	1,356,614	1,305,383	(51,231)
Other	122,858	45,178	168,036	176,151	8,115
Other-local travel	2,244	805	3,049	4,000	951
Total expenditures	<u>2,339,773</u>	<u>849,184</u>	<u>3,188,957</u>	<u>3,132,792</u>	<u>(56,165)</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ 42,688</u>	<u>\$ 327,872</u>	<u>\$ 370,560</u>	<u>\$ -</u>	<u>\$ 370,560</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-114

HEAD START PROGRAM

TDA GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2016

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: 10/01/16 to 09/30/17

Period of Audit: 01/01/16 to 12/31/16

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 794,153	\$ -	\$ 794,153	\$ 3,275,486	\$ (2,481,333)
Total revenues	<u>794,153</u>	<u>-</u>	<u>794,153</u>	<u>3,275,486</u>	<u>(2,481,333)</u>
EXPENDITURES					
Health and welfare					
Personnel	244,734	-	244,734	1,085,365	840,631
Fringe benefits	111,319	-	111,319	495,195	383,876
Equipment	3,075	-	3,075	-	(3,075)
Supplies	47,072	-	47,072	164,500	117,428
Food costs	332,024	-	332,024	1,362,926	1,030,902
Other	40,953	-	40,953	163,500	122,547
Other-local travel	748	-	748	4,000	3,252
Total expenditures	<u>779,925</u>	<u>-</u>	<u>779,925</u>	<u>3,275,486</u>	<u>2,495,561</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ 14,228</u>	<u>\$ -</u>	<u>\$ 14,228</u>	<u>\$ -</u>	<u>\$ 14,228</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINED BALANCE SHEET
 DECEMBER 31, 2016

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 1,142,136	\$ 906,639	\$ -	\$ -	\$ 2,048,775
Investments, at fair value:					
Mutual funds	-	398,864	-	-	398,864
Participant loans	-	30,565	-	-	30,565
Due from other funds	317,774	-	-	-	317,774
Due from other governments	4,359,081	81,703	-	-	4,440,784
Other receivables	-	2,904	-	-	2,904
Other assets	5,214,979	-	-	-	5,214,979
General capital assets	-	-	115,374	-	115,374
Total assets	11,033,970	1,420,675	115,374	-	12,570,019
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	950,000	950,000
Amount to be provided for payment of accrued vacation	-	-	-	48,613	48,613
Total other debits	-	-	-	998,613	998,613
Total assets and other debits	\$ 11,033,970	\$ 1,420,675	\$ 115,374	\$ 998,613	\$ 13,568,632
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 935,451	\$ 5,206	\$ -	\$ -	\$ 940,657
Salaries and benefits payable	-	83,076	-	-	83,076
Due to other governments	3,474,678	-	-	-	3,474,678
Due to other funds	317,774	-	-	-	317,774
Unearned revenue	876,737	-	-	-	876,737
Notes payable	219,622	-	-	950,000	1,169,622
Accrued vacation	-	-	-	48,613	48,613
Total liabilities	5,824,262	88,282	-	998,613	6,911,157
Deferred inflows of resources:					
Unavailable revenues	5,209,708	-	-	-	5,209,708
Total deferred inflows of resources	5,209,708	-	-	-	5,209,708
Fund balances and other credits:					
Net investment in capital assets	-	-	115,374	-	115,374
Held in trust for pension benefits	-	430,035	-	-	430,035
Held in trust for others	-	902,358	-	-	902,358
Total fund balances and other credits	-	1,332,393	115,374	-	1,447,767
Total liabilities, deferred inflows of resources, fund balances, and other credits	\$ 11,033,970	\$ 1,420,675	\$ 115,374	\$ 998,613	\$ 13,568,632

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	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	\$ 616,634	\$ -	\$ -	\$ -	\$ 508,525
Due from other funds	317,774	-	-	-	-
Due from other governments	438,730	38,843	139,181	171	3,387,767
Other assets	-	-	-	-	-
Total assets	<u>\$ 1,373,138</u>	<u>\$ 38,843</u>	<u>\$ 139,181</u>	<u>\$ 171</u>	<u>\$ 3,896,292</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 479,394	\$ 37,806	\$ 130,012	\$ -	\$ 288,239
Due to other governments	39,255	1,037	9,169	171	3,425,046
Due to other funds	-	-	-	-	-
Unearned revenue	854,489	-	-	-	-
Notes payable - short-term	-	-	-	-	183,007
Total liabilities	<u>1,373,138</u>	<u>38,843</u>	<u>139,181</u>	<u>171</u>	<u>3,896,292</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,373,138</u>	<u>\$ 38,843</u>	<u>\$ 139,181</u>	<u>\$ 171</u>	<u>\$ 3,896,292</u>

	Colonia	Loans Fund	Total Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 16,977	\$ 1,142,136
Due from other funds	-	-	317,774
Due from other governments	354,389	-	4,359,081
Other assets	-	5,214,979	5,214,979
Total assets	<u>354,389</u>	<u>\$ 5,231,956</u>	<u>\$ 11,033,970</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 935,451
Due to other governments	-	-	3,474,678
Due to other funds	317,774	-	317,774
Unearned revenue	-	22,248	876,737
Notes payable - short-term	36,615	-	219,622
Total liabilities	<u>354,389</u>	<u>22,248</u>	<u>5,824,262</u>
Deferred inflows of resources:			
Unavailable revenues	-	5,209,708	5,209,708
Total deferred inflows of resources	<u>-</u>	<u>5,209,708</u>	<u>5,209,708</u>
Fund balances:			
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 354,389</u>	<u>\$ 5,231,956</u>	<u>\$ 11,033,970</u>

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, 2016

	Community Services Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program	Texas Department of Housing and Community Affairs (DRP)
REVENUES					
Intergovernmental	\$ 7,789,839	\$ 599,812	\$ 1,578,237	\$ 5,000	\$ -
Miscellaneous	933,117	-	241,058	-	-
Total revenues	<u>8,722,956</u>	<u>599,812</u>	<u>1,819,295</u>	<u>5,000</u>	<u>-</u>
EXPENDITURES					
Urban and economic development	<u>8,722,956</u>	<u>599,812</u>	<u>1,819,295</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>8,722,956</u>	<u>599,812</u>	<u>1,819,295</u>	<u>5,000</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-	-	-
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of year	-	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas General Land Office (DRS)	Colonia	Total Special Revenue Funds
\$ 8,534,244	\$ 777,749	\$ 19,284,881
501,170	-	1,675,345
<u>9,035,414</u>	<u>777,749</u>	<u>20,960,226</u>
<u>9,035,414</u>	<u>777,749</u>	<u>20,960,226</u>
<u>9,035,414</u>	<u>777,749</u>	<u>20,960,226</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2016

	Trust Funds			Agency Fund	Total
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	
ASSETS					
Cash and cash equivalents	\$ 606	\$ 551,700	\$ 350,658	\$ 3,675	\$ 906,639
Investments, at fair value:					
Mutual funds	398,864	-	-	-	398,864
Participant loans	30,565	-	-	-	30,565
Due from other governments	-	-	-	81,703	81,703
Other receivables	-	-	-	2,904	2,904
Total assets	<u>\$ 430,035</u>	<u>\$ 551,700</u>	<u>\$ 350,658</u>	<u>\$ 88,282</u>	<u>\$ 1,420,675</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,206	\$ 5,206
Salaries and benefits payable	-	-	-	83,076	83,076
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,282</u>	<u>\$ 88,282</u>
NET POSITION					
Held in trust for pension benefits	\$ 430,035	\$ -	\$ -	\$ -	\$ 430,035
Held in trust for others	-	551,700	350,658	-	902,358
Total net position	<u>\$ 430,035</u>	<u>\$ 551,700</u>	<u>\$ 350,658</u>	<u>\$ -</u>	<u>\$ 1,332,393</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ -
Unrealized gain (loss)	28,791
Other income	-
Total additions	<u>28,791</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	28,791
Net position at beginning of year	401,244
Net position at the end of year	<u>\$ 430,035</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-120

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

HOUSING AND URBAN DEVELOPMENT SECTION 108

FOR THE YEAR ENDED DECEMBER 31, 2016

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	\$ 20,625
Total additions	<u>20,625</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	20,625
Net position at beginning of year	330,033
Net position at end of year	<u><u>\$ 350,658</u></u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-121

	<u>Private-Purpose Trust Fund</u>
ADDITIONS	
Various boards	\$ 265,520
Total additions	<u>265,520</u>
DEDUCTIONS	
Various boards	<u>1,625</u>
Total deductions	<u>1,625</u>
Change in net position	263,895
Net position at beginning of year	287,805
Net position at end of year	<u><u>\$ 551,700</u></u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance January 01, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash	\$ 3,675	\$ 13,859,931	\$ 13,859,931	\$ 3,675
Due from other governments	72,599	9,104	-	81,703
Other receivables	2,904	-	-	2,904
Total assets	<u>\$ 79,178</u>	<u>\$ 13,869,035</u>	<u>\$ 13,859,931</u>	<u>\$ 88,282</u>
Liabilities				
Accounts payable	5,206	25,177,029	25,177,029	5,206
Salaries and benefits payable	73,972	9,104	-	83,076
Total liabilities	<u>\$ 79,178</u>	<u>\$ 25,186,133</u>	<u>\$ 25,177,029</u>	<u>\$ 88,282</u>

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, 2016

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: 01/01/16 to 12/31/16

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

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COLONIA FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-124

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 9/29/16
Period of Audit: 01/01/16 to 12/31/16

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 392,407	\$ -	\$ 13,057	\$ 405,464	\$ 500,000	\$ (94,536)
Total revenues	<u>392,407</u>	<u>-</u>	<u>13,057</u>	<u>405,464</u>	<u>500,000</u>	<u>(94,536)</u>
EXPENDITURES						
Rehab single-unit Construction	71,300	-	-	71,300	163,200	91,900
Sewer Improvements Construction	314,800	-	-	314,800	314,800	-
General administration	6,307	-	13,057	19,364	22,000	2,636
Total expenditures	<u>392,407</u>	<u>-</u>	<u>13,057</u>	<u>405,464</u>	<u>500,000</u>	<u>94,536</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-125

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2016

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

F Period of Audit: 01/01/16 to 12/31/16

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 6,560,646	\$ -	\$ 9,494,176	\$ 16,054,822	\$ 22,486,240	\$ (6,431,418)
Local match	322,718	-	192,648	515,366	515,366	-
Total revenues	6,883,364	-	9,686,824	16,570,188	23,001,606	(6,431,418)
EXPENDITURES						
Engineering services	242,636	-	1,763,067	2,005,703	2,375,034	369,331
Construction services	4,620,888	-	6,592,735	11,213,623	18,136,699	6,923,076
Acquisition/appraisals	1,780,323	-	770,496	2,550,819	1,694,633	(856,186)
General administration	239,517	-	560,526	800,043	795,240	(4,803)
Total expenditures	6,883,364	-	9,686,824	16,570,188	23,001,606	6,431,418
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT D-126

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: 01/01/16 to 12/31/16

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 1,973,598	\$ -	\$ 290,469	\$ 2,264,067	\$ 2,673,047	\$ (408,980)
Local Match	\$ 178,452	-	-	178,452	\$ 178,452	-
Total revenues	<u>2,152,050</u>	<u>-</u>	<u>290,469</u>	<u>2,442,519</u>	<u>2,851,499</u>	<u>(408,980)</u>
EXPENDITURES						
Construction services	1,786,768	-	-	1,786,768	1,946,008	159,240
Acquisition/appraisals	325,823	-	241,204	567,027	649,998	82,971
General administration	39,459	-	49,265	88,724	255,493	166,769
Total expenditures	<u>2,152,050</u>	<u>-</u>	<u>290,469</u>	<u>2,442,519</u>	<u>2,851,499</u>	<u>408,980</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

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: 01/01/16 to 12/31/16

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 385,342	\$ -	\$ 329,853	\$ 715,195	\$ 1,000,000	\$ (284,805)
Total revenues	<u>385,342</u>	<u>-</u>	<u>329,853</u>	<u>715,195</u>	<u>1,000,000</u>	<u>(284,805)</u>
EXPENDITURES						
Public service	-	-	10,000	10,000	10,000	-
Residential rehabilitation	-	-	-	-	178,000	178,000
Residential reconstruction	291,115	-	176,699	467,814	512,000	44,186
New construction	74,453	-	119,772	194,225	200,000	5,775
General administration	19,774	-	23,382	43,156	100,000	56,844
Total expenditures	<u>385,342</u>	<u>-</u>	<u>329,853</u>	<u>715,195</u>	<u>1,000,000</u>	<u>284,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



STATISTICAL SECTION
(UNAUDITED)

COUNTY OF HIDALGO, TEXAS
Statistical Section
December 31, 2016

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			
	2016	2015	2014	2013
Governmental activities:				
Net investment in capital assets	\$ 201,487,391	\$ 188,600,929	\$ 177,495,406	\$ 148,499,402
Restricted for:				
Special revenue				
Legislative (1)	55,276,020	78,915,877	36,486,299	21,687,062
Grants (1)	11,827,656	9,082,734	9,294,532	8,650,732
Debt service	17,353,451	16,599,037	15,217,023	14,260,869
Capital projects	-	1,699,098	8,828,171	28,064,399
Unrestricted	84,575,534	96,108,470	101,139,761	114,635,154
Subtotal governmental activities net position	\$ 370,520,052	\$ 391,006,145	\$ 348,461,192	\$ 335,797,617
% change from prior year	-5.2%	12.2%	3.8%	-1.6%
Business-type activities:				
Net investment in capital assets	\$ 1,178,229	\$ 1,042,021	\$ 1,055,448	\$ 1,003,375
Restricted for:				
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	2,204,009	2,163,608	2,024,982	1,818,506
Subtotal business-type activities net position	\$ 3,449,140	\$ 3,272,531	\$ 3,147,332	\$ 2,888,783
% change from prior year	5.4%	4.0%	9.0%	12.3%
Primary government:				
Net investment in capital assets	\$ 202,665,620	\$ 189,642,950	\$ 178,550,854	\$ 149,502,777
Restricted for:				
Special revenue				
Legislative (1)	55,276,020	78,915,877	36,486,299	21,687,062
Grants (1)	11,827,656	9,082,734	9,294,532	8,650,732
Debt service	17,353,451	16,599,037	15,217,023	14,260,869
Capital projects	-	1,699,098	8,828,171	28,064,399
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	86,779,543	98,272,078	103,164,743	116,453,660
Total primary government net position (2)	\$ 373,969,192	\$ 394,278,676	\$ 351,608,524	\$ 338,686,400
% change from prior year	-5.2%	12.1%	3.8%	-1.5%

(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						
2012	2011	2010	2009	2008	2007	
\$ 161,875,118	\$ 178,709,088	\$ 210,602,444	\$ 207,963,687	\$ 217,768,911	\$ 275,913,999	
				37,780,985	33,534,826	
23,006,135	21,076,307	11,345,966	10,343,602	-	-	
3,724,551	3,369,434	4,343,556	3,763,513	-	-	
14,949,039	14,608,681	13,130,279	11,431,390	11,126,499	8,692,136	
28,064,984	44,934,228	9,773,223	9,921,161	5,776,568	11,285,296	
109,671,244	64,980,672	66,445,469	65,021,046	53,024,191	46,160,309	
<u>\$ 341,291,071</u>	<u>\$ 327,678,410</u>	<u>\$ 315,640,937</u>	<u>\$ 308,444,399</u>	<u>\$ 325,477,154</u>	<u>\$ 375,586,566</u>	
4.2%	3.8%	2.3%	-5.2%	-13.3%	6.7%	
\$ 1,003,375	\$ 1,003,375	\$ 1,003,717	\$ 1,003,844	\$ 1,004,009	\$ 1,004,829	
66,902	66,902	66,902	66,902	66,902	66,902	
1,502,692	1,189,802	1,007,825	798,480	660,470	413,039	
<u>\$ 2,572,969</u>	<u>\$ 2,260,080</u>	<u>\$ 2,078,444</u>	<u>\$ 1,869,226</u>	<u>\$ 1,731,381</u>	<u>\$ 1,484,770</u>	
13.8%	8.7%	11.2%	8.0%	16.6%	16.0%	
\$ 162,878,493	\$ 179,712,463	\$ 211,606,161	\$ 208,967,531	\$ 218,772,920	\$ 276,918,828	
				37,780,985	33,534,826	
23,006,135	21,076,307	11,345,966	10,343,602	-	-	
3,724,551	3,369,434	4,343,556	3,763,513	-	-	
14,949,039	14,608,681	13,130,279	11,431,390	11,126,499	8,692,136	
28,064,984	44,934,228	9,773,223	9,921,161	5,776,568	11,285,296	
66,902	66,902	66,902	66,902	66,902	66,902	
111,173,936	66,170,474	67,453,294	65,819,526	53,684,661	46,573,348	
<u>\$ 343,864,040</u>	<u>\$ 329,938,490</u>	<u>\$ 317,719,381</u>	<u>\$ 310,313,625</u>	<u>\$ 327,208,535</u>	<u>\$ 377,071,336</u>	
4.2%	3.8%	2.4%	-5.2%	-13.2%	6.7%	

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year			
	2016	2015	2014	2013
Expenses				
<i>Governmental activities:</i>				
General government	\$ 123,633,293	\$ 112,902,355	\$ 112,787,403	\$ 112,827,372
Public safety	108,710,146	102,440,534	103,807,554	99,428,539
Highways and streets	39,422,685	36,914,350	29,595,835	35,538,330
Sanitation	6,526,135	5,661,819	5,652,481	5,768,425
Drainage flood control	14,854,988	11,269,630	7,279,792	18,402,498
Health and welfare	132,027,373	128,626,443	122,414,102	85,762,647
Culture-recreation	4,267,350	3,922,965	4,177,463	4,212,908
Conservation of natural resources	924,511	846,851	864,399	950,619
Urban and economic development	21,856,952	15,875,415	15,689,191	13,464,903
Interest on long-term debt	11,054,231	14,767,411	9,725,334	10,017,010
Total governmental activities expenses	463,277,664	433,227,773	411,993,554	386,373,251
<i>Business-type activities:</i>				
Sanitary Landfill	20,197	15,891	24,153	24,777
Jail Commissary	1,285,061	1,353,765	1,108,065	995,192
Total business-type activities expenses	1,305,258	1,369,656	1,132,218	1,019,969
Total primary government expenses	464,582,922	434,597,429	413,125,772	387,393,220
Program revenues				
<i>Governmental activities:</i>				
Charges for services				
General government	64,747,562	60,828,736	57,973,975	56,453,021
Public safety	8,920,343	7,830,401	10,160,583	7,968,233
Highways and streets	1,016,673	374,282	704,295	429,606
Sanitation	1,301,020	1,457,721	-	-
Drainage flood control	57,607	61,590	48,000	37,250
Health and welfare	875,328	855,534	965,728	926,460
Culture-recreation	-	-	-	-
Operating grants and contributions	180,883,512	197,340,475	149,802,839	113,472,504
Capital grants and contributions	3,389,757	837,756	2,157,041	2,425,071
Total governmental activities program revenues	261,191,802	269,586,495	221,812,461	181,712,145
<i>Business-type activities:</i>				
Charges for services				
Sanitary Landfill	-	-	-	-
Jail Commissary	1,496,797	1,494,855	1,390,767	1,335,583
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	1,496,797	1,494,855	1,390,767	1,335,583
Total primary government program revenues	262,688,599	271,081,350	223,203,228	183,047,728
Net (expenses) revenues				
<i>Governmental activities</i>	(202,085,862)	(163,641,278)	(190,181,093)	(204,661,106)
<i>Business-type activities</i>	191,539	125,199	258,549	315,614
Total primary government net expenses	\$ (201,894,323)	\$ (163,516,079)	\$ (189,922,544)	\$ (204,345,492)

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

Fiscal Year						
2012	2011	2010	2009	2008	2007	
\$ 101,093,597	\$ 97,811,363	\$ 97,842,494	\$ 89,121,454	\$ 97,143,562	\$ 78,776,952	
90,336,106	90,185,262	89,801,722	85,484,255	77,717,842	72,767,334	
28,095,900	29,560,143	42,230,362	36,156,629	37,628,263	33,764,990	
5,901,785	6,172,858	6,044,230	6,074,803	4,880,966	4,023,448	
11,625,550	13,366,540	19,517,938	115,658,230	155,137,524	5,759,033	
71,258,891	72,326,836	76,408,955	71,916,898	67,844,765	63,321,351	
3,892,851	3,343,123	3,995,919	3,409,358	3,011,044	2,427,103	
916,059	884,829	812,425	845,679	706,327	624,777	
18,498,452	18,321,321	15,764,794	13,568,275	14,380,526	16,518,523	
11,411,173	10,998,944	7,663,745	4,995,563	6,840,037	7,725,282	
343,030,364	342,971,219	360,082,584	427,231,144	465,290,856	285,708,793	
28,558	120,006	13,329	17,740	30,418	40,245	
1,032,782	1,046,429	1,132,218	1,057,793	919,834	982,275	
1,061,340	1,166,435	1,145,547	1,075,533	950,252	1,022,520	
344,091,704	344,137,655	361,228,131	428,306,677	466,241,108	286,731,313	
50,492,028	44,504,246	43,332,476	39,941,084	40,012,769	44,280,410	
9,111,919	7,051,187	8,000,597	1,938,693	1,616,112	1,205,827	
326,583	749,638	339,740	162,913	256,481	263,745	
-	-	-	-	-	2,522	
48,750	39,750	33,668	38,250	52,000	67,175	
1,010,148	757,964	661,955	161,600	205,375	213,695	
-	-	-	51,760	48,446	49,647	
99,576,927	102,223,888	106,642,998	165,555,377	177,344,158	89,565,316	
2,720,365	4,901,517	4,716,404	4,737,531	6,648,741	6,435,354	
163,286,720	160,228,190	163,727,838	212,587,208	226,184,082	142,083,691	
-	-	-	-	-	-	
1,371,909	1,318,592	1,337,541	1,176,003	1,131,658	1,134,607	
-	-	-	-	-	-	
-	27,800	15,000	30,000	30,000	11,450	
1,371,909	1,346,392	1,352,541	1,206,003	1,161,658	1,146,057	
164,658,629	161,574,582	165,080,379	213,793,211	227,345,740	143,229,748	
(179,743,644)	(182,743,029)	(196,354,746)	(214,643,936)	(239,106,774)	(143,625,102)	
310,569	179,957	206,994	130,470	211,406	123,537	
\$ (179,433,075)	\$ (182,563,072)	\$ (196,147,752)	\$ (214,513,466)	\$ (238,895,368)	\$ (143,501,565)	

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year			
	2016	2015	2014	2013
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Taxes:				
Property taxes	\$ 211,310,049	\$ 208,801,985	\$ 192,457,753	\$ 188,630,519
Unrestricted grants and contributions	7,125,603	6,942,483	5,975,466	11,497,279
Interest earnings	2,001,289	856,182	677,590	589,637
Miscellaneous	2,665,512	4,383,843	3,593,488	1,991,573
Gain on sale of capital assets	425,251	286,060	406,612	442,877
Total governmental activities	<u>223,527,704</u>	<u>221,270,553</u>	<u>203,110,909</u>	<u>203,151,885</u>
<i>Business-type activities:</i>				
Interest earnings	-	-	-	189
Gain on sale of capital assets	-	-	-	11
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
Total primary government	<u>223,527,704</u>	<u>221,270,553</u>	<u>203,110,909</u>	<u>203,152,085</u>
Change in net position				
<i>Governmental activities</i>	21,441,842	57,629,275	12,929,816	(1,509,221)
<i>Business-type activities</i>	191,539	125,199	258,549	315,814
Total primary government (1)	<u>\$ 21,633,381</u>	<u>\$ 57,754,474</u>	<u>\$ 13,188,365</u>	<u>\$ (1,193,407)</u>

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

Fiscal Year						
2012	2011	2010	2009	2008	2007	
\$ 183,936,243	\$ 186,117,473	\$ 188,947,946	\$ 180,795,819	\$ 168,708,517	\$ 147,714,124	
3,833,434	3,284,212	2,723,685	5,971,082	5,288,709	6,408,544	
521,437	927,663	889,067	1,920,959	6,049,379	9,893,265	
3,124,867	6,414,684	10,956,166	7,791,061	6,403,516	2,890,397	
435,795	53,953	141,649	11,442	99,537	228,791	
191,851,776	196,797,985	203,658,513	196,490,363	186,549,658	167,135,121	
2,239	1,627	2,094	6,629	35,205	81,218	
81	52	130	746	-	-	
2,320	1,679	2,224	7,375	35,205	81,218	
191,854,096	196,799,664	203,660,737	196,497,738	186,584,863	167,216,339	
12,108,132	14,054,956	7,303,767	(18,153,573)	(52,557,116)	23,510,019	
312,889	181,636	209,218	137,845	246,611	204,755	
\$ 12,421,021	\$ 14,236,592	\$ 7,512,985	\$ (18,015,728)	\$ (52,310,505)	\$ 23,714,774	

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

	Fiscal Year			
	2016	2015	2014	2013
General fund:				
Reserved for:				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-
Prepays	-	-	-	-
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	-	-	-	-
Prepays	-	-	-	-
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 336-339.

		Fiscal Year					
		2012	2011 (1)	2010	2009	2008	2007
\$	-	\$	-	\$	-	\$	-
	-		-	600,824	484,302	267,560	487,113
	-		-	1,632,127	1,589,444	1,592,544	663
	-		-	-	-	-	-
	-		-	1,125,429	332,548	311,948	279,680
	-		-	3,837,841	3,348,139	2,695,541	3,201,917
	-		-	718,213	1,328,017	1,154,408	646,183
	-		-	-	17,079	17,079	34,241
	-		-	-	40,603	40,603	40,603
	-		-	150,000	240,547	150,000	150,000
	-		-	3,869,336	-	-	-
	-		-	31,456,771	21,594,909	11,036,241	21,627,835
	-		-	43,390,541	28,975,588	17,265,924	26,468,235
				49.7%	67.8%	-34.8%	62.2%
	-		-	-	-	-	-
	-		-	19,332	1,060	3,001	-
	-		-	-	-	-	-
	-		-	10,200	10,200	10,200	10,200
	-		-	48,910	45,537	42,705	37,943
	-		-	2,365,838	2,466,078	1,569,868	145,375
	-		-	414,612	532,727	571,315	481,245
	-		-	-	-	-	-
	-		-	-	-	177,845	-
	-		-	32,001,740	28,859,549	37,325,127	32,875,116
	-		-	-	-	-	-
	-		-	6,055,333	5,153,742	5,116,408	5,043,624
	-		-	55,379,246	45,277,145	64,889,664	55,399,755
	-		-	96,295,211	82,346,038	109,706,133	93,993,258
\$	-	\$	-	\$	139,685,752	\$	111,321,626
				\$	126,972,057	\$	120,461,493
				25.5%	-12.3%	5.4%	28.7%

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

	Fiscal Year			
	2016	2015	2014	2013
General fund:				
Nonspendable:				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Inventory	896,271	844,546	799,503	758,513
Prepays	3,254,596	2,406,824	2,664,572	2,592,664
Advances to other funds	-	-	-	-
Noncurrent loans receivables	108,800	265,544	260,844	295,975
Restricted for:				
Grand jury program	198,158	185,472	128,044	140,093
Community & economic development programs	680,782	765,962	498,056	238,737
Bond forfeitures commissionse	-	-	-	-
Record archives	2,074,244	1,375,995	1,223,211	984,667
Elections	259,371	264,707	200,027	156,322
Sheriff's confiscations	3,000	100	-	-
Bail bond board	172,126	167,136	163,145	161,155
Family protection fee	476,180	439,025	399,543	362,425
Drug court program	138,846	176,709	183,311	197,555
District Court record archives	287,425	426,987	352,412	209,865
Grant cash match	2,333,133	419,020	785,885	929,059
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	-	-
Electronic filing	-	-	167,340	-
Garage motor vehicle fee	5,150	2,130	-	-
Scofflaw	678,580	416,881	137,584	-
Preservation of vital statistics fee (2)	217,963	-	-	-
Court facilities fee (2)	1,239,093	-	-	-
Committed for:				
Renovation of historical site	-	-	-	-
Assigned for:				
Jail repairs/Landmark	-	-	-	5,125,172
Designated for 1115 Waiver	3,533,947	3,189,210	3,436,694	4,164,602
Designated appropriations subsequent year	-	4,730,357	9,135,973	11,706,190
Designated capital outlay	19,394	11,569	20,168	20,168
Designated TXDOT	182,346	272,198	674,334	709,347
Designated for new courthouse	3,951,866	4,000,000	4,041,000	-
Designated for park repairs	279,375	-	-	-
Unassigned:	30,260,498	26,426,521	19,689,742	21,279,236
Total general fund	\$ 51,251,144	\$ 46,786,893	\$ 44,961,388	\$ 50,031,744
% change from prior year	9.5%	4.1%	-10.1%	-0.4%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 334-335.

(2) New fee in year 2016.

		Fiscal Year					
		2012	2011(1)	2010	2009	2008	2007
\$	-	\$	-	\$	-	\$	-
	747,218		716,038		-		-
	2,364,688		2,038,401		-		-
	-		-		-		-
	401,706		390,500		-		-
	116,460		103,024		-		-
	288,737		175,415		-		-
	-		216,415		-		-
	1,423,485		2,372,111		-		-
	122,654		106,291		-		-
	12,805		12,805		-		-
	158,690		160,209		-		-
	323,129		284,250		-		-
	216,145		209,103		-		-
	-		-		-		-
	676,820		676,127		-		-
	-		-		-		-
	20,168		204,598		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	-		150,000		-		-
	4,176,073		3,869,336		-		-
	17,607,896		-		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	21,594,958		36,728,229		-		-
\$	50,251,632	\$	48,412,852	\$	-	\$	-
	3.8%		11.6%				

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

	Fiscal Year			
	2016	2015	2014	2013
Other governmental funds:				
Nonspendable:				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Inventory	-	-	-	-
Prepays	15,594	4,891	50,358	27,883
Advances to other funds	-	-	-	-
Noncurrent loans receivables	10,400	10,400	10,400	10,400
Restricted for:				
Legally restricted revenues		-	-	-
Grants	4,161,085	2,871,895	3,494,020	3,719,789
Road maintenance and construction	7,972,266	9,012,587	4,091,317	6,409,633
Road districts	-	-	-	70,445
Grant cash match	100,920	100,920	100,920	-
TXDOT cash match	491,534	732,637	541,625	718,779
Law enforcement officers special education	25,504	26,604	14,253	7,406
District attorney programs	162,971	193,475	192,522	212,868
Court ordered confiscations	7,627,195	7,255,814	5,984,303	3,229,369
Drug abuse prevention rehabilitation	398,452	337,323	329,557	29,564
Pretrial intervention	214,545	265,641	265,874	417,950
Child abuse prevention	40,039	36,769	31,844	26,469
District Clerk Title IV-D	360,747	288,609	216,972	127,175
Records management & preservation	3,697,858	3,108,924	2,734,579	1,853,276
Court reporter	153,330	160,738	152,056	111,838
Juvenile delinquency prevention	4,847	4,549	3,950	3,748
Courthouse security	125,573	79,082	79,467	128,204
Probate court contributions	347,748	336,691	319,585	306,890
Court building security	95,061	57,009	126,550	134,811
T.A.C. special vehicle inventory	300,689	184,119	110,824	70,041
Law library	1,202,145	1,113,020	1,017,735	685,387
Supplemental court-ordered guardianship fee	87,467	82,479	81,286	71,491
Court technology	345,468	532,352	889,592	806,006
Asset forfeiture	5,843,275	5,639,248	5,934,853	6,075,535
Adult probation	41,091	47,022	-	40,152
Health Care Funding District	15,033,919	41,971,575	6,709,092	194,668
Drainage District No. 1.	21,013,422	21,850,472	16,769,038	14,554,690
Capital outlay cash match	10,833	10,833	49,207	-
Capital improvements	48,571,297	30,440,298	95,482,291	94,738,510
Drainage improvement projects	43,531,469	50,697,492	1,020,679	1,586,918
Debt service reserve	8,324,004			
Committed for:				
Department of Homeland pre-award costs	-	-	-	-
Debt service reserve	-	6,957,637	7,548,192	6,848,513
Unassigned:				
Capital projects funds	(3,748,979)	(2,484,546)	(1,695,177)	(1,714,888)
Total other governmental funds	166,561,769	181,926,559	152,657,764	141,503,520
Total governmental funds	\$ 217,812,913	\$ 228,713,452	\$ 197,619,152	\$ 191,535,264
% change from prior year	-4.8%	15.7%	3.2%	49.2%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 334-335.

Fiscal Year					
2012	2011(1)	2010	2009	2008	2007
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
58,052	17,085	-	-	-	-
-	-	-	-	-	-
10,400	10,300	-	-	-	-
-	-	-	-	-	-
3,676,365	3,367,568	-	-	-	-
8,160,823	8,279,598	-	-	-	-
68,907	66,144	-	-	-	-
740,569	-	-	-	-	-
-	364,446	-	-	-	-
12,608	24,556	-	-	-	-
229,315	331,314	-	-	-	-
3,278,101	3,281,915	-	-	-	-
28,042	24,992	-	-	-	-
365,307	61,250	-	-	-	-
21,499	15,331	-	-	-	-
93,389	50,565	-	-	-	-
1,419,450	1,318,195	-	-	-	-
106,917	144,976	-	-	-	-
3,400	3,345	-	-	-	-
40,250	37,741	-	-	-	-
286,839	276,892	-	-	-	-
179,794	149,563	-	-	-	-
88,887	194,443	-	-	-	-
457,359	376,924	-	-	-	-
58,699	45,743	-	-	-	-
900,492	837,155	-	-	-	-
6,458,311	3,959,955	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,105,947	11,657,564	-	-	-	-
-	-	-	-	-	-
26,734,575	42,330,642	-	-	-	-
1,860,399	2,791,771	-	-	-	-
2,365,838	2,365,840	-	-	-	-
7,830,098	7,856,641	-	-	-	-
(544,479)	(202,674)	-	-	-	-
78,096,153	90,039,781	-	-	-	-
<u>\$ 128,347,785</u>	<u>\$ 138,452,633</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-7.3%	-0.9%				

COUNTY OF HIDALGO, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2016	2015	2014	2013
Revenues				
Taxes	\$ 209,573,583	\$ 200,327,733	\$ 193,094,738	\$ 182,137,224
Licenses and permits	7,788,639	7,617,963	6,004,203	5,712,911
Intergovernmental	115,463,417	111,594,304	105,107,332	104,101,649
Charges for services	28,629,752	26,367,977	27,039,877	25,114,781
Fines and forfeits	9,343,882	8,730,283	10,149,010	17,167,982
Special assessments	70,546,968	91,320,604	52,736,756	-
Interest	2,087,070	877,102	686,059	591,291
Miscellaneous	6,312,867	4,119,125	3,765,047	2,159,747
Total revenues	449,746,178	450,955,091	398,583,022	336,985,585
% change from prior year	-0.3%	13.1%	18.3%	2.8%
Expenditures				
Current:				
General government	87,499,117	81,675,598	79,324,972	76,497,048
Public safety	97,284,442	96,145,326	96,299,684	97,036,418
Highways and streets	24,337,297	21,100,188	21,667,625	21,715,045
Sanitation	7,136,346	5,631,443	5,542,244	5,412,808
Drainage flood control	14,800,681	12,671,056	8,830,537	12,432,685
Health and welfare	129,723,614	127,773,508	120,073,540	84,156,726
Culture-recreation	3,880,844	3,431,426	3,815,783	3,574,655
Conservation of natural resources	904,497	835,496	866,688	935,392
Urban and economic development	21,889,579	15,955,567	15,724,382	13,369,457
Debt service:				
Principal	23,448,124	23,199,767	19,433,578	16,581,252
Interest and fiscal charges	11,939,149	13,284,727	15,463,246	12,298,777
Bond issuance costs	1,075,414	805,463	1,177,914	545,831
Advance refunding escrow	1,350,683	283,435	664,818	-
Capital outlay	36,141,484	35,214,539	32,315,706	35,134,158
Intergovernmental	1,919,291	1,390,935	2,899,101	667,181
Total expenditures	463,330,562	439,398,474	424,099,818	380,357,433
% change from prior year	5.4%	3.6%	11.5%	11.9%
Excess (deficiency) of revenues over (under) expenditures	(13,584,384)	11,556,617	(25,516,796)	(43,371,848)
Other financing sources (uses)				
Transfers in	15,759,254	19,031,104	12,385,072	12,132,490
Transfers out	(15,759,254)	(19,031,104)	(12,385,070)	(12,132,493)
Premium (discount) on bonds issued	15,733,542	2,997,064	7,905,225	7,415,831
Payment to refunded bond escrow agent	(62,360,377)	(41,782,722)	(72,230,634)	-
Bonds issued	35,045,000	15,785,000	25,615,000	77,130,000
Refunding bonds issued	52,625,000	39,750,000	68,371,980	-
Capital leases	1,092,597	743,919	607,415	7,043,680
Long-term notes issued	1,243,079	-	-	-
Sale of capital assets	1,232,939	2,037,476	1,597,942	14,981,488
Total other financing sources (uses)	44,611,780	19,530,737	31,866,930	106,570,996
Net change in fund balances	\$ 31,027,396	\$ 31,087,354	\$ 6,350,134	\$ 63,199,148
Capital outlay	49,728,574	49,933,236	42,320,056	41,837,369
Debt service as a percentage of non-capital expenditures	8.6%	9.4%	9.1%	8.5%

Fiscal Year						
2012	2011	2010	2009	2008	2007	
\$ 182,147,807	\$ 182,840,942	\$ 184,347,658	\$ 178,444,948	\$ 159,736,841	\$ 140,254,799	
5,486,262	5,088,359	4,864,443	4,669,793	4,582,904	4,435,475	
105,521,055	109,832,977	113,702,368	169,839,613	182,751,328	94,811,956	
22,599,769	21,409,704	21,025,550	20,314,812	19,454,986	20,867,662	
8,540,606	5,860,638	6,953,579	6,342,144	7,162,999	7,153,280	
-	-	-	-	-	-	
511,348	913,029	856,022	1,831,860	5,888,072	9,993,901	
3,013,222	6,641,260	11,165,414	8,603,639	7,040,245	2,223,641	
327,820,069	332,586,909	342,915,034	390,046,809	386,617,375	279,740,714	
-1.4%	-3.0%	-12.1%	0.9%	38.2%	8.5%	
73,573,391	72,365,619	74,714,569	71,689,098	79,956,341	57,557,892	
85,778,304	85,334,368	84,337,684	84,545,628	75,532,491	70,695,188	
21,343,985	22,195,775	18,871,184	20,313,186	18,474,118	16,484,194	
5,389,707	5,816,510	5,655,893	5,993,741	5,544,825	4,481,566	
9,595,163	10,063,974	21,621,227	108,633,619	129,565,906	6,145,466	
70,698,752	72,190,123	76,236,976	71,659,628	66,731,620	61,918,524	
3,452,517	3,639,117	3,263,433	4,698,019	3,456,226	2,868,913	
904,340	873,637	802,560	844,576	700,448	613,601	
18,503,247	18,347,033	16,506,525	13,844,198	14,455,491	16,486,134	
15,413,094	16,832,917	13,044,678	12,756,235	12,010,831	8,022,242	
12,921,585	12,652,116	8,872,551	7,322,230	7,697,916	7,245,944	
-	-	453,042	994,382	1,366,092	569,315	
-	-	-	26,818	-	-	
22,216,302	14,553,567	21,724,416	41,657,504	41,704,806	45,108,386	
-	-	-	-	-	-	
339,790,387	334,864,756	346,104,738	444,978,862	457,197,111	298,197,365	
1.5%	-3.2%	-22.2%	-2.7%	53.3%	5.3%	
(11,970,318)	(2,277,847)	(3,189,704)	(54,932,053)	(70,579,736)	(18,456,651)	
12,112,024	14,472,147	29,917,431	66,450,302	69,240,991	37,124,510	
(12,112,022)	(14,472,147)	(29,917,430)	(66,450,302)	(69,240,989)	(37,124,511)	
-	-	607,190	635,014	1,162,593	299,804	
-	-	-	(7,086,339)	-	-	
-	-	27,850,000	36,505,000	72,000,000	28,000,000	
-	-	-	6,995,000	-	-	
796,378	598,253	1,847,685	1,661,636	171,502	58,119	
-	-	-	225,000	911,009	13,195,000	
1,122,375	1,192,469	1,356,187	258,806	397,501	3,774,686	
1,918,755	1,790,722	31,661,063	39,194,117	74,642,607	45,327,608	
\$ (10,051,563)	\$ (487,125)	\$ 28,471,359	\$ (15,737,936)	\$ 4,062,871	\$ 26,870,957	
35,210,330	23,489,541	26,821,784	46,063,045	26,505,573	53,371,685	
9.3%	9.5%	6.9%	5.0%	4.6%	6.2%	

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
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%
2016	2015	40,499,303,778	4,060,072,729	36,439,231,049	0.5900	40,499,303,778	89.97%

(1) Includes minerals.

(2) Recalculated for Tax Roll Years 2006-2014.

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
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%
2016	2015	37,931,888,917	3,083,019,045	34,848,869,872	0.9510	37,931,888,917	91.87%

(1) Includes minerals.

(2) Recalculated for Tax Roll Years 2006-2014.

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

<u>Fiscal Year</u>	<u>Tax Roll Year</u>	<u>Market Valuation</u>	<u>Assessed Valuation</u>	<u>Taxable Valuation</u>
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
2016	2015	40,499,303,778	36,439,231,049	30,650,388,814

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS
DRAINAGE DISTRICT NO. 1
MARKET, ASSESSED, AND TAXABLE VALUATIONS
LAST TEN FISCAL YEARS

EXHIBIT E-8

<u>Fiscal Year</u>	<u>Tax Roll Year</u>	<u>Market Valuation</u>	<u>Assessed Valuation</u>	<u>Taxable Valuation</u>
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
2016	2015	37,931,888,917	34,848,869,872	29,894,876,293

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-9

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

	Fiscal Year:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
	Tax Roll Year:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Hidalgo County											
Operating:											
General Fund		0.5225	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200
Road & Bridge Fund		-	-	-	-	-	-	-	-	-	-
Park Fund		-	-	-	-	-	-	-	-	-	-
Total Operating		0.5225	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200
Debt Service:											
Refunding Bonds 1998		-	-	-	-	-	-	-	-	0.0035	0.0038
Refunding Bonds 2005		-	0.0127	0.0220	0.0219	0.0235	0.0192	0.0103	0.0094	0.0104	0.0119
Refunding Bonds 2006		-	-	-	-	-	-	0.0018	0.0019	0.0023	0.0031
Refunding Bonds 2007		0.0022	0.0040	0.0042	0.0043	0.0035	0.0045	0.0042	0.0043	0.0073	-
Refunding Bonds 2009A		0.0009	0.0011	0.0009	0.0011	0.0006	0.0050	0.0149	-	-	-
Refunding Bonds 2014A		0.0037	0.0069	-	-	-	-	-	-	-	-
Refunding Bonds 2014B		0.0187	0.0035	-	-	-	-	-	-	-	-
Refunding Bonds 2014C		0.0057									
Refunding Bonds 2015B		0.0034									
Refunding Bonds 2015C		0.0052									
Certificates of Obligation 1998		-	-	-	-	-	-	-	0.0022	0.0021	0.0024
Certificates of Obligation 2000		-	-	-	-	-	-	0.0079	0.0078	0.0080	0.0079
Certificates of Obligation 2001		-	-	-	-	-	0.0039	0.0038	0.0038	0.0032	0.0022
Certificates of Obligation 2002		-	-	0.0035	0.0036	0.0040	0.0040	0.0036	0.0040	0.0007	0.0045
Certificates of Obligation 2004		-	-	0.0078	0.0082	0.0085	0.0094	0.0091	0.0098	0.0087	0.0137
Certificates of Obligation 2006		0.0035	0.0151	0.0114	0.0107	0.0092	0.0092	0.0095	0.0085	0.0093	0.0191
Certificates of Obligation 2009		0.0024	0.0066	0.0070	0.0071	0.0072	0.0076	0.0079	-	-	-
Certificates of Obligation 2009B&C		0.0026	0.0027	0.0035	0.0028	0.0028	0.0044	0.0043	-	-	-
Certificates of Obligation 2010A&B		0.0062	0.0062	0.0085	0.0064	0.0080	0.0121	-	-	-	-
Certificates of Obligation 2014		0.0046									
Certificates of Obligation 2015A		0.0035									
Notes Payable		0.0049	0.0004	0.0004	0.0004	0.0002	-	-	0.0192	0.0190	0.0014
Total Debt Service		0.0675	0.0592	0.0692	0.0665	0.0675	0.0793	0.0773	0.0709	0.0745	0.0700
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		0.0481	0.0466	0.0449	0.0454	0.0441	0.0447	0.0449	0.0420	0.0400	0.0413
Debt Service		0.0470	0.0491	0.0508	0.0296	0.0292	0.0278	0.0276	0.0280	0.0092	-
Total Drainage District No. 1		0.0951	0.0957	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413

(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:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
	Tax Roll Year:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
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		0.0951	0.0957	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413
EMS District No. 1		0.0185	0.0165	0.0154	0.0143	0.0134	0.0134	0.0132	0.0132	0.0147	0.0157
EMS District No. 2		0.0361	0.0361	0.0361	0.0361	0.0336	0.0311	0.0284	0.0290	0.0280	0.0274
EMS District No. 3		0.0300	0.0300	0.0300	0.0300	0.0100	0.0088	0.0080	0.0075	0.0086	0.0103
EMS District No. 4		0.0272	0.0272	0.0267	0.0262	0.0245	0.0245	0.0240	0.0218	0.0228	0.0241
Red Sands GWC District		0.1690	0.1690	0.1690	0.1690	0.1690	0.1800	-	-	-	-
City of Alamo		0.5881	0.5990	-	-	-	-	-	-	0.5929	0.5929
City of Alton		0.4540	0.4591	0.4624	0.4799	0.4825	0.4850	0.4950	0.4974	0.4999	0.4266
City of Donna		-	-	-	-	-	-	-	-	0.9900	0.9900
City of Edcouch		0.9286	0.9286	0.9705	0.9999	0.8842	0.8542	0.8542	0.9012	0.8990	0.8990
City of Edinburg		0.6350	0.6350	0.6350	0.6350	0.6350	-	-	-	0.6350	0.6350
City of Elsa		0.8566	0.9867	0.9916	0.9900	0.9900	0.9042	0.9042	0.9042	0.7419	0.7927
City of Granjeno		0.4251	0.4230	0.4253	0.4253	0.4253	0.3757	0.3072	0.3111	0.2810	0.3049
City of Hidalgo		0.3514	0.3514	0.3514	0.3514	0.3514	-	-	-	0.3514	0.3514
City of La Joya		0.5435	0.5700	0.5678	0.5678	0.5452	0.5323	0.5176	0.5678	0.5601	0.5862
City of La Villa		0.7836	0.7836	0.7836	0.7836	0.6224	0.6234	0.6234	0.8396	0.7724	0.8516
City of McAllen		-	-	-	-	-	-	-	-	0.4213	0.4213
City of Mercedes		0.7550	0.7600	0.7750	0.7850	0.7850	0.7900	0.7900	0.8050	0.8500	0.8700
City of Mission		0.4988	0.5188	0.5288	0.5288	0.5388	0.5566	0.5566	0.5666	0.5566	0.5566
City of Palmview		0.4751	0.4790	0.4665	0.4665	0.4600	0.4534	0.4438	-	0.3521	0.3370
City of Peñitas		0.5060	0.4595	0.4345	0.4100	0.3625	0.3296	0.3085	0.3389	0.2750	0.3000
City of Pharr		0.6540	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6819	0.6831	0.6831
City of Progreso		0.8061	0.7930	0.8126	0.5389	0.4999	0.4553	0.4553	0.4147	0.4222	0.4139
City of San Juan		0.6993	0.6993	0.7386	0.7386	0.7386	0.7386	0.7386	0.6993	0.6993	0.6993
City of Sullivan		0.4668	0.4478	0.4160	0.3838	0.3535	0.3220	0.3232	0.3260	0.3260	0.3000
City of Weslaco		0.6767	0.6767	0.6867	0.6967	0.6967	0.6967	0.6967	0.6967	0.6967	0.6995
Donna ISD		1.2582	1.2582	1.2582	1.2582	1.2582	1.2582	1.1779	-	1.2000	1.5300
Edcouch-Elsa ISD		1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.5434
Edinburg CISD		1.2398	1.2398	1.2398	1.2398	1.2398	1.2398	1.2198	1.1898	1.1152	1.4452
Hidalgo ISD		1.5300	1.5300	1.5564	1.5564	1.5864	-	-	-	1.3200	1.5400
La Joya ISD		1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3216	1.2520	1.5820
La Villa ISD		1.3038	1.3038	1.3038	1.3038	1.3038	1.2248	1.2248	1.2248	1.2248	1.5178
McAllen ISD		1.1550	1.1650	1.1650	1.1650	1.1650	1.1650	1.1650	1.1450	1.1450	1.4780
Mercedes ISD		1.3800	1.3800	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.5700
Mission CISD		1.3672	1.3300	1.3000	1.3000	1.3000	1.3000	1.2800	1.2400	1.1800	1.4574
Monte Alto ISD		1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.2200	1.2400	1.1860	1.4273
Pharr-San Juan-Alamo ISD		1.3992	1.3592	1.3592	1.3592	1.3592	1.3592	1.3013	1.2710	1.2113	1.5194
Progreso ISD		1.3700	1.3700	1.3275	1.3700	1.4300	1.4300	1.3100	1.3400	1.2390	1.6046
Sharyland ISD		1.3355	1.3350	1.2855	1.2855	1.2000	1.2000	1.2000	1.1850	1.1850	1.5451
South Texas College		0.1850	0.1850	0.1500	0.1507	0.1507	0.1497	0.1491	0.1498	0.1540	0.1548
South Texas ISD		0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0392
Valley View ISD		1.2770	1.2770	1.2770	1.2770	1.3170	1.3170	1.3170	1.3170	1.2552	1.5488
Weslaco ISD		1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1047	1.3418
Delta Lake Irrigation		-	-	-	-	-	-	-	-	-	-
Donna Irrigation District No. 1		-	-	-	-	-	-	-	-	0.2100	0.2100
Engleman Water District #6		-	-	-	-	-	-	-	-	0.2700	0.2746

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

Source: Hidalgo County Tax Office

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

EXHIBIT E-11

Taxpayer	Fiscal Year: 2016 Tax Roll Year: 2015				2007 2006			
	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	\$ 264,420,750	1	0.87%	\$ 1,560,082	\$ 181,625,710	3	0.86%	1,071,592
Oxy USA Inc	222,543,837	2	0.73%	1,313,009				
Simon Property Group-McAllen No 2	115,303,024	3	0.38%	680,288				
H E Butt Grocery Company	105,032,930	4	0.35%	619,694	89,443,353	8	0.42%	527,716
CPG Mercedes LP	71,900,000	5	0.24%	424,210				
Wal-Mart Stores Texas LLC	68,904,378	6	0.23%	406,536	74,757,151	10	0.35%	441,067
Sharyland Utilities LP	64,409,510	7	0.21%	380,016				
Calpine Const Fin (Magic Vy Gn)	61,014,790	8	0.20%	359,987				
Frontera Generation LTD Partnership	60,508,140	9	0.20%	356,998	98,233,700	6	0.47%	579,579
Rio Grande Regional Hospital	54,415,269	10	0.18%	321,050	74,762,587	9	0.35%	441,099
Southwestern Bell Telephone					104,595,695	5	0.50%	617,115
El Paso E&P Co					252,759,270	2	1.20%	1,491,280
Shell Western E & P, Inc					377,813,720	1	1.79%	2,229,101
Calpine Central LP (Magic Valley PW)					119,471,740	4	0.57%	704,883
Universal Health Services					93,134,843	7	0.44%	549,496
Total	\$ 1,088,452,628		3.59%	\$ 6,421,870	\$ 1,466,597,769		6.95%	\$ 8,652,928

(1) Appraisal District certified values for Fiscal Year 2016 and Tax Roll Year 2015.

(2) Total tax levy is: \$ 178,719,088 \$ 124,526,671

(3) Tax rate is: 0.5900 0.5900

Source: Hidalgo County Appraisal District and 2007 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS
DRAINAGE DISTRICT NO. 1
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

EXHIBIT E-12

Taxpayer	Fiscal Year: 2016 Tax Roll Year: 2015				2007 2006			
	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)	\$ 243,423,570	1	0.81%	\$ 231,496	\$ 168,379,560	1	0.84%	69,541
Simon Property Group-Mcallen No 2	115,303,024	2	0.39%	109,653				
H E Butt Grocery Company	105,032,930	3	0.35%	99,886	89,443,353	6	0.45%	36,940
CPG Mercedes LP	71,900,000	4	0.24%	68,377				
Sharyland Utilities LP	64,126,670	5	0.21%	60,984				
Calpine Const Fin (Magic VY GN)	61,014,790	6	0.20%	58,025	119,471,740	2	0.60%	49,342
Wal-Mart Stores Texas LLC	60,727,882	7	0.20%	57,752	74,757,151	8	0.37%	30,875
Frontera Generation LTD PTNSHP	60,508,140	8	0.20%	57,543	98,233,700	3	0.49%	40,571
Rio Grande Regional Hospital	54,415,269	9	0.18%	51,749	74,762,587	7	0.37%	30,877
Day Surgery At Renaissance LLC	49,122,346	10	0.16%	46,715				
Universal Health Services					93,134,843	4	0.47%	38,465
Southwestern Bell Telephone					90,666,792	5	0.45%	37,445
El Paso Production Oil & Gas					62,976,860	9	0.32%	26,009
Trenton Street Corporation					60,688,959	10	0.30%	25,065
Total	\$ 885,574,621		2.96%	\$ 842,181	\$ 932,515,545		4.67%	\$ 385,129

(1) Appraisal District certified values for Fiscal Year 2016 and Tax Roll Year 2015.

(2) Total tax levy is: \$ 28,458,055 \$ 8,252,240

(3) Tax rate is: 0.0951 0.0413

Source: Hidalgo County Appraisal District and 2007 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS
PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2016

EXHIBIT E-13

	Tax Levy (1)	Reserve For Uncollectible Taxes	Current Tax Levy Net of Uncollectible Amount
Hidalgo County			
Operating:			
General Fund	\$ 158,272,413	\$ (1,251,784)	\$ 157,020,628
Total Operating	<u>158,272,413</u>	<u>(1,251,784)</u>	<u>157,020,628</u>
Debt Service:			
Refunding Bonds 2007	666,410	(5,271)	661,139
Refunding Bonds 2009A	272,622	(2,156)	270,466
Refunding Bonds 2014A	1,120,781	(8,864)	1,111,916
Refunding Bonds 2014B	5,664,486	(44,801)	5,619,686
Refunding Bonds 2014C	1,726,608	(13,656)	1,712,952
Refunding Bonds 2015B	1,029,907	(8,146)	1,021,761
Refunding Bonds 2015C	1,575,151	(12,458)	1,562,693
Certificates of Obligation 2006	1,060,198	(8,385)	1,051,813
Certificates of Obligation 2009	726,993	(5,750)	721,243
Certificates of Obligation 2009B&C	787,576	(6,229)	781,347
Certificates of Obligation 2010A&B	1,878,065	(14,854)	1,863,211
Certificates of Obligation 2014	1,393,403	(11,020)	1,382,383
Certificates of Obligation 2015	1,060,198	(8,385)	1,051,813
Notes Payable	1,484,277	(11,739)	1,472,538
Total Debt Service	<u>20,446,675</u>	<u>(161,714)</u>	<u>20,284,962</u>
Total Hidalgo County	<u>178,719,088</u>	<u>(1,413,498)</u>	<u>177,305,590</u>
Drainage District No. 1			
Operating	14,393,611	(113,840)	14,279,772
Debt Service	14,064,444	(111,236)	13,953,207
Total Drainage District No. 1	<u>28,458,055</u>	<u>(225,076)</u>	<u>28,232,979</u>
Total All Funds	<u>\$ 207,177,143</u>	<u>\$ (1,638,574)</u>	<u>\$ 205,538,569</u>

(1) 2015 Tax Roll

Source: Hidalgo County Auditor's Office



COUNTY OF HIDALGO, TEXAS

PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

	Fiscal Year:	2016	2015	2014	2013
	Tax Roll Year:	2015	2014	2013	2012
Hidalgo County					
Operating:					
General Fund	\$	158,272,413	\$ 150,474,424	\$ 144,030,542	\$ 141,584,642
Total Operating		<u>158,272,413</u>	<u>150,474,424</u>	<u>144,030,542</u>	<u>141,584,642</u>
Debt Service:					
Refunding Bonds 1996			-	-	-
Refunding Bonds 1998			-	-	-
Refunding Bonds 2005			3,600,274	6,084,240	5,923,025
Refunding Bonds 2006			-	-	-
Refunding Bonds 2007		666,410	1,133,944	1,161,537	1,162,968
Refunding Bonds 2009A		272,622	311,835	248,901	297,504
Refunding Bonds 2014A		1,120,781	1,956,054	-	-
Refunding Bonds 2014B		5,664,486	992,201	-	-
Refunding Bonds 2014C		1,726,608	-	-	-
Refunding Bonds 2015B		1,029,907	-	-	-
Refunding Bonds 2015C		1,575,151	-	-	-
Certificates of Obligation 1998			-	-	-
Certificates of Obligation 2000			-	-	-
Certificates of Obligation 2001			-	-	-
Certificates of Obligation 2002			-	967,947	973,648
Certificates of Obligation 2004			-	2,157,139	2,217,754
Certificates of Obligation 2006		1,060,198	4,280,640	3,152,742	2,893,898
Certificates of Obligation 2009		726,993	1,871,008	1,935,894	1,920,250
Certificates of Obligation 2009B&C		787,576	765,412	967,947	757,282
Certificates of Obligation 2010A&B		1,878,065	1,757,614	2,350,729	1,730,930
Certificates of Obligation 2014		1,393,403	-	-	-
Certificates of Obligation 2015A		1,060,198	-	-	-
Notes Payable		1,484,277	113,394	110,623	108,183
Total Debt Service		<u>20,446,675</u>	<u>16,782,377</u>	<u>19,137,699</u>	<u>17,985,442</u>
Total Hidalgo County		<u>178,719,088</u>	<u>167,256,802</u>	<u>163,168,241</u>	<u>159,570,084</u>
Drainage District No. 1					
Operating		14,393,611	12,968,506	12,191,627	12,017,962
Debt Service		14,064,444	13,664,242	13,793,644	7,835,500
Total Drainage District No. 1		<u>28,458,055</u>	<u>26,632,748</u>	<u>25,985,271</u>	<u>19,853,462</u>
Total All Funds	\$	<u>207,177,143</u>	\$ <u>193,889,550</u>	\$ <u>189,153,512</u>	\$ <u>179,423,546</u>

Source: Hidalgo County Auditor's Office

2012	2011	2010	2009	2008	2007
2011	2010	2009	2008	2007	2006
\$ 140,062,990	\$ 138,770,368	\$ 140,242,452	\$ 136,363,260	\$ 123,471,747	\$ 109,752,320
140,062,990	138,770,368	140,242,452	136,363,260	123,471,747	109,752,320
-	-	-	-	-	-
-	-	-	-	838,314	802,036
6,299,484	5,217,135	2,817,432	2,469,302	2,490,992	2,511,640
-	-	492,367	499,114	550,892	654,293
938,221	1,222,766	1,148,856	1,129,574	1,748,484	-
160,838	1,358,629	4,075,702	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	577,922	502,989	506,549
-	-	2,160,943	2,048,995	1,916,147	1,667,391
-	1,059,731	1,039,441	998,228	766,459	464,337
1,072,253	1,086,903	984,733	1,050,767	167,663	949,780
2,278,537	2,554,223	2,489,187	2,574,379	2,083,810	2,891,552
2,466,181	2,499,877	2,598,602	2,232,879	2,227,521	4,031,287
1,930,055	2,065,116	2,160,943	-	-	-
750,577	1,195,594	1,176,209	-	-	-
2,144,505	3,287,882	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
53,613	-	-	5,043,681	4,550,850	295,487
18,094,262	21,547,856	21,144,415	18,624,841	17,844,122	14,774,351
158,157,252	160,318,224	161,386,867	154,988,101	141,315,869	124,526,671
11,487,658	11,611,614	11,677,135	10,261,084	9,090,592	8,252,240
7,606,341	7,221,541	7,177,927	6,840,723	2,090,836	-
19,093,999	18,833,155	18,855,063	17,101,807	11,181,428	8,252,240
\$ 177,251,251	\$ 179,151,379	\$ 180,241,930	\$ 172,089,908	\$ 152,497,297	\$ 132,778,910

COUNTY OF HIDALGO, TEXAS
 DELINQUENT TAXES RECEIVABLE
 NET OF UNCOLLECTIBLES (INCLUDING ROLLBACK TAXES)
 LAST TEN FISCAL YEARS

	Fiscal Year:	2015	2014	2013	2012	2011
	Tax Roll Year:	2014	2013	2012	2011	2010
Hidalgo County						
Operating:						
General Fund	\$	3,316,051	\$ 2,224,715	\$ 1,786,947	\$ 1,384,999	\$ 1,229,272
Park Fund				-	-	-
Total Operating		<u>3,316,051</u>	<u>2,224,715</u>	<u>1,786,947</u>	<u>1,384,999</u>	<u>1,229,272</u>
Debt Service:						
Refunding Bonds 1996		-	-	-	-	-
Refunding Bonds 1998		-	-	-	-	-
Refunding Bonds 2005		79,340	93,978	74,755	62,292	46,215
Refunding Bonds 2006		-	-	-	-	-
Refunding Bonds 2007		24,989	17,941	14,678	9,278	10,832
Refunding Bonds 2009A		6,872	3,845	3,755	1,590	12,035
Refunding Bonds 2014A		43,106				
Refunding Bonds 2014B		21,865				
Certificates of Obligation 1998		-	-	-	-	-
Certificates of Obligation 2000		-	-	-	-	-
Certificates of Obligation 2001		-	-	-	-	9,387
Certificates of Obligation 2002		-	14,951	12,288	10,603	9,628
Certificates of Obligation 2004		-	33,319	27,990	22,531	22,626
Certificates of Obligation 2006		94,334	48,698	36,524	24,387	22,145
Certificates of Obligation 2009		41,232	29,902	24,236	19,085	18,293
Certificates of Obligation 2009B&C		16,868	14,951	9,558	7,422	10,591
Certificates of Obligation 2010A&B		38,733	36,310	21,846	21,206	29,125
Notes Payable		2,499	1,709	1,365	530	-
Total Debt Service		<u>369,838</u>	<u>295,603</u>	<u>226,995</u>	<u>178,923</u>	<u>190,878</u>
Total Hidalgo County		<u>3,685,890</u>	<u>2,520,318</u>	<u>2,013,942</u>	<u>1,563,922</u>	<u>1,420,150</u>
Drainage District No. 1						
Operating		301,436	202,300	164,508	127,610	116,576
Debt Service		317,608	228,883	107,257	84,495	72,501
Total Drainage District No. 1		<u>619,044</u>	<u>431,184</u>	<u>271,765</u>	<u>212,105</u>	<u>189,077</u>
Total All Funds	\$	<u>4,304,934</u>	\$ <u>2,951,502</u>	\$ <u>2,285,707</u>	\$ <u>1,776,027</u>	\$ <u>1,609,227</u>

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2016

EXHIBIT E-15

2010 2009	2009 2008	2008 2007	2007 2006	2006 2005	Not Barred By Limitation	Reserve for Loss on Collections	Net Property Taxes Receivable
\$ 1,087,677	\$ 923,390	\$ 800,469	\$ 642,870	\$ 559,243	\$ 13,955,633	\$ (8,703,728)	\$ 5,251,905
-	-	-	-	-	-	-	\$ -
<u>1,087,677</u>	<u>923,390</u>	<u>800,469</u>	<u>642,870</u>	<u>559,243</u>	<u>13,955,633</u>	<u>(8,703,728)</u>	<u>5,251,905</u>
-	-	-	-	2,865	2,865	(2,865)	-
-	-	5,435	4,698	4,562	14,695	(14,695)	-
21,851	16,721	16,149	14,712	20,795	446,808	(270,702)	176,106
3,819	3,380	3,571	3,832	-	14,602	(14,105)	498
8,910	7,649	11,335	-	-	105,612	(64,712)	40,900
31,610	-	-	-	-	59,707	(43,615)	16,092
-	-	-	-	-	43,106	(13,220)	29,886
-	-	-	-	-	21,865	(6,706)	15,160
-	3,913	3,261	2,967	637	10,778	(10,770)	8
16,760	13,875	12,422	9,766	9,124	61,947	(59,766)	2,181
8,062	6,760	4,969	2,720	1,591	33,489	(30,214)	3,275
7,637	7,115	1,087	5,563	6,260	75,133	(54,381)	20,752
19,305	17,433	13,509	16,937	12,626	186,277	(139,523)	46,754
20,154	15,120	14,441	23,613	-	299,415	(174,066)	125,349
16,760	-	-	-	-	149,508	(80,312)	69,196
9,122	-	-	-	-	68,512	(37,935)	30,577
-	-	-	-	-	147,220	(76,178)	71,041
-	34,154	29,503	1,731	8,276	79,766	(76,204)	3,562
<u>163,990</u>	<u>126,119</u>	<u>115,684</u>	<u>86,539</u>	<u>66,736</u>	<u>1,821,305</u>	<u>(1,169,968)</u>	<u>651,337</u>
<u>1,251,667</u>	<u>1,049,509</u>	<u>916,153</u>	<u>729,409</u>	<u>625,979</u>	<u>15,776,938</u>	<u>(9,873,696)</u>	<u>5,903,242</u>
103,244	80,539	66,566	53,908	48,220	1,264,908	(719,212)	545,696
63,464	53,692	15,310	-	-	943,210	(447,614)	495,596
<u>166,708</u>	<u>134,231</u>	<u>81,876</u>	<u>53,908</u>	<u>48,220</u>	<u>2,208,118</u>	<u>(1,166,826)</u>	<u>1,041,293</u>
\$ 1,418,375	\$ 1,183,740	\$ 998,029	\$ 783,317	\$ 674,199	\$ 17,985,056	\$ (11,040,522)	\$ 6,944,534

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
2007	2006	21,190,727,925	0.5900	9,033	124,526,671	604,081	125,130,752
2008	2007	24,153,123,067	0.5900	7,074	141,315,869	3,218,515	144,534,384
2009	2008	26,452,935,574	0.5900	12,502	154,988,101	4,578,039	159,566,140
2010	2009	27,599,319,458	0.5900	19,515	161,386,867	251,522	161,638,389
2011	2010	27,420,237,899	0.5900	204	160,318,224	(688,207)	159,630,017
2012	2011	27,044,262,202	0.5900	46	158,157,252	(833,901)	157,323,351
2013	2012	27,320,028,938	0.5900	-	159,570,084	(746,525)	158,823,559
2014	2013	27,911,368,187	0.5900	12	163,168,241	(477,994)	162,690,247
2015	2014	28,613,115,990	0.5900	-	167,256,802	1,692,511	168,949,312
2016	2015	30,650,388,814	0.5900	-	178,719,088	341,570	179,060,658

(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
117,969,696	94.28%	6,431,959	124,401,655	99.42%	729,097	0.58%
136,346,506	94.33%	7,272,062	143,618,568	99.37%	915,816	0.63%
149,581,344	93.74%	8,935,646	158,516,990	99.34%	1,049,150	0.66%
152,608,616	94.41%	7,779,368	160,387,984	99.23%	1,250,405	0.77%
151,534,745	94.93%	6,681,261	158,216,006	99.11%	1,414,011	0.89%
150,676,328	95.77%	5,136,365	155,812,693	99.04%	1,510,658	0.96%
152,090,213	95.76%	4,762,813	156,853,025	98.76%	1,970,534	1.24%
156,313,187	96.08%	3,893,709	160,206,897	98.47%	2,483,351	1.53%
162,745,223	96.33%	2,547,757	165,292,980	97.84%	3,656,332	2.16%
172,168,269	96.15%	-	172,168,269	96.15%	6,892,389	3.85%

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
2007	2006	19,979,843,508	0.0413	558	8,252,240	45,773	8,298,013
2008	2007	22,725,693,685	0.0492	341	11,181,428	263,861	11,445,289
2009	2008	24,370,352,067	0.0700	1,384	17,101,807	538,220	17,640,026
2010	2009	25,968,153,946	0.0725	2,075	18,855,063	20,167	18,875,230
2011	2010	25,935,647,449	0.0725	25	18,833,155	(71,053)	18,762,103
2012	2011	26,006,779,427	0.0733	-	19,093,999	(92,430)	19,001,569
2013	2012	26,444,329,673	0.0750	-	19,853,462	(90,848)	19,762,613
2014	2013	27,122,349,160	0.0957	2	25,985,271	(34,970)	25,950,301
2015	2014	27,797,044,065	0.0957	-	26,632,748	302,749	26,935,497
2016	2015	29,894,876,293	0.0951	-	28,458,055	76,784	28,534,839

(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
7,799,036	93.99%	445,090	8,244,126	99.35%	53,886	0.65%
10,759,624	94.01%	603,816	11,363,440	99.28%	81,848	0.72%
16,463,211	93.33%	1,042,627	17,505,838	99.24%	134,189	0.76%
17,767,107	94.13%	941,570	18,708,677	99.12%	166,553	0.88%
17,764,778	94.68%	808,985	18,573,763	99.00%	188,340	1.00%
18,167,645	95.61%	628,001	18,795,646	98.92%	205,922	1.08%
18,896,758	95.62%	599,269	19,496,027	98.65%	266,586	1.35%
24,895,631	95.94%	629,073	25,524,704	98.36%	425,597	1.64%
25,907,301	96.18%	413,803	26,321,104	97.72%	614,392	2.28%
27,407,235	96.05%	-	27,407,235	96.05%	1,127,604	3.95%

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

EXHIBIT E-18

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
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	861,003	491,522	369,481	57.09%
2016	2015	369,481	539,614	909,095	721,240	187,855	79.34%

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

EXHIBIT E-19

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
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%
2016	2015	51,015	76,025	127,040	101,790	25,251	80.12%

(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

HIDALGO COUNTY

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

EXHIBIT E-20

Fiscal Year	Governmental Activity				Total Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds (3)	Special District Bonds	Term Loans (3)	Capital Leases			
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	342,606,927	-	1,587,470	6,807,976	351,002,373	1.70%	417
2016	363,119,092	-	2,154,923	6,559,269	371,833,284	(2)	438

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-44.

(2) Data is not available.

(3) Includes Drainage District No.1 data.

COUNTY OF HIDALGO, TEXAS

DRAINAGE DISTRICT NO. 1

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

EXHIBIT E-21

Fiscal Year	Governmental Activity			Total Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special District Bonds	Term Loans			
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	156,040,650	-	125,774	156,166,424	0.75%	185
2016	151,437,587	-	993,079	152,430,666	(2)	179

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-44.

(2) Data is not available.

COUNTY OF HIDALGO, TEXAS

HIDALGO COUNTY

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

EXHIBIT E-22

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)
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	342,606,927	-	342,606,927	(6,957,637)	335,649,290	1.17%	398
2016	363,119,092	-	363,119,092	(8,324,002)	354,795,090	1.16%	417

(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-44 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)
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	156,040,650	-	156,040,650	(2,461,315)	153,579,335	0.55%	182
2016	151,437,587	-	151,437,587	(3,264,750)	148,172,837	0.50%	174

(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-44 for population data.

COUNTY OF HIDALGO, TEXAS
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL OBLIGATION BONDED DEBT
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS**
EXHIBIT E-24

Fiscal Year	Principal	Interest (1)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
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%
2016	21,630,000	11,781,258	33,411,258	463,330,562	7.21%

(1) Excludes bond issuance and other costs

(2) Includes general, special revenue, debt service, and capital projects funds.

COUNTY OF HIDALGO, TEXAS
DIRECT AND OVERLAPPING BONDED DEBT
DECEMBER 31, 2016

EXHIBIT E-25

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	\$ 211,681,505	100.00%	12/31/16	\$ 211,681,505
Hidalgo County Drainage District No. 1	151,437,587	100.00%	12/31/16	151,437,587
Total Direct Debt	<u>363,119,092</u>			<u>363,119,092</u>
Overlapping Debt:				
Independent School Districts:				
Donna	83,080,000	100.00%	12/31/16	83,080,000
Edcouch - Elsa	46,844,250	100.00%	12/31/16	46,844,250
Edinburg	147,530,000	100.00%	12/31/16	147,530,000
Hidalgo	36,115,000	100.00%	12/31/16	36,115,000
La Joya	246,101,728	100.00%	12/31/16	246,101,728
La Villa	7,000,000	100.00%	12/31/16	7,000,000
McAllen	96,701,000	99.94%	12/31/16	96,642,979
Mercedes	65,482,580	100.00%	12/31/16	65,482,580
Mission	122,283,222	99.99%	12/31/16	122,270,994
Monte Alto	13,830,000	99.84%	12/31/16	13,807,872
Pharr - San Juan - Alamo	350,745,000	100.00%	12/31/16	350,745,000
Progreso	25,990,000	100.00%	12/31/16	25,990,000
Sharyland	112,981,999	100.00%	12/31/16	112,981,999
South Texas	-	65.48%	12/31/16	-
Valley View	45,114,764	100.00%	12/31/16	45,114,764
Weslaco	63,444,000	100.00%	12/31/16	63,444,000
Cities:				
Alamo	11,190,000	100.00%	12/31/16	11,190,000
Alton	10,585,000	100.00%	12/31/16	10,585,000
Donna	47,790,000	100.00%	12/31/16	47,790,000
Edcouch	1,630,000	100.00%	12/31/16	1,630,000
Edinburg	45,625,000	100.00%	12/31/16	45,625,000
Elsa	-	100.00%	12/31/16	-
Hidalgo	4,490,000	100.00%	12/31/16	4,490,000
La Joya	3,567,000	100.00%	12/31/16	3,567,000
La Villa	1,795,000	100.00%	12/31/16	1,795,000
McAllen	96,240,000	100.00%	12/31/16	96,240,000
Mercedes	23,005,000	100.00%	12/31/16	23,005,000
Mission	43,335,000	99.99%	12/31/16	43,330,667
Palmview	2,311,402	100.00%	12/31/16	2,311,402
Penitas	5,422,000	100.00%	12/31/16	5,422,000
Pharr	31,980,000	100.00%	12/31/16	31,980,000
Progreso	1,792,000	100.00%	12/31/16	1,792,000
San Juan	21,480,000	100.00%	12/31/16	21,480,000
Weslaco	75,290,000	100.00%	12/31/16	75,290,000
Road Districts:				
Road District No. 5	-	100.00%	12/31/16	-
County Line School Districts:				
Lyford	6,466,582	2.04%	12/31/16	131,918
South Texas College District	161,905,000	100.00%	12/31/16	161,905,000
Total Overlapping Debt	<u>2,059,142,527</u>			<u>2,052,711,153</u>
Total Direct and Overlapping Debt	<u>\$ 2,422,261,619</u>			<u>\$ 2,415,830,245</u>

Source: The information contained in this statement was provided by the Municipal Advisory Council of Texas (12/31/2016) 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			
	2016	2015	2014	2013
Assessed Value (1) (3)	\$ 32,379,158,320	\$ 34,063,956,028	\$ 33,193,667,610	\$ 32,466,210,900
Debit limit, 25 % of Assessed Value (2)	8,094,789,580	8,515,989,007	8,298,416,903	8,116,552,725
Debt Applicable to Limitation:				
Bonded debt:				
County Wide	198,210,000	177,400,000	175,805,000	162,385,000
Special Road Districts	-	-	-	-
Drainage District No. 1	137,910,000	150,445,000	157,700,000	163,535,000
Total bonded debt	336,120,000	327,845,000	333,505,000	325,920,000
Less: amounts available for repayment of general obligation bonds				
Special Road Districts	-	-	-	-
Drainage District No. 1	(3,264,751)	(2,461,315)	(2,116,581)	(1,903,111)
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)
Refunding Bonds, Series 2006	-	-	-	-
Refunding Bonds, Series 2007	(5,669)	(428,325)	(590,791)	(580,015)
Refunding Bonds, Series 2009A	(20,047)	(55,203)	(32,274)	(66,375)
Refunding Bonds, Series 2014A	(75,671)	(182,826)	(21,684)	-
Refunding Bonds, Series 2014B	(198,865)	(423,610)	(55,011)	-
Refunding Bonds, Series 2014C	(576,362)	(2,531)	-	-
Refunding Bonds, Series 2015B	(399,955)	(5,765)	-	-
Refunding Bonds, Series 2015C	(949,089)	(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)
Certificates of Obligation, Series 2004	-	-	(170,297)	(268,077)
Certificates of Obligation, Series 2006	(214,388)	(1,025,239)	(836,471)	(852,180)
Certificates of Obligation, Series 2009	(8,838)	(399,170)	(538,094)	(533,643)
Certificates of Obligation, Series 2009B&C	(467,510)	(516,893)	(572,149)	(373,665)
Certificates of Obligation, Series 2010A&B	(1,105,858)	(1,208,830)	(1,397,021)	(883,464)
Certificates of Obligation, Series 2014	(469,496)	(1,500)	-	-
Certificates of Obligation, Series 2015A	(453,607)	-	-	-
Tax Notes, Series 2014	(113,898)	(18,625)	-	-
Total amount available for repayment of general obligation bonds	(8,324,004)	(6,957,637)	(7,534,890)	(6,833,246)
Total debt applicable to limitation	327,795,996	320,887,363	325,970,110	319,086,754
Legal Debt Margin	\$ 7,766,993,584	\$ 8,195,101,644	\$ 7,972,446,792	\$ 7,797,465,971
Total net debt applicable to the limit as a percentage of debt limit	4.05%	3.77%	3.93%	3.93%

(1) FY 2016-2007 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					
2012	2011	2010	2009	2008	2007
\$ 32,020,027,044	\$ 32,255,682,645	\$ 32,270,566,157	\$ 30,743,431,510	\$ 28,127,299,026	\$ 24,726,397,235
8,005,006,761	8,063,920,661	8,067,641,539	7,685,857,878	7,031,824,757	6,181,599,309
174,275,000	185,405,000	197,250,000	181,685,000	148,575,000	155,985,000
-	-	-	-	-	-
90,305,000	93,740,000	96,675,000	99,145,000	99,950,000	28,000,000
264,580,000	279,145,000	293,925,000	280,830,000	248,525,000	183,985,000
-	-	-	-	-	-
(1,805,618)	(1,553,289)	(1,393,943)	(1,023,127)	(915,962)	(396,437)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(33,607)	(47,824)
(1,536,350)	(1,469,361)	(1,375,094)	(1,324,406)	(1,368,260)	(1,382,569)
-	(58,025)	(44,606)	(13,497)	(30,852)	(38,858)
(568,630)	(616,651)	(545,081)	(565,231)	(622,016)	(103,185)
(30,848)	(97,524)	(86,352)	(902)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(87,132)	(85,879)
-	-	(173,209)	(97,788)	(155,631)	(296,351)
-	(85,101)	(96,055)	(87,128)	(91,178)	(77,984)
(198,258)	(149,173)	(94,079)	(137,321)	(137,635)	(449,136)
(346,711)	(432,874)	(361,845)	(361,593)	(459,990)	(728,546)
(911,840)	(948,697)	(890,796)	(861,123)	(980,514)	(1,051,579)
(559,135)	(582,407)	(524,358)	(140,087)	-	-
(529,125)	(603,107)	(277,033)	(3,349)	-	-
(1,322,700)	(1,179,643)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(7,809,216)	(7,775,852)	(5,862,451)	(4,615,552)	(4,882,776)	(4,658,348)
256,770,784	271,369,148	288,062,549	276,214,448	243,642,224	179,326,652
\$ 7,748,235,977	\$ 7,792,551,513	\$ 7,779,578,990	\$ 7,409,643,430	\$ 6,788,182,532	\$ 6,002,272,657
3.21%	3.37%	3.57%	3.59%	3.46%	2.90%

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-27

HIDALGO COUNTY

CERTIFICATES OF OBLIGATION SERIES 2009 (1439)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
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		<u>\$ 2,390,000</u>	<u>\$ 132,250</u>	<u>\$ 2,522,250</u>

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-28

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
2/15/2017		-	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		<u>\$ 655,000</u>	<u>\$ 34,650</u>	<u>\$ 689,650</u>

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-29

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
2/15/2017		-	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		<u>\$ 8,740,000</u>	<u>\$ 3,688,484</u>	<u>\$ 12,428,484</u>

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-30

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
2/15/2017			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		<u>\$ 21,550,000</u>	<u>\$ 10,175,971</u>	<u>\$ 31,725,971</u>

DATE: June 1, 2010

ISSUED: \$ 27,850,000

PAYABLE: The Bank of New York Mellon

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-31

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
2/15/2017			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		<u>\$ 1,045,000</u>	<u>\$ 125,400</u>	<u>\$ 1,170,400</u>

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-32

HIDALGO COUNTY

GENERAL OBLIGATION REFUNDING BONDS SERIES 2014B (1444)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
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		<u>\$ 27,380,000</u>	<u>\$ 1,920,758</u>	<u>\$ 29,300,758</u>

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-33

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
2/15/2017			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		<u>\$ 20,085,000</u>	<u>\$ 9,380,556</u>	<u>\$ 29,465,556</u>

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-34

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
2/15/2017			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		<u>\$ 22,415,000</u>	<u>\$ 6,831,500</u>	<u>\$ 29,246,500</u>

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-35

HIDALGO COUNTY

TAX NOTES SERIES 2014 (1401)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
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		<u>\$ 3,420,000</u>	<u>\$ 347,500</u>	<u>\$ 3,767,500</u>

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-36

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
2/15/2017		-	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		<u>\$ 15,735,000</u>	<u>\$ 9,803,713</u>	<u>\$ 25,538,713</u>

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-37

HIDALGO COUNTY

GENERAL OBLIGATION REFUNDING BONDS SERIES 2015B (1448)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
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	\$ 7,116,000	\$ 21,876,000

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-38

HIDALGO COUNTY

GENERAL OBLIGATION REFUNDING BONDS SERIES 2015C (1449)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
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		<u>24,990,000</u>	<u>4,406,461</u>	<u>29,396,461</u>

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

HIDALGO COUNTY

CERTIFICATES OF OBLIGATION SERIES 2016 (1450)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2017		-	892,352	892,352
8/15/2017	2.000%	2,285,000.00	754,100	3,039,100
2/15/2018			731,250	731,250
8/15/2018	4.000%	1,090,000.00	731,250	1,821,250
2/15/2019			709,450	709,450
8/15/2019	5.000%	1,135,000.00	709,450	1,844,450
2/15/2020			681,075	681,075
8/15/2020	5.000%	1,190,000.00	681,075	1,871,075
2/15/2021			651,325	651,325
8/15/2021	5.000%	1,250,000.00	651,325	1,901,325
2/15/2022			620,075	620,075
8/15/2022	5.000%	1,315,000.00	620,075	1,935,075
2/15/2023			587,200	587,200
8/15/2023	5.000%	1,380,000.00	587,200	1,967,200
2/15/2024			552,700	552,700
8/15/2024	5.000%	1,450,000.00	552,700	2,002,700
2/15/2025			516,450	516,450
8/15/2025	5.000%	1,520,000.00	516,450	2,036,450
2/15/2026			478,450	478,450
8/15/2026	5.000%	1,595,000.00	478,450	2,073,450
2/15/2027			438,575	438,575
8/15/2027	5.000%	1,675,000.00	438,575	2,113,575
2/15/2028			396,700	396,700
8/15/2028	5.000%	1,760,000.00	396,700	2,156,700
2/15/2029			352,700	352,700
8/15/2029	5.000%	1,850,000.00	352,700	2,202,700
2/15/2030			306,450	306,450
8/15/2030	5.000%	1,940,000.00	306,450	2,246,450
2/15/2031			257,950	257,950
8/15/2031	5.000%	2,040,000.00	257,950	2,297,950
2/15/2032			206,950	206,950
8/15/2032	4.000%	2,140,000.00	206,950	2,346,950
2/15/2033			164,150	164,150
8/15/2033	4.000%	2,225,000.00	164,150	2,389,150
2/15/2034			119,650	119,650
8/15/2034	4.000%	2,315,000.00	119,650	2,434,650
2/15/2035			73,350	73,350
8/15/2035	3.000%	2,410,000.00	73,350	2,483,350
2/15/2036			37,200	37,200
8/15/2036	3.000%	2,480,000.00	37,200	2,517,200
	TOTALS	<u>35,045,000</u>	<u>17,409,752</u>	<u>52,454,752</u>

DATE: June 1, 2016
 ISSUED: \$ 35,045,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2027 are callable in whole or in part on any date beginning 08/15/2026 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-40

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX IMPROVEMENT BONDS SERIES 2008

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) March & September 1st</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
3/1/2017			142,800	142,800
9/1/2017	4.000%	3,495,000	142,800	3,637,800
3/1/2018		-	72,900	72,900
9/1/2018	4.000%	3,645,000	72,900	3,717,900
	TOTALS	<u>\$ 7,140,000</u>	<u>\$ 431,400</u>	<u>\$ 7,571,400</u>

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

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX IMPROVEMENT BONDS SERIES 2013

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

EXHIBIT E-41

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) March & September 1st</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
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	<u>70,480,000</u>	<u>\$ 25,148,625</u>	<u>\$ 95,628,625</u>

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-42

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX REFUNDING BONDS SERIES 2014

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) March & September 1st</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
3/1/2017			148,681	148,681
9/1/2017	2.000%		148,681	148,681
3/1/2018			148,681	148,681
9/1/2018	2.000%		148,681	148,681
3/1/2019			148,681	148,681
9/1/2019	2.000%		148,681	148,681
3/1/2020			148,681	148,681
9/1/2020	2.000%		148,681	148,681
3/1/2021			148,681	148,681
9/1/2021	2.000%		148,681	148,681
3/1/2022			148,681	148,681
9/1/2022	2.000%		148,681	148,681
3/1/2023			148,681	148,681
9/1/2023	2.000%		148,681	148,681
3/1/2024			148,681	148,681
9/1/2024	3.750%	1,815,000	148,681	1,963,681
3/1/2025			114,650	114,650
9/1/2025	3.750%	1,880,000	114,650	1,994,650
3/1/2026			79,400	79,400
9/1/2026	4.000%	1,945,000	79,400	2,024,400
3/1/2027			40,500	40,500
9/1/2027	4.000%	2,025,000	40,500	2,065,500
	TOTALS	<u>\$ 7,665,000</u>	<u>\$ 2,848,000</u>	<u>\$ 10,513,000</u>

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-43

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX REFUNDING BONDS SERIES 2016

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) March & September 1st</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
3/1/2017			1,263,025	1,263,025
9/1/2017	3.000%	2,290,000	1,263,025	3,553,025
3/1/2018			1,228,675	1,228,675
9/1/2018	4.000%	930,000	1,228,675	2,158,675
3/1/2019			1,210,075	1,210,075
9/1/2019	5.000%	4,770,000	1,210,075	5,980,075
3/1/2020			1,090,825	1,090,825
9/1/2020	4.000%	5,010,000	1,090,825	6,100,825
3/1/2021			990,625	990,625
9/1/2021	5.000%	5,215,000	990,625	6,205,625
3/1/2022			860,250	860,250
9/1/2022	5.000%	5,445,000	860,250	6,305,250
3/1/2023			724,125	724,125
9/1/2023	5.000%	5,700,000	724,125	6,424,125
3/1/2024			581,625	581,625
9/1/2024	5.000%	4,085,000	581,625	4,666,625
3/1/2025			479,500	479,500
9/1/2025	5.000%	4,280,000	479,500	4,759,500
3/1/2026			372,500	372,500
9/1/2026	5.000%	4,485,000	372,500	4,857,500
3/1/2027			260,375	260,375
9/1/2027	5.000%	4,725,000	260,375	4,985,375
3/1/2028			142,250	142,250
9/1/2028	5.000%	5,690,000	142,250	5,832,250
	TOTALS	\$ 52,625,000	\$ 18,407,700	\$ 71,032,700

DATE: January 15, 2016

ISSUED: \$ 52,625,000

PAYABLE: U.S. Bank

CALL OPTION: Bonds maturing on and after 09/1/2026 are callable in whole or in part on any date beginning 09/1/2025 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS

EXHIBIT E-44

Fiscal Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	School Enrollment (2)	Unemployment Rate (3)
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	20,702,876,000	24,579	230,077	7.9%
2016	849,843	(4)	(4)	234,994	8.2%

(1) Source: U.S. Census Bureau

(2) Source: Texas Education Agency (TEA)

(3) Source: United States Department of Labor

COUNTY OF HIDALGO, TEXAS
HIDALGO COUNTY
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

EXHIBIT E-45

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(4) Wal-Mart	5,517	1	1.60%	3,326	5	1.30%
Edinburg Consolidated ISD	4,813	2	1.40%	3,600	2	1.41%
(4) H-E-B	4,343	3	1.26%	3,800	1	1.49%
Pharr-San Juan-Alamo ISD	4,297	4	1.25%	(5)		0.00%
Doctor's Hospital at Renaissance	3,968	5	1.15%	(5)		0.00%
(1) Hidalgo County	3,910	6	1.13%	3,486	4	1.36%
McAllen Independent School District	3,422	7	0.99%	3,595	3	1.41%
Edinburg Regional Medical Center	3,000	8	0.87%	3,000	6	1.17%
University of Texas-Rio Grande Valley	2,850	9	0.83%	2,850	7	1.12%
Weslaco ISD	2,000	10	0.58%	(5)		0.00%
McAllen Medical Center				2,800	8	1.10%
Mission Consolidated ISD				2,140	9	0.84%
City of McAllen				1,801	10	0.71%
	<u>38,120</u>		<u>11.06%</u>	<u>30,398</u>		<u>11.90%</u>
			(2)			(3)

Source: Texas Workforce Commission, McAllen ISD, Edinburg CISD, PSJA ISD, U.S. Department of Housing & Urban Development, McAllen Economic Development Corporation, McAllen Chamber of Commerce

- (1) Includes Hidalgo County and County related agencies employees.
- (2) Total employment in 2016 was 344,653.
- (3) Total employment in 2007 was 255,391.
- (4) Data not found for 2016, used 2015.
- (5) Data not available.



COUNTY OF HIDALGO, TEXAS

MISCELLANEOUS STATISTICS

DECEMBER 31, 2016

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
County Seat:	Edinburg, Texas	* Total Deposits as of June 30, 2014(millions):	\$ 9,261
Number of employees:	4,031		
Area in acres:	9,525,000		
Miles of County maintained roads:	Precinct 1	675	
	Precinct 2	123	
	Precinct 3	579	
	Precinct 4	500	

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	McAllen
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	McAllen
Rio Grande Rehabilitation Hospital	McAllen
Solara Hospital	McAllen
Weslaco Rehabilitation Hospital	Weslaco
Women's 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:	17	
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:	17	

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		Principal industries:
(1) Median household income: \$	35,441	Construction
(1) People below poverty level:	264,301	Educational Services
(1) % of people below poverty level:	31.1%	Financial Activities
Labor force:	335,276	Health Services
People employed:	308,973	Government
People unemployed:	26,303	Information
Unemployment rate:	7.8%	Leisure and Hospitality
		Manufacturing
		Natural Resources and Mining
		Professional and Business services
		Trade, Transportation and Utilities

Gross Sales

Industry	2016	2015	2014	2013
Agriculture	116,897,052	68,371,272	55,131,492	64,348,813
Construction	3,962,552,952	675,523,705	614,823,153	677,444,415
Finance, Real Estate, Insurance	215,554,680	267,972,968	293,431,954	249,877,883
Manufacturing	1,596,796,504	1,689,925,786	1,508,609,652	1,522,984,229
Mining	73,229,906	101,440,518	140,981,973	135,589,884
Other	31,257	36,212	32,215	31,695
Retail	9,427,288,231	9,764,863,847	9,832,370,488	9,399,973,895
Other Services (2)	836,570,177	747,203,161	675,271,542	766,910,929
Transportation, Communications, and Utilities	291,565,399	305,662,012	318,050,890	110,201,860
Wholesale-Trade	2,226,358,928	2,135,120,971	2,185,751,809	2,175,330,084
	<u>18,746,845,086</u>	<u>15,756,120,452</u>	<u>15,624,455,168</u>	<u>15,102,693,687</u>

Agriculture

Products Raised (2015)	Crops	Acres	Production
		Harvested	
(2) Grain Sorghum		108,100	6,288,000 Bushels
(1) Sugar Cane		17,400	607,000 Tons
(2) Corn		28,100	3,107,000 Bushels
(2) Upland Cotton		28,800	78,600 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) 2015 Data. 2016 data is not available

(2) 2016 Data.

COUNTY OF HIDALGO, TEXAS
 FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2016	2015	2014	2013
General government				
Judicial	383	363	342	349
Executive	26	22	31	25
Elections	25	212	22	27
Financial administration	351	470	345	350
Other-unclassified	126	107	119	129
Public safety				
Police	434	395	437	450
Fire	7	8	9	6
Corrections	780	784	789	831
Other Protection	5	3	5	5
Highways and streets	270	193	267	286
Drainage	139	130	109	113
Sanitation	75	55	65	70
Health and welfare				
Hidalgo County	382	339	389	416
Head Start Program	751	(1)	760	760
Community Service Agency	35	31	36	32
Culture-recreation				
Parks	52	-	50	51
Conservation	10	7	8	11
Urban and economic development				
Hidalgo County	22	21	-	-
Urban County	22	23	24	26
Economic Opportunity	15		13	11
Total	3,910	3,162	3,820	3,948

Source: Hidalgo County payroll database and county related agencies.

(1) Data is not available.

Fiscal Year						
2012	2011	2010	2009	2008	2007	
371	375	327	327	343	315	
28	29	13	14	18	22	
26	27	25	18	21	21	
350	353	371	344	352	298	
127	138	130	129	130	114	
407	419	389	382	383	364	
7	7	7	7	5	6	
790	769	799	801	770	691	
5	5	4	6	5	-	
291	292	267	295	244	196	
107	102	94	89	87	77	
73	73	75	86	69	61	
434	446	441	440	412	381	
804	780	778	786	809	827	
32	50	45	44	32	32	
55	57	47	54	49	43	
7	6	10	11	11	11	
-	-	-	1	1	-	
30	29	30	27	22	24	
11	10	10	10	6	3	
3,955	3,967	3,862	3,871	3,769	3,486	

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

Function	Fiscal Year			
	2016	2015	2014	2013
General government				
Criminal cases on docket (2)	53,706	509,418	185,184	537,239
Criminal cases disposed (2)	23,059	54,963	56,693	95,939
Civil cases on docket (2)	31,860	38,977	56,108	79,750
Civil cases disposed (2)	7,783	2,320	11,876	62,124
Number of inquests (2)	205	345	422	373
Vehicles registered	595,640	583,042	568,966	549,205
Average daily inmate population	1,091	1,101	1,094	1,098
Drainage				
Subdivision drainage reviews	230	246	192	149
Health and welfare				
Restaurant permits	2,011	2,095	2,265	2,348
Food handler permits	500	2,400	4,984	5,497
Mobile vendor permits	-	-	74	N/A
Septic tank inspections	1,383	813	1,301	1,037
Children served by Head Start (3)	4,408	4,389	4,303	4,241
Children with disabilities served by Head Start (3)	460	465	440	438
Individuals assisted by CSA (4)	23,978	23,023	15,359	14,684
Urban and economic development				
Home rehabilitations/reconstructions	(1)	22	19	14
New home constructions	(1)	11	37	26
First time home buyers assisted with downpayment	(1)	0	5	14

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 Administration 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.

EXHIBIT E-48

Fiscal Year					
2012	2011	2010	2009	2008	2007
240,482	147,780	96,183	109,121	111,914	113,699
47,413	46,925	60,120	72,893	70,515	69,402
32,940	20,311	74,943	77,426	75,062	67,808
33,272	7,744	9,986	17,883	17,619	15,021
86	206	547	433	424	425
529,102	505,523	488,215	470,371	462,051	448,839
1,094	1,286	1,275	1,150	1,132	1,185
195	159	135	153	208	269
2,222	2,275	2,084	2,372	2,485	2,412
5,410	5,798	5,697	1,770	(1)	(1)
N/A	N/A	N/A	N/A	N/A	N/A
1,453	1,061	1,386	835	1,595	1,863
4,237	4,343	4,351	4,682	4,710	4,246
429	230	85	39	605	577
18,790	21,692	21,891	31,563	15,039	12,805
26	28	27	42	47	44
39	24	50	50	38	45
9	36	20	23	22	26

COUNTY OF HIDALGO, TEXAS
 CAPITAL ASSETS STATISTICS BY FUNCTION
 LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2016	2015	2014	2013
General government				
Courthouse-number of courts	25	25	25	24
Justice of the Peace courts	8	8	9	9
Motor Vehicle Department substations	6	6	5	6
Public safety				
County jail-number of beds	1229	1371	1,397	1,385
Patrol units	424	506	426	395
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	27	(1)	27	27
Head Start school buses	34	(1)	38	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						
2012	2011	2010	2009	2008	2007 (1)	
24	23	22	20	20	16	
9	9	9	9	9	9	
6	6	6	6	5	5	
1,430	1,097	1,232	1232	1232	1232	
363	365	380	365	423	304	
1	1	1	1	1	1	
3	3	3	3	3	3	
27	27	27	24	21	21	
39	39	34	31	33	33	
1	1	1	1	1	1	

