

County of Hidalgo, Texas

Comprehensive
Annual Financial Report
For the Year Ended
December 31, 2017



COUNTY OF HIDALGO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2017**

**PREPARED BY:
COUNTY AUDITOR'S OFFICE
MARIA ARCILIA DURAN, CPA
COUNTY AUDITOR**



COUNTY OF HIDALGO, TEXAS
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017

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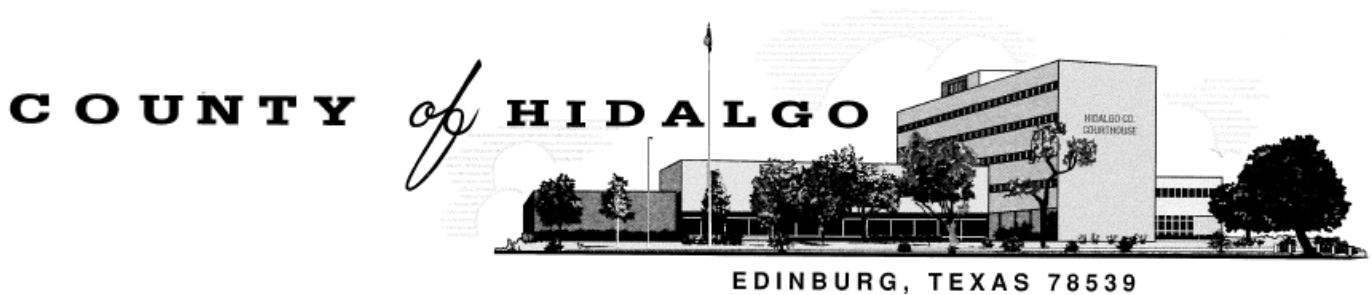
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This report is available online at <http://www.co.hidalgo.tx.us/index.aspx?NID=448>

INTRODUCTORY SECTION





HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

July 23, 2018

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, 2017, 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.

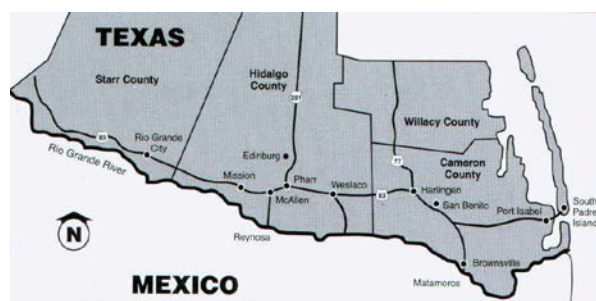
Pursuant to Local Government Code §115.045, the financial statements and notes contained in this report have been audited by Burton, McCumber & Longoria, L.L.P. The independent auditors issued an unmodified ("clean") opinion on the County financial statements for the year ended December 31, 2017. The 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 860,661 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. Each of the Commissioners is 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 2017, 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. McAllen was ranked 1st of 253 urban areas with the least expensive cost of living (20 percent below the national average) by the Council for Community and Economic Research (C2ER), an economic think tank, in their second quarter 2017 report.

Hidalgo County continues to experience strong growth in population and in its economic base. The population has grown by 11% since the 2010 census and by 51% since the 2000 census. With a 2017 population estimate of 860,661, Hidalgo County is 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 just over \$11 billion in 2000 to over \$32 billion in 2017.

Hidalgo County experienced modest employment growth over the past year. According to the Texas Workforce Commission, the County's 2017 unemployment rate was 7.4 percent, compared to 7.8 percent in 2016. The County's unemployment rate continues to be one of the highest in the state. The County's 2017 unemployment rate of 7.4 percent was well above the state (4.3 percent) and national (4.4 percent) average for the same period.

The economic outlook for Hidalgo County looks positive for the near future. Major industrial investments in the past, including the McAllen Convention Center, McAllen Performing Arts Center, The Shoppes at Rio Grande Valley in Edinburg, and the H-E-B Park continue to attract additional development in the County. Construction of the new 8,500 seat Bert Ogden Arena in Edinburg, a sports and entertainment venue, is expected to further attract additional development in the County.

Other projects that will have a direct impact on the local economy, spur trade and commerce, and provide employment opportunities include the following:

- The University of Texas-Rio Grande Valley (UTRGV) continues to expand with the construction of an 112,882 square-foot Science Building in Edinburg and an 86,150 square-foot UTRGV Research Facility at DHR in McAllen. Both buildings are expected to be completed in 2018. Construction is also underway on a new 54,334 square-foot Interdisciplinary Engineering and Academic Building (IEAB) in Edinburg. The IEAB is expected to be completed in January 2019.
- Construction continues at Tres Lagos, a 2,571-acre master-planned community in north McAllen. The development is expected to add over 8,000 new housing units over 20 years. Texas A&M University's new Higher Education Center (HEC) at Tres Lagos is under construction and expected to begin operations in the fall of 2018.
- The 245,000 square-foot expansion of La Plaza Mall in McAllen was nearly complete by the end of 2017. The expansion features new-to-market retailers Zara, H&M, Kendra Scott, as well as the first Texas de Brazil in the Rio Grande Valley.
- Evergreen Cold Storage announced plans to construct 283,200 total square-feet of fresh produce warehouse space in Pharr at a cost of \$47 million. The project is expected to create a total of 120 new jobs. The first of three phases is expected to be completed in 2018.
- Topgolf, a sports entertainment venue, announced plans to construct its 11th Topgolf in Texas in Pharr. The 55,000 square-foot facility will create 350 new jobs. The project is expected to be completed in 2018.
- Construction is underway for a new 46,000 square-foot shopping center targeting high-end, regional and national retailers and restaurants. Premier Plaza Center located in McAllen is expected to be completed in early 2018.

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's intent to maintain the County's operations and preserve a 10%-15% reserve ratio without increasing the property tax rate. Despite the issuance of new debt for the construction of a new courthouse on the horizon (projected for 2018), the Commissioners Court committed to reducing the County's property tax rate by one cent to at \$0.5800. Any increase in the debt service tax rate as a result of the construction of the new courthouse 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

In 2011, the Commissioners Court commissioned the County's first ever Comprehensive Courthouse Master Plan to address the needs of the aging and undersized courthouse. The Courthouse Master Plan was

completed in 2012 and recommended the construction of a new courthouse. In 2014, a schematic plan was completed for a 10 story, 470,000 sq. ft. building with 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. In 2017, the Commissioners Court selected a project manager. The County will finance construction of the courthouse with Certificates of Obligation, which are expected to be issued in 2018.

Regional Hike-and-Bike Trail

In 2017, the County broke ground on Phase 1 of a 7.7 mile regional hike-and-bike trail that will stretch through the cities of San Juan, Pharr, and McAllen and eventually link to the University of Texas-Rio Grande Valley in the City of Edinburg. The trail will include tunnels running underneath roads to provide a safer environment for pedestrian traffic.

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. The Commissioners Court established a Countywide Sanitation Permit Fee program effective January 2015. The program collected revenues totaling \$1.4 million in 2017 for a total of \$4.17 since its inception.

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. Thus far, 159 streetlights have been installed as a result of the program.

Living Wages

The Commissioners Court approved to increase the minimum wage for county employees from \$10.10 to \$12 per hour at a cost of \$218,457. This living wage increase went into effect on January 1, 2017.

Awards and Acknowledgements

Awards

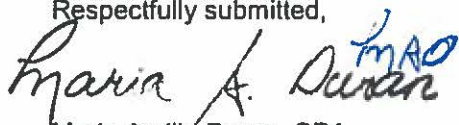
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Hidalgo, for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the fourteenth consecutive 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 & Longoria, LLP. I would like to express my appreciation to the various departments who assisted and contributed to the preparation of this report and thank the Commissioners Court for their unfailing support for maintaining the highest standards of professionalism in managing the County's financial affairs.

Respectfully submitted,

A handwritten signature in blue ink that reads "Maria A. Duran". The signature is stylized with a large "M" and "D".

Maria Arcilia Duran, CPA
Hidalgo County Auditor



Government Finance Officers Association

**Certificate of
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Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

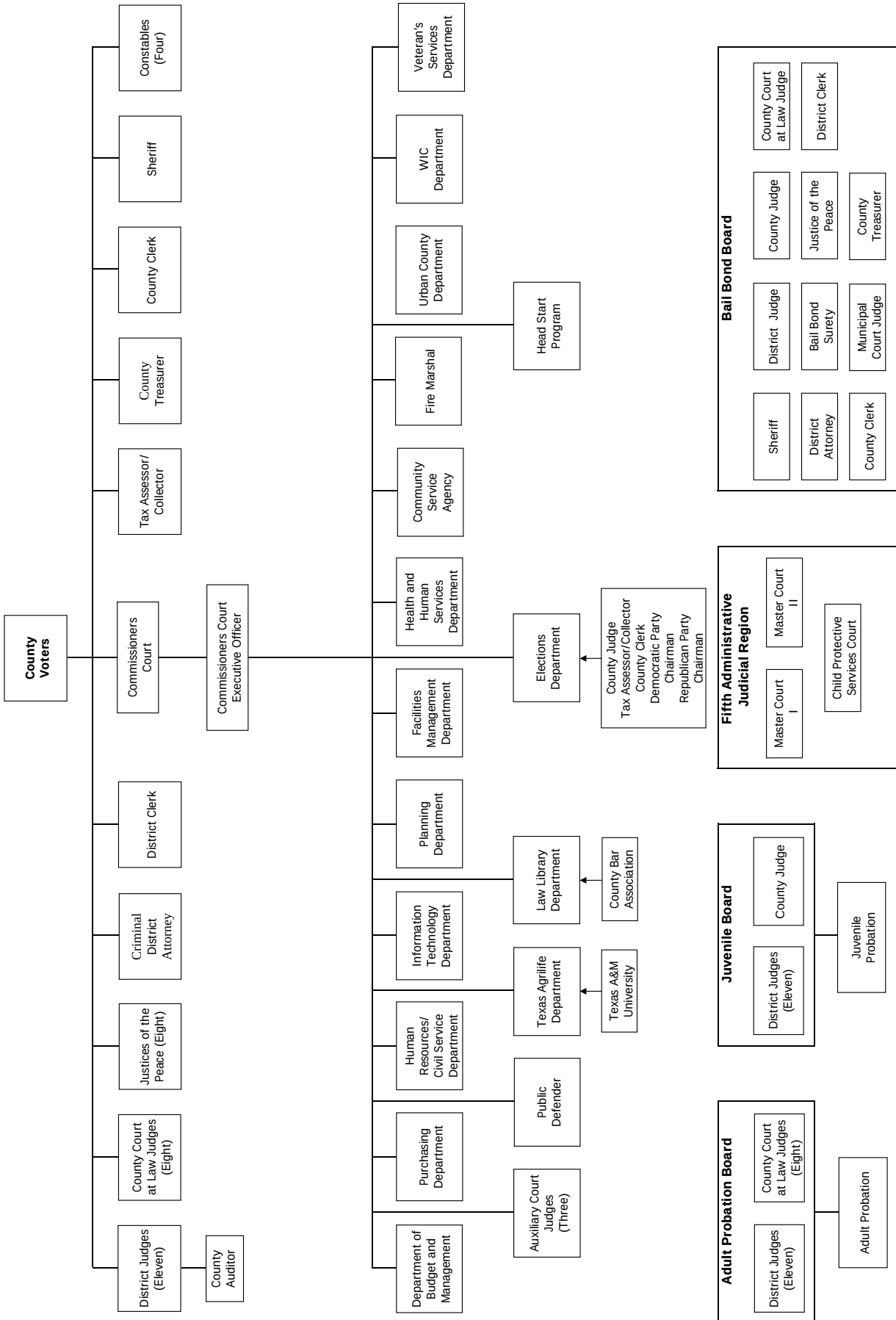
December 31, 2016

Christopher P. Morill

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2017

County Judge Ramon Garcia Chairman
Commissioner David L. Fuentes. Member
Commissioner Eduardo Cantu Member
Commissioner Jose M. Flores Member
Commissioner Joseph Palacios. Member

COUNTY OF HIDALGO, TEXAS

Principal Officials

December 31, 2017

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
Keno Vasquez Judge, 398th Judicial District of Texas
Israel Ramon Judge, 430th Judicial District of Texas
Renee Rodriguez-Betancourt 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

David L. Fuentes. 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

Maria Arcilia (Arcy) Duran. County Auditor

INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' 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, 2017, 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.

Auditors' 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, 2017, 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 23, 2018, 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.

Brenton McCall & Loya, LLP

McAllen, Texas
July 23, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of 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, 2017. 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 \$369,297,697 (*net position*). Of this amount, \$65,207,006 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 experienced a slight decrease of \$4,671,495, net of prior period adjustment, or 1% from the prior fiscal year.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$221,886,806, an increase of \$4,073,893 in comparison with the prior year. Approximately 15% of this amount (\$33,065,608) is available for spending at the County's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the general fund was \$42,551,125, or approximately 22% of total general fund expenditures and transfers out.
- The County's total outstanding general obligation debt increased by \$4,470,000 during the current fiscal year due to the issuance by the County of certificates of obligation in the amount of \$28,405,000 and the issuance by the District of refunding bonds in the amount of \$1,960,000, which refunded \$1,960,000 of unlimited tax improvement bonds. The new debt was offset by regularly scheduled principal reductions of \$23,935,000.

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 funds balance sheet and in the governmental funds 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 30-37 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 38-41 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 42-43 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 46-85 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 \$369,297,697, at the close of the most recent fiscal year.

Net Position

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Assets:						
Current and other assets	\$ 554,650,625	\$ 537,735,821	\$ 4,000,494	\$ 4,044,151	\$ 558,651,119	\$ 541,779,972
Capital assets	479,464,077	470,510,768	1,208,247	1,178,229	480,672,324	471,688,997
Total assets	1,034,114,702	1,008,246,589	5,208,741	5,222,380	1,039,323,443	1,013,468,969
Deferred Outflows:						
Deferred Charge	6,337,471	7,770,318	-	-	6,337,471	7,770,318
Pension	46,815,656	53,159,214	-	-	46,815,656	53,159,214
Total deferred outflows	53,153,127	60,929,532	-	-	53,153,127	60,929,532
Liabilities:						
Long-term liabilities	479,019,080	468,281,452	1,560,514	1,592,493	480,579,594	469,873,945
Other liabilities	236,816,439	223,161,474	64,221	180,747	236,880,660	223,342,221
Total liabilities	715,835,519	691,442,926	1,624,735	1,773,240	717,460,254	693,216,166
Deferred Inflows:						
Pension	5,718,619	7,213,143	-	-	5,718,619	7,213,143
Total deferred inflows	5,718,619	7,213,143	-	-	5,718,619	7,213,143
Net Position:						
Net investment in capital assets	204,997,745	201,487,391	1,208,247	1,178,229	206,205,992	202,665,620
Restricted	97,817,797	84,457,127	66,902	66,902	97,884,699	84,524,029
Unrestricted	62,898,149	84,575,534	2,308,857	2,204,009	65,207,006	86,779,543
Total net position	\$ 365,713,691	\$ 370,520,052	\$ 3,584,006	\$ 3,449,140	\$ 369,297,697	\$ 373,969,192

By far, the largest portion of the County's net position (55.8%) 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 (26.5%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance (17.7%) 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 \$4,671,495, net of prior period adjustment, from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

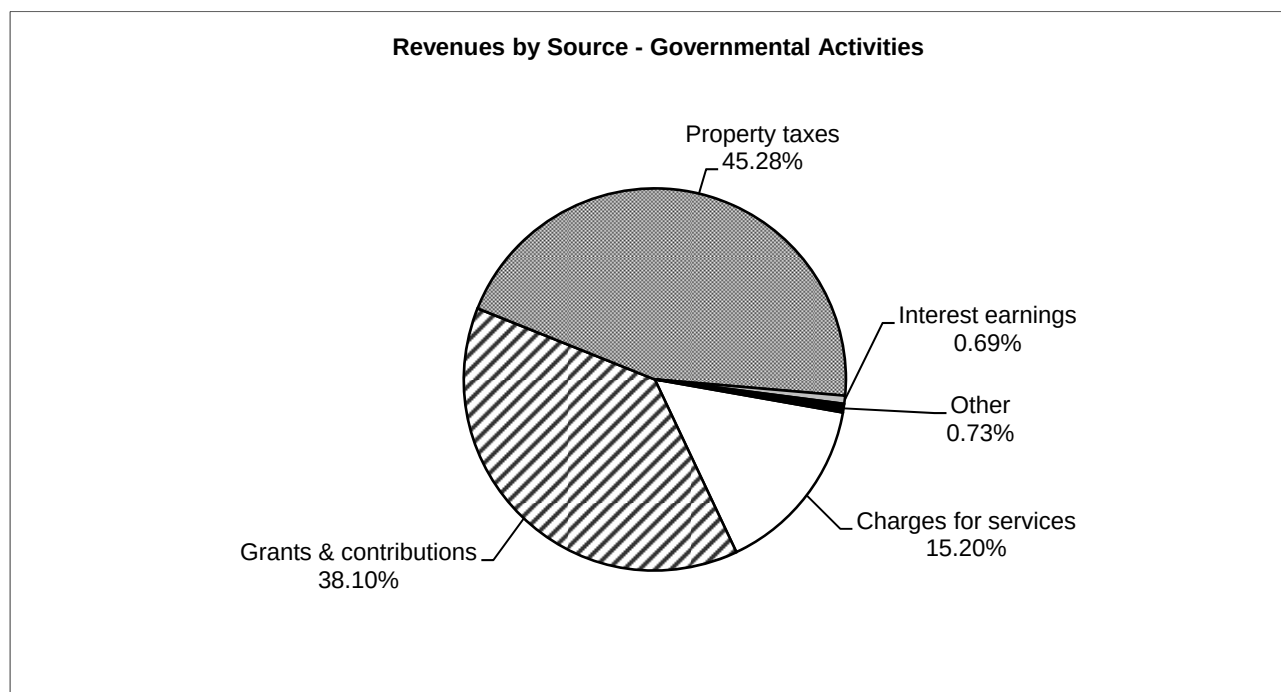
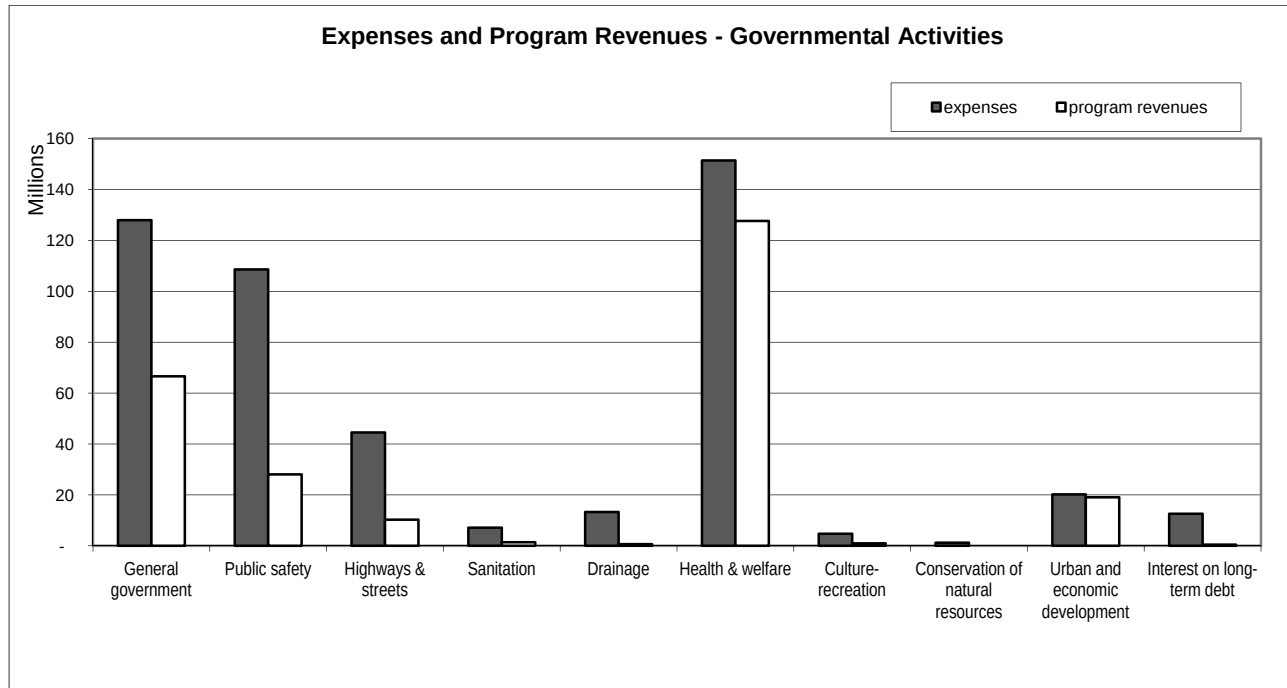
Governmental Activities. During the current fiscal year, net position for governmental activities experienced a slight decrease of \$4,806,361, net of prior period adjustment, or 1% from the prior fiscal year for an ending balance of \$365,713,691.

Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 74,813,148	\$ 76,918,533	\$ 1,524,670	\$ 1,496,797	\$ 76,337,818	\$ 78,415,330
Operating grants and contributions	179,413,113	180,883,512	-	-	179,413,113	180,883,512
Capital grants and contributions	1,008,184	3,389,757	-	-	1,008,184	3,389,757
General revenues:						
Property taxes	222,872,417	211,310,049	-	-	222,872,417	211,310,049
Grants and contributions not restricted to specific programs	7,088,496	7,125,603	-	-	7,088,496	7,125,603
Interest earnings	3,393,343	2,001,289	16,258	-	3,409,601	2,001,289
Other	3,601,126	3,090,763	278	-	3,601,404	3,090,763
Total revenues	492,189,827	484,719,506	1,541,206	1,496,797	493,731,033	486,216,303
Expenses:						
General government	127,938,415	123,633,293	-	-	127,938,415	123,633,293
Public safety	108,582,746	108,710,146	-	-	108,582,746	108,710,146
Highways and streets	44,527,862	39,422,685	-	-	44,527,862	39,422,685
Sanitation	7,160,516	6,526,135	-	-	7,160,516	6,526,135
Drainage flood control	13,300,999	14,854,988	-	-	13,300,999	14,854,988
Health and welfare	151,409,441	132,027,373	-	-	151,409,441	132,027,373
Culture-recreation	4,736,178	4,267,350	-	-	4,736,178	4,267,350
Conservation of natural resources	1,244,656	924,511	-	-	1,244,656	924,511
Urban and economic development	20,237,852	21,856,952	-	-	20,237,852	21,856,952
Interest on long-term debt	12,631,601	11,054,231	-	-	12,631,601	11,054,231
Landfill Services	-	-	27,203	20,197	27,203	20,197
Jail Commissary	-	-	1,379,137	1,285,061	1,379,137	1,285,061
Total expenses	491,770,266	463,277,664	1,406,340	1,305,258	493,176,606	464,582,922
Increase (decrease) in net position	419,561	21,441,842	134,866	191,539	554,427	21,633,381
Net position - beginning restated	365,294,130	349,078,210	3,449,140	3,257,601	368,743,270	352,335,811
Net position - ending	\$ 365,713,691	\$ 370,520,052	\$ 3,584,006	\$ 3,449,140	\$ 369,297,697	\$ 373,969,192

Overall, revenues increased by \$7,470,321 primarily due to increases in property taxes (\$11,562,368) due to higher assessed valuations.

Overall, expenses increased by \$28,492,602. The most significant increase in expenses was related to health and welfare (\$19,382,068). This was mainly due to an increase of \$18,538,868 in intergovernmental transfers (IGT's) to the State from the Local Provider Participation Fund (LPPF). The LPPF provides IGT's to access federal matching funds for Medicaid Supplemental programs. The State determines the timing and amount of the IGT's. Other large increases in expenses were for highways and streets (\$5,105,177) and general government (\$4,305,122).



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 \$3,584,006. The total increase in net position for business-type activities (landfill and jail commissary funds) was \$134,866 or 4% from the prior fiscal year. Overall revenue increased by \$44,409 due to an increase in jail commissary charges and interest earnings. Expenses increased by \$101,082. Jail commissary expenses increased by \$94,076 and landfill expenses increased by \$7,006.

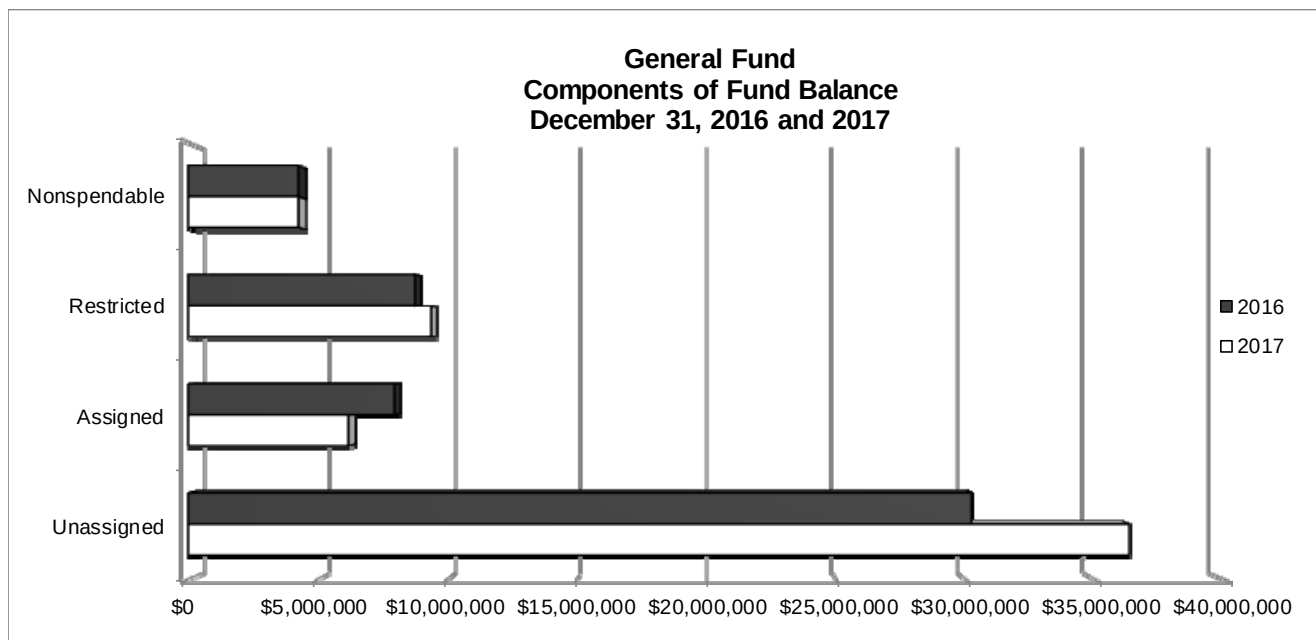
Financial Analysis of the Governmental Funds

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, 2017, the County's governmental funds reported combined fund balances of \$221,886,806, an increase of \$4,073,893 in comparison with the prior fiscal year. Approximately 15% of this amount (\$33,065,608) 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 (\$4,262,822), 2) restricted for particular purposes (\$176,952,491), or 3) assigned for particular purposes (\$7,605,885).

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 \$36,360,709, while total fund balance increased by \$4,949,099 to \$56,200,243. 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 18% of total general fund expenditures and transfers out, while total fund balance represents approximately 29% of that same amount.



The Health Care Funding District's Local Provider Participation Fund (LPPF), a major fund, had a \$7,462,845 decrease in fund balance during the current fiscal year, which put the overall fund balance at \$7,571,074. 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 a decrease in the FY17-18 mandatory payments assessed to the hospitals combined with an increase in IGT's to the State.

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 \$130,259 to a balance of \$3,182,534. However, the unrestricted net position of the landfill decreased by \$25,411 to a deficit balance of \$873,677. The total net position for both funds was \$3,389,688 and \$194,318, 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 \$10,546,828 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- \$3,539,347 of the increase resulted from using restricted fund balance. These funds were appropriated to fund matching requirements (\$2,846,675), economic development (\$562,259), elections (\$66,209), the Child Advocacy Center (\$50,000), Bail Bond Board (\$7,864), Justice of the Peace preservation of vital statistics (\$4,840), and the grand jury (\$1,500).
- \$5,822,894 of the increase resulted from using assigned fund balance. These funds were appropriated for the new courthouse (\$3,951,867), the Medicaid 1115 Waiver DSRIP program (\$1,389,912), for repairs to Anzalduas Park (\$279,375), for the County's portion of various Texas Department of Transportation projects (\$182,346), and capital projects (\$19,394).
- \$1,184,587 of the increase was possible because of unanticipated revenues specifically described in the following section. These funds were appropriated for litigation expenditures (\$402,555), housing of inmates (\$311,293), acquisition of capital lease equipment (\$238,597), economic development (\$181,741), El Milagro Clinic (\$50,000), and other items (\$401).

During the current fiscal year, there was an increase of \$1,184,587 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.

- \$402,555 of insurance proceeds was received related to vehicle accident claims and storm damages.
- \$311,293 of various new revenue sources was received during the fiscal year.
- \$238,597 of other financing sources was recognized due to capital lease agreements for the acquisition of equipment.
- \$181,741 of unclaimed capital credits was received from the Texas Comptroller of Public Accounts.
- \$50,401 was transferred-in from other funds.

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 five notable exceptions.

1. Funds budgeted for contingencies in the amount of \$2,779,601 were not needed.
2. Actual cash match expenditures were \$1,264,426 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.
3. Actual expenditures for the Medicaid 1115 Waiver DSRIP program were \$1,064,241 less than the final amended budget. The unexpended balance was assigned for use in the ensuing year.
4. Actual expenditures for the juvenile probation were \$810,021 less than the final amended budget.
5. Actual expenditures for economic development were \$535,264 less than the final amended budget. 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 exception. FEMA awarded the County \$1,644,811 for flooding events from prior years. This award 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, 2017, amounts to \$480,672,324 (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 1.9%.

Capital Assets (net of depreciation)

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 71,055,661	\$ 65,248,238	\$ 1,001,093	\$ 1,001,093	\$ 72,056,754	\$ 66,249,331
Infrastructure	189,293,361	189,841,198	-	-	189,293,361	189,841,198
Buildings and renovations	101,057,043	102,979,327	-	-	101,057,043	102,979,327
Improvements other than buildings	11,520,607	11,889,696	-	-	11,520,607	11,889,696
Machinery and equipment	43,958,208	45,585,428	207,154	177,136	44,165,362	45,762,564
Construction in progress	62,579,197	54,966,881	-	-	62,579,197	54,966,881
Total	\$ 479,464,077	\$ 470,510,768	\$ 1,208,247	\$ 1,178,229	\$ 480,672,324	\$ 471,688,997

Major capital events during the current fiscal year included the following: (1) construction of space pressure control at the Autopsy Facility, renovation to the Precinct No. 4 "M" Road Building, and improvements to the Precinct No. 4 Recovery and Motor Pool; (2) purchase of road maintenance machinery and equipment; (3) vehicle replacements for various departments/offices; and (4) numerous road projects including Mile 2 North, Nittler Road, Goolie Road, Indian Hills, and Yuma Avenue Extension.

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 \$340,590,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling \$1,636,713. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Refunding bonds-Hidalgo County	\$ 82,770,000	\$ 91,245,000	\$ -	\$ -	\$ 82,770,000	\$ 91,245,000
Refunding bonds-Drainage District No. 1	59,960,000	60,290,000	-	-	59,960,000	60,290,000
General obligation bonds-Drainage District No. 1	69,340,000	77,620,000	-	-	69,340,000	77,620,000
Certificates of obligation-Hidalgo County	126,185,000	103,545,000	-	-	126,185,000	103,545,000
Tax notes-Hidalgo County	2,335,000	3,420,000	-	-	2,335,000	3,420,000
Notes-Hidalgo County	107,999	211,844	-	-	107,999	211,844
Notes-Urban County Program	735,000	950,000	-	-	735,000	950,000
Notes-Drainage District No. 1	793,714	993,079	-	-	793,714	993,079
Total	\$ 342,226,713	\$ 338,274,923	\$ -	\$ -	\$ 342,226,713	\$ 338,274,923

During the current fiscal year, the bonded debt increased by \$4,470,000 due to the issuance by the County of \$28,405,000 in certificates of obligation and the issuance by the District of \$1,960,000 in refunding bonds, which refunded \$1,960,000 of unlimited tax improvement bonds. These issuances were offset by regularly scheduled principal reductions of \$23,935,000.

During the current fiscal year, notes payables decreased by \$518,210 due to regularly scheduled principal reductions.

The County maintains a “AA-” rating from Standard & Poor’s and a “Aa2” rating from Moody’s investors Service for general obligation debt. The Drainage District maintains a “AA-” rating from Standard & Poor’s and a “Aa2” rating from Moody’s Investors Service for general obligation debt. State statutes limit the amount of general obligation debt that the County may issue to 25% of its total assessed valuation. The current debt limitation for the County is \$9.6 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 2018 fiscal year budget.

- According to the Texas Workforce Commission, the County’s 2017 unemployment rate was 7.4%, which was higher than the state (4.3%) and national (4.4%) unemployment rates for the same period.
- For fiscal year 2015 and 2016 the County experienced positive growth of 3% and 7%, respectively, in assessed property values. For fiscal year 2017, assessed property values increased by 6%. Similar growth was projected for fiscal year 2018.
- The ad valorem property tax rate had remained constant at \$0.5900 per \$100 assessed valuation since fiscal year 2004. The Commissioners Court reduced the tax rate for fiscal year 2018 by one cent to \$0.5800.

During the current fiscal year, the County’s unassigned fund balance of the general fund was \$36,360,709. For the second consecutive year, the County did not appropriate any unassigned fund balance for spending in the 2018 fiscal year budget.

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, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 227,130,259	\$ 3,966,851	\$ 231,097,110
Investments	129,716,798	-	129,716,798
Receivables (net of allowance for uncollectibles)	187,820,449	-	187,820,449
Internal balances	66,964	(66,964)	-
Due from others	964,862	-	964,862
Inventories	754,980	33,705	788,685
Prepays	3,604,941	-	3,604,941
Restricted cash	-	66,902	66,902
Other assets	4,591,372	-	4,591,372
Capital assets not being depreciated			
Land and easements	71,055,661	1,001,093	72,056,754
Construction in progress	62,579,197	-	62,579,197
Capital assets (net of accumulated depreciation)			
Infrastructure	189,293,361	-	189,293,361
Buildings and renovations	101,057,043	-	101,057,043
Improvements other than buildings	11,520,607	-	11,520,607
Machinery and equipment	43,958,208	207,154	44,165,362
Total capital assets (net of accumulated depreciation)	479,464,077	1,208,247	480,672,324
Total assets	1,034,114,702	5,208,741	1,039,323,443
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge	6,337,471	-	6,337,471
Pension	46,815,656	-	46,815,656
Total deferred outflows of resources	53,153,127	-	53,153,127

The accompanying notes are an integral part of this statement.

EXHIBIT A-1

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	45,839,796	35,146	45,874,942
Salaries and benefits payable	10,428,947	25,184	10,454,131
Retainage payable	1,062,410	-	1,062,410
Accrued interest payable	5,308,904	-	5,308,904
Notes payable - short term	114,053	-	114,053
Due to others	20,719	-	20,719
Due to other governments	5,390,058	3,891	5,393,949
Unearned revenue	167,109,457	-	167,109,457
Other current liabilities	1,542,095	-	1,542,095
Noncurrent liabilities:			
Due within one year			
Bonds payable	27,567,286	-	27,567,286
Notes payable	547,512	-	547,512
Compensated absences payable	844,853	1,564	846,417
Claims and judgments payable	2,750,938	-	2,750,938
Capital leases payable	1,143,871	-	1,143,871
Landfill closure/ post-closure care costs	-	4,365	4,365
Due in more than one year			
Bonds payable	340,857,468	-	340,857,468
Notes payable	1,089,201	-	1,089,201
Compensated absences payable	10,196,515	20,480	10,216,995
Claims and judgments payable	1,563,062	-	1,563,062
Capital leases payable	4,506,729	-	4,506,729
Net pension liability	70,854,441	-	70,854,441
Other post employment benefits	17,097,204	-	17,097,204
Landfill closure/ post-closure care costs	-	1,534,105	1,534,105
Total liabilities	715,835,519	1,624,735	717,460,254
DEFERRED INFLOWS OF RESOURCES			
Pension	5,718,619	-	5,718,619
Total deferred inflows of resources	5,718,619	-	5,718,619
NET POSITION			
Net investment in capital assets	204,997,745	1,208,247	206,205,992
Restricted for:			
Legislative	47,661,345	-	47,661,345
Grants	6,288,024	-	6,288,024
Debt service	18,329,875	-	18,329,875
Drainage improvements	25,538,553	-	25,538,553
Bond covenant	-	66,902	66,902
Unrestricted	62,898,149	2,308,857	65,207,006
Total net position	\$ 365,713,691	\$ 3,584,006	\$ 369,297,697

COUNTY OF HIDALGO, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 127,938,415	\$ 62,435,928	\$ 4,170,930	\$ -
Public safety	108,582,746	9,143,107	18,921,208	-
Highways and streets	44,527,862	1,040,880	8,211,736	1,008,184
Sanitation	7,160,516	1,419,956	-	-
Drainage flood control	13,300,999	61,000	571,191	-
Health and welfare	151,409,441	712,277	126,958,634	-
Culture-recreation	4,736,178	-	999,732	-
Conservation of natural resources	1,244,656	-	-	-
Urban and economic development	20,237,852	-	19,101,530	-
Interest on long-term debt	12,631,601	-	478,152	-
Total governmental activities	491,770,266	74,813,148	179,413,113	1,008,184
Business-type activities:				
Sanitary Landfill	27,203	-	-	-
Jail Commissary	1,379,137	1,524,670	-	-
Total business-type activities	1,406,340	1,524,670	-	-
Total primary government	\$ 493,176,606	\$ 76,337,818	\$ 179,413,113	\$ 1,008,184

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

Governmental Activities	Business-type Activities	Total
\$ (61,331,557)	\$ -	\$ (61,331,557)
(80,518,431)	-	(80,518,431)
(34,267,062)	-	(34,267,062)
(5,740,560)	-	(5,740,560)
(12,668,808)	-	(12,668,808)
(23,738,530)	-	(23,738,530)
(3,736,446)	-	(3,736,446)
(1,244,656)	-	(1,244,656)
(1,136,322)	-	(1,136,322)
(12,153,449)	-	(12,153,449)
<u>(236,535,821)</u>	<u>-</u>	<u>(236,535,821)</u>
-	(27,203)	(27,203)
-	145,533	145,533
-	118,330	118,330
<u>(236,535,821)</u>	<u>118,330</u>	<u>(236,417,491)</u>
222,872,417	-	222,872,417
7,088,496	-	7,088,496
3,393,343	16,258	3,409,601
3,491,823	-	3,491,823
109,303	278	109,581
<u>236,955,382</u>	<u>16,536</u>	<u>236,971,918</u>
419,561	134,866	554,427
370,520,052	3,449,140	373,969,192
(5,225,922)	-	(5,225,922)
<u>\$ 365,713,691</u>	<u>\$ 3,584,006</u>	<u>\$ 369,297,697</u>

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General Fund	Local Provider Participation	Total Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 96,941,100	\$ 28,640,592	\$ 98,351,095	\$ 223,932,787
Investments	54,757,784	-	74,959,014	129,716,798
Receivables (net of allowance for uncollectibles)				
Taxes	113,582,700	-	36,506,296	150,088,996
Accounts receivable	502,735	6,384,928	147,051	7,034,714
Loans	108,900	-	10,400	119,300
Interest	225,814	-	117,364	343,178
Due from other funds	388,813	-	40,630,461	41,019,274
Due from other governments	659,706	-	29,338,638	29,998,344
Due from others	17,002	-	940,227	957,229
Inventories	754,980	-	-	754,980
Prepays	3,397,528	-	2,214	3,399,742
Other assets	-	-	4,591,372	4,591,372
Total assets	\$ 271,337,062	\$ 35,025,520	\$ 285,594,132	\$ 591,956,714
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 7,099,211	\$ 27,444,989	\$ 10,417,801	\$ 44,962,001
Salaries and benefits payable	6,346,016	-	4,049,581	10,395,597
Retainage payable	-	-	1,062,410	1,062,410
Notes payable - short-term	-	-	114,053	114,053
Due to other funds	15,341,549	-	25,615,359	40,956,908
Due to other governments	2,137,311	-	3,252,747	5,390,058
Due to others	16,855	-	3,864	20,719
Unearned revenues	112,761,707	-	54,347,750	167,109,457
Held in escrow	1,394,674	-	39,491	1,434,165
Undistributed receipts	107,930	-	-	107,930
Total liabilities	145,205,253	27,444,989	98,903,056	271,553,298
Deferred inflows of resources:				
Unavailable revenues-property taxes	69,165,734	-	22,061,699	91,227,433
Unavailable revenues-other	765,832	9,457	6,513,888	7,289,177
Total deferred inflow of resources	69,931,566	9,457	28,575,587	98,516,610
Fund balances:				
Nonspendable	4,261,408	-	1,414	4,262,822
Restricted	9,387,710	7,571,074	159,993,707	176,952,491
Assigned	6,190,416	-	1,415,469	7,605,885
Unassigned	36,360,709	-	(3,295,101)	33,065,608
Total fund balances	56,200,243	7,571,074	158,115,489	221,886,806
Total liabilities, deferred inflows, and fund balances	\$ 271,337,062	\$ 35,025,520	\$ 285,594,132	\$ 591,956,714

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, 2017**

Total fund balances - governmental funds balance sheet		\$ 221,886,806
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	71,055,661	
Infrastructure	189,293,361	
Buildings and renovations	101,057,043	
Improvements other than buildings	11,520,607	
Machinery and equipment	43,941,562	
Construction in progress	<u>62,579,197</u>	479,447,431
2 Deferred outflows of resources represent a consumption of net position that applies to future periods, therefore, they are not recognized as an outflow until then. For refunding debt the amount is amortized over the shorter of the life of refunded or refunding debt.		
Refunding	6,337,471	
Pensions	<u>46,815,656</u>	53,153,127
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	91,227,433	
Other	<u>7,289,177</u>	98,516,610
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	(5,302,794)	
Accrued interest on notes	<u>(6,110)</u>	(5,308,904)
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	(338,255,000)	
Tax notes payable	(2,335,000)	
Unamortized premiums	<u>(27,834,754)</u>	(368,424,754)
Notes payable	(1,636,713)	
Capital leases payable	(5,645,231)	
Compensated absences	(11,005,184)	
Post employment benefits	(17,097,204)	
Net pension liability	<u>(70,854,441)</u>	(106,238,773)
6 Deferred inflows related to the pension are not reported in the funds.		(5,718,619)
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:		(1,599,233)
Total net position of governmental activities (Exhibit A-1)		<u><u>\$ 365,713,691</u></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, 2017

	General Fund	Local Provider Participation	Total Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 164,597,722	\$ -	\$ 53,888,461	\$ 218,486,183
Licenses and permits	1,561,294	-	6,234,139	7,795,433
Intergovernmental	11,536,104	-	107,093,498	118,629,602
Charges for services	19,264,909	-	9,389,741	28,654,650
Fines and forfeits	369,706	-	8,260,900	8,630,606
Special assessments	32,322	68,295,013	-	68,327,335
Interest	1,663,576	143,157	1,786,840	3,593,573
Miscellaneous	2,335,553	52,058	3,457,279	5,844,890
Total revenues	201,361,186	68,490,228	190,110,858	459,962,272
EXPENDITURES				
Current:				
General government	80,150,814	-	9,337,436	89,488,250
Public safety	76,018,175	-	23,826,073	99,844,248
Highways and streets	24,021	-	27,912,641	27,936,662
Sanitation	6,668,732	-	-	6,668,732
Drainage flood control	-	-	11,057,559	11,057,559
Health and welfare	15,488,137	75,953,073	58,320,594	149,761,804
Culture-recreation	4,285,572	-	-	4,285,572
Conservation of natural resources	1,235,186	-	-	1,235,186
Urban and economic development	1,194,337	-	19,101,530	20,295,867
Debt service:				
Principal	1,061,035	-	24,338,177	25,399,212
Interest and fiscal charges	185,503	-	14,301,330	14,486,833
Bond issuance costs	-	-	429,085	429,085
Advance refunding escrow	-	-	249,917	249,917
Capital outlay:				
General government	-	-	6,934,795	6,934,795
Public safety	-	-	1,018,112	1,018,112
Highways and streets	-	-	20,392,424	20,392,424
Sanitation	-	-	125,240	125,240
Drainage flood control	-	-	8,464,605	8,464,605
Health and welfare	-	-	22,631	22,631
Culture-recreation	-	-	1,954,235	1,954,235
Total expenditures	186,311,512	75,953,073	227,786,384	490,050,969
Excess (deficiency) of revenues over (under) expenditures	15,049,674	(7,462,845)	(37,675,526)	(30,088,697)
OTHER FINANCING SOURCES (USES):				
Transfers in	50,401	-	21,257,433	21,307,834
Transfers out	(10,444,182)	-	(10,863,652)	(21,307,834)
Premium on bonds issued	-	-	4,533,730	4,533,730
Bonds issued	-	-	28,405,000	28,405,000
Payment to refunded bond escrow agent	-	-	(1,955,083)	(1,955,083)
Refunding bonds issued	-	-	1,960,000	1,960,000
Capital leases	238,597	-	34,058	272,655
Sale of capital assets	66,784	-	895,718	962,502
Total other financing sources (uses)	(10,088,400)	-	44,267,204	34,178,804
Net change in fund balances	4,961,274	(7,462,845)	6,591,678	4,090,107
Fund balances at beginning of year, as previously reported	51,251,144	15,033,919	151,527,850	217,812,913
Prior period adjustments	(12,175)	-	(4,039)	(16,214)
Fund balances at beginning of year, as restated	51,238,969	15,033,919	151,523,811	217,796,699
Fund balances at the end of year	\$ 56,200,243	\$ 7,571,074	\$ 158,115,489	\$ 221,886,806

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, 2017

Net change in fund balances - total governmental funds \$ 4,090,107

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	40,161,066	
Capital deletions	(466,724)	
Depreciation	<u>(30,778,827)</u>	8,915,515
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.	319,612	
	<u>(210,576)</u>	109,036
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.		(962,502)
4 Donations of capital assets increase net position in the SOA but not in the funds.		898,227
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	(97,123,193)	
Earned but unavailable	<u>98,516,610</u>	1,393,417
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	(707,463)	
Deferred outflow of resources-pension	(6,343,558)	
Net pension liability	(1,968,696)	
Deferred inflow of resources-pension	1,494,524	
Amortization of debt premiums	3,698,067	
Amortization of deferred charge on refundings	(1,677,847)	
Accrued interest on bonds and notes	(161,403)	
Post employment benefits	<u>(3,496,721)</u>	(9,163,097)
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 2017	(28,405,000)	
Premium on Series 2017	(4,477,125)	
Unlimited Tax Refunding Bonds, Series 2017	(1,960,000)	
Premium on Series 2017	(56,605)	
Payment to refunded bonds escrow agent	<u>2,205,000</u>	(32,693,730)
Capital Leases		(272,654)
Repayments:		
Bond principal	23,935,000	
Note principal	518,210	
Capital leases	<u>1,178,270</u>	25,631,480
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.		<u>2,473,762</u>
Change in net position of governmental activities - statement of activities		<u>\$ 419,561</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 164,488,264	\$ 164,488,264	\$ 164,597,722	\$ 109,458
Licenses and permits	1,233,000	1,244,400	1,561,294	316,894
Intergovernmental	9,533,000	9,697,783	11,536,104	1,838,321
Charges for services	17,450,179	17,473,266	19,264,909	1,791,643
Fines and forfeits	290,000	290,000	369,706	79,706
Special assessments	-	25,000	32,322	7,322
Interest	455,000	455,000	1,663,576	1,208,576
Miscellaneous	819,727	1,473,296	2,335,553	862,257
Total revenues	194,269,170	195,147,009	201,361,186	6,214,177
EXPENDITURES				
Current:				
General government				
92nd District Court	422,284	404,455	404,155	300
93rd District Court	422,284	411,141	410,693	448
139th District Court	422,284	398,970	398,970	-
206th District Court	461,339	447,387	447,387	-
275th District Court	422,284	416,861	416,861	-
332nd District Court	422,284	418,611	418,611	-
370th District Court	422,284	416,811	416,576	235
389th District Court	422,284	404,263	402,913	1,350
398th District Court	422,284	434,846	434,747	99
430th District Court	422,284	493,957	493,869	88
449th District Court	422,284	384,582	384,582	-
County Court-at-Law 1	556,045	581,585	581,585	-
County Court-at-Law 2	547,460	497,571	496,545	1,026
County Court-at-Law 3	649,670	637,804	637,804	-
County Court-at-Law 4	549,010	546,299	546,299	-
County Court-at-Law 5	547,460	547,636	546,968	668
County Court-at-Law 6	547,460	513,450	512,849	601
County Court-at-Law 7	547,460	528,031	527,756	275
County Court-at-Law 8	547,460	564,697	561,559	3,138
Master Court 1	132,872	117,671	115,498	2,173
Master Court 2	130,294	129,936	129,936	-
Court of Civil Appeals	2,964	3,084	3,084	-
Auxiliary Court	371,845	415,138	415,077	61
Child Protective Court	81,209	59,391	58,676	715
Justice of the Peace	500	5,340	3,902	1,438
Justice of the Peace, Pct 1, PI 1	427,144	401,049	400,963	86
Justice of the Peace, Pct 1, PI 2	427,863	416,708	416,683	25
Justice of the Peace, Pct 2, PI 1	419,449	413,433	412,342	1,091
Justice of the Peace, Pct 2, PI 2	421,403	410,283	410,210	73
Justice of the Peace, Pct 3, PI 1	417,507	405,710	405,555	155
Justice of the Peace, Pct 3, PI 2	428,081	423,821	421,695	2,126
Justice of the Peace, Pct 4, PI 1	456,132	449,975	449,975	-
Justice of the Peace, Pct 4, PI 2	446,734	434,454	434,272	182
Justice of the Peace, Pct 5, PI 1	-	-	-	-
Indigent Defense	434,281	423,733	423,677	56
Criminal District Attorney	9,111,204	8,826,193	8,821,634	4,559
Public Defender	1,366,434	1,212,277	1,211,620	657
District Clerk	3,650,116	3,523,928	3,523,585	343

The accompanying notes are an integral part of this statement.

EXHIBIT A-7
Continued

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
County Judge	1,651,862	1,400,656	1,399,168	1,488
Budget and Management	10,142,659	14,418,173	11,638,572	2,779,601
Commissioner, Pct. No. 4	11,550	204,473	197,545	6,928
Executive Office	5,966,685	7,658,913	7,610,036	48,877
Elections	2,198,138	2,725,020	2,686,449	38,571
Tax Assessor/Collector	8,069,996	7,228,685	7,179,831	48,854
County Treasurer	983,228	1,153,941	1,152,148	1,793
Purchasing	1,912,639	1,700,593	1,700,566	27
County Auditor	3,018,305	3,183,291	3,097,654	85,637
County Clerk	4,211,224	3,909,338	3,840,947	68,391
Human Resources/Civil Service	772,409	654,409	653,809	600
Information Technology	3,171,575	3,106,658	3,007,362	99,296
Planning	1,350,371	1,100,538	1,100,538	-
General Government Buildings	6,278,691	5,974,084	5,890,626	83,458
Appraisal Fees	1,904,358	1,896,450	1,896,450	-
Total general government	79,545,926	83,436,303	80,150,814	3,285,489
Public safety				
Criminal District Attorney	882,241	964,172	960,451	3,721
County Judge	546,560	543,707	535,065	8,642
Budget and Management	59,000	70,000	70,000	-
Executive Office	299,097	299,415	299,415	-
General Government Buildings	-	13,449	13,449	-
Sheriff	54,648,479	54,508,507	54,362,650	145,857
Constable, Pct. No. 1	1,219,918	1,208,117	1,206,140	1,977
Constable, Pct. No. 2	1,160,823	1,128,519	1,126,588	1,931
Constable, Pct. No. 3	1,376,179	1,346,343	1,343,607	2,736
Constable, Pct. No. 4	1,396,619	1,379,978	1,379,048	930
Fire Marshal	1,913,645	2,120,957	2,117,145	3,812
Adult Probation	574,870	544,350	523,770	20,580
Juvenile Probation	13,121,423	13,037,534	12,080,847	956,687
Total public safety	77,198,854	77,165,048	76,018,175	1,146,873
Highways and streets				
Budget and Management	-	24,021	24,021	-
Total highways and streets	-	24,021	24,021	-
Sanitation				
Commissioner, Pct. No. 1	1,722,071	2,008,864	1,955,115	53,749
Commissioner, Pct. No. 2	889,181	714,287	714,287	-
Commissioner, Pct. No. 3	2,485,452	2,463,364	2,437,461	25,903
Commissioner, Pct. No. 4	1,247,528	1,123,574	1,092,090	31,484
Executive Office	404,919	469,779	469,779	-
Total sanitation	6,749,151	6,779,868	6,668,732	111,136
Health and welfare				
Executive Office	1,104,000	1,132,104	1,132,104	-
Human services	7,039,229	8,694,625	7,626,624	1,068,001
Health Department	6,976,340	6,299,161	6,294,312	4,849
WIC	1,707	6,519	6,519	-
Child Welfare	123,691	123,101	123,101	-
Veterans Service	314,774	306,669	305,477	1,192
Total health and welfare	15,559,741	16,562,179	15,488,137	1,074,042
Culture and recreation				

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Commissioner, Pct. No. 1	958,141	897,164	840,796	56,368
Commissioner, Pct. No. 2	829,646	845,408	843,050	2,358
Commissioner, Pct. No. 3	825,751	811,260	751,900	59,360
Commissioner, Pct. No. 4	774,218	748,194	732,688	15,506
Executive Office	718,698	1,117,138	1,117,138	-
Total culture and recreation	4,106,454	4,419,164	4,285,572	133,592
Conservation and natural resources				
Executive Office	582,214	823,026	823,026	-
Texas Cooperative Extension	504,270	416,795	412,160	4,635
Total conservation of natural resources	1,086,484	1,239,821	1,235,186	4,635
Urban and economic development				
County Judge	-	744,000	208,736	535,264
Commissioner, Pct. No. 1	106,553	105,372	105,018	354
Commissioner, Pct. No. 2	427,579	467,376	467,376	-
Commissioner, Pct. No. 4	203,014	312,950	312,950	-
Urban County	106,144	100,257	100,257	-
Total urban and economic development	843,290	1,729,955	1,194,337	535,618
Debt service:				
Principal	-	1,061,035	1,061,035	-
Interest and fiscal charges	4,921	185,503	185,503	-
Total debt service	4,921	1,246,538	1,246,538	-
Total expenditures	185,094,821	192,602,897	186,311,512	6,291,385
Excess (deficiency) of revenues over (under) expenditures	9,174,349	2,544,112	15,049,674	12,505,562
OTHER FINANCING SOURCES (USES):				
Transfers in	-	50,401	50,401	-
Transfers out	(9,174,349)	(12,213,102)	(10,444,182)	1,768,920
Capital leases	-	238,597	238,597	-
Sale of capital assets	-	17,750	66,784	49,034
Total financing sources (uses)	(9,174,349)	(11,906,354)	(10,088,400)	1,817,954
Net change in fund balances	-	(9,362,242)	4,961,274	14,323,516
Fund balances at beginning of year, as previously reported	-	-	51,251,144	51,251,144
Prior period adjustment	-	-	(12,175)	(12,175)
Fund balances at beginning of year, as restated	-	-	51,238,969	51,238,969
Fund balances at the end of year	\$ -	\$ (9,362,242)	\$ 56,200,243	\$ 65,562,485

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Special assessments	\$ -	\$ 60,919,154	\$ 68,295,013	\$ 7,375,859
Interest	-	-	143,157	143,157
Miscellaneous	-	-	52,058	52,058
Total revenues	-	60,919,154	68,490,228	7,571,074
EXPENDITURES				
Health and welfare				
Human services	-	75,953,073	75,953,073	-
Total health and welfare	-	75,953,073	75,953,073	-
Total expenditures	-	75,953,073	75,953,073	-
Excess (deficiency) of revenues over (under) expenditures	-	(15,033,919)	(7,462,845)	7,571,074
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(15,033,919)	(7,462,845)	7,571,074
Fund balances at beginning of year	-	-	15,033,919	15,033,919
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (15,033,919)</u>	<u>\$ 7,571,074</u>	<u>\$ 22,604,993</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,966,851	\$ 3,197,472
Restricted cash	66,902	-
Receivables (net of allowance for uncollectibles)		
Accounts receivable	-	85,917
Due from other funds	18,566	2,512,581
Due from others	-	7,633
Inventories	33,705	-
Prepays	-	205,199
Total current assets	<u>4,086,024</u>	<u>6,008,802</u>
Noncurrent assets:		
Loans	-	150,000
Capital assets (net of accumulated depreciation)		
Land	1,001,093	-
Machinery and equipment	207,154	16,648
Total capital assets (net of accumulated depreciation)	<u>1,208,247</u>	<u>16,648</u>
Total noncurrent assets	<u>1,208,247</u>	<u>166,648</u>
Total assets	<u><u>\$ 5,294,271</u></u>	<u><u>\$ 6,175,450</u></u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 35,146	\$ 877,794
Salaries and benefits payable	25,184	33,350
Due to other funds	85,530	2,507,986
Due to other governments	3,891	-
Compensated absences payable	1,564	2,567
Claims and judgments payable	-	2,750,938
Capital leases	-	2,578
Landfill closure/ postclosure care costs	4,365	-
Total current liabilities	<u>155,680</u>	<u>6,175,213</u>
Noncurrent liabilities:		
Compensated absences payable	20,480	33,617
Claims and judgments payable	-	1,563,062
Capital leases	-	2,791
Landfill closure/ postclosure care costs	1,534,105	-
Total noncurrent liabilities	<u>1,554,585</u>	<u>1,599,470</u>
Total liabilities	<u><u>1,710,265</u></u>	<u><u>7,774,683</u></u>
NET POSITION		
Net investment in capital assets	1,208,247	11,279
Restricted - bond covenant	66,902	-
Unrestricted	2,308,857	(1,610,512)
Total net position	<u><u>\$ 3,584,006</u></u>	<u><u>\$ (1,599,233)</u></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, 2017

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Operating revenues:		
Charges for services	\$ 1,514,495	\$ 30,270,974
Other	10,175	1,994,448
Total operating revenues	<u>1,524,670</u>	<u>32,265,422</u>
Operating expenses:		
Costs of services	599,912	26,413,285
Operating supplies	125,189	-
Administrative	476,604	3,384,368
Inmate	186,764	-
Depreciation	17,871	7,907
Total operating expenses	<u>1,406,340</u>	<u>29,805,560</u>
Operating income (loss)	118,330	2,459,862
Non-operating revenues (expenses):		
Investment earnings	16,258	12,574
Interest expense	-	(480)
Gain on disposal of capital assets	278	267
Total non-operating revenues (expenses)	<u>16,536</u>	<u>12,361</u>
Income (loss) before contributions	134,866	2,472,223
Contributions	-	2,699
Transfers out	-	(1,160)
Change in net position	134,866	2,473,762
Net position at beginning of year	3,449,140	(4,072,995)
Net position at end of year	<u>\$ 3,584,006</u>	<u>\$ (1,599,233)</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, 2017
EXHIBIT A-11

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 1,524,435	\$ -
Receipts from interfund services provided	-	32,190,218
Payments to vendors	(996,850)	(3,900,055)
Payments to employees	(479,167)	(689,498)
Payments for interfund services used	-	(25,730,285)
Net cash provided (used) by operating activities	48,418	1,870,380
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Transfer to other funds	(51,315)	-
Net cash provided (used) by non capital financing activities	(51,315)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(47,888)	-
Proceeds from sale of capital assets	278	-
Principal paid on capital debt	-	(2,190)
Interest paid on capital debt	-	(480)
Net cash provided (used) by capital and related financing activities	(47,610)	(2,670)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends received	16,258	12,574
Net cash provided (used) by investing activities	16,258	12,574
Net increase (decrease) in cash and cash equivalents	(34,249)	1,880,284
Cash and cash equivalents, and restricted cash, January 1	4,068,002	1,317,188
Cash and cash equivalents, and restricted cash, December 31	\$ 4,033,753	\$ 3,197,472
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 118,330	\$ 2,459,862
Adjustments not affecting cash:		
Landfill closure & post closure costs	27,204	-
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	17,871	7,907
(Increase) decrease in accounts receivable	43	(81,813)
(Increase) decrease in due from other funds	(1,396)	1,321,926
(Increase) decrease in due from others	-	(1,875)
(Increase) decrease in inventory	6,846	-
(Increase) decrease in prepaids	-	(4,343)
Increase (decrease) in salaries and fringe benefits payable	2,509	160
Increase (decrease) in accounts payable	(118,013)	(1,203,872)
Increase (decrease) in due to other governments	(1,022)	-
Increase (decrease) in due to other funds	(7,366)	(1,313,536)
Increase (decrease) in claims and judgments	-	683,000
Increase (decrease) in compensated absences payable	3,412	2,964
Total adjustments	(69,912)	(589,482)
Net cash provided (used) by operating activities	\$ 48,418	\$ 1,870,380
Noncash operating activities:		
Closure & post-closure costs for inflation adjustment see Exhibit D-80	\$ 27,204	-
Noncash capital and financing activities:		
Gain on disposal of capital asset. See Exhibit D-83	-	267
Loss on disposal of capital asset. See Exhibit D-83	-	(1,160)
Capital Contribution. See Exhibit D-83	-	2,699
Total noncash activities	\$ 27,204	\$ 1,806

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2017

	Pension Trust Funds	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 608	\$ 27,450,197	\$ 89,029,983
Investments	-	18,266,571	70,044
Investments at fair value			
Mutual funds	25,409,292	-	-
Participant loans	1,861,098	-	-
Accounts receivable	-	27,402	20,444,335
Other receivables	-	-	2,904
Due from other governments	-	10,820	83,328
Due from others	-	251	290,417
Capital assets (net of accumulated depreciation)	-	4,757,646	-
Total assets	<u>\$ 27,270,998</u>	<u>\$ 50,512,887</u>	<u>\$ 109,921,011</u>
LIABILITIES			
Accounts payable	\$ -	\$ 79,593	\$ 2,245,780
Salaries and benefits payable	-	-	84,701
Due to other governments	-	-	74,334,418
Due to others	-	78,031	33,161,363
Deposits	-	-	94,749
Total liabilities	<u>-</u>	<u>157,624</u>	<u>109,921,011</u>
NET POSITION			
Held in trust for others	-	50,355,263	-
Restricted for pensions	27,270,998	-	-
Total net position	<u>\$ 27,270,998</u>	<u>\$ 50,355,263</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, 2017

	<u>Pension Trust Funds</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS		
Contributions:		
Retirement contributions	\$ 2,667,843	\$ -
Unclaimed property	-	7,061
Bail bond surety collateral	-	542,483
Confiscations	-	2,243,336
Registry	-	105,756,900
Inmate property	-	2,753,152
Various boards	-	3,275
Section 108 loans	-	26,241
Bail bond inmates	-	397,523
Interest	-	8,123
Investment earnings:		
Unrealized gain (loss)	1,279,786	-
Other income	88,523	-
Total additions	<u>4,036,152</u>	<u>111,738,094</u>
DEDUCTIONS		
Benefits paid	1,685,501	-
Other	24,768	-
Released collateral	-	515,483
Forfeitures	-	3,621,340
Judgments	-	109,196,115
Release of inmate property	-	2,735,967
Various boards	-	4,359
Release bail bond inmates	-	400,023
Total deductions	<u>1,710,269</u>	<u>116,473,287</u>
Change in net position	2,325,883	(4,735,193)
Net position at beginning of the year	24,945,115	55,090,456
Net position at end of the year	<u>\$ 27,270,998</u>	<u>\$ 50,355,263</u>

The accompanying notes are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS

Note 1 Summary of Significant Accounting Policies

The accounting and reporting policies of the County of Hidalgo, Texas (the County), as reflected in the accompanying financial statements, conform to generally accepted accounting principles (GAAP) in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The County evaluated GASB Statement No. 73 and No. 82. GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to certain Provision of GASB Statement 67 and 68*. For pensions that are not within the scope of Statement 68 it is effective for financial statements for fiscal year beginning after June 16, 2016. The requirements of this Statement for pension plans that are within the scope of Statement 67 or 68 are effective for fiscal years beginning after June 15, 2015. The County has implemented those parts of this statement that pertain to the County. GASB Statement No. 82, *Pensions Issues-an amendment of GASB Statement No. 67, No 68, and Statement 73*. This statement was issued to address certain issues with respect to Statement 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 67 and 68*. The implementation of these statements is reflected in the County's financial statements.

Additionally, the County evaluated GASB Statement No. 74, No 80 and No. 81. GASB Statement 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*. This statement was issued to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This statement is effective for financial statements for fiscal years beginning after June 15, 2016. GASB Statement No. 80, *Blending Requirements for Certain Component Units*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This statement amends the blending requirement established in paragraph 53 of Statement No 14, *The Financial Reporting Entity*, as amended. This statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provision of Statement No 39, *Determining Whether Certain Organization are Component Units*. The requirements of this statement are effective for reporting period beginning after June 15, 2016. GASB Statement No. 81, *Irrevocable Split-Interest Agreements* was issued to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations where a government is a beneficiary of an agreement. The requirements of this statement are effective for reporting periods beginning after December 15, 2016. It was determined that these statements are not applicable to the County.

During 2017, GASB issued the following statements:

Statement No. 84, *Fiduciary Activities*. This statement provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement is effective for reporting periods beginning after December 15, 2018.

Statement No. 85, *Omnibus 2017*. This statement was issued to address practice issues that have been identified during implementation and application of certain GASB Statements. This statement becomes effective for reporting periods beginning after June 15, 2017.

Statement No. 86, *Certain Debt Extinguishment Issues*. The objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. It also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to the financial statements for debt that is defeased in substance. This statement becomes effective for reporting periods beginning after June 15, 2017.

Note 1 Summary of Significant Accounting Policies (Continued)

Statement No. 87, Leases. This statement was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement is effective for reporting periods beginning after December 15, 2019.

The impact of these statements on the County's financial statements, 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.

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.

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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 Drainage District is governed by the five members of the County's Commissioners Court. The Court, as the "Directors" of the Board, can influence the operations 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

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.

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

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 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. It also accounts for monies 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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

The County also reports the following fund types:

Internal service funds account for health benefits and workers' compensation insurance provided to County employees, retirees, and dependents on a cost-reimbursement basis. Contributions to the funds consist of charges to the participating entities for covered employees along with contributions from employees and retirees.

Pension trust funds account for the net plan assets and changes in net plan assets of the related agencies' employees' retirement plan.

Private-purpose trust funds account for property held for private individuals, certificates of deposit and nonexempt real property executed in trust to the Bail Bond Board, monies confiscated by the District Attorney, monies awarded to minors and child support payments held by the District Clerk, confiscations and monies 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. Cash and Cash Equivalents, and Investments

The County's cash and cash equivalents consist of cash on hand, negotiable order of withdrawal (NOW) accounts, demand deposits, short-term investments with a maturity date within three months of the date acquired by the County 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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" for the current portion of the interfund loans or "advances to/from other funds" for the non-current portion of interfund loans. All other outstanding balances between funds are classified as "due to/from other funds." Balances outstanding between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available financial resources and, therefore, not available for appropriation.

All accounts and property taxes receivable are shown net of an allowance for uncollectible amounts. Property taxes are levied as of October 1 on property values assessed as of the same date. Taxes become delinquent on February 1, at which time penalties and interest are assessed.

3. Inventories and Prepaid Items

Postage inventories in the general fund are valued at cost using the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

Standard capitalization thresholds have been established for each major class of assets. Capital assets are depreciated using the straight-line method over their estimated useful lives.

Asset Class	Capitalization Threshold	Useful Life In Months
Buildings/building improvements	\$50,000	60-360
Facilities & other improvements	50,000	120-540
Infrastructure	100,000	120-600
Personal property (equipment)	5,000	36-180
Leasehold improvements	50,000	60
Computer software	5,000	60-72

6. Deferred Outflows/Inflows of 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 using a straight-line method 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.

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 allows employees to accumulate compensatory time, vacation, holiday, and sick leave with certain limitations. The County accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee. Employees earn vacation and sick leave at varying rates depending on their employment status and years of service with the County.

	Hours Earned Per Year			
	Full-Time Employees		Part-Time Employees	
Years of Service	Vacation Leave	Sick Leave	Vacation Leave	Sick Leave
Up to 5 years	96	96	hours worked x .04615	48
5 to 10 years	108	96	hours worked x .04615	48
Over 10 years	120	96	hours worked x .04615	48

Note 1 Summary of Significant Accounting Policies (Continued)

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

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.

For governmental funds, accrued compensated absences are recorded as expenditures in the respective funds only to the extent that they have matured. The accrued liability for accumulated compensated absences reported in the government-wide financial statements consists of unpaid accumulated vacation leave of \$7,382,710, compensatory time of \$1,415,794, and holiday leave of \$2,242,864 for the governmental activities. Business-type activities reported vacation leave of \$16,553, compensatory leave of \$2,153, and holiday leave of \$3,338.

8. Post Employment Benefits

In addition to providing pension benefits, the County provides health insurance coverage for current and future retirees and their spouses and dependents as described in Note 4 C.

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. On refunding bonds issues, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred inflow of resources and recognized as a component of interest expense on a straight-line basis over the remaining life of the old debt or the life of the new debt, whichever is shorter.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

10. Equity Classifications

In the government-wide financial statements and proprietary funds, 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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

Unrestricted net position – All other net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied. The government wide statement of net position reported \$97,817,797 of restricted assets.

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.

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.

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.

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, 2017, were not re-appropriated in 2018 as per Commissioners' Court order on August 29, 2017. Any encumbrance outstanding in the general fund at December 31, 2017, will be liquidated with the year 2018 budget.

B. Excess of Expenditures over Appropriations

The Drainage District debt service fund had excess expenditures over appropriations in the amount of \$561,726. This deficit was offset by the excess of actual revenues over estimated revenues of \$842,507.

Note 2 Stewardship, Compliance, and Accountability (Continued)

C. Deficit Fund Balance/Net Position

The TXDOT capital projects fund reported a deficit fund balance of \$3,295,101 as of December 31, 2017. 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 \$41,048 as of December 31, 2017. 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 \$5,581,284 as of December 31, 2017. The rates used by the County did not attain the desired fund level. The County will review the rate structure for year 2017 to determine if an adjustment to the current rate structure will be necessary to properly charge the customers of the fund.

Note 3 Detailed Notes on all Funds

A. Deposits and Investments

Deposits and investments for the Community Service Agency, Head Start Program, Urban County Program, and the Drainage District are held separately from the County's investment program.

Deposits and investments are pooled for investment purposes in each of the County's fund types. Earnings on pooled investments are allocated to the funds having equity in the pool on the basis of their relative contribution to the pool. For reporting purposes, funds with a negative cash balance within the pool were offset by available cash from other funds within the pool.

Deposits are held in the County's depository account under the terms of an agreement that was executed in May of 2017. 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 \$347,577,898, consisting of cash and cash equivalents. Of this amount, \$111,713,881 represented investment pools and short term investment.

In accordance with the authorizing federal and state laws, Hidalgo County's depository banking services contract, and appropriate approved collateral provision, Hidalgo County utilizes the methods for the investment of Hidalgo County funds, as allowed in Chapter 2256 of the Government Code.

Hidalgo County may invest its funds and funds under its control through an eligible constant dollar investment pool if Commissioners Court by official court order authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by state statutes. An investment pool may invest its funds in money market mutual funds to the extent permitted by and consistent with this subchapter and the investment policies and objectives adopted by the investment pool. The county invests in Texas CLASS and Lone Star investments pools. These are accounted as part of cash and cash equivalents.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

Fair Value of Investments: Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. In the fair value hierarchy, there are three levels:

- Level 1 - Quoted prices in active markets for identical assets
- Level 2 - Observable inputs other than quoted markets prices
- Level 3 - Unobservable inputs.

The County has the following recurring fair value measurement as of December 31, 2017:

Investment	Fair Value Measurement		
	Level 1	Level 2	Level 3
Certificates of Deposits (Lone Star National Bank)		\$20,028,096	
Certificates of Deposits (Multi-Bank Securities)	11,909,900		
Federal National Mortgage Assn (Fannie Mae)	4,925,900		
Federal Home Loan Mortgage Corp (Freddie Mac)	9,251,863		
Federal Agricultural Mortgage Corp (Farmer Mac)	8,469,060		
Total investments	<u>\$ 34,556,723</u>	<u>\$20,028,096</u>	<u>\$ -</u>

As of December 31, 2017, the County's investments had the following maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of Deposits (Lone Star National Bank)	\$20,028,096	1.67
Certificates of Deposits (Multi-Bank Securities)	11,909,900	1.03
Federal National Mortgage Assn (Fannie Mae)	4,925,900	2.48
Federal Home Loan Mortgage Corp (Freddie Mac)	9,251,863	2.48
Federal Agricultural Mortgage Corp (Farmer Mac)	8,469,060	2.48

As of December 31, 2017, the County' investment had the following investment ratings:

Investment	Standards & Poor Ratings	Moody's Ratings
Federal National Mortgage Assn (Fannie Mae)	AA+	AAA
Federal Home Loan Mortgage Corp (Freddie Mac)	AA+	AAA

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

As of December 31, 2017, the County had the following investments in connection with the pension trust funds:

<u>*Investment Type</u>	<u>Fair Value</u>
Mutual Funds	\$ 25,409,292
Participant Loans	1,861,098
Total	<u>\$ 27,270,390</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.

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.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

B. Receivables

County receivables at December 31, 2017, 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	\$127,431,723	\$ -	\$ 39,992,534	\$ 167,424,257
Accounts receivable	507,577	6,384,928	147,051	7,039,556
Loans receivable	108,900	-	10,400	119,300
Interest receivable	225,814	-	117,364	343,178
Other receivables		-	-	-
Intergovernmental receivables:				
Due from federal	3,068	-	6,852,841	6,855,909
Due from FEMA	215,816	-	4,807,360	5,023,176
Dept. of Homeland Security	-	-	-	-
Due from state	243,861	-	6,855,598	7,099,459
Due from local	196,961	-	10,822,839	11,019,800
Subtotal	<u>128,933,720</u>	<u>6,384,928</u>	<u>69,605,987</u>	<u>204,924,635</u>
Due from others	17,002	-	940,227	957,229
Less: allowance for uncollectibles	(13,853,865)	-	(3,486,238)	(17,340,103)
Total net receivables	<u>\$115,096,857</u>	<u>\$ 6,384,928</u>	<u>\$ 67,059,976</u>	<u>\$ 188,541,761</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, 2017, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenues
Property taxes - general fund	\$ 112,661,707
Property taxes - special revenue funds	11,321,987
Property taxes - debt service funds	25,237,999
Revenues for road projects	3,100,738
Culvert revenues for future installations to various subdivisions	767,453
Courthouse Master Plan	100,000
Grant draw downs prior to meeting all eligibility requirements	13,919,573
Total unearned revenue for governmental funds	<u>\$ 167,109,457</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets

Capital asset activity for the year ending December 31, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 43,355,313	\$ 1,160,732	\$ (94,617)	\$ 44,421,428
Easements	21,892,925	4,741,308	-	26,634,233
Subtotal land and easements	65,248,238	5,902,040	(94,617)	71,055,661
Construction in progress	54,966,881	12,411,946	(4,799,630)	62,579,197
Total capital assets not being depreciated	120,215,119	18,313,986	(4,894,247)	133,634,858
<i>Capital assets being depreciated:</i>				
Buildings and renovations	163,485,740	1,827,560	(469,971)	164,843,329
Improvements other than buildings	18,882,921	375,025	-	19,257,946
Machinery and equipment	117,525,393	8,036,388	(5,262,573)	120,299,208
Infrastructure	525,300,822	17,176,894	(5,042,723)	537,434,993
Total capital assets being depreciated	825,194,876	27,415,867	(10,775,267)	841,835,476
<i>Less accumulated depreciation for:</i>				
Buildings and renovations	(60,506,413)	(3,749,844)	469,971	(63,786,286)
Improvements other than buildings	(6,993,225)	(744,114)	-	(7,737,339)
Machinery and equipment	(71,939,965)	(9,090,563)	4,689,528	(76,341,000)
Infrastructure	(335,459,624)	(17,194,306)	4,512,298	(348,141,632)
Total accumulated depreciation	(474,899,227)	(30,778,827)	9,671,797	(496,006,257)
Total capital assets being depreciated, net	350,295,649	(3,362,960)	(1,103,470)	345,829,219
Governmental activities capital assets, net	<u>\$ 470,510,768</u>	<u>\$ 14,951,026</u>	<u>\$ (5,997,717)</u>	<u>\$ 479,464,077</u>
Business-type activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,001,093	\$ -	\$ -	\$ 1,001,093
Total capital assets not being depreciated	1,001,093	-	-	1,001,093
<i>Capital assets being depreciated:</i>				
Buildings	321,589	-	-	321,589
Machinery and equipment	396,424	47,889	-	444,313
Total capital assets being depreciated	718,013	47,889	-	765,902
<i>Less accumulated depreciation for:</i>				
Buildings	(321,589)	-	-	(321,589)
Machinery and equipment	(219,288)	(17,871)	-	(237,159)
Total accumulated depreciation	(540,877)	(17,871)	-	(558,748)
Total capital assets being depreciated, net	177,136	30,018	-	207,154
Business-type activities capital assets, net	<u>\$ 1,178,229</u>	<u>\$ 30,018</u>	<u>\$ -</u>	<u>\$ 1,208,247</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

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	\$ 2,346,292
Public safety	6,076,687
Highways and streets	16,297,002
Sanitation	343,312
Drainage	3,983,861
Health and welfare	1,137,403
Culture and recreation	473,676
Conservation	4,427
Urban and economic development	116,167
Total governmental activities	\$ 30,778,827
Business-type activities	
Jail Commissary	\$ 17,871
Landfill Services	-
Total business-type activities	\$ 17,871

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2017. The projects include various roads, buildings, and drainage. At year-end, the County's commitments over \$200,000 with contractors are as follows:

Projects	Remaining Commitment
New Courthouse Facility Complex	\$ 4,009,808
Precinct No. 2 Regional Linear Park	264,836
Precinct No. 2 Cesar Chavez Road	385,088
Precinct No. 2 County Wide Mechanic Shop	862,230
Precinct No. 2 Eldora Road	1,452,592
Precinct No. 3 Liberty Blvd./Tom Gill Road	1,202,922
Precinct No. 3 Veterans Blvd.	1,497,736
Precinct No. 3 South Detention Basin Drainage	1,224,975
Precinct No. 3 Machinery and Equipment	835,120
Precinct No. 4 FM 1925	356,210
Precinct No. 4 BUS 281/SH 107	643,109
Total TxDOT Projects	4,891,955
	\$ 17,626,581

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

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, 2017, the County had the following encumbrances outstanding:

Governmental Funds					
Major Funds	Nonmajor Funds		Total	Internal	
General	Special	Capital	Governmental	Service	
Fund	Revenue	Project	Funds	Funds	Total
Funds	Funds	Funds	Funds	Funds	
\$ 609,862	\$ 3,475,270	\$ 19,043,624	\$ 23,128,756	\$ 17,365	\$ 23,146,121

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2017, consisted of the following:

Due to general fund from:	
Nonmajor governmental funds	\$ 326,169
Enterprise funds	62,595
Internal service funds	49
Total due to general fund	<u>388,813</u>
Due to nonmajor governmental funds from:	
General fund	15,341,271
Nonmajor governmental funds	25,289,190
Total due to nonmajor governmental funds	<u>40,630,461</u>
Total due to governmental funds	<u>\$ 41,019,274</u>
Due to enterprise funds from:	
General fund	\$ 278
Internal service funds	18,288
Total due to enterprise funds	<u>18,566</u>
Due to internal service funds from:	
Enterprise funds	22,935
Total due to internal service funds	<u>22,935</u>
Total due to proprietary funds	<u>\$ 41,501</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, 2017, consisted of the following:

Transfers In:	Transfers Out:		
	General	Nonmajor	
	Fund	Governmental	Total
		Funds	
General fund	\$ -	\$ 50,401	\$ 50,401
Nonmajor governmental funds	10,444,182	10,813,251	21,257,433
Total	<u>\$ 10,444,182</u>	<u>\$ 10,863,652</u>	<u>\$ 21,307,834</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, 2017

Note 3 Detailed Notes on all Funds (Continued)

D. Interfund Receivables, Payables and Transfers (Continued)

During 2017, the internal service fund transferred out \$1,160 (a capital assest) to the general fund thereby creating an unbalanced transfer.

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 term for all office equipment leases is for three years and the terms of office space leases range from two to thirty years. Lease expense totaled \$945,633 (for leases whose terms exceed one year) for the year ended December 31, 2017. The future minimum lease payments are as follows:

Year Ending December 31,	Amount
2018	\$ 677,694
2019	46,006
2020	18,553
2021	11,400
2022	9,000
Total	<u>\$ 762,653</u>

The County has also entered into lease agreements as the lessor for land and buildings. Lease payments received totaled \$107,207 for the year ended December 31, 2017. The cost of the leased assets is \$2,645,519. The future minimum lease payments receivable are as follows:

Year Ending December 31,	Amount
2018	\$117,801
2019	115,200
2020	63,600
2021	60,000
2022	60,000
2023-2026	40,000
Total	<u>\$ 456,601</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

F. Leases (Continued)

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 \$1,163,194 for the year ended December 31, 2017.

Assets accounted for as capital leases are as follows:

	Balance December 31, 2017
Assets:	
Office Equipment	\$ 9,139,821
Buildings	373,871
Total	<u>9,513,692</u>
Less: accumulated depreciation	
Office Equipment	(5,960,192)
Buildings	(325,464)
Carrying value	<u>\$ 3,228,036</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2017, were as follows:

Year Ending December 31,	Amount
2018	\$ 1,305,531
2019	1,175,292
2020	1,013,218
2021	953,674
2022	899,877
2023-2027	<u>785,611</u>
Total minimum lease payments	6,133,203
Less: interest	<u>(482,603)</u>
Present value of future minimum lease payments	<u>\$ 5,650,600</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 \$336,120,000. During the year, certificates of obligation totaling \$28,405,000 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; purchase of equipment, and vehicles; the acquisition and construction of new county facilities; renovation, repair and improvement, including improvements to comply with the American Disabilities Act, of existing County buildings and facilities.

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

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

with the issuance of tax-exempt bonds and to elect to receive a subsidy payment from the federal government equal to 35% of the amount of each interest payment on such taxable bonds (the "Build America Bonds Election"). The County issued \$8,195,000 and \$17,785,000 of Build America Bonds in 2009 and 2010, respectively. The certificates are not obligations described in section 103(a) of the Internal Revenue Code and the interest is not excludable from gross income for federal income tax purposes. The available subsidy for those certificates will be paid to the County. The subsidy payment may be available for payment of debt service on those certificates, but is not pledged as security to pay debt service on those obligations. No holders of the certificates are entitled to such payment or to receive a tax credit with respect to these certificates.

General obligation bonds are direct obligations of the County and the unlimited tax improvement bonds are direct obligations of the Drainage District, payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County and the Drainage District in an amount sufficient to provide payment of principal and interest. All bonds have a principal due date of August 15th, except for the unlimited tax improvement bonds, which 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	\$ 335,000
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	21,785,000
Governmental activities	Refunding bonds	3.00 – 5.00%	2014	2026	22,795,000	20,855,000
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	23,990,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2009	2018	24,280,000	1,215,000
Governmental activities	Certificates of obligation	2.00 – 6.00%	2009	2029	12,225,000	8,195,000
Governmental activities	Certificates of obligation	2.00 – 6.30%	2010	2030	27,850,000	20,345,000
Governmental activities	Certificates of obligation	3.12 – 5.00%	2014	2034	20,085,000	19,580,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2015	2040	15,785,000	15,685,000
Governmental activities	Certificates of obligation	2.00 – 5.00%	2016	2036	35,045,000	32,760,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2017	2037	28,405,000	28,405,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2008	2028	72,000,000	3,645,000
Governmental activities	Unlimited tax improvement	2.50 – 5.00%	2013	2033	77,130,000	65,695,000
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	50,335,000
Governmental activities	Unlimited tax refunding improvement	4.05%	2017	2018	1,960,000	1,960,000
Subtotal general obligation bonds					\$ 482,100,000	\$ 338,255,000
Governmental activities	Tax note	4.00 – 5.00%	2014	2019	5,530,000	2,335,000
Total general obligation bonds and tax notes					\$ 487,630,000	\$ 340,590,000

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

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	Governmental Activities		Total
December 31,	Principal	Interest	
2018	\$ 23,930,000	\$ 14,632,264	\$ 38,562,264
2019	21,270,000	13,739,361	35,009,361
2020	23,975,000	12,869,633	36,844,633
2021	25,445,000	11,924,136	37,369,136
2022	25,870,000	10,852,158	36,722,158
2023-2027	115,875,000	37,366,754	153,241,754
2028-2032	68,580,000	14,518,567	83,098,567
2033-2037	32,480,000	3,613,500	36,093,500
2038-2040	3,165,000	256,400	3,421,400
Total	<u>\$ 340,590,000</u>	<u>\$ 119,772,773</u>	<u>\$ 460,362,773</u>

Advance Refundings and Defeasances

On August 16, 2017, the Drainage District issued Unlimited Tax Refunding Bonds, Series 2017 (2017 Bonds) in the amount of \$1,960,000 to advance refund a portion of the Unlimited Tax Improvement Bonds, Series 2013 bonds maturing on September 1, 2019 for a par amount of \$1,960,000. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bond. As a result of the refunding, the Drainage District decreased its total debt service requirements by \$117,396 and incurred an accounting loss of approximately \$245,000. The accounting loss on the refunding is being amortized into interest expense using a straight-line method over the term of the 2017 Bonds, which mature in 2018. The balance of the deferred loss on the refunding is included as a deferred outflow of resources in the statement of net position. The 2017 Bonds mature in 2018 with stated coupon rates of 4.050%.

Prior year defeasance of debt

In prior years, the County defeased general obligation public improvement bonds by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's financial statements. At December 31, 2017 the following defeased bonds remain outstanding:

Description	Refunded Bonds	Year of Maturity
Certificates of Obligation, Series 2004	\$ 3,630,000	2015-2019
Certificates of Obligation, Series 2005	30,850,000	2016-2021
Certificates of Obligation, Series 2006	24,270,000	2017-2026
Unlimited Tax Improvement Bonds, Series 2007	8,015,000	2024-2027
Certificates of Obligation, Series 2009	15,505,000	2019-2028
Limited Tax Refunding Bonds, Series 2007	23,915,000	2017-2024
Unlimited Tax Improvement Bond, Series 2013	1,960,000	2019
	<u>\$ 108,145,000</u>	

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

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	\$ 107,999
				<u>\$ 911,009</u>	<u>\$ 107,999</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	\$ 793,714
			<u>\$ 1,243,079</u>	<u>\$ 793,714</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 August 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	\$ 735,000
Total Urban County note payable				<u>\$ 1,835,000</u>	<u>\$ 735,000</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

G. Long-Term Debt (Continued)

Changes in Long-Term Liabilities

The general fund is ultimately responsible for liquidating long-term liabilities, other than debt (such as compensated absences and pension liabilities).

Long-term liability activity for the year ended December 31, 2017, was as follows:

	Balance January 1, 2017	Increase	Decrease	Balance December 31, 2017	Amounts Due Within One Year
Governmental activities:					
Bonds, tax notes and notes payable:					
General obligation bonds	\$336,120,000	\$ 30,365,000	\$ (25,895,000)	\$ 340,590,000	\$ 23,930,000
Plus premiums on bonds	26,999,092	4,533,730	(3,698,068)	27,834,754	3,637,286
	363,119,092	34,898,730	(29,593,068)	368,424,754	27,567,286
Notes-Hidalgo County	211,844	-	(103,845)	107,999	107,999
Notes-Urban County Program	950,000	-	(215,000)	735,000	230,000
Notes-Drainage District No. 1	993,079	-	(199,365)	793,714	209,513
	2,154,923	-	(518,210)	1,636,713	547,512
Total bonds and notes payable	365,274,015	34,898,730	(30,111,278)	370,061,467	28,114,798
Other liabilities:					
Compensated absences	10,330,940	9,819,836	(9,109,408)	11,041,368	844,853
Claims and judgments	3,631,000	26,964,284	(26,281,284)	4,314,000	2,750,938
Capital leases	6,559,269	272,654	(1,181,323)	5,650,600	1,143,871
Net pension liability	68,885,745	1,968,696	-	70,854,441	-
Other post employment benefits	13,600,483	3,496,721	-	17,097,204	-
Total other liabilities	103,007,437	42,522,191	(36,572,015)	108,957,613	4,739,662
Governmental activities					
long-term liabilities	\$468,281,452	\$ 77,420,921	\$ (66,683,293)	\$ 479,019,080	\$ 32,854,460
Business-type activities:					
Closure and post-closure costs	\$ 1,573,862	\$ 27,203	\$ (62,595)	\$ 1,538,470	\$ 4,365
Compensated absences	18,631	34,616	(31,203)	22,044	1,564
Business-type activities					
long-term liabilities	\$ 1,592,493	\$ 61,819	\$ (93,798)	\$ 1,560,514	\$ 5,929

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, 2017, was as follows:

	Balance January 1, 2017	Increase	Decrease	Balance December 31, 2017
Urban County Program:				
Colonia Fund Line of Credit				
Lone Star National Bank	\$ 219,622	\$ 100,424	\$ (205,993)	\$ 114,053
	\$ 219,622	\$ 100,424	\$ (205,993)	\$ 114,053

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2017, pursuant to GASB Statement No. 54, are as follows:

	Major Funds		Nonmajor Funds			Total
	General Fund	Local Provider Participation	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Governmental Funds
Fund balances:						
Nonspendable:						
Inventory	\$ 754,980	\$ -	\$ -	\$ -	\$ -	\$ 754,980
Prepaid items	3,397,528	-	1,414	-	-	3,398,942
Noncurrent loans receivables	108,900	-	-	-	-	108,900
	4,261,408	-	1,414	-	-	4,262,822
Restricted for:						
Noncurrent loans receivables	-	-	11,200	-	-	11,200
Grand jury program	221,706	-	-	-	-	221,706
Community and Economic Development Programs	603,787	-	-	-	-	603,787
Record Archives	2,449,187	-	-	-	-	2,449,187
Elections	266,723	-	-	-	-	266,723
Sheriff's confiscations	14,100	-	-	-	-	14,100
Bail bond board	164,105	-	-	-	-	164,105
Family Protection Fee	510,325	-	-	-	-	510,325
Drug Court Program	113,240	-	-	-	-	113,240
District Court Records Archive	387,758	-	-	-	-	387,758
Grants	-	-	4,890,351	-	-	4,890,351
Road maintenance and construction	-	-	8,695,553	-	-	8,695,553
TXDOT cash match	-	-	417,706	-	-	417,706
Grant cash match	1,039,063	-	114,050	-	-	1,153,113
Law enforcement officers special education	-	-	22,228	-	-	22,228
Garage motor vehicle fee	7,960	-	-	-	-	7,960
Scofflaw	919,087	-	-	-	-	919,087
Preservation of vital statistics fee	226,165	-	-	-	-	226,165
Court facilities fee	2,464,329	-	-	-	-	2,464,329
Juvenile Probation	175	-	-	-	-	175
District Attorney Programs	-	-	127,390	-	-	127,390
Court ordered confiscations	-	-	7,255,273	-	-	7,255,273
Drug abuse prevention rehabilitation	-	-	410,741	-	-	410,741
Pretrial intervention	-	-	144,967	-	-	144,967
Child abuse prevention	-	-	45,930	-	-	45,930
District Clerk Title IV-D	-	-	424,851	-	-	424,851
Records management & preservation	-	-	4,319,253	-	-	4,319,253
Court reporter	-	-	76,851	-	-	76,851
Juvenile delinquency prevention	-	-	4,898	-	-	4,898
Courthouse security	-	-	67,009	-	-	67,009
Probate court contributions	-	-	352,518	-	-	352,518
Court building security	-	-	141,679	-	-	141,679
T.A.C. special vehicle inventory	-	-	430,821	-	-	430,821
Law Library	-	-	1,273,366	-	-	1,273,366
Supplemental court-ordered guardianship fee	-	-	86,516	-	-	86,516
Court Technology	-	-	379,563	-	-	379,563
Asset forfeiture	-	-	6,677,435	-	-	6,677,435
Adult Probation	-	-	17,837	-	-	17,837
Health Care Funding District	-	7,571,074	-	-	-	7,571,074
Debt service reserve	-	-	-	8,301,257	-	8,301,257
Capital improvements	-	-	-	-	57,012,764	57,012,764
Drainage improvement projects	-	-	-	-	38,082,541	38,082,541
Drainage District No. 1.	-	-	20,209,159	-	-	20,209,159
	9,387,710	7,571,074	56,597,145	8,301,257	95,095,305	176,952,491
Assigned for:						
Designated for 1115 Waiver	3,208,276	-	-	-	-	3,208,276
Designated capital outlay	19,394	-	-	-	-	19,394
Designated for new courthouse	2,786,349	-	-	-	-	2,786,349
Designated for park repairs	176,397	-	-	-	-	176,397
Drainage District No. 1.	-	-	1,415,469	-	-	1,415,469
	6,190,416	-	1,415,469	-	-	7,605,885
Unassigned:	36,360,709	-	-	-	(3,295,101)	33,065,608
Total fund balances	\$ 56,200,243	\$ 7,571,074	\$ 58,014,028	\$ 8,301,257	\$ 91,800,204	\$ 221,886,806

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

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 & contents, boiler and machinery, windstorm and hail, terrorism, general liability, employee benefits liability, 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 \$500 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, 2017, the County had a total of 547 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, 2017. 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 \$1,805,000 with an assumed average annual rate of return on invested assets of 1.60%. The claims liability is \$1,962,000 at December 31, 2017. Changes in the balances of claims liabilities for workers' compensation for the current and previous year are as follows:

	2017	2016
Claims liabilities at beginning of year	\$ 1,830,000	\$ 2,123,000
Claims incurred during the year	725,389	1,147,800
Changes in the estimate for claims of prior years	511,794	(192,966)
Less: Payments on claims	(1,105,183)	(1,247,834)
Claims liabilities at end of year	<u>\$ 1,962,000</u>	<u>\$ 1,830,000</u>

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.

In 2017, the County entered into a new contract with AETNA 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 6.9% 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 in the amounts \$1,051,650, \$131,113, and \$691,525 for the years 2014, 2015, and 2016 respectively.

The claims liability is \$2,352,000 at December 31, 2017. Changes in the balances of claims liabilities for health benefits for the current and previous year are as follows:

	2017	2016
Claims liabilities at beginning of year	\$ 1,801,000	\$ 1,340,000
Claims incurred during the year	25,129,303	24,916,057
Changes in the estimate for claims of prior years	46,798	352,727
Less payments on claims	<u>(24,625,101)</u>	<u>(24,807,784)</u>
Claims liabilities at end of year	<u>\$ 2,352,000</u>	<u>\$ 1,801,000</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, 2017, 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 provides healthcare for its employees, retirees, and eligible dependents. Two plans are maintained: the Basic Preferred Provider Organization (PPO) and the Buy Up PPO plan. Healthcare benefits include medical and prescription drug coverage. The Plan is a single-employer, self-funded benefit plan administered by a third party administrator and the County purchases stop loss insurance for claims that exceed a determined threshold. 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.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Participation in the Plan is elective by each retiree. Currently, the County is accounting for the OPEB Plan using an internal service fund using the accrual basis of accounting. The Plan does not issue a stand-alone financial report, as there are no assets legally segregated for the sole purpose of paying benefits under the Plan. A separate audited GAAP-basis postemployment benefit plan report is not available.

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 TCERS, or age plus years of service under TCERS equaling 75, or 20 years of service under TCERS. 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. Retirees are only eligible for the Basic PPO Plan. Retired, rehired retirees are now eligible to continue coverage upon a subsequent retirement. There are 3,726 active employees and 41 retired employees participating in the County's Health Benefits Program.

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.

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 \$217,596 and the Drainage District paid \$10,775. 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	\$525	\$265
Retiree + Child(ren)	633	376
Retiree + Spouse	909	650
Retiree + Family	1,018	758
Surviving Spouse	\$525	\$265
Surviving Spouse + Child(ren)	633	376
Surviving Spouse + Family	525	265

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, the amount actually contributed, and changes in the net OPEB obligation for the current and previous year:

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Hidalgo County:	FYE 2017	FYE 2016
1. Annual required contributions	\$ 3,831,998	\$ 2,917,096
2. Interest on net OPEB Obligation	468,796	383,769
3. Adjustment to ARC	(703,631)	(576,012)
4. Annual OPEB cost [(1) + (2) + (3)]	3,597,163	2,724,853
5. Contributions made	(217,596)	(295,530)
6. Increase (decrease) in OPEB [(4) - (5)]	3,379,567	2,429,323
7. OPEB at beginning of year	13,394,154	10,964,831
8. OPEB end of year [(6) + (7)]	16,773,720	13,394,154
Drainage District:		
1. Annual required contributions	131,547	88,394
2. Interest on net OPEB Obligation	7,222	4,567
3. Adjustment to ARC	(10,839)	(6,855)
4. Annual OPEB cost [(1) + (2) + (3)]	127,930	86,106
5. Contributions made	(10,775)	(10,273)
6. Increase (decrease) in OPEB [(4) - (5)]	117,155	75,833
7. OPEB at beginning of year	206,329	130,496
8. OPEB end of year [(6) + (7)]	323,484	206,329
Total Hidalgo County & Drainage District OPEB at year end	\$ 17,097,204	\$ 13,600,483

At December 31, 2017, three 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>
12/31/2017	3.50%	\$ 3,597,163	6.05%	\$ 16,773,720
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
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>
12/31/2017	3.50%	\$ 127,930	-8.42%	\$ 323,484
12/31/2016	3.50%	86,106	11.93%	206,329
12/31/2015	3.50%	\$ 87,559	5.36%	130,496

Funded Status and Funding Progress. As of December 31, 2017, the most recent actuarial date, the plan was 0.0% funded for the County and the Drainage District. The actuarial accrued liability was \$26,725,020 for the County and \$759,204 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 \$26,725,020 for the County and \$759,204 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was \$137,944,814 for the County and \$5,248,226 for the Drainage District, and the ratio of the UAAL to the covered payroll was 19.4% for the County and 14.5% for the Drainage District. The actuarial cost method used is the unit credit.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

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 2017 and is valid for two years. A schedule of funding progress presented as RSI following the notes to the financial statements show the funding status on the actuarial valuation at December 31, 2013, 2015, and 2017.

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	2015	2016	2017
Actuarial valuation date	12/31/2015	12/31/2015	12/31/2017
Actuarial cost method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization method	Level dollar, closed	Level dollar, open	Level dollar, open
Amortization period in years	30	30	30
Actuarial assumptions:			
Inflation rate	3.0%	3.0%	3.0%
Discount rate	3.5%	3.5%	3.5%
Health cost trend	8.0%	7.5%	7.0%
Employee turnover	-	Based on TCDRS pension plan turnover tables, adjusted by factor of 1.20	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	RPH-2014 Employee table for active employees; RPH-2014 Healthy Annuitant table for retired employees
Spouse coverage	15.0%	15.0%	15.0%
Spouse age	Females assumed to be 3 yrs younger	Females assumed to be 3 yrs younger	Females assumed to be 3 yrs younger
Electing coverage	20.0%	20.0%	20.0%

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Discount Rate

One of the most important assumptions is the discount rate, which is used to compute the present value of future post-retirement benefits. The higher the discount rate, the lower the present values, and therefore the OPEB cost. GASB 45 stipulates that the discount rate "should be estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits, with consideration given to the nature and mix of current and expected to be used to finance the payment of benefits, with consideration given to the nature and mix of current and expected investments."

Under the pay-as-you go scenario, the County is limited to using the rate of return expected on all County assets. A discount rate of 3.5%, which is consistent with the prior valuation, has been used.

Sensitivity Analysis

The reasonableness of the valuation results is highly dependent on the reasonableness of the actuarial assumptions. Although considerable care is exercised in the selection of the assumptions, it is likely that the future experience will deviate from the assumptions. To illustrate the sensitivity of the assumptions, alternative assumptions scenarios have been removed and measured the impact of the differences on the primary liability measures, the Actuarial Accrued Liability and the OPEB Cost, under the Unit Credit cost method. The table below summarized the result of the analysis

Assumption Deviation	OPEB Cost	AAL
Medical Trend 1% Higher in all years	36% increase	30% increase
Discount Rate 1% Higher	25% decrease	22% decrease

D. Employee Retirement Plan

Texas County and District Retirement System

Plan Description

Texas County and District Retirement System (TCDRS) is a statewide, multiple employer retirement system. The system serves 760 participating counties and districts throughout Texas. The County and the Drainage District provide retirement and death benefit for all of its full-time employees through a defined benefit plan with TCDRS. Each participant employer in TCDRS has a separate plan. TCDRS does not issue a separate report that includes financial statements and require supplementary information for the System. 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 Barton Oaks Plaza IV, Ste 500, 901 S.MoPac Expy., Austin, Texas 78746 or from the website www.tcdrs.org.

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.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

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.

For the County, all full time and part-time employees participate in the plan. Employees in a temporary position are not eligible for membership. Employees covered by their respective plan at December 31, 2015 and 2016 are:

	December 31, 2015	December 31, 2016
Hidalgo County:		
Inactive employees or beneficiaries currently receiving benefits	832	893
Inactive employees entitled to but not yet receiving benefits	1,395	1,481
Active employees	3,038	3,072
	<u>5,265</u>	<u>5,446</u>
Drainage District No. 1:		
Inactive employees or beneficiaries currently receiving benefits	48	54
Inactive employees entitled to but not yet receiving benefits	23	22
Active employees	127	133
	<u>198</u>	<u>209</u>
Total Hidalgo County and Drainage District No.1	<u>5,463</u>	<u>5,655</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 11.2% for the County and 13.1% for the Drainage District for covered payroll for the calendar year 2016. 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. The system is administered by a Board of Trustees appointed by TCDRS.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016 and the total pension liability used to calculate the net pension liability was determined using actuarial assumptions applied to all periods included in the measurement

Actuarial Assumptions

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement; which can be found in the required supplemental data as a note to the respective employer contribution schedules.

Mortality assumptions are as follows:

Updated mortality assumptions were adopted in 2015. All other actuarial assumptions that determined the total pension liability as of December 31, 2016 were based on the results of an actuarial experience study for the period January 1, 2009 - December 31, 2012, except where required to be different by GASB 68.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Depositing members:

The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.

Service retirees, beneficiaries and non-depositing members:

The RP-2000 Combined Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.

Disabled retirees:

RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

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 2017 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. The following table summarizes the real rate of return for the County and the Drainage District.

The target allocation and best estimates of geometric real rate of return for each major asset class are summarized as follows:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

⁽¹⁾ Target asset allocation adopted at the April 2017 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0% per Cliffwater's 2017 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Discount Rate/Depletion of Plan Assets

The discount rate used to measure the total pension liability was 8.10% at December 31, 2016.

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net Pension Liability

Changes in the total pension liabilities, plan fiduciary net position and the net pension liability for the year ended December 31, 2017 for the County.

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability / Assets
	(a)	(b)	(a) - (b)
Balance as of December 31, 2015	\$ 460,467,290	\$ 393,606,868	\$ 66,860,422
Changes for the year:			
Service costs	17,604,196	-	17,604,196
Interest on total pension liability ⁽¹⁾	37,242,394	-	37,242,394
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(39,060)	-	(39,060)
Effect of assumption changes or inputs	-	-	-
Refunds of contributions	(1,992,065)	(1,992,065)	-
Benefits payments	(17,008,613)	(17,008,613)	-
Administrative expenses	-	(317,110)	317,110
Member contributions	-	9,066,184	(9,066,184)
Net investment income	-	29,159,542	(29,159,542)
Employer contributions	-	14,443,338	(14,443,338)
Other ⁽³⁾	-	512,022	(512,022)
Balance as of December 31, 2016	496,274,143	427,470,166	68,803,977

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Changes in the total pension liabilities, plan fiduciary net position and the net pension liability for the year ended December 31, 2017 for the District Drainage.

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2015	14,211,272	12,185,949	2,025,323
Changes for the year:			
Service costs	756,250	-	756,250
Interest on total pension liability ⁽¹⁾	1,153,337	-	1,153,337
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	67,163	-	67,163
Effect of assumption changes or inputs	-	-	-
Refunds of contributions	(19,989)	(19,989)	-
Benefits payments	(680,266)	(680,266)	-
Administrative expenses	-	(9,827)	9,827
Member contributions	-	351,578	(351,578)
Net investment income	-	904,024	(904,024)
Employer contributions	-	657,951	(657,951)
Other ⁽³⁾	-	47,881	(47,881)
Balance as of December 31, 2016	15,487,767	13,437,301	2,050,466
Total Hidalgo County & Drainage District No. 1			
Balance as of December 31, 2016	<u>\$ 511,761,910</u>	<u>\$ 440,907,467</u>	<u>\$ 70,854,443</u>

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

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

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.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Hidalgo County:			
Total pension liability	\$ 569,593,346	\$ 496,274,141	\$ 436,111,033
Fiduciary net position	(427,470,167)	(427,470,167)	(427,470,167)
Net pension liability	142,123,179	68,803,974	8,640,866
Drainage District No. 1:			
Total pension liability	17,337,609	15,487,767	13,924,473
Fiduciary net position	(13,437,301)	(13,437,301)	(13,437,301)
Net pension liability	3,900,308	2,050,466	487,172
Total Hidalgo County and Drainage District No. 1	<u>\$ 146,023,487</u>	<u>\$ 70,854,440</u>	<u>\$ 9,128,038</u>

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

The total pension expenses for the County and Drainage District was \$21,941,421 and \$785,898, respectively. As of December 31, 2017, the County and the Drainage District had deferred inflows and outflows of resources related to the pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Hdialgo County:		
Differences between expected and actual experience	\$ -	\$ 5,530,575
Changes in assumptions	2,913,888	-
Net difference between projected and actual earnings	27,019,899	-
Contributions made subsequent to the measurement date	15,201,412	-
Total Hidalgo County	<u>45,135,199</u>	<u>5,530,575</u>
Drainage District No. 1:		
Differences between expected and actual experience	55,970	188,044
Changes in assumptions	67,452	-
Net difference between projected and actual earnings	848,859	-
Contributions made subsequent to the measurement date	708,176	-
Total Drainage District No. 1	<u>1,680,457</u>	<u>188,044</u>
Total Hidalgo County and Drainage District No. 1	<u>\$ 46,815,656</u>	<u>\$ 5,718,619</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:

Year Ending December 31,	Hidalgo County	Drainage District No.1	Total
2017	\$ 8,424,877	\$ 266,798	\$ 8,691,675
2018	8,424,877	266,798	8,691,675
2019	7,321,319	231,673	7,552,992
2020	238,647	7,775	246,422
2021	(6,510)	11,194	4,684
Thereafter	-	-	-

The \$15,201,412 and \$708,176 reported respectively as deferred outflows of resources related to pensions resulted from County and Drainage District contributions subsequent to the measurement date and will be recognized as a deduction of the net pension liability in the year ended December 31, 2018.

Pension Plan Fiduciary Net Position

The fiduciary net position of the Texas County and District Retirement System (TCDRS) has been determined using the flow of economic resources management focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, pension expense, and information about assets, liabilities and additions to/deductions from TCERS's fiduciary net position. The Plan's fiduciary net position has been determined on the same basis as that used by the Plan. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. Detailed information about the plan's fiduciary net position is available and can be attained at www.tcdrs.org

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

County of Hidalgo Affiliated Agencies Employees' Retirement Plan

Plan Description

The Plan is a tax deferred money purchase pension plan and covers employees of Hidalgo County Urban County Program, Hidalgo County Head Start Program, and Hidalgo County Community Service Agency. The Plan was adopted in 1993 and amended effective January 1, 2001. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is a defined contribution plan. The Plan does not issue a comprehensive annual financial report.

The Plan provisions are adopted by the Trustees and the governing body of the County. Employees of the various Agencies are eligible to participate in the Plan once they complete six months of service or accumulate 501 hours of service. Members are fully vested after three years of service or upon reaching normal retirement age regardless of years of service.

Each member's account is credited with the member's contribution and allocations of (a) the Agency's contribution and (b) Plan earnings, and charged with an allocation for administrative expenses. Allocations are based on member earnings or account balances, as defined. Forfeited balances of terminated members' non-vested accounts are first used to pay Plan administrative expenses for the year with any remaining balance or forfeitures treated as additional employer contributions.

The benefit to which a member is entitled is the benefit that can be provided from the member's vested account. Distribution of benefits upon termination of employment due to death, disability, or retirement will be made in accordance with the provisions in the Plan agreement. Distributions will be in the form of an annuity or as a lump-sum distribution.

Funding Policy

The Plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. The contribution rate payable by the employee members is 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, 2017, the Hidalgo County Urban County Program's portion of net worth was \$491,253 and had \$83,348 in participant loans.

The employer's contributions were \$1,306,126 and the employees' contributions were \$1,306,126, plus an additional \$55,591 for rollover contributions for a total contribution to the Plan of \$2,667,843 for the year ended December 31, 2017.

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, 2017, the plan assets were valued at \$2,109,621.

Note 4 Other Information (Continued)

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 \$250,724 for closure and post-closure care costs as of December 31, 2017. 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 \$1,287,746 for post-closure care costs as of December 31, 2017.

At December 31, 2017, the total liability of \$1,538,470 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, 2016, have been restated.

	General Funds	Special Revenue Funds
Balances at December 31, 2016, as previously reported	\$ 51,251,144	\$ 54,850,059
To reimburse General Fund for utilities paid from Aug.-Dec. 2015	4,039	(4,039)
To clear a VCLG grant receivable for unallowable costs	(4,094)	-
To clear due from TTBH grant for workers comp costs	(12,120)	
Balances at December 31, 2016, as restated	<u>\$ 51,238,969</u>	<u>\$ 54,846,020</u>

Additionally, the government-wide statements reported a prior period adjustment of (\$5,209,708) at December 31, 2016 to correct unearned revenues recognized as revenue in error.

Note 4 Other Information (Continued)

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 2017 was \$0.5900 per \$100 assessed valuation, of which \$0.5186 was allocated for maintenance and operations and \$0.0714 was allocated to the debt service funds. The Drainage District No. 1 tax rate for fiscal year 2017 was \$0.0951 per \$100 assessed valuation, of which \$0.0496 was allocated for maintenance and operations, and \$0.0455 was allocated to the debt service funds.

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.

Note 4 Other Information (Continued)

I. Tax Abatements (Continued)

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, 2017, the County has sixteen TIRZ agreements, 5 Tax Abatement Agreements, and 3 Chapter 381 Agreements. The amount of property taxes abated during 2017 as a result of the agreements is \$6,437,265.54.

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, 2017 through July 23, 2018, the date these financial statements were available to be issued.



REQUIRED SUPPLEMENTARY INFORMATION

Other Post Employment Benefits

County of Hidalgo							
Unfunded							
Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
2017	12/31/2017	\$ -	\$ 26,725,020	\$ 26,725,020	0%	\$ 137,944,814	19.4%
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%

Note: The most recent actuarial valuation was performed in 2017 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
2017	12/31/2017	\$ -	\$ 759,204	\$ 759,204	0%	\$ 5,248,226	14.5%
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%

Note: The most recent actuarial valuation was performed in 2017 and is valid for two years.

COUNTY OF HIDALGO, TEXAS

EXHIBIT B-3

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

	2016	2015	2014	2013 ⁽¹⁾	2012 ⁽¹⁾	2011 ⁽¹⁾	2010 ⁽¹⁾	2009 ⁽¹⁾	2008 ⁽¹⁾	2007 ⁽¹⁾
Total Pension Liability										
Service cost	\$ 17,604,196	\$ 16,909,504	\$ 17,117,584	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	37,242,394	34,640,627	31,834,091	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
Effect of assumption changes or input	-	4,370,832	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect on economic/demographic (gains) or losses	(39,060)	(6,391,176)	(2,474,482)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(19,000,678)	(16,795,860)	(15,337,825)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	35,806,851	37,187,008	31,139,368	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	460,467,290	423,280,282	392,140,914	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending ^(a)	\$ 496,274,141	\$ 460,467,290	\$ 423,280,282	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	\$ 14,443,338	\$ 12,860,980	\$ 13,199,708	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	9,066,184	8,471,042	8,487,504	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	29,159,542	(5,094,860)	24,449,103	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(19,000,678)	(16,795,860)	(15,337,825)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(317,110)	(283,800)	(292,047)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	512,022	544,903	22,742	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	33,863,298	(297,596)	30,529,185	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	393,606,868	393,904,464	363,375,278	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending ^(b)	\$ 427,470,166	\$ 393,606,868	\$ 393,904,464	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending ^{= (a) - (b)}	68,803,975	\$ 66,860,422	\$ 29,375,819	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	86.14%	85.48%	93.06%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 128,385,636	\$ 120,987,910	\$ 121,250,057	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	53.59%	55.26%	24.23%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

COUNTY OF HIDALGO, TEXAS

EXHIBIT B-4

DRAINAGE DISTRICT NO. 1

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

LAST TEN FISCAL YEARS

	2016	2015	2014	2013 ⁽¹⁾	2012 ⁽¹⁾	2011 ⁽¹⁾	2010 ⁽¹⁾	2009 ⁽¹⁾	2008 ⁽¹⁾	2007 ⁽¹⁾
Total Pension Liability										
Service cost	\$ 756,250	\$ 611,534	\$ 629,877	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	1,153,337	1,071,637	980,158	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
Effect of assumption changes or input	-	101,178	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect on economic/demographic (gains) or losses	67,163	(237,892)	(58,898)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(700,255)	(659,497)	(499,815)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	1,276,495	1,123,003	1,051,322	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	14,211,272	13,088,268	12,036,947	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending ^(a)	\$ 15,487,767	\$ 14,211,272	\$ 13,088,268	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	\$ 657,951	523,193	\$ 493,873	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	351,578	301,925	274,156	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	904,024	(164,681)	751,128	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(700,255)	(659,497)	(499,815)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(9,827)	(8,801)	(9,031)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	47,881	(28,176)	17,296	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	1,251,352	(36,037)	1,027,607	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	12,185,949	12,221,987	11,194,380	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending ^(b)	\$ 13,437,301	\$ 12,185,949	\$ 12,221,987	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending ^{(a) - (b)}	<u>2,050,466</u>	<u>\$ 2,025,323</u>	<u>\$ 866,282</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	86.76%	85.75%	93.38%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 5,022,541	\$ 4,313,210	\$ 3,916,520	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	40.83%	46.96%	22.12%	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 ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽²⁾	Actual Contribution as a % of Covered Payroll
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%
2016	14,443,338	14,443,338	-	128,385,636	11.2%
2017	15,200,578	15,200,578	(820)	132,524,660	11.5%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

⁽²⁾ 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 ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽²⁾	Actual Contribution as a % of Covered Payroll
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%
2016	657,951	657,951	-	5,022,541	13.1%
2017	708,176	708,176	-	5,638,364	12.6%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

⁽²⁾ 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, 2017

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
Remaining Amortization Period	13.5 years
Assets Valuation Method	5 year smoothed market
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.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions. 2016: Employer contributions reflect that a 100% CPI COLA was adopted.

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

* 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, 2017

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
Remaining Amortization Period	14.3 years
Assets Valuation Method	5 year smoothed market
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 been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions. 2016: Employer contributions reflect that a 100% CPI COLA was adopted.

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

* 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, 2017

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 37,356,002	\$ 4,253,781	\$ 56,741,312	\$ 98,351,095
Investments	32,811,953	2,826,530	39,320,531	74,959,014
Receivables (net of allowance for uncollectibles)				
Taxes	11,134,483	25,371,813	-	36,506,296
Accounts receivable	136,012	-	11,039	147,051
Loans	10,400	-	-	10,400
Interest	46,585	4,688	66,091	117,364
Due from other funds	15,205,131	16,432,051	8,993,279	40,630,461
Due from other governments	20,141,944	-	9,196,694	29,338,638
Due from others	146,513	-	793,714	940,227
Prepays	2,214	-	-	2,214
Other assets	4,591,372	-	-	4,591,372
Total assets	\$121,582,609	\$ 48,888,863	\$115,122,660	\$ 285,594,132
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,009,776	\$ -	\$ 5,408,025	\$ 10,417,801
Salaries and benefits payable	4,049,581	-	-	4,049,581
Retainage payable	127,096	-	935,314	1,062,410
Notes payable - short-term	114,053	-	-	114,053
Due to other funds	17,576,354	18,192	8,020,813	25,615,359
Due to other governments	3,252,747	-	-	3,252,747
Due to others	3,864	-	-	3,864
Unearned revenue	24,609,751	25,237,999	4,500,000	54,347,750
Held in escrow	39,491	-	-	39,491
Total liabilities	54,782,713	25,256,191	18,864,152	98,903,056
Deferred inflows of resources:				
Unavailable revenues-property taxes	6,730,284	15,331,415	-	22,061,699
Unavailable revenues-other	2,055,584	-	4,458,304	6,513,888
Total deferred inflows of resources	8,785,868	15,331,415	4,458,304	28,575,587
Fund balances:				
Nonspendable	1,414	-	-	1,414
Restricted	56,597,145	8,301,257	95,095,305	159,993,707
Assigned	1,415,469	-	-	1,415,469
Unassigned	-	-	(3,295,101)	(3,295,101)
Total fund balances	58,014,028	8,301,257	91,800,204	158,115,489
Total liabilities, deferred inflows, and fund balances	\$121,582,609	\$ 48,888,863	\$115,122,660	\$ 285,594,132

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES				
Taxes	\$ 15,973,647	\$ 37,914,814	\$ -	\$ 53,888,461
Licenses and permits	6,234,139	-	-	6,234,139
Intergovernmental	100,824,250	478,152	5,791,096	107,093,498
Charges for services	9,389,741	-	-	9,389,741
Fines and forfeits	8,260,900	-	-	8,260,900
Interest	751,451	88,151	947,238	1,786,840
Miscellaneous	3,405,511	-	51,768	3,457,279
Total revenues	144,839,639	38,481,117	6,790,102	190,110,858
EXPENDITURES				
Current:				
General government	9,337,436	-	-	9,337,436
Public safety	23,826,073	-	-	23,826,073
Highways and streets	27,912,641	-	-	27,912,641
Drainage flood control	11,057,559	-	-	11,057,559
Health and welfare	58,320,594	-	-	58,320,594
Urban and economic development	19,101,530	-	-	19,101,530
Debt service:				
Principal	99,967	24,238,210	-	24,338,177
Interest and fiscal charges	17,348	14,283,982	-	14,301,330
Bond issuance costs	-	61,521	367,564	429,085
Advance refunding escrow	-	249,917	-	249,917
Capital outlay:				
General government	-	-	6,934,795	6,934,795
Public safety	-	-	1,018,112	1,018,112
Highways and streets	-	-	20,392,424	20,392,424
Sanitation	-	-	125,240	125,240
Drainage flood control	-	-	8,464,605	8,464,605
Health and welfare	-	-	22,631	22,631
Culture-recreation	-	-	1,954,235	1,954,235
Total expenditures	149,673,148	38,833,630	39,279,606	227,786,384
Excess (deficiency) of revenues over (under) expenditures	(4,833,509)	(352,513)	(32,489,504)	(37,675,526)
OTHER FINANCING SOURCES (USES):				
Transfers in	11,812,595	3,449,695	5,995,143	21,257,433
Transfers out	(4,467,878)	(3,181,451)	(3,214,323)	(10,863,652)
Premium on bonds issued	-	56,605	4,477,125	4,533,730
Bonds issued	-	-	28,405,000	28,405,000
Payment to refunded bond escrow agent	-	(1,955,083)	-	(1,955,083)
Refunding bonds issued	-	1,960,000	-	1,960,000
Capital leases	34,058	-	-	34,058
Sale of capital assets	622,742	-	272,976	895,718
Total other financing sources (uses)	8,001,517	329,766	35,935,921	44,267,204
Net change in fund balances	3,168,008	(22,747)	3,446,417	6,591,678
Fund balances at beginning of year,				
as previously reported	54,850,059	8,324,004	88,353,787	151,527,850
Prior period adjustments	(4,039)	-	-	(4,039)
Fund balances at beginning of year, as restated	54,846,020	8,324,004	88,353,787	151,523,811
Fund balances at the end of year	\$ 58,014,028	\$ 8,301,257	\$ 91,800,204	\$ 158,115,489



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, 2017

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 Sheriff's Office. 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 pursuant to Article 102.0121 of the Code of Criminal Procedure.

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 the collection of the District Clerk's Records Management and Preservations Fees on conviction of an offense in a county court, county court at law, or district court pursuant to Article 102.005 (f)(2) of the Code of Criminal Procedure and at the time a suit or action is filed pursuant to Section 51.317 (c)(2) of the Government Code. 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 and certain other actual costs incurred by the clerk pursuant to Section 231.208 of the Family Code.

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 on a conviction of an offense in a county court at law or a district court pursuant to Article 102.005 (f)(2) of the Code of Criminal Procedure and at the filing and recording of a document pursuant to Section 118.011 (b)(2) of the Local Government Code. The fee may be used only to provide funds for specific records management and preservation.

County Records Management and Preservation

This fund was created in 1993 to account for the collection of the County Records Management and Preservation Fees on a conviction of an offense in a county court at law or a district court pursuant to Article 102.005 (f)(1) of the Code of Criminal Procedure, at the time a suit or action is filed with the district clerk pursuant to Section 51.317 (c)(1) of the Government Code, on the filing of a civil case in a county court, statutory court or district court pursuant to Section 51.708 of the Government Code and on the filing of a civil or ancillary pleading pursuant to Section 118.0546 of the Local Government Code. 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 \$50 fee on conviction of an offense under Section 28.08, Penal Code, in a county court, county court at law, or district court pursuant to Article 102.0171 of the Code of Criminal Procedure. 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; provide funding for teen recognition and teen recreation programs; provide funding for local teen court programs; provide funding for local juvenile probation department; and provide educational and intervention programs designed to prevent juvenile from engaging in delinquent conduct.

Courthouse Security

This fund was created in 1993 to account for the collection of a security fee in accordance with Article 102.017 of the Code of Criminal Procedure. This fund may be used only for security personnel, services, and items related to buildings that house the operations of district, county, or justice courts.

Justice Court Technology

This fund was created in 2001 in compliance with Article 102.0173 of the Code of Criminal Procedure 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 the state's contribution to counties that collect the additional fees under Government Code Section 51.704 pursuant to Section 25.00211 of the Government Code. The fund 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 Article 102.017 (d-2)(2) of the Code of Criminal Procedure. 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 personnel, services, and items 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 Special Inventory Account. Pursuant to Section 23.122 of the Tax Code, the funds may be used solely to defray the cost of administration of the prepayment procedure established by this section.

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 323.023 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; purchasing or leasing library materials or acquiring library equipment, including computers, software, and subscriptions to obtain access to electronic research networks for use by judges in the county; or establishing and maintaining a self-help enter to provide resources to county residents representing themselves in legal matters.

Supplemental Court Ordered Guardianship

This fund was created in 2007 to account for a supplemental court-initiated guardianship fee pursuant to Section 118.052(2)(E) and Section 118.067 of the Local Government Code. The fund may be used only to supplement other available funds used to pay the compensation of a guardian ad litem appointed by a court under Section 1102.001 of the Estates Code; pay the compensation of an attorney ad litem appointed by the court to represent a proposed ward in a guardian ship proceeding initiated under Chapter 1102 of the Estates Code; fund local guardianship programs that provide guardians for indigent incapacitated person who do not have family members suitable and willing to serve as guardian.

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 Article 102.0169 of the Code of Criminal Procedure and Sections 102.041 and 102.081 of the Government Code. The primary purpose is to finance the cost of continuing education and training for county court, statutory county court, 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)****Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)****Health and Human Services Grants****Juvenile Probation Grants****Juvenile Probation Title IV-E Grants****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
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	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	\$ 6,286,070	\$ 21,578	\$ -	\$ 134,758
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	23,089	-	-	-
Loans	-	-	-	-
Interest	11,919	-	-	-
Due from other funds	8,505,544	840	-	-
Due from other governments	1,276,047	-	-	-
Due from others	146,513	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>16,249,182</u>	<u>22,418</u>	<u>-</u>	<u>134,758</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	711,090	-	-	1,388
Salaries and benefits payable	780,225	-	-	4,982
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	218,956	180	-	998
Due to other governments	524,544	-	-	-
Due to others	3,864	-	-	-
Unearned revenue	3,868,191	-	-	-
Held in escrow	2,124	10	-	-
Total liabilities	<u>6,108,994</u>	<u>190</u>	<u>-</u>	<u>7,368</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	984,259	-	-	-
Total deferred inflows of resources	<u>984,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	9,155,929	22,228	-	127,390
Assigned	-	-	-	-
Total fund balances	<u>9,155,929</u>	<u>22,228</u>	<u>-</u>	<u>127,390</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 16,249,182</u>	<u>\$ 22,418</u>	<u>\$ -</u>	<u>\$ 134,758</u>

EXHIBIT D-1
Continued

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59	Sheriff Federal Sharing U.S. Treasury
\$ 5,595,111	\$ 410,108	\$ 83,491	\$ 19,033	\$ 1,501,148	\$ 333,465
-	-	-	-	-	-
-	-	-	-	-	-
71,824	633	-	-	3,417	-
-	-	-	-	10,000	-
5,959	-	-	-	1,192	-
12,513	-	83,450	-	1,438	-
2,207	-	-	-	-	-
-	-	-	-	-	-
800	-	-	-	-	-
-	-	-	-	-	-
<u>5,688,414</u>	<u>410,741</u>	<u>166,941</u>	<u>19,033</u>	<u>1,517,195</u>	<u>333,465</u>
18,436	-	-	-	23,563	11,133
72,975	-	21,974	-	5,892	-
-	-	-	-	-	-
-	-	-	-	-	-
1,934	-	-	-	-	-
24,745	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
184	-	-	-	-	-
<u>118,274</u>	<u>-</u>	<u>21,974</u>	<u>-</u>	<u>29,455</u>	<u>11,133</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,570,140	410,741	144,967	19,033	1,487,740	322,332
-	-	-	-	-	-
<u>5,570,140</u>	<u>410,741</u>	<u>144,967</u>	<u>19,033</u>	<u>1,487,740</u>	<u>322,332</u>
<u>\$ 5,688,414</u>	<u>\$ 410,741</u>	<u>\$ 166,941</u>	<u>\$ 19,033</u>	<u>\$ 1,517,195</u>	<u>\$ 333,465</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
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	Sheriff Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Investigation Chapter 59	Constable Precinct No. 4 Investigation Chapter 59	Constable Precinct No. 1 Investigation Chapter 59
ASSETS				
Cash and cash equivalents	\$ 2,466,979	\$ 33,926	\$ 234,554	\$ 5,756
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	60	-	-	-
Loans	-	-	-	-
Interest	2,384	-	-	-
Due from other funds	600	244	-	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	2,470,023	34,170	234,554	5,756
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	27,421	-	671	-
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	840	12,426	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	27,421	840	13,097	-
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	2,442,602	33,330	221,457	5,756
Assigned	-	-	-	-
Total fund balances	2,442,602	33,330	221,457	5,756
Total liabilities, deferred inflows, and fund balances	\$ 2,470,023	\$ 34,170	\$ 234,554	\$ 5,756

EXHIBIT D-1
Continued

County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service
\$ 45,047	\$ 384,151	\$ 28,834	\$ 4,013,868	\$ 72,145	\$ 30,842
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,576	-	-
883	11,866	-	239,521	71,945	58,466
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>45,930</u>	<u>396,017</u>	<u>28,834</u>	<u>4,256,965</u>	<u>144,090</u>	<u>89,308</u>
-	-	-	44,458	29,461	12,457
-	-	-	4,246	3,489	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	150	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>48,854</u>	<u>32,950</u>	<u>12,457</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
45,930	396,017	28,834	4,208,111	111,140	76,851
-	-	-	-	-	-
<u>45,930</u>	<u>396,017</u>	<u>28,834</u>	<u>4,208,111</u>	<u>111,140</u>	<u>76,851</u>
<u>\$ 45,930</u>	<u>\$ 396,017</u>	<u>\$ 28,834</u>	<u>\$ 4,256,965</u>	<u>\$ 144,090</u>	<u>\$ 89,308</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2017

	Juvenile Delinquency Prevention	Courthouse Security	Justice Court Technology	Probate Court Contributions
ASSETS				
Cash and cash equivalents	\$ 4,898	\$ 45,032	\$ 312,314	\$ 354,255
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	-	-	-	-
Loans	-	-	-	-
Interest	-	-	-	-
Due from other funds	-	73,205	37,861	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>4,898</u>	<u>118,237</u>	<u>350,175</u>	<u>354,255</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	117	48,950	1,385
Salaries and benefits payable	-	51,111	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	352
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	988	-
Total liabilities	<u>-</u>	<u>51,228</u>	<u>49,938</u>	<u>1,737</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	4,898	67,009	300,237	352,518
Assigned	-	-	-	-
Total fund balances	<u>4,898</u>	<u>67,009</u>	<u>300,237</u>	<u>352,518</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 4,898</u>	<u>\$ 118,237</u>	<u>\$ 350,175</u>	<u>\$ 354,255</u>

EXHIBIT D-1
Continued

Justice Court Building Security	Tax Assessor/Collector Special Vehicle Inventory	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
\$ 136,340	\$ 432,407	\$ 1,221,919	\$ 83,476	\$ 2,415,983	\$ 601,277
-	-	-	-	-	-
-	-	-	-	-	-
-	-	61	-	3,720	36
-	-	-	-	-	-
-	-	1,192	-	2,384	-
9,364	-	89,688	3,240	5,300	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>145,704</u>	<u>432,407</u>	<u>1,312,860</u>	<u>86,716</u>	<u>2,427,387</u>	<u>601,313</u>
4,024	-	31,768	200	-	6,399
-	1,586	7,684	-	20,140	-
-	-	-	-	-	-
-	-	-	-	-	8,527
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	42	-	-	5
<u>4,024</u>	<u>1,586</u>	<u>39,494</u>	<u>200</u>	<u>20,140</u>	<u>14,931</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
141,680	430,821	1,273,366	86,516	2,407,247	586,382
-	-	-	-	-	-
<u>141,680</u>	<u>430,821</u>	<u>1,273,366</u>	<u>86,516</u>	<u>2,407,247</u>	<u>586,382</u>
<u>\$ 145,704</u>	<u>\$ 432,407</u>	<u>\$ 1,312,860</u>	<u>\$ 86,716</u>	<u>\$ 2,427,387</u>	<u>\$ 601,313</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
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	HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing U.S. Department of Justice	County and District Court Technology	District Attorney Federal Sharing U.S. Department of Justice
ASSETS				
Cash and cash equivalents	\$ 95,735	\$ 385,108	\$ 75,433	\$ 294,900
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	-	-	-	-
Loans	-	-	-	-
Interest	-	-	-	-
Due from other funds	-	64	3,893	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>95,735</u>	<u>385,172</u>	<u>79,326</u>	<u>294,900</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	3,995
Salaries and benefits payable	-	-	-	-
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,995</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	95,735	385,172	79,326	290,905
Assigned	-	-	-	-
Total fund balances	<u>95,735</u>	<u>385,172</u>	<u>79,326</u>	<u>290,905</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 95,735</u>	<u>\$ 385,172</u>	<u>\$ 79,326</u>	<u>\$ 294,900</u>

EXHIBIT D-1
Continued

Constable Precinct No. 3 Federal Sharing U.S. Treasury	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
\$ 79,752	\$ 43,881	\$ 7,838	\$ 11,777	\$ 330,825	\$ 453,017
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,900	-	57,769	-	-
-	-	-	-	-	1,002,422
-	-	-	-	-	-
-	-	-	-	-	-
<u>79,752</u>	<u>47,781</u>	<u>7,838</u>	<u>69,546</u>	<u>330,825</u>	<u>1,455,439</u>
-	-	-	-	20,309	206,420
-	-	-	-	73,227	790,828
-	-	-	-	-	-
-	-	-	-	-	-
57,769	-	88	-	-	-
-	-	-	-	21,905	-
-	-	-	-	-	-
-	-	-	-	158,634	-
-	-	-	-	-	-
<u>57,769</u>	<u>-</u>	<u>88</u>	<u>-</u>	<u>274,075</u>	<u>997,248</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,983	47,781	7,750	69,546	56,750	458,191
-	-	-	-	-	-
<u>21,983</u>	<u>47,781</u>	<u>7,750</u>	<u>69,546</u>	<u>56,750</u>	<u>458,191</u>
<u>\$ 79,752</u>	<u>\$ 47,781</u>	<u>\$ 7,838</u>	<u>\$ 69,546</u>	<u>\$ 330,825</u>	<u>\$ 1,455,439</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
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	Urban County Program	Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)	Women, Infants, and Children (WIC)
ASSETS				
Cash and cash equivalents	\$ 1,635,372	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts receivable	-	-	-	39
Loans	-	-	-	-
Interest	-	-	-	-
Due from other funds	-	1,590,409	556	-
Due from other governments	3,586,261	6,213,314	109,990	2,610,238
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	4,591,372	-	-	-
Total assets	<u>9,813,005</u>	<u>7,803,723</u>	<u>110,546</u>	<u>2,610,277</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	2,040,565	501,189	5,666	40,036
Salaries and benefits payable	-	232,451	40,098	442,716
Retainage payable	-	30,173	-	-
Notes payable - short-term	114,053	-	-	-
Due to other funds	-	5,831,701	64,384	2,126,908
Due to other governments	2,348,559	1,540	-	617
Due to others	-	-	-	-
Unearned revenue	5,309,828	1,164,248	398	-
Held in escrow	-	193	-	-
Total liabilities	<u>9,813,005</u>	<u>7,761,495</u>	<u>110,546</u>	<u>2,610,277</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	83,276	-	-
Total deferred inflows of resources	<u>-</u>	<u>83,276</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	(41,048)	-	-
Assigned	-	-	-	-
Total fund balances	<u>-</u>	<u>(41,048)</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 9,813,005</u>	<u>\$ 7,803,723</u>	<u>\$ 110,546</u>	<u>\$ 2,610,277</u>

EXHIBIT D-1
Concluded

Health and Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants	Title IV-E Federal Foster Care	Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 917,876	\$ 815,687	\$ 277,108	\$ 677,261	\$ 2,856,234	\$ 1,089,433	\$ 37,356,002
-	-	-	-	-	32,811,953	32,811,953
-	-	-	-	-	11,134,483	11,134,483
6,038	-	-	-	1,173	25,922	136,012
-	-	-	-	400	-	10,400
1,192	2,098	-	2,098	12,591	-	46,585
1,540	-	-	-	2,068,483	2,272,549	15,205,131
1,699,897	49,519	276,423	146,887	-	3,168,739	20,141,944
-	-	-	-	-	-	146,513
-	-	-	-	456	958	2,214
-	-	-	-	-	-	4,591,372
<u>2,626,543</u>	<u>867,304</u>	<u>553,531</u>	<u>826,246</u>	<u>4,939,337</u>	<u>50,504,037</u>	<u>121,582,609</u>
42,814	307,507	67,812	-	113,185	687,357	5,009,776
135,315	79,909	-	10,476	678,161	592,096	4,049,581
-	-	-	-	-	96,923	127,096
-	-	-	-	-	-	114,053
-	182,080	-	-	5,587	9,063,624	17,576,354
5,948	2,970	-	-	-	321,919	3,252,747
-	-	-	-	-	-	3,864
513,060	290,030	208,316	519,374	1,225,711	11,351,961	24,609,751
1,284	-	-	-	224	34,287	39,491
<u>698,421</u>	<u>862,496</u>	<u>276,128</u>	<u>529,850</u>	<u>2,022,868</u>	<u>22,148,167</u>	<u>54,782,713</u>
-	-	-	-	-	6,730,284	6,730,284
<u>564,739</u>	<u>-</u>	<u>276,423</u>	<u>146,887</u>	<u>-</u>	<u>-</u>	<u>2,055,584</u>
<u>564,739</u>	<u>-</u>	<u>276,423</u>	<u>146,887</u>	<u>-</u>	<u>6,730,284</u>	<u>8,785,868</u>
-	-	-	-	456	958	1,414
1,363,383	4,808	980	149,509	2,916,013	20,209,159	56,597,145
-	-	-	-	-	1,415,469	1,415,469
<u>1,363,383</u>	<u>4,808</u>	<u>980</u>	<u>149,509</u>	<u>2,916,469</u>	<u>21,625,586</u>	<u>58,014,028</u>
<u>\$ 2,626,543</u>	<u>\$ 867,304</u>	<u>\$ 553,531</u>	<u>\$ 826,246</u>	<u>\$ 4,939,337</u>	<u>\$ 50,504,037</u>	<u>\$ 121,582,609</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, 2017

	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	6,234,139	-	-	-
Intergovernmental	2,379,859	45,910	-	-
Charges for services	986,651	-	-	70,329
Fines and forfeits	5,371,468	-	-	-
Interest	110,065	183	-	-
Miscellaneous	346,549	-	-	301
Total revenues	15,428,731	46,093	-	70,630
EXPENDITURES				
Current:				
General government	-	2,116	32	106,179
Public safety	-	47,253	-	-
Highways and streets	22,696,994	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	13,690	-	-	-
Interest and fiscal charges	1,501	-	-	-
Total expenditures	22,712,185	49,369	32	106,179
Excess (deficiency) of revenues over (under) expenditures	(7,283,454)	(3,276)	(32)	(35,549)
OTHER FINANCING SOURCES (USES):				
Transfers in	8,072,411	-	-	-
Transfers out	(271,785)	-	-	-
Capital leases	11,685	-	-	-
Sale of capital assets	51,519	-	-	-
Total other financing sources (uses)	7,863,830	-	-	-
Net change in fund balances	580,376	(3,276)	(32)	(35,549)
Fund balances at beginning of year, as previously reported	8,575,553	25,504	32	162,939
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	8,575,553	25,504	32	162,939
Fund balances at the end of year	\$ 9,155,929	\$ 22,228	\$ -	\$ 127,390

EXHIBIT D-2
Continued

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59	Sheriff Federal Sharing U.S. Treasury
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	328,308	-	-	-
980,929	9,764	-	-	52,723	8,355
60,837	2,525	709	92	13,850	3,703
3,400	-	1,328	-	-	121
<u>1,045,166</u>	<u>12,289</u>	<u>330,345</u>	<u>92</u>	<u>66,573</u>	<u>12,179</u>
1,517,784	-	399,923	-	-	-
-	-	-	-	139,977	96,922
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,517,784</u>	<u>-</u>	<u>399,923</u>	<u>-</u>	<u>139,977</u>	<u>96,922</u>
(472,618)	12,289	(69,578)	92	(73,404)	(84,743)
-	-	-	-	23,255	10,000
(956)	-	-	-	-	-
-	-	-	-	-	-
197,215	-	-	-	34,502	-
<u>196,259</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,757</u>	<u>10,000</u>
(276,359)	12,289	(69,578)	92	(15,647)	(74,743)
5,846,499	398,452	214,545	18,941	1,503,387	397,075
-	-	-	-	-	-
5,846,499	398,452	214,545	18,941	1,503,387	397,075
<u>\$ 5,570,140</u>	<u>\$ 410,741</u>	<u>\$ 144,967</u>	<u>\$ 19,033</u>	<u>\$ 1,487,740</u>	<u>\$ 322,332</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, 2017

	Sheriff Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Investigation Chapter 59	Constable Precinct No. 4 Investigation Chapter 59	Constable Precinct No. 1 Investigation Chapter 59
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	1,338,222	-	2,397	-
Interest	23,860	281	988	27
Miscellaneous	1,057	-	-	-
Total revenues	1,363,139	281	3,385	27
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	150,307	71,034	34,015	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	150,307	71,034	34,015	-
Excess (deficiency) of revenues over (under) expenditures	1,212,832	(70,753)	(30,630)	27
OTHER FINANCING SOURCES (USES):				
Transfers in	-	23,255	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	600	244	69,232	-
Total other financing sources (uses)	600	23,499	69,232	-
Net change in fund balances	1,213,432	(47,254)	38,602	27
Fund balances at beginning of year, as previously reported	1,229,170	80,584	182,855	5,729
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	1,229,170	80,584	182,855	5,729
Fund balances at the end of year	\$ 2,442,602	\$ 33,330	\$ 221,457	\$ 5,756

EXHIBIT D-2
Continued

County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	2,437	-	-	-
5,686	59,409	-	1,048,458	353,760	182,612
-	-	-	-	-	-
205	2,125	133	36,040	598	473
-	-	-	174	208	-
<u>5,891</u>	<u>61,534</u>	<u>2,570</u>	<u>1,084,672</u>	<u>354,566</u>	<u>183,085</u>
-	-	-	415,605	401,764	279,564
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	474	-	-
-	-	-	2	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>416,081</u>	<u>401,764</u>	<u>279,564</u>
5,891	61,534	2,570	668,591	(47,198)	(96,479)
-	-	-	-	-	20,000
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
5,891	61,534	2,570	668,591	(47,198)	(76,479)
40,039	334,483	26,264	3,539,520	158,338	153,330
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
40,039	334,483	26,264	3,539,520	158,338	153,330
<u>\$ 45,930</u>	<u>\$ 396,017</u>	<u>\$ 28,834</u>	<u>\$ 4,208,111</u>	<u>\$ 111,140</u>	<u>\$ 76,851</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, 2017

	Juvenile Delinquency Prevention	Courthouse Security	Justice Court Technology	Probate Court Contributions
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	37,594
Charges for services	29	356,794	205,225	-
Fines and forfeits	-	-	-	-
Interest	22	772	2,974	2,269
Miscellaneous	-	2,828	-	-
Total revenues	51	360,394	208,199	39,863
EXPENDITURES				
Current:				
General government	-	-	187,210	35,093
Public safety	-	946,878	-	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	12,746	-
Interest and fiscal charges	-	-	2,944	-
Total expenditures	-	946,878	202,900	35,093
Excess (deficiency) of revenues over (under) expenditures	51	(586,484)	5,299	4,770
OTHER FINANCING SOURCES (USES):				
Transfers in	-	527,920	-	-
Transfers out	-	-	-	-
Capital leases	-	-	10,621	-
Sale of capital assets	-	-	28	-
Total other financing sources (uses)	-	527,920	10,649	-
Net change in fund balances	51	(58,564)	15,948	4,770
Fund balances at beginning of year, as previously reported	4,847	125,573	284,289	347,748
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	4,847	125,573	284,289	347,748
Fund balances at the end of year	\$ 4,898	\$ 67,009	\$ 300,237	\$ 352,518

EXHIBIT D-2
Continued

Justice Court Building Security	Tax Assessor/Collector Special Vehicle Inventory	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
\$ -	\$ 6,543	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
50,602	-	439,885	13,500	-	-
-	124,892	-	-	42,537	78,336
755	29,966	12,186	386	23,412	5,136
-	99	441	-	599	183
<u>51,357</u>	<u>161,500</u>	<u>452,512</u>	<u>13,886</u>	<u>66,548</u>	<u>83,655</u>
4,738	31,368	380,017	14,837	310,656	177,328
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	913	-	-	2,174
-	-	361	-	-	101
<u>4,738</u>	<u>31,368</u>	<u>381,291</u>	<u>14,837</u>	<u>310,656</u>	<u>179,603</u>
46,619	130,132	71,221	(951)	(244,108)	(95,948)
-	-	-	-	-	-
-	-	-	-	(46,510)	(30,335)
-	-	-	-	-	5,809
-	-	-	-	42,176	21
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,334)</u>	<u>(24,505)</u>
46,619	130,132	71,221	(951)	(248,442)	(120,453)
95,061	300,689	1,202,145	87,467	2,655,689	710,874
-	-	-	-	-	(4,039)
95,061	300,689	1,202,145	87,467	2,655,689	706,835
<u>\$ 141,680</u>	<u>\$ 430,821</u>	<u>\$ 1,273,366</u>	<u>\$ 86,516</u>	<u>\$ 2,407,247</u>	<u>\$ 586,382</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, 2017

	HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing U.S. Department of Justice	County and District Court Technology	District Attorney Federal Sharing U.S. Department of Justice
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	17,815	-
Fines and forfeits	-	43,000	-	150,782
Interest	907	2,969	332	1,250
Miscellaneous	494	225	-	-
Total revenues	1,401	46,194	18,147	152,032
EXPENDITURES				
Current:				
General government	-	190,836	-	20,546
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	190,836	-	20,546
Excess (deficiency) of revenues over (under) expenditures	1,401	(144,642)	18,147	131,486
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	64	-	-
Total other financing sources (uses)	-	64	-	-
Net change in fund balances	1,401	(144,578)	18,147	131,486
Fund balances at beginning of year, as previously reported	94,334	529,750	61,179	159,419
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	94,334	529,750	61,179	159,419
Fund balances at the end of year	\$ 95,735	\$ 385,172	\$ 79,326	\$ 290,905

EXHIBIT D-2
Continued

Constable Precinct No. 3 Federal Sharing U.S. Treasury	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	6,639,121	36,579,203
-	-	-	-	-	-
-	-	-	57,495	-	-
102	214	30	330	-	1,857
-	-	-	-	169,186	-
<u>102</u>	<u>214</u>	<u>30</u>	<u>57,825</u>	<u>6,808,307</u>	<u>36,581,060</u>
-	-	-	-	-	-
608	2,830	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,817,843	36,377,340
-	-	-	-	-	-
-	-	-	-	-	-
<u>608</u>	<u>2,830</u>	<u>-</u>	<u>-</u>	<u>6,817,843</u>	<u>36,377,340</u>
(506)	(2,616)	30	57,825	(9,536)	203,720
10,000	10,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,900	1,463	-	-	7,661
<u>10,000</u>	<u>13,900</u>	<u>1,463</u>	<u>-</u>	<u>-</u>	<u>7,661</u>
9,494	11,284	1,493	57,825	(9,536)	211,381
12,489	36,497	6,257	11,721	66,286	246,810
-	-	-	-	-	-
12,489	36,497	6,257	11,721	66,286	246,810
<u>\$ 21,983</u>	<u>\$ 47,781</u>	<u>\$ 7,750</u>	<u>\$ 69,546</u>	<u>\$ 56,750</u>	<u>\$ 458,191</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, 2017

	Urban County Program	Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)	Women, Infants, and Children (WIC)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	17,153,924	9,609,636	760,964	11,065,177
Charges for services	-	27,813	-	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	1,947,606	750,726	-	28,205
Total revenues	19,101,530	10,388,175	760,964	11,093,382
EXPENDITURES				
Current:				
General government	-	1,686,363	760,964	-
Public safety	-	4,907,448	-	-
Highways and streets	-	5,215,647	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	25,546	-	11,015,030
Urban and economic development	19,101,530	-	-	-
Debt Service:				
Principal	-	1,571	-	66,666
Interest and fiscal charges	-	197	-	12,173
Total expenditures	19,101,530	11,836,772	760,964	11,093,869
Excess (deficiency) of revenues over (under) expenditures	-	(1,448,597)	-	(487)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,455,390	-	-
Transfers out	-	-	-	-
Capital leases	-	5,943	-	-
Sale of capital assets	-	-	-	487
Total other financing sources (uses)	-	1,461,333	-	487
Net change in fund balances	-	12,736	-	-
Fund balances at beginning of year, as previously reported	-	(53,784)	-	-
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	-	(53,784)	-	-
Fund balances at the end of year	\$ -	\$ (41,048)	\$ -	\$ -

EXHIBIT D-2
Concluded

Health and Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants	Title IV-E Federal Foster Care	Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,967,104	\$ 15,973,647
-	-	-	-	-	-	6,234,139
3,400,284	4,025,927	8,056	226,718	8,875,946	13,494	100,824,250
267,257	-	247,683	-	4,666,925	61,000	9,389,741
-	-	-	-	-	-	8,260,900
14,165	4,808	980	5,465	44,226	339,244	751,451
-	-	-	-	20,053	131,728	3,405,511
<u>3,681,706</u>	<u>4,030,735</u>	<u>256,719</u>	<u>232,183</u>	<u>13,607,150</u>	<u>16,512,570</u>	<u>144,839,639</u>
-	-	-	-	-	2,414,513	9,337,436
-	4,031,114	267,742	226,718	12,903,227	-	23,826,073
-	-	-	-	-	-	27,912,641
-	-	-	-	-	11,057,559	11,057,559
4,084,835	-	-	-	-	-	58,320,594
-	-	-	-	-	-	19,101,530
1,733	-	-	-	-	-	99,967
69	-	-	-	-	-	17,348
<u>4,086,637</u>	<u>4,031,114</u>	<u>267,742</u>	<u>226,718</u>	<u>12,903,227</u>	<u>13,472,072</u>	<u>149,673,148</u>
(404,931)	(379)	(11,023)	5,465	703,923	3,040,498	(4,833,509)
277,638	-	12,003	-	1,370,723	-	11,812,595
(50,000)	(12,003)	-	-	(1,406,289)	(2,650,000)	(4,467,878)
-	-	-	-	-	-	34,058
2,106	-	-	-	82	211,442	622,742
<u>229,744</u>	<u>(12,003)</u>	<u>12,003</u>	<u>-</u>	<u>(35,484)</u>	<u>(2,438,558)</u>	<u>8,001,517</u>
(175,187)	(12,382)	980	5,465	668,439	601,940	3,168,008
1,538,570	17,190	-	144,044	2,248,030	21,023,646	54,850,059
-	-	-	-	-	-	(4,039)
1,538,570	17,190	-	144,044	2,248,030	21,023,646	54,846,020
<u>\$ 1,363,383</u>	<u>\$ 4,808</u>	<u>\$ 980</u>	<u>\$ 149,509</u>	<u>\$ 2,916,469</u>	<u>\$ 21,625,586</u>	<u>\$ 58,014,028</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 5,960,000	\$ 5,960,000	\$ 6,234,139	\$ 274,139
Intergovernmental	360,000	1,865,382	2,379,859	514,477
Charges for services	-	723,933	986,651	262,718
Fines and forfeits	4,930,000	4,978,330	5,371,468	393,138
Interest	5,000	5,000	110,065	105,065
Miscellaneous	-	295,546	346,549	51,003
Total revenues	11,255,000	13,828,191	15,428,731	1,600,540
EXPENDITURES				
Current:				
General government				
Executive Office	18,502	15,502	-	15,502
Total general government	18,502	15,502	-	15,502
Highways and streets				
Commissioner, Pct. No. 1	5,209,049	6,069,202	5,637,271	431,931
Commissioner, Pct. No. 2	4,882,988	8,343,985	5,355,168	2,988,817
Commissioner, Pct. No. 3	5,209,049	7,489,998	5,316,519	2,173,479
Commissioner, Pct. No. 4	4,803,911	6,374,647	5,969,699	404,948
Executive Office	329,030	159,760	145,826	13,934
Planning	362,680	306,680	272,511	34,169
Total highways and streets	20,796,707	28,744,272	22,696,994	6,047,278
Culture-recreation	-	-	-	-
Commissioner, Pct. No. 2	-	258,483	-	258,483
Total Culture-recreation	-	258,483	-	258,483
Debt service:				
Principal	-	13,690	13,690	-
Interest and fiscal charges	-	1,501	1,501	-
Total debt service	-	15,191	15,191	-
Total expenditures	20,815,209	29,033,448	22,712,185	6,321,263
Excess (deficiency) of revenues over (under) expenditures	(9,560,209)	(15,205,257)	(7,283,454)	7,921,803
OTHER FINANCING SOURCES (USES):				
Transfers in	8,246,569	8,166,999	8,072,411	(94,588)
Transfers out	-	(732,161)	(271,785)	460,376
Capital leases	-	11,685	11,685	-
Sale of capital assets	-	-	51,519	51,519
Total financing sources (uses)	8,246,569	7,446,523	7,863,830	417,307
Net change in fund balances	(1,313,640)	(7,758,734)	580,376	8,339,110
Fund balances at beginning of year	-	-	8,575,553	8,575,553
Fund balances at the end of year	\$ (1,313,640)	\$ (7,758,734)	\$ 9,155,929	\$ 16,914,663

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 45,921	\$ 45,910	\$ (11)
Interest	-	-	183	183
Total revenues	-	45,921	46,093	172
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	2,116	2,116	-
Total general government	-	2,116	2,116	-
Public Safety				
Sheriff	-	50,765	41,325	9,440
Constable, Pct. No. 1	-	1,942	1,850	92
Constable, Pct. No. 2	-	1,479	-	1,479
Constable, Pct. No. 3	-	2,487	2,286	201
Constable, Pct. No. 4	-	1,973	1,792	181
Total public safety	-	58,646	47,253	11,393
Total expenditures	-	60,762	49,369	11,393
Excess (deficiency) of revenues over (under) expenditures	-	(14,841)	(3,276)	11,565
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(14,841)	(3,276)	11,565
Fund balances at beginning of year	-	(16,011)	25,504	41,515
Fund balances at the end of year	\$ -	\$ (30,852)	\$ 22,228	\$ 53,080

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, 2017

	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>32</u>	<u>-</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>\$ -</u>	<u>\$ 32</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 70,329	\$ 70,329
Miscellaneous	-	-	301	301
Total revenues	-	-	70,630	70,630
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	99,300	108,300	106,179	2,121
Total general government	99,300	108,300	106,179	2,121
Total expenditures	99,300	108,300	106,179	2,121
Excess (deficiency) of revenues over (under) expenditures	(99,300)	(108,300)	(35,549)	72,751
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(99,300)	(108,300)	(35,549)	72,751
Fund balances at beginning of year	-	-	162,939	162,939
Fund balances at the end of year	<u>\$ (99,300)</u>	<u>\$ (108,300)</u>	<u>\$ 127,390</u>	<u>\$ 235,690</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 980,929	\$ 980,929
Interest	-	-	60,837	60,837
Miscellaneous	-	-	3,400	3,400
Total revenues	-	-	1,045,166	1,045,166
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	1,577,600	1,739,235	1,517,784	221,451
Total general government	1,577,600	1,739,235	1,517,784	221,451
Total expenditures	1,577,600	1,739,235	1,517,784	221,451
Excess (deficiency) of revenues over (under) expenditures	(1,577,600)	(1,739,235)	(472,618)	1,266,617
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(72,336)	(956)	71,380
Sale of capital assets	-	-	197,215	197,215
Total financing sources (uses)	-	(72,336)	196,259	268,595
Net change in fund balances	(1,577,600)	(1,811,571)	(276,359)	1,535,212
Fund balances at beginning of year	-	-	5,846,499	5,846,499
Fund balances at the end of year	<u>\$ (1,577,600)</u>	<u>\$ (1,811,571)</u>	<u>\$ 5,570,140</u>	<u>\$ 7,381,711</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ 5,219	\$ 9,764	\$ 4,545
Interest	-	-	2,525	2,525
Total revenues	-	5,219	12,289	7,070
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	5,219	12,289	7,070
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	5,219	12,289	7,070
Fund balances at beginning of year	-	-	398,452	398,452
Fund balances at the end of year	\$ -	\$ 5,219	\$ 410,741	\$ 405,522

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 250,000	\$ 250,000	\$ 328,308	\$ 78,308
Interest	-	-	709	709
Miscellaneous	-	-	1,328	1,328
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>330,345</u>	<u>80,345</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	419,550	419,550	399,923	19,627
Total general government	<u>419,550</u>	<u>419,550</u>	<u>399,923</u>	<u>19,627</u>
Total expenditures	<u>419,550</u>	<u>419,550</u>	<u>399,923</u>	<u>19,627</u>
Excess (deficiency) of revenues over (under) expenditures	(169,550)	(169,550)	(69,578)	99,972
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(169,550)	(169,550)	(69,578)	99,972
Fund balances at beginning of year	-	-	214,545	214,545
Fund balances at the end of year	<u>\$ (169,550)</u>	<u>\$ (169,550)</u>	<u>\$ 144,967</u>	<u>\$ 314,517</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	\$ -	\$ -	\$ 92	\$ 92
Total revenues	-	-	92	92
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	92	92
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	92	92
Fund balances at beginning of year	-	-	18,941	18,941
Fund balances at the end of year	\$ -	\$ -	\$ 19,033	\$ 19,033

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 52,723	\$ 52,723
Interest	-	-	13,850	13,850
Total revenues	-	-	66,573	66,573
EXPENDITURES				
Current:				
Public safety				
Sheriff	350,000	350,000	139,977	210,023
Total expenditures	350,000	350,000	139,977	210,023
Excess (deficiency) of revenues over (under) expenditures	(350,000)	(350,000)	(73,404)	276,596
OTHER FINANCING SOURCES (USES):				
Transfers in	-	23,255	23,255	-
Sale of capital assets	-	-	34,502	34,502
Total financing sources (uses)	-	(23,255)	57,757	34,502
Net change in fund balances	(350,000)	(326,745)	(15,647)	311,098
Fund balances at beginning of year	-	-	1,503,387	1,503,387
Fund balances at the end of year	<u>\$ (350,000)</u>	<u>\$ (326,745)</u>	<u>\$ 1,487,740</u>	<u>\$ 1,814,485</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 8,355	\$ 8,355
Interest	-	-	3,703	3,703
Miscellaneous	-	-	121	121
Total revenues	-	-	12,179	12,179
EXPENDITURES				
Current:				
Public safety				
Sheriff	200,000	200,000	96,922	103,078
Total public safety	200,000	200,000	96,922	103,078
Total expenditures	200,000	200,000	96,922	103,078
Excess (deficiency) of revenues over (under) expenditures	(200,000)	(200,000)	(84,743)	115,257
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Sale of capital assets	-	-	-	-
Total financing sources (uses)	-	10,000	10,000	-
Net change in fund balances	(200,000)	(190,000)	(74,743)	115,257
Fund balances at beginning of year	-	-	397,075	397,075
Fund balances at the end of year	<u>\$ (200,000)</u>	<u>\$ (190,000)</u>	<u>\$ 322,332</u>	<u>\$ 512,332</u>

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 1,338,222	\$ 1,338,222
Interest	-	-	23,860	23,860
Miscellaneous	-	-	1,057	1,057
Total revenues	<u>-</u>	<u>-</u>	<u>1,363,139</u>	<u>1,363,139</u>
EXPENDITURES				
Current:				
Public safety				
Sheriff	350,000	350,000	150,307	199,693
Total public safety	350,000	350,000	150,307	199,693
Total expenditures	<u>350,000</u>	<u>350,000</u>	<u>150,307</u>	<u>199,693</u>
Excess (deficiency) of revenues over (under) expenditures	(350,000)	(350,000)	1,212,832	1,562,832
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	600	600
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>600</u>	<u>600</u>
Net change in fund balances	(350,000)	(350,000)	1,213,432	1,563,432
Fund balances at beginning of year	-	-	1,229,170	1,229,170
Fund balances at the end of year	<u>\$ (350,000)</u>	<u>\$ (350,000)</u>	<u>\$ 2,442,602</u>	<u>\$ 2,792,602</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 281	\$ 281
Total revenues	-	-	281	281
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	103,839	71,034	32,805
Total public safety	-	103,839	71,034	32,805
Total expenditures	-	103,839	71,034	32,805
Excess (deficiency) of revenues over (under) expenditures	-	(103,839)	(70,753)	33,086
OTHER FINANCING SOURCES (USES):				
Transfers in	-	23,255	23,255	-
Sale of capital assets	-	-	244	244
Total financing sources (uses)	-	23,255	23,499	244
Net change in fund balances	-	(80,584)	(47,254)	33,330
Fund balances at beginning of year	-	-	80,584	80,584
Fund balances at the end of year	\$ -	\$ (80,584)	\$ 33,330	\$ 113,914

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 2,397	\$ 2,397
Interest	-	-	988	988
Miscellaneous	-	-	-	-
Total revenues	-	-	3,385	\$ 3,385
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	38,156	34,015	4,141
Total public safety	-	38,156	34,015	4,141
Total expenditures	-	38,156	34,015	4,141
Excess (deficiency) of revenues over (under) expenditures	-	(38,156)	(30,630)	7,526
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	69,232	69,232
Total financing sources (uses)	-	-	69,232	69,232
Net change in fund balances	-	(38,156)	38,602	76,758
Fund balances at beginning of year	-	-	182,855	182,855
Fund balances at the end of year	\$ -	\$ (38,156)	\$ 221,457	\$ 259,613

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ -	\$ -
Interest	-	-	27	27
Total revenues	-	-	27	27
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	27	27
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	27	27
Fund balances at beginning of year	-	-	5,729	5,729
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,756</u>	<u>\$ 5,756</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 3,000	\$ 3,000	\$ 5,686	\$ 2,686
Interest	-	-	205	205
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>5,891</u>	<u>2,891</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,000	3,000	5,891	2,891
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,000	3,000	5,891	2,891
Fund balances at beginning of year	-	-	40,039	40,039
Fund balances at the end of year	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 45,930</u>	<u>\$ 42,930</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 70,000	\$ 70,000	\$ 59,409	\$ (10,591)
Interest	-	-	2,125	2,125
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>61,534</u>	<u>(8,466)</u>
EXPENDITURES				
Current:				
General government				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	70,000	70,000	61,534	(8,466)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	70,000	70,000	61,534	(8,466)
Fund balances at beginning of year	-	-	334,483	334,483
Fund balances at the end of year	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 396,017</u>	<u>\$ 326,017</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,500	\$ 1,500	\$ 2,437	\$ 937
Interest	-	-	133	133
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>2,570</u>	<u>1,070</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,500	1,500	2,570	1,070
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,500	1,500	2,570	1,070
Fund balances at beginning of year	-	-	26,264	26,264
Fund balances at the end of year	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 28,834</u>	<u>\$ 27,334</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,048,458	\$ (51,542)
Interest	-	13,491	36,040	22,549
Miscellaneous	-	-	174	174
Total revenues	<u>1,100,000</u>	<u>1,113,491</u>	<u>1,084,672</u>	<u>(28,819)</u>
EXPENDITURES				
Current:				
General government				
County Clerk	<u>579,097</u>	<u>846,470</u>	<u>415,605</u>	<u>430,865</u>
Total general government	<u>579,097</u>	<u>846,470</u>	<u>415,605</u>	<u>430,865</u>
Debt service:				
Principal	-	474	474	-
Interest and fiscal charges	-	2	2	-
Total debt service	<u>-</u>	<u>476</u>	<u>476</u>	<u>-</u>
Total expenditures	<u>579,097</u>	<u>846,946</u>	<u>416,081</u>	<u>430,865</u>
Excess (deficiency) of revenues over (under) expenditures	520,903	266,545	668,591	402,046
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	520,903	266,545	668,591	402,046
Fund balances at beginning of year	-	-	3,539,520	3,539,520
Fund balances at the end of year	<u>\$ 520,903</u>	<u>\$ 266,545</u>	<u>\$ 4,208,111</u>	<u>\$ 3,941,566</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 330,000	\$ 330,000	\$ 353,760	\$ 23,760
Interest	-	-	598	598
Miscellaneous	-	-	208	208
Total revenues	<u>330,000</u>	<u>330,000</u>	<u>354,566</u>	<u>24,566</u>
EXPENDITURES				
Current:				
General government				
District Clerk	327,120	334,320	334,320	-
County Clerk	83,001	83,215	67,444	15,771
Total general government	<u>410,121</u>	<u>417,535</u>	<u>401,764</u>	<u>15,771</u>
Total expenditures	<u>410,121</u>	<u>417,535</u>	<u>401,764</u>	<u>15,771</u>
Excess (deficiency) of revenues over (under) expenditures	(80,121)	(87,535)	(47,198)	40,337
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(80,121)	(87,535)	(47,198)	40,337
Fund balances at beginning of year	-	-	158,338	158,338
Fund balances at the end of year	<u>\$ (80,121)</u>	<u>\$ (87,535)</u>	<u>\$ 111,140</u>	<u>\$ 198,675</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 180,000	\$ 180,000	\$ 182,612	\$ 2,612
Interest	-	-	473	473
Total revenues	<u>180,000</u>	<u>180,000</u>	<u>183,085</u>	<u>3,085</u>
EXPENDITURES				
Current:				
General government				
Budget and Management	225,000	285,000	279,564	5,436
Total general government	<u>225,000</u>	<u>285,000</u>	<u>279,564</u>	<u>5,436</u>
Total expenditures	<u>225,000</u>	<u>285,000</u>	<u>279,564</u>	<u>5,436</u>
Excess (deficiency) of revenues over (under) expenditures	(45,000)	(105,000)	(96,479)	8,521
OTHER FINANCING SOURCES (USES):				
Transfers in	-	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	(45,000)	(85,000)	(76,479)	8,521
Fund balances at beginning of year	-	-	153,330	153,330
Fund balances at the end of year	<u>\$ (45,000)</u>	<u>\$ (85,000)</u>	<u>\$ 76,851</u>	<u>\$ 161,851</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 29	\$ 29
Interest	-	-	22	22
Total revenues	-	-	51	51
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	51	51
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	51	51
Fund balances at beginning of year	-	-	4,847	4,847
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,898</u>	<u>\$ 4,898</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 320,000	\$ 320,000	\$ 356,794	\$ 36,794
Interest	-	-	772	772
Miscellaneous	-	-	2,828	2,828
Total revenues	<u>320,000</u>	<u>320,000</u>	<u>360,394</u>	<u>40,394</u>
EXPENDITURES				
Current:				
Public safety				
Executive Office	969,091	971,827	946,878	24,949
Total public safety	<u>969,091</u>	<u>971,827</u>	<u>946,878</u>	<u>24,949</u>
Total expenditures	<u>969,091</u>	<u>971,827</u>	<u>946,878</u>	<u>24,949</u>
Excess (deficiency) of revenues over (under) expenditures	(649,091)	(651,827)	(586,484)	65,343
OTHER FINANCING SOURCES (USES):				
Transfers in	525,184	527,920	527,920	-
Total financing sources (uses)	<u>525,184</u>	<u>527,920</u>	<u>527,920</u>	<u>-</u>
Net change in fund balances	(123,907)	(123,907)	(58,564)	65,343
Fund balances at beginning of year	-	-	125,573	125,573
Fund balances at the end of year	<u>\$ (123,907)</u>	<u>\$ (123,907)</u>	<u>\$ 67,009</u>	<u>\$ 190,916</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 150,000	\$ 150,000	\$ 205,225	\$ 55,225
Interest	-	1,762	2,974	1,212
Total revenues	<u>150,000</u>	<u>151,762</u>	<u>208,199</u>	<u>56,437</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	199,110	429,200	187,210	241,990
Total general government	<u>199,110</u>	<u>429,200</u>	<u>187,210</u>	<u>241,990</u>
Debt Service:				
Principal	-	12,746	12,746	-
Interest and fiscal charges	-	2,944	2,944	-
Total debt service	<u>-</u>	<u>15,690</u>	<u>15,690</u>	<u>-</u>
Total expenditures	<u>199,110</u>	<u>444,890</u>	<u>202,900</u>	<u>241,990</u>
Excess (deficiency) of revenues over (under) expenditures	(49,110)	(293,128)	5,299	298,427
OTHER FINANCING SOURCES (USES):				
Capital leases	-	10,621	10,621	-
Sale of capital assets	-	-	28	28
Total financing sources (uses)	<u>-</u>	<u>10,621</u>	<u>10,649</u>	<u>28</u>
Net change in fund balances	(49,110)	(282,507)	15,948	298,455
Fund balances at beginning of year	-	-	284,289	284,289
Fund balances at the end of year	<u>\$ (49,110)</u>	<u>\$ (282,507)</u>	<u>\$ 300,237</u>	<u>\$ 582,744</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 37,594	\$ (2,406)
Interest	-	-	2,269	2,269
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>39,863</u>	<u>(137)</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	45,000	45,000	35,093	9,907
Total general government	<u>45,000</u>	<u>45,000</u>	<u>35,093</u>	<u>9,907</u>
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>35,093</u>	<u>9,907</u>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	4,770	9,770
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(5,000)	(5,000)	4,770	9,770
Fund balances at beginning of year	-	-	347,748	347,748
Fund balances at the end of year	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ 352,518</u>	<u>\$ 357,518</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 34,500	\$ 34,500	\$ 50,602	\$ 16,102
Interest	-	-	755	755
Total revenues	<u>34,500</u>	<u>34,500</u>	<u>51,357</u>	<u>16,857</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	100,266	100,266	4,738	95,528
Total general government	<u>100,266</u>	<u>100,266</u>	<u>4,738</u>	<u>95,528</u>
Total expenditures	<u>100,266</u>	<u>100,266</u>	<u>4,738</u>	<u>95,528</u>
Excess (deficiency) of revenues over (under) expenditures	(65,766)	(65,766)	46,619	112,385
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(65,766)	(65,766)	46,619	112,385
Fund balances at beginning of year	-	-	95,061	95,061
Fund balances at the end of year	<u>\$ (65,766)</u>	<u>\$ (65,766)</u>	<u>\$ 141,680</u>	<u>\$ 207,446</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 6,543	\$ 6,543
Fines and forfeits	-	-	124,892	124,892
Interest	-	-	29,966	29,966
Miscellaneous	-	-	99	99
Total revenues	-	-	161,500	161,500
EXPENDITURES				
Current:				
General government				
Tax Assessor/Collector	-	102,378	31,368	71,010
Total general government	-	102,378	31,368	71,010
Total expenditures	-	102,378	31,368	71,010
Excess (deficiency) of revenues over (under) expenditures	-	(102,378)	130,132	232,510
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(102,378)	130,132	232,510
Fund balances at beginning of year	-	-	300,689	300,689
Fund balances at the end of year	\$ -	\$ (102,378)	\$ 430,821	\$ 533,199

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 410,000	\$ 410,000	\$ 439,885	\$ 29,885
Interest	-	4,946	12,186	7,240
Miscellaneous	-	-	441	441
Total revenues	<u>410,000</u>	<u>414,946</u>	<u>452,512</u>	<u>37,566</u>
EXPENDITURES				
Current:				
General government				
Law Library	466,952	465,678	380,017	85,661
Total general government	466,952	465,678	380,017	85,661
Debt service:				
Principal	-	913	913	-
Interest and fiscal charges	-	361	361	-
Total debt service	-	1,274	1,274	-
Total expenditures	<u>466,952</u>	<u>466,952</u>	<u>381,291</u>	<u>85,661</u>
Excess (deficiency) of revenues over (under) expenditures	(56,952)	(52,006)	71,221	123,227
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(56,952)	(52,006)	71,221	123,227
Fund balances at beginning of year	-	-	1,202,145	1,202,145
Fund balances at the end of year	<u>\$ (56,952)</u>	<u>\$ (52,006)</u>	<u>\$ 1,273,366</u>	<u>\$ 1,325,372</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 13,000	\$ 13,000	\$ 13,500	\$ 500
Interest	-	-	386	386
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>13,886</u>	<u>886</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	-	40,000	14,837	25,163
Total general government	-	40,000	14,837	25,163
Total expenditures	<u>-</u>	<u>40,000</u>	<u>14,837</u>	<u>25,163</u>
Excess (deficiency) of revenues over (under) expenditures	13,000	(27,000)	(951)	26,049
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,000	(27,000)	(951)	26,049
Fund balances at beginning of year	-	-	87,467	87,467
Fund balances at the end of year	<u>\$ 13,000</u>	<u>\$ (27,000)</u>	<u>\$ 86,516</u>	<u>\$ 113,516</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 42,537	\$ 42,537
Interest	-	-	23,412	23,412
Miscellaneous	-	-	599	599
Total revenues	-	-	66,548	66,548
EXPENDITURES				
Current:				
General government				
HIDTA	343,500	346,990	310,656	36,334
Total general government	343,500	346,990	310,656	36,334
Total expenditures	343,500	346,990	310,656	36,334
Excess (deficiency) of revenues over (under) expenditures	(343,500)	(346,990)	(244,108)	102,882
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(46,510)	(46,510)	-
Sale of capital assets	-	-	42,176	42,176
Total financing sources (uses)	-	(46,510)	(4,334)	42,176
Net change in fund balances	(343,500)	(393,500)	(248,442)	145,058
Fund balances at beginning of year	-	-	2,655,689	2,655,689
Fund balances at the end of year	<u>\$ (343,500)</u>	<u>\$ (393,500)</u>	<u>\$ 2,407,247</u>	<u>\$ 2,800,747</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 78,336	\$ 78,336
Interest	-	-	5,136	5,136
Miscellaneous	-	-	183	183
Total revenues	-	-	83,655	83,655
EXPENDITURES				
Current:				
General government				
HIDTA	456,000	434,286	177,328	256,958
Total general government	456,000	434,286	177,328	256,958
Debt Service:				
Principal	-	2,174	2,174	-
Interest and fiscal charges	-	101	101	-
Total debt service	-	2,275	2,275	-
Total expenditures	456,000	436,561	179,603	256,958
Excess (deficiency) of revenues over (under) expenditures	(456,000)	(436,561)	(95,948)	340,613
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(30,335)	(30,335)	-
Capital leases	-	5,809	5,809	-
Sale of capital assets	-	-	21	21
Total financing sources (uses)	-	(24,526)	(24,505)	21
Net change in fund balances	(456,000)	(461,087)	(120,453)	340,634
Fund balances at beginning of year, as previously reported	-	-	710,874	710,874
Prior period adjustment	-	-	(4,039)	(4,039)
Fund balances at beginning of year, as restated	-	-	706,835	706,835
Fund balances at the end of year	<u>\$ (456,000)</u>	<u>\$ (461,087)</u>	<u>\$ 586,382</u>	<u>\$ 1,047,469</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	\$ -	\$ -	\$ 907	\$ 907
Miscellaneous	-	-	494	494
Total revenues	-	-	1,401	1,401
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	1,401	1,401
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	1,401	1,401
Fund balances at beginning of year	-	-	94,334	94,334
Fund balances at the end of year	\$ -	\$ -	\$ 95,735	\$ 95,735

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 43,000	\$ 43,000
Interest	-	-	2,969	2,969
Miscellaneous	-	-	225	225
Total revenues	-	-	46,194	46,194
EXPENDITURES				
Current:				
General government				
HIDTA	154,408	529,750	190,836	338,914
Total general government	154,408	529,750	190,836	338,914
Total expenditures	154,408	529,750	190,836	338,914
Excess (deficiency) of revenues over (under) expenditures	(154,408)	(529,750)	(144,642)	385,108
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	64	64
Total financing sources (uses)	-	-	64	64
Net change in fund balances	(154,408)	(529,750)	(144,578)	385,172
Fund balances at beginning of year	-	-	529,750	529,750
Fund balances at the end of year	<u>\$ (154,408)</u>	<u>\$ (529,750)</u>	<u>\$ 385,172</u>	<u>\$ 914,922</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 17,000	\$ 17,000	\$ 17,815	\$ 815
Interest	-	-	332	332
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>18,147</u>	<u>1,147</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	17,000	17,000	18,147	1,147
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	17,000	17,000	18,147	1,147
Fund balances at beginning of year	-	-	61,179	61,179
Fund balances at the end of year	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 79,326</u>	<u>\$ 62,326</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 150,782	\$ 150,782
Interest	-	-	1,250	1,250
Total revenues	-	-	152,032	152,032
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	45,800	55,390	20,546	34,844
Total general government	45,800	55,390	20,546	34,844
Total expenditures	45,800	55,390	20,546	34,844
Excess (deficiency) of revenues over (under) expenditures	(45,800)	(55,390)	131,486	186,876
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(45,800)	(55,390)	131,486	186,876
Fund balances at beginning of year	-	-	159,419	159,419
Fund balances at the end of year	<u>\$ (45,800)</u>	<u>\$ (55,390)</u>	<u>\$ 290,905</u>	<u>\$ 346,295</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 102	\$ 102
Total revenues	-	-	102	102
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	22,470	608	21,862
Total public safety	-	22,470	608	21,862
Total expenditures	-	22,470	608	21,862
Excess (deficiency) of revenues over (under) expenditures	-	(22,470)	(506)	21,964
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Total financing sources (uses)	-	10,000	10,000	-
Net change in fund balances	-	(12,470)	9,494	21,964
Fund balances at beginning of year	-	-	12,489	12,489
Fund balances at the end of year	\$ -	\$ (12,470)	\$ 21,983	\$ 34,453

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-38**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE 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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 214	\$ 214
Total revenues	-	-	214	214
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	6,414	2,830	3,584
Total public safety	-	6,414	2,830	3,584
Total expenditures	-	6,414	2,830	3,584
Excess (deficiency) of revenues over (under) expenditures	-	(6,414)	(2,616)	3,798
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Sale of capital assets	-	-	3,900	3,900
Total financing sources (uses)	-	10,000	13,900	3,900
Net change in fund balances	-	3,586	11,284	7,698
Fund balances at beginning of year	-	-	36,497	36,497
Fund balances at the end of year	\$ -	\$ 3,586	\$ 47,781	\$ 44,195

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 2 CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 30	\$ 30
Total revenues	-	-	30	30
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	30	30
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	1,463	1,463
Total financing sources (uses)	-	-	1,463	1,463
Net change in fund balances	-	-	1,493	1,493
Fund balances at beginning of year	-	-	6,257	6,257
Fund balances at the end of year	\$ -	\$ -	\$ 7,750	\$ 7,750

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-40****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE 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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 57,495	\$ 57,495
Interest	-	-	330	330
Total revenues	-	-	57,825	57,825
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	11,698	-	11,698
Total public safety	-	11,698	-	11,698
Total expenditures	-	11,698	-	11,698
Excess (deficiency) of revenues over (under) expenditures	-	(11,698)	57,825	69,523
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(11,698)	57,825	69,523
Fund balances at beginning of year	-	-	11,721	11,721
Fund balances at the end of year	\$ -	\$ (11,698)	\$ 69,546	\$ 81,244

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 14,286,354	\$ 14,286,354	\$ 15,967,104	\$ 1,680,750
Intergovernmental	-	-	13,494	13,494
Charges for services	65,000	65,000	61,000	(4,000)
Interest	18,000	18,000	339,244	321,244
Miscellaneous	37,000	37,000	131,728	94,728
Total revenues	14,406,354	14,406,354	16,512,570	2,106,216
EXPENDITURES				
Current:				
General government				
Appraisal Fees	2,505,693	2,505,693	2,414,513	91,180
Total general government	2,505,693	2,505,693	2,414,513	91,180
Drainage flood control				
Drainage flood control	12,344,496	14,479,956	11,057,559	3,422,397
Total drainage flood control	12,344,496	14,479,956	11,057,559	3,422,397
Total expenditures	14,850,189	16,985,649	13,472,072	3,513,577
Excess (deficiency) of revenues over (under) expenditures	(443,835)	(2,579,295)	3,040,498	5,619,793
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,160,000)	(1,160,000)	(2,650,000)	(1,490,000)
Sale of capital assets	-	-	211,442	211,442
Total financing sources (uses)	(1,160,000)	(1,160,000)	(2,438,558)	(1,278,558)
Net change in fund balances	(1,603,835)	(3,739,295)	601,940	4,341,235
Fund balances at beginning of year	-	-	21,023,646	21,023,646
Fund balances at the end of year	\$ (1,603,835)	\$ (3,739,295)	\$ 21,625,586	\$ 25,364,881



COUNTY OF HIDALGO, TEXAS

Grants
December 31, 2017

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.

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.

The Department of Justice Assets Forfeiture Funds (OCDETF)

This funding primarily concerns itself with the disruption of major f 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.

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.

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.

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.

Public Health Preparedness and Response Cooperative (PHPR)

The purpose of this grant is to provide funding in support of public health Zika response activities..

Preventive Health and Health Services (PHHS)

The purpose of this grant is to provide services to reduce the impact of obesity and related chronic diseases in the State of Texas.

Texas Epidemiology Capacity Expansion Grant Program (TECE)

The purpose of this grant is to provide funding for Infectious Disease Surveillance and Epidemiology activities.

Zika Health Care Services Program Grant (Zika)

The purpose of this grant is to provide funding for Zika Health Care Services Program

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 (RDA)

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.

R – Regional Service Enhancement Project (RSEP)

This is a program from the Texas Juvenile Justice Program (TJJD) which provides funding to implement a regionalization plan designed to keep children receiving juvenile justice services closer to their homes, improve outcomes through community-based services, and to assist local juvenile probation departments in research based program development

W – Juvenile Justice Alternative Education (JJAEP) Supplemental Program

This supplemental funding is provided to assist students that have been expelled from public schools in obtaining the IOWA Assessments

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 – Weslaco ISD

Cost reimbursement by Weslaco 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 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.

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, 2017

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't'l Receivable	Due From Other Funds	Loan Receivable	Prepays	
Designated Purpose Grants - Level 0							
Hurricane Dolly Disaster Grants (1780) - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Hurricane Alex Disaster Grants (1931) - Public Assistance (Presidentially Declared Disasters)	-	-	123,610	-	-	-	123,610
May 2015 Flooding Disaster Grant (4223) - Public Assistance (Presidentially Declared Disasters)	-	-	2,796,249	680,747	-	-	3,476,996
October 2015 Flooding Disaster Grant (4245) - Public Assistance (Presidentially Declared Disasters)	-	-	1,887,502	490,756	-	-	2,378,258
Total Designated Purpose Grants Lvl 0	-	-	4,807,361	1,171,503	-	-	5,978,864
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY17	-	-	-	-	-	-	-
D.A. Stae Supplement - FY18	-	-	8,277	-	-	-	8,277
Victim Coordinator and Liaison Grant - FY16	-	-	-	4,095	-	-	4,095
Victim Coordinator and Liaison Grant - FY17	-	-	3,231	-	-	-	3,231
Victim Coordinator and Liaison Grant - FY18	-	-	12,115	1,665	-	-	13,780
Border Prosecution Unit - FY15	-	-	-	-	-	-	-
Border Prosecution Unit - FY17	-	-	-	-	-	-	-
Border Prosecution Unit - FY18	-	-	111,969	118	-	-	112,087
Victim Assistance Program - FY15	-	-	7,279	1,820	-	-	9,099
Victim Assistance Program - FY16	-	-	64,977	880	-	-	65,857
Domestic Violence Specialty Prosecutor - FY16	-	-	-	-	-	-	-
Domestic Violence Specialty Prosecutor - FY17	-	-	36,601	19,708	-	-	56,309
DA-TTBH FY17	-	-	1,967	-	-	-	1,967
Public Defenders-TTBH FY17	-	-	1,964	-	-	-	1,964
Total Designated Purpose Grants Lvl 1	-	-	248,380	28,286	-	-	276,666
Designated Purpose Grants - Level 2							
JAG - FY19	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 2	-	-	-	-	-	-	-
Designated Purpose Grants - Level 3							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY15	-	-	-	-	-	-	-
Chapter 19 FY16	-	-	-	-	-	-	-
Chapter 19 FY17	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA TITLE I	-	-	3,984	60,674	-	-	64,658
HAVA TITLE II	-	-	8,514	295,115	-	-	303,629
Texas VINE Program FY17	-	-	-	-	-	-	-
Hazard Mitigation	-	-	9,534	(9,534)	-	-	-
Total Designated Purpose Grants Lvl 3	-	-	22,032	346,255	-	-	368,287

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	1,344	(515,819)	514,475	-	-	-	-	-
-	-	-	(443,097)	566,707	-	-	123,610	-	123,610
-	62,312	-	3,414,684	-	-	-	3,476,996	-	3,476,996
-	-	-	2,378,258	-	-	-	2,378,258	-	2,378,258
-	62,312	1,344	4,834,026	1,081,182	-	-	5,978,864	-	5,978,864
-	-	-	-	-	-	-	-	-	-
690	-	-	7,587	-	-	-	8,277	-	8,277
-	-	-	4,095	-	-	-	4,095	-	4,095
-	-	-	3,231	-	-	-	3,231	-	3,231
2,899	-	-	10,881	-	-	-	13,780	-	13,780
-	-	-	(193)	-	-	193	-	-	-
-	-	-	-	-	-	-	-	-	-
21,931	1,201	-	88,955	-	-	-	112,087	-	112,087
-	-	-	9,099	-	-	-	9,099	-	9,099
13,932	396	-	51,529	-	-	-	65,857	-	65,857
-	-	-	-	-	-	-	-	-	-
8,954	114	-	47,241	-	-	-	56,309	-	56,309
812	-	-	1,155	-	-	-	1,967	-	1,967
805	-	-	1,159	-	-	-	1,964	-	1,964
50,023	1,711	-	224,739	-	-	193	276,666	-	276,666
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	8,316	-	-	52,358	3,984	-	64,658	-	64,658
-	294,030	-	-	1,085	8,514	-	303,629	-	303,629
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	302,346	-	-	53,443	12,498	-	368,287	-	368,287

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2017

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov'tl Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 4</u>							
OCDETF - FY17	-	-	-	-	-	-	-
JLEO-DEA OCDETF - FY18	-	-	3,049	-	-	-	3,049
SCAAP - FY16	-	-	-	-	-	-	-
Sheriff 2015 Operation Stonegarden - FY18	-	-	253,110	67	-	-	253,177
Sheriff 2016 Operation Stonegarden - FY19	-	-	287,615	11,151	-	-	298,766
ICE - FY17	-	-	658	-	-	-	658
ICE - FY18	-	-	-	-	-	-	-
FBI - FY17	-	-	-	-	-	-	-
FBI - FY18	-	-	1,326	264	-	-	1,590
OCDETF - FY17	-	-	-	-	-	-	-
JLEO-DEA OCDETF - FY18	-	-	2,142	584	-	-	2,726
Department of Justice USMS - FY17	-	-	-	-	-	-	-
Department of Justice USMS - FY18	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY16	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY17	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY18	-	-	15,959	744	-	-	16,703
LRGVDC 911 Program	-	-	-	-	-	-	-
Constable Pct.1 2015 OPSG - FY18	-	-	-	-	-	-	-
Constable Pct.1 2016 OPSG - FY19	-	-	2,166	174	-	-	2,340
Constable Pct.1 LBSP FY16	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY17	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY18	-	-	-	-	-	-	-
Constable Pct.2 2015 OPSG - FY18	-	-	-	-	-	-	-
Constable Pct.2 2016 OPSG - FY19	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY16	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY17	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY18	-	-	13,329	717	-	-	14,046
Constable Pct 3 HSGD EBO-ATV FY16	-	-	-	-	-	-	-
Constable Pct.3 2015 OPSG - FY18	-	-	-	-	-	-	-
Constable Pct.3 2016 OPSG - FY19	-	-	2,348	131	-	-	2,479
Constable Pct.3 LBSP - FY16	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY17	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY18	-	-	21,798	1,369	-	-	23,167
Constable Pct.4 2015 OPSG - FY18	-	-	-	-	-	-	-
Constable Pct.4 2016 OPSG - FY19	-	-	-	69	-	-	69
Constable Pct.4 LBSP FY16	-	-	-	-	-	-	-
Constable Pct.4 LBSP FY17	-	-	-	-	-	-	-
Constable Pct.4 LBSP FY18	-	-	13,301	814	-	-	14,115
Constable Pct.4 NIBRS FY17	-	-	-	-	-	-	-
Constable Pct.3 LBSP FY10	-	-	-	5,856	-	-	5,856
SCAAP - FY10	-	-	-	1	-	-	1
Total Designated Purpose Grants Lvl 4	-	-	616,801	21,941	-	-	638,742

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	-	-	-	-	-	-
-	937	-	2,112	-	-	-	3,049	-	3,049
-	-	-	(150)	150	-	-	-	-	-
91,485	4,556	-	157,136	-	-	-	253,177	-	253,177
-	159,500	-	139,266	-	-	-	298,766	-	298,766
-	-	-	658	-	-	-	658	-	658
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,590	-	-	-	1,590	-	1,590
-	-	-	-	-	-	-	-	-	-
-	-	-	2,726	-	-	-	2,726	-	2,726
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,790	-	-	8,913	-	-	-	16,703	-	16,703
-	-	-	(32)	32	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
237	-	-	2,103	-	-	-	2,340	-	2,340
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,192	-	-	8,854	-	-	-	14,046	-	14,046
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	2,479	-	-	-	2,479	-	2,479
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	23,167	-	-	-	23,167	-	23,167
-	-	-	-	-	-	-	-	-	-
-	-	-	69	-	-	-	69	-	69
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
3,089	-	-	11,026	-	-	-	14,115	-	14,115
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,856	-	-	5,856	-	5,856
-	-	-	-	1	-	-	1	-	1
107,793	164,993	-	359,917	6,039	-	-	638,742	-	638,742

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2017

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 5</u>							
STOP TRUANCY FY17	-	-	-	-	-	-	-
STOP TRUANCY FY18	-	-	70,777	9,790	-	-	80,567
REGIONAL SOLID WASTE GRANT	-	-	-	-	-	-	-
CPCT1 - REGIONAL SOLID WASTE GRANT	-	-	-	-	-	-	-
CPCT2 - REGIONAL SOLID WASTE GRANT	-	-	-	-	-	-	-
CPCT3 - REGIONAL SOLID WASTE GRANT	-	-	-	-	-	-	-
CPCT4 - REGIONAL SOLID WASTE GRANT	-	-	-	-	-	-	-
CONST PCT 1 TTBH - FY14	-	-	39,093	12,634	-	-	51,727
CONST PCT 2 TTBH - FY14	-	-	50,493	-	-	-	50,493
CONST PCT 4 TTBH - FY14	-	-	35,146	-	-	-	35,146
CONST PCT 1 TTBH - FY17	-	-	27,683	-	-	-	27,683
CONST PCT 2 TTBH - FY17	-	-	21,410	-	-	-	21,410
CONST PCT 4 TTBH - FY17	-	-	26,163	-	-	-	26,163
CONST PCT 2 TTBH - VBLF	-	-	22,648	-	-	-	22,648
CONST PCT 4 TTBH - VBLF	-	-	13,365	-	-	-	13,365
CONST PCT 4 TTBH - SECURITY	-	-	8,128	-	-	-	8,128
CONST PCT 3 HC IRRIG DIST 6	-	-	11,488	-	-	-	11,488
Total Designated Purpose Grants Lvl 5	-	-	326,394	22,424	-	-	348,818
<u>Designated Purpose Grants - Level 6</u>							
CJD JAIBG - FY15	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 6	-	-	-	-	-	-	-
<u>Designated Purpose Grants - Level 7</u>							
TxDOT-INFRASTRUCTURE FUND	-	-	5,026	-	-	-	5,026
Total Designated Purpose Grants Lvl 7	-	-	5,026	-	-	-	5,026
<u>Designated Purpose Grants - Level 9</u>							
DWI Court - FY17	-	-	-	-	-	-	-
DWI Court - FY18	-	-	18,370	-	-	-	18,370
Veterans Court - FY17	-	-	-	-	-	-	-
Veterans Court - FY18	-	-	12,446	-	-	-	12,446
Federal RSAT - FY17	-	-	-	-	-	-	-
Federal RSAT - FY18	-	-	11,122	-	-	-	11,122
Re-Entry Court - FY17	-	-	-	-	-	-	-
Misd DWI Court - FY17	-	-	-	-	-	-	-
Mental Health Court - FY17	-	-	15,121	-	-	-	15,121
Domestic Violence Court - FY17	-	-	-	-	-	-	-
Domestic Violence Court - FY18	-	-	16,974	-	-	-	16,974
HC Emerging Adlt Strtgy - FY17	-	-	113,287	-	-	-	113,287
Total Designated Purpose Grants Lvl 9	-	-	187,320	-	-	-	187,320
<u>HIDTA Grants</u>							
HIDTA Task Force - FY15	-	-	-	-	-	-	-
HIDTA Task Force - FY16	-	-	-	-	-	-	-
HIDTA Task Force - FY17	-	-	109,990	556	-	-	110,546
Total HIDTA Grants	-	-	109,990	556	-	-	110,546
<u>WIC Grants</u>							
WIC Administration - FY10	-	-	-	-	-	-	-
WIC Administration - FY17	-	-	-	-	-	-	-
WIC Administration - FY18	-	39	2,323,029	-	-	-	2,323,068
WIC Breastfeeding - FY17	-	-	-	-	-	-	-
WIC Breastfeeding - FY18	-	-	172,106	-	-	-	172,106
WIC Registered Dietician - FY17	-	-	-	-	-	-	-
WIC Registered Dietician - FY18	-	-	15,204	-	-	-	15,204
WIC Lactation - FY17	-	-	-	-	-	-	-
WIC Lactation - FY18	-	-	-	-	-	-	-
WIC Lactation Service Center - FY17	-	-	-	-	-	-	-
WIC Lactation Service Center - FY18	-	-	68,599	-	-	-	68,599
WIC Peer Dad - FY17	-	-	4,581	-	-	-	4,581
WIC Summer Food - FY17	-	-	-	-	-	-	-
WIC Lactation Support Center - FY 15 SUB-10	-	-	4,929	-	-	-	4,929
WIC Lactation Support Center - FY 15 SUB-11	-	-	21,790	-	-	-	21,790
Total WIC Grants	-	39	2,610,238	-	-	-	2,610,277

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	1	-	(1)	-	-	-	-	-
9,892	-	-	17,360	23,585	70,778	-	121,615	(41,048)	80,567
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
6,684	-	-	45,043	-	-	-	51,727	-	51,727
6,513	-	195	43,785	-	-	-	50,493	-	50,493
3,297	-	-	31,849	-	-	-	35,146	-	35,146
5,509	-	-	22,174	-	-	-	27,683	-	27,683
3,430	-	-	17,980	-	-	-	21,410	-	21,410
3,387	-	-	22,776	-	-	-	26,163	-	26,163
2,836	-	-	19,812	-	-	-	22,648	-	22,648
3,153	-	-	10,212	-	-	-	13,365	-	13,365
3,239	-	-	4,889	-	-	-	8,128	-	8,128
2,835	-	-	8,653	-	-	-	11,488	-	11,488
50,775	-	196	244,533	23,584	70,778	-	389,866	(41,048)	348,818
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	5,026	-	-	-	5,026	-	5,026
-	-	-	5,026	-	-	-	5,026	-	5,026
-	-	-	-	-	-	-	-	-	-
9,088	-	-	9,282	-	-	-	18,370	-	18,370
-	-	-	-	-	-	-	-	-	-
3,140	-	-	9,306	-	-	-	12,446	-	12,446
-	-	-	-	-	-	-	-	-	-
3,717	-	-	7,405	-	-	-	11,122	-	11,122
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	15,121	-	-	-	15,121	-	15,121
-	-	-	-	-	-	-	-	-	-
2,678	-	-	14,296	-	-	-	16,974	-	16,974
5,237	-	-	108,050	-	-	-	113,287	-	113,287
23,860	-	-	163,460	-	-	-	187,320	-	187,320
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
40,098	5,666	-	64,384	398	-	-	110,546	-	110,546
40,098	5,666	-	64,384	398	-	-	110,546	-	110,546
-	-	617	(617)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
388,534	38,091	-	1,896,443	-	-	-	2,323,068	-	2,323,068
-	-	-	-	-	-	-	-	-	-
35,025	881	-	136,200	-	-	-	172,106	-	172,106
-	-	-	-	-	-	-	-	-	-
3,197	-	-	12,007	-	-	-	15,204	-	15,204
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,725	105	-	55,769	-	-	-	68,599	-	68,599
-	-	-	4,581	-	-	-	4,581	-	4,581
-	-	-	-	-	-	-	-	-	-
-	-	-	4,929	-	-	-	4,929	-	4,929
3,235	959	-	17,596	-	-	-	21,790	-	21,790
442,716	40,036	617	2,126,908	-	-	-	2,610,277	-	2,610,277

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2017

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov'tl Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Health Grants</u>							
Health Administration	1,362,920	1,192	-	2,106	-	-	1,366,218
RLSS-LPHS - FY16	-	-	-	-	-	-	-
RLSS-LPHS - FY18	(24,349)	-	28,520	-	-	-	4,171
RLSS-LPHS - FY18 Sub-10	-	-	-	-	-	-	-
TB Control - FY16	3,414	-	-	-	-	-	3,414
TB Control - FY16 Sub 10	(83,058)	-	83,058	-	-	-	-
TB Control - FY18	(152,947)	2,397	178,246	1,041	-	-	28,737
TB Elimination - FY15	489	-	-	-	-	-	489
TB Elimination - FY16	995	-	-	-	-	-	995
TB Elimination - FY16 Sub 10	(158,049)	-	194,339	(11,740)	-	-	24,550
TB Elimination - FY18	-	-	-	-	-	-	-
Immunization - FY16	2,004	-	-	-	-	-	2,004
Immunization - FY16 Sub 10	(76,657)	-	76,657	-	-	-	-
Immunization - FY18	(153,407)	86	188,914	8,019	-	-	43,612
CPS/Hazards - FY16	-	-	-	-	-	-	-
CPS/Hazards - FY16 Sub 10	(20)	-	20	-	-	-	-
CPS/Hazards - FY18	(170,853)	-	197,807	-	-	-	26,954
CPS/OT-Unique FY18	-	-	-	-	-	-	-
Child Health - FY15	88	-	-	-	-	-	88
Child Health - FY16	71	-	-	-	-	-	71
Child Health - FY16 Sub 10	-	-	-	-	-	-	-
Child Health - FY16 Sub 11	(1,735)	-	3,086	-	-	-	1,351
Prenatal / Maternity - FY15	94	-	-	-	-	-	94
Prenatal / Maternity - FY16	90	-	-	-	-	-	90
Prenatal / Maternity - FY16 Sub 10	(6,681)	-	6,681	-	-	-	-
Prenatal / Maternity - FY16 Sub 11	(10,771)	-	18,632	99	-	-	7,960
Medicaid Administration	604,857	3,555	478,235	2,015	-	-	1,088,662
Infectious Disease FY16	-	-	-	-	-	-	-
Infectious Disease FY16 Sub 10	-	-	-	-	-	-	-
TX Healthy Communities FY16 Sub 10	(24,590)	-	24,590	-	-	-	-
TX Healthy Communities FY16 Sub 11	(409)	-	409	-	-	-	-
CPS/Ebola FY16	-	-	-	-	-	-	-
IDCU/Ebola FY16	-	-	-	-	-	-	-
HSGP FY17	-	-	-	-	-	-	-
PHPR FY18	(48,066)	-	54,470	-	-	-	6,404
ELC FY18	(15,201)	-	17,379	-	-	-	2,178
PHHS FY17	(92,105)	-	92,105	-	-	-	-
PHHS FY17 Sub 10	(9,160)	-	13,306	-	-	-	4,146
PHHS FY17 Sub 11	-	-	4,519	-	-	-	4,519
PHHS FY17 Sub 12	-	-	-	-	-	-	-
PHHS FY17 Sub 13	-	-	-	-	-	-	-
TECE FY18	(16,529)	-	24,275	-	-	-	7,746
TECE FY18 Sub 10	-	-	-	-	-	-	-
VC FY18	(12,559)	-	14,649	-	-	-	2,090
ZIKA HRSA FY18	-	-	-	-	-	-	-
ZIKA CMM FY18	-	-	-	-	-	-	-
Total Health Grants	917,876	7,230	1,699,897	1,540	-	-	2,626,543
<u>Juvenile Probation Grants</u>							
TJJD-M-2017	-	-	-	-	-	-	-
TJJD-M-2018	13,709	-	-	-	-	-	13,709
TJJD-A-2017 BASIC	-	-	-	-	-	-	-
TJJD-A-2018 BASIC	159,695	-	-	-	-	-	159,695
TJJD-A-2017 MENTAL HEALTH	-	-	-	-	-	-	-
TJJD-A-2018 MENTAL HEALTH	93,186	-	-	-	-	-	93,186
TJJD-A-2017 COMMNTY PROGRAMS	-	-	-	-	-	-	-
TJJD-A-2018 COMMNTY PROGRAMS	107,241	-	-	-	-	-	107,241
TJJD-A-2017 PRE&POST ADJUDICATION	-	-	-	-	-	-	-
TJJD-A-2018 PRE&POST ADJUDICATION	199,207	-	-	-	-	-	199,207
TJJD-A-2017 DIVERSION PANS	-	-	-	-	-	-	-
TJJD-A-2018 DIVERSION PANS	3,243	-	-	-	-	-	3,243
TJJD-R-2017 RDA	-	-	-	-	-	-	-
TJJD-R-2018 RDA	147,592	-	35,696	-	-	-	183,288
Computerization	2,709	2,098	-	-	-	-	4,807
TJJD-P-2017	-	-	-	-	-	-	-
TJJD-P-2018	67,193	-	-	-	-	-	67,193
TJJD-W-2017	12,038	-	-	-	-	-	12,038
TJJD-R-2018 RSEP	9,874	-	13,823	-	-	-	23,697
JJAEP Discretionary FY17	-	-	-	-	-	-	-
Total Juvenile Probation Grants	815,687	2,098	49,519	-	-	-	867,304

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	
1,941	894	-	-	-	-	-	2,835	1,363,383	1,366,218
-	-	-	-	-	-	-	-	-	-
4,171	-	-	-	-	-	-	4,171	-	4,171
-	-	-	-	-	-	-	-	-	-
-	-	2,130	-	-	-	1,284	3,414	-	3,414
-	-	-	-	-	-	-	-	-	-
28,738	-	(1)	-	-	-	-	28,737	-	28,737
-	-	489	-	-	-	-	489	-	489
-	-	995	-	-	-	-	995	-	995
19,603	4,947	-	-	-	-	-	24,550	-	24,550
-	-	-	-	-	-	-	-	-	-
-	10	1,994	-	-	-	-	2,004	-	2,004
-	-	-	-	-	-	-	-	-	-
34,970	8,642	-	-	-	-	-	43,612	-	43,612
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
26,954	-	-	-	-	-	-	26,954	-	26,954
-	-	-	-	-	-	-	-	-	-
-	-	88	-	-	-	-	88	-	88
-	2	69	-	-	-	-	71	-	71
-	-	-	-	-	-	-	-	-	-
1,351	-	-	-	-	-	-	1,351	-	1,351
-	-	94	-	-	-	-	94	-	94
-	-	90	-	-	-	-	90	-	90
-	-	-	-	-	-	-	-	-	-
2,759	5,201	-	-	-	-	-	7,960	-	7,960
-	10,863	-	-	513,060	564,739	-	1,088,662	-	1,088,662
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
4,904	1,500	-	-	-	-	-	6,404	-	6,404
2,178	-	-	-	-	-	-	2,178	-	2,178
-	-	-	-	-	-	-	-	-	-
-	4,146	-	-	-	-	-	4,146	-	4,146
-	4,519	-	-	-	-	-	4,519	-	4,519
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,746	-	-	-	-	-	-	7,746	-	7,746
-	-	-	-	-	-	-	-	-	-
-	2,090	-	-	-	-	-	2,090	-	2,090
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
135,315	42,814	5,948	-	513,060	564,739	1,284	1,263,160	1,363,383	2,626,543
-	-	-	-	-	-	-	-	-	-
4,498	1,232	-	-	7,979	-	-	13,709	-	13,709
-	-	-	-	-	-	-	-	-	-
55,690	-	-	-	104,005	-	-	159,695	-	159,695
-	-	-	-	-	-	-	-	-	-
10,265	33,215	-	280	49,426	-	-	93,186	-	93,186
-	-	-	-	-	-	-	-	-	-
3,762	14,785	-	-	88,694	-	-	107,241	-	107,241
-	-	-	-	-	-	-	-	-	-
5,694	52,149	-	(39)	141,403	-	-	199,207	-	199,207
-	-	-	-	-	-	-	-	-	-
-	126,205	-	1,521	(124,483)	-	-	3,243	-	3,243
-	-	-	-	-	-	-	-	-	-
-	-	2,970	180,318	-	-	-	183,288	-	183,288
-	(1)	-	-	-	-	-	(1)	4,808	4,807
-	-	-	-	-	-	-	-	-	-
-	44,188	-	-	23,005	-	-	67,193	-	67,193
-	12,037	-	-	1	-	-	12,038	-	12,038
-	23,697	-	-	-	-	-	23,697	-	23,697
-	-	-	-	-	-	-	-	-	-
79,909	307,507	2,970	182,080	290,030	-	-	862,496	4,808	867,304

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2017

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Juvenile Probation Post-JJAEP/ISDs							
JJAEP Other - FY17	3,857	-	-	-	-	-	3,857
JJAEP Other - FY18	19,100	-	-	-	-	-	19,100
Donna ISD - FY17	-	-	-	-	-	-	-
Donna ISD - FY18	28,430	-	85,290	-	-	-	113,720
La Joya ISD - FY17	-	-	-	-	-	-	-
La Joya ISD - FY18	10,000	-	-	-	-	-	10,000
McAllen ISD - FY17	-	-	-	-	-	-	-
McAllen ISD - FY18	26,474	-	10,000	-	-	-	36,474
PSJA ISD - FY18	31,329	-	31,329	-	-	-	62,658
Sharyland ISD - FY17	-	-	-	-	-	-	-
Sharyland ISD - FY18	2,130	-	6,000	-	-	-	8,130
Edinburg CISD - FY17	-	-	-	-	-	-	-
Edinburg CISD - FY18	9,734	-	21,000	-	-	-	30,734
Edcouch-Elsa ISD - FY17	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY18	4,692	-	5,208	-	-	-	9,900
Mission ISD - FY18	20,000	-	-	-	-	-	20,000
Monte Alto ISD - FY17	-	-	-	-	-	-	-
Monte Alto ISD - FY18	-	-	11,610	-	-	-	11,610
Hidalgo ISD - FY18	-	-	23,650	-	-	-	23,650
Mercedes ISD - FY17	-	-	-	-	-	-	-
Mercedes ISD - FY18	10,664	-	32,336	-	-	-	43,000
Valley View ISD - FY18	10,320	-	-	-	-	-	10,320
Weslaco ISD - FY18	100,378	-	50,000	-	-	-	150,378
Total Juvenile Probation Post-JJAEP/ISDs	277,108	-	276,423	-	-	-	553,531
Juvenile Probation Title IV-E Grants							
IV-E Foster Care FY16	397,095	-	-	-	-	-	397,095
IV-E Foster Care FY17	356,132	-	44,432	-	-	-	400,564
IV-E Foster Care FY18	(75,966)	2,098	102,455	-	-	-	28,587
Total Juvenile Probation Title IV-E Grants	677,261	2,098	146,887	-	-	-	826,246
Adult Probation Grants							
Basic Supervision - FY17	1,124,928	-	-	1,788,644	-	-	2,913,572
Basic Supervision - FY18	831,925	13,764	-	272,569	400	456	1,119,114
Mentally Impaired - FY17	-	-	-	-	-	-	-
Mentally Impaired - FY18	30,052	-	-	-	-	-	30,052
TAIP - FY17	-	-	-	-	-	-	-
TAIP - FY18	15,531	-	-	-	-	-	15,531
Drug Court - FY17	-	-	-	-	-	-	-
Drug Court - FY18	32,288	-	-	784	-	-	33,072
Sex Offenders Caseload - FY17	-	-	-	-	-	-	-
Sex Offenders Caseload - FY18	35,633	-	-	6,486	-	-	42,119
SATF - FY17	-	-	-	-	-	-	-
SATF - FY18	300,754	-	-	-	-	-	300,754
Aftercare Services - FY17	-	-	-	-	-	-	-
Aftercare Services - FY18	15,038	-	-	-	-	-	15,038
CCP High Risk - FY17	-	-	-	-	-	-	-
CCP High Risk - FY18	24,528	-	-	-	-	-	24,528
CCP Reduced Risk - FY17	-	-	-	-	-	-	-
CCP Reduced Risk - FY18	76,018	-	-	-	-	-	76,018
CCP Employment - FY17	-	-	-	-	-	-	-
CCP Employment - FY18	334,686	-	-	-	-	-	334,686
Assessment Unit - FY17	-	-	-	-	-	-	-
Assessment Unit - FY18	34,853	-	-	-	-	-	34,853
Total Adult Probation Grants	2,856,234	13,764	-	2,068,483	400	456	4,939,337
Border Colonia Access Round III							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	65,352	-	-	-	65,352
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	-	284,689	6,398	-	-	291,087
Precinct No. 4	-	-	-	-	-	-	-
Total Border Colonia Access Round III	-	-	350,041	6,398	-	-	356,439

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	3,357	-	-	3,357	500	3,857
-	18,620	-	-	-	-	-	18,620	480	19,100
-	-	-	-	-	-	-	-	-	-
-	-	-	-	28,430	85,290	-	113,720	-	113,720
-	-	-	-	-	-	-	-	-	-
-	-	-	-	10,000	-	-	10,000	-	10,000
-	-	-	-	-	-	-	-	-	-
-	2,666	-	-	23,808	10,000	-	36,474	-	36,474
-	-	-	-	31,329	31,329	-	62,658	-	62,658
-	-	-	-	-	-	-	-	-	-
-	688	-	-	1,442	6,000	-	8,130	-	8,130
-	-	-	-	-	-	-	-	-	-
-	7,396	-	-	2,338	21,000	-	30,734	-	30,734
-	-	-	-	-	-	-	-	-	-
-	2,752	-	-	1,940	5,208	-	9,900	-	9,900
-	-	-	-	20,000	-	-	20,000	-	20,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	11,610	-	11,610	-	11,610
-	-	-	-	-	23,650	-	23,650	-	23,650
-	-	-	-	-	-	-	-	-	-
-	17,372	-	-	(6,708)	32,336	-	43,000	-	43,000
-	-	-	-	10,320	-	-	10,320	-	10,320
-	18,318	-	-	82,060	50,000	-	150,378	-	150,378
-	67,812	-	-	208,316	276,423	-	552,551	980	553,531
-	-	-	-	253,928	-	-	253,928	143,167	397,095
-	-	-	-	352,270	44,432	-	396,702	3,862	400,564
10,476	-	-	-	(86,824)	102,455	-	26,107	2,480	28,587
10,476	-	-	-	519,374	146,887	-	676,737	149,509	826,246
-	-	-	(3,121)	-	-	224	(2,897)	2,916,469	2,913,572
453,582	63,732	-	-	601,800	-	-	1,119,114	-	1,119,114
-	-	-	-	-	-	-	-	-	-
9,577	257	-	-	20,218	-	-	30,052	-	30,052
-	-	-	-	-	-	-	-	-	-
10,536	-	-	-	4,995	-	-	15,531	-	15,531
-	-	-	-	-	-	-	-	-	-
11,504	-	-	-	21,568	-	-	33,072	-	33,072
-	-	-	-	-	-	-	-	-	-
29,084	13,035	-	-	-	-	-	42,119	-	42,119
-	-	-	-	-	-	-	-	-	-
87,630	36,161	-	8,708	168,255	-	-	300,754	-	300,754
-	-	-	-	-	-	-	-	-	-
15,038	-	-	-	-	-	-	15,038	-	15,038
-	-	-	-	-	-	-	-	-	-
6,129	-	-	-	18,399	-	-	24,528	-	24,528
-	-	-	-	-	-	-	-	-	-
17,026	-	-	-	58,992	-	-	76,018	-	76,018
-	-	-	-	-	-	-	-	-	-
3,202	-	-	-	331,484	-	-	334,686	-	334,686
-	-	-	-	-	-	-	-	-	-
34,853	-	-	-	-	-	-	34,853	-	34,853
678,161	113,185	-	5,587	1,225,711	-	224	2,022,868	2,916,469	4,939,337
-	-	-	-	-	-	-	-	-	-
-	25,392	-	39,960	-	-	-	65,352	-	65,352
-	-	-	-	-	-	-	-	-	-
-	182,317	-	108,770	-	-	-	291,087	-	291,087
-	-	-	-	-	-	-	-	-	-
-	207,709	-	148,730	-	-	-	356,439	-	356,439

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, 2017

EXHIBIT D-43

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 0</u>							
Hurricane Dolly Disaster Grants (1780) - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Hurricane Alex Disaster Grants (1931) - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
May 2015 Flooding Disaster Grant (4223) - Public Assistance (Presidentially Declared Disasters)	-	2,043,101	680,747	2,723,848	-	-	-
October 2015 Flooding Disaster Grant (4245) - Public Assistance (Presidentially Declared Disasters)	-	1,456,348	485,450	1,941,798	-	-	-
Total Designated Purpose Grants Lvl 0	-	3,499,449	1,166,197	4,665,646	-	-	-
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY17	-	13,785	-	13,785	-	-	-
D.A. Stae Supplement - FY18	-	8,277	-	8,277	-	-	-
Victim Coordinator and Liaison Grant - FY16	-	-	-	-	-	-	-
Victim Coordinator and Liaison Grant - FY17	-	27,993	-	27,993	-	-	-
Victim Coordinator and Liaison Grant - FY18	-	13,882	-	13,882	-	-	-
Border Prosecution Unit - FY15	-	-	-	-	-	-	-
Border Prosecution Unit - FY17	-	241,670	-	241,670	-	-	-
Border Prosecution Unit - FY18	-	128,391	-	128,391	-	-	-
Victim Assistance Program - FY15	-	131,957	32,989	164,946	-	-	-
Victim Assistance Program - FY16	-	70,920	956	71,876	-	-	-
Domestic Violence Specialty Prosecutor - FY16	-	85,227	45,891	131,118	-	-	-
Domestic Violence Specialty Prosecutor - FY17	-	36,603	19,709	56,312	-	-	-
DA-TTBH FY17	-	12,773	-	12,773	-	-	-
Public Defenders-TTBH FY17	-	12,773	-	12,773	-	-	-
Total Designated Purpose Grants Lvl 1	-	784,251	99,545	883,796	-	-	-
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY19	-	11,892	-	11,892	-	-	-
Total Designated Purpose Grants Lvl 2	-	11,892	-	11,892	-	-	-
<u>Designated Purpose Grants - Level 3</u>							
HAVA Program Income	-	-	-	-	-	-	-
Chapter 19 FY15	-	12,355	-	12,355	-	-	-
Chapter 19 FY16	-	34,981	-	34,981	-	-	-
Chapter 19 FY17	-	-	-	-	-	-	-
HAVA ADA	-	-	-	-	-	-	-
HAVA TITLE I	-	193,117	-	193,117	-	-	-
HAVA TITLE II	-	556,750	-	556,750	-	-	-
Texas VINE Program FY17	-	20,786	-	20,786	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 3	-	817,989	-	817,989	-	-	-

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, 2017

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>							
OCDETF - FY17	-	4,140	-	4,140	-	-	-
JLEO-DEA OCDETF - FY18	-	3,048	-	3,048	-	-	-
SCAAP - FY16	-	13,226	-	13,226	-	-	-
Sheriff 2015 Operation Stonegarden - FY18	-	1,347,731	-	1,347,731	-	-	-
Sheriff 2016 Operation Stonegarden - FY19	-	714,831	-	714,831	-	-	-
ICE - FY17	-	12,913	-	12,913	-	-	-
ICE - FY18	-	-	-	-	-	-	-
FBI - FY17	-	10,625	-	10,625	-	-	-
FBI - FY18	-	1,326	-	1,326	-	-	-
OCDETF - FY17	-	3,806	-	3,806	-	-	-
JLEO-DEA OCDETF - FY18	-	2,142	-	2,142	-	-	-
Department of Justice USMS - FY17	-	18,000	-	18,000	-	-	-
Department of Justice USMS - FY18	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY16	-	(557)	-	(557)	-	-	-
Hidalgo County Sheriff's Office LBSP FY17	-	150,196	-	150,196	-	-	-
Hidalgo County Sheriff's Office LBSP FY18	-	68,189	-	68,189	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
Constable Pct.1 2015 OPSG - FY18	-	48,524	-	48,524	-	-	-
Constable Pct.1 2016 OPSG - FY19	-	26,392	-	26,392	-	-	-
Constable Pct.1 LBSP FY16	-	(95)	-	(95)	-	-	-
Constable Pct.1 LBSP FY17	-	21,390	-	21,390	-	-	-
Constable Pct.1 LBSP FY18	-	-	-	-	-	-	-
Constable Pct.2 2015 OPSG - FY18	-	14,362	-	14,362	-	-	-
Constable Pct.2 2016 OPSG - FY19	-	34,076	-	34,076	-	-	-
Constable Pct.2 LBSP - FY16	-	(96)	-	(96)	-	-	-
Constable Pct.2 LBSP - FY17	-	22,045	-	22,045	-	-	-
Constable Pct.2 LBSP - FY18	-	16,380	-	16,380	-	-	-
Constable Pct.3 HSGD EBO-ATV FY16	-	15,799	-	15,799	-	-	-
Constable Pct.3 2015 OPSG - FY18	-	65,393	-	65,393	-	-	-
Constable Pct.3 2016 OPSG - FY19	-	66,990	-	66,990	-	-	-
Constable Pct.3 LBSP - FY16	-	(251)	-	(251)	-	-	-
Constable Pct.3 LBSP - FY17	-	65,466	-	65,466	-	-	-
Constable Pct.3 LBSP - FY18	-	59,499	-	59,499	-	-	-
Constable Pct.4 2015 OPSG - FY18	-	31,333	-	31,333	-	-	-
Constable Pct.4 2016 OPSG - FY19	-	75,000	-	75,000	-	-	-
Constable Pct.4 LBSP FY16	-	(204)	-	(204)	-	-	-
Constable Pct.4 LBSP FY17	-	74,995	-	74,995	-	-	-
Constable Pct.4 LBSP FY18	-	34,269	-	34,269	-	-	-
Constable Pct.4 NIBRS FY17	-	-	-	-	-	-	-
Constable Pct.3 LBSP FY10	-	-	-	-	-	-	-
SCAAP - FY10	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 4	-	3,020,883	-	3,020,883	-	-	-

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, 2017

EXHIBIT D-43

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 5</u>							
STOP TRUANCY FY17	(53,784)	89,291	89,291	124,798	-	53,784	-
STOP TRUANCY FY18	-	9,790	9,790	60,628	-	(41,048)	(41,048)
REGIONAL SOLID WASTE GRANT	-	5,920	-	5,920	-	-	-
CPCT1 - REGIONAL SOLID WASTE GRANT	-	102	-	102	-	-	-
CPCT2 - REGIONAL SOLID WASTE GRANT	-	102	-	102	-	-	-
CPCT3 - REGIONAL SOLID WASTE GRANT	-	111	-	111	-	-	-
CPCT4 - REGIONAL SOLID WASTE GRANT	-	102	-	102	-	-	-
CONST PCT 1 TTBH - FY14	-	130,176	-	130,176	-	-	-
CONST PCT 2 TTBH - FY14	-	128,832	-	128,832	-	-	-
CONST PCT 4 TTBH - FY14	-	64,140	-	64,140	-	-	-
CONST PCT 1 TTBH - FY17	-	66,366	-	66,366	-	-	-
CONST PCT 2 TTBH - FY17	-	55,322	-	55,322	-	-	-
CONST PCT 4 TTBH - FY17	-	51,737	-	51,737	-	-	-
CONST PCT 2 TTBH - VBLF	-	58,445	-	58,445	-	-	-
CONST PCT 4 TTBH - VBLF	-	61,963	-	61,963	-	-	-
CONST PCT 4 TTBH - SECURITY	-	62,417	-	62,417	-	-	-
CONST PCT 3 HC IRRIG DIST 6	-	16,129	-	16,129	-	-	-
Total Designated Purpose Grants Lvl 5	(53,784)	800,945	99,081	887,290	-	12,736	(41,048)
<u>Designated Purpose Grants - Level 6</u>							
CJD JAIBG - FY15	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 6	-	-	-	-	-	-	-
<u>Designated Purpose Grants - Level 7</u>							
TxDOT-INFRASTRUCTURE FUND	-	495,002	55,000	550,002	-	-	-
Total Designated Purpose Grants Lvl 7	-	495,002	55,000	550,002	-	-	-
<u>Designated Purpose Grants - Level 9</u>							
DWI Court - FY17	-	127,389	-	127,389	-	-	-
DWI Court - FY18	-	57,742	-	57,742	-	-	-
Veterans Court - FY17	-	61,674	-	61,674	-	-	-
Veterans Court - FY18	-	29,326	-	29,326	-	-	-
Federal RSAT - FY17	-	88,438	29,480	117,918	-	-	-
Federal RSAT - FY18	-	18,259	6,087	24,346	-	-	-
Re-Entry Court - FY17	-	97,504	-	97,504	-	-	-
Misd DWI Court - FY17	-	144,360	-	144,360	-	-	-
Mental Health Court - FY17	-	113,286	-	113,286	-	-	-
Domestic Violence Court - FY17	-	84,339	-	84,339	-	-	-
Domestic Violence Court - FY18	-	35,295	-	35,295	-	-	-
HC Emerging Adlt Strtgy - FY17	-	106,095	-	106,095	-	-	-
Total Designated Purpose Grants Lvl 9	-	963,707	35,567	999,274	-	-	-
<u>HIDTA Grants</u>							
HIDTA Task Force - FY15	-	53,820	-	53,820	-	-	-
HIDTA Task Force - FY16	-	259,331	-	259,331	-	-	-
HIDTA Task Force - FY17	-	447,813	-	447,813	-	-	-
Total HIDTA Grants	-	760,964	-	760,964	-	-	-
<u>WIC Grants</u>							
WIC Administration - FY10	-	-	-	-	-	-	-
WIC Administration - FY17	-	7,519,249	-	7,519,249	-	-	-
WIC Administration - FY18	-	2,323,516	-	2,323,516	-	-	-
WIC Breastfeeding - FY17	-	573,219	-	573,219	-	-	-
WIC Breastfeeding - FY18	-	172,106	-	172,106	-	-	-
WIC Registered Dietician - FY17	-	41,327	-	41,327	-	-	-
WIC Registered Dietician - FY18	-	15,204	-	15,204	-	-	-
WIC Lactation - FY17	-	16,834	-	16,834	-	-	-
WIC Lactation - FY18	-	-	-	-	-	-	-
WIC Lactation Service Center - FY17	-	207,557	-	207,557	-	-	-
WIC Lactation Service Center - FY18	-	68,599	-	68,599	-	-	-
WIC Peer Dad - FY17	-	22,826	-	22,826	-	-	-
WIC Summer Food - FY17	-	52,365	-	52,365	-	-	-
WIC Lactation Support Center - FY 15 SUB-10	-	56,728	-	56,728	-	-	-
WIC Lactation Support Center - FY 15 SUB-11	-	24,339	-	24,339	-	-	-
Total WIC Grants	-	11,093,869	-	11,093,869	-	-	-

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, 2017

EXHIBIT D-43

Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Health Grants</u>							
Health Administration	1,538,570	96,963	-	222,150	50,000	(175,187)	1,363,383
RLSS-LPHS - FY16	-	61,578	-	61,578	-	-	-
RLSS-LPHS - FY18	-	31,618	-	31,618	-	-	-
RLSS-LPHS - FY18 Sub-10	-	-	-	-	-	-	-
TB Control - FY16	-	-	-	-	-	-	-
TB Control - FY16 Sub 10	-	454,527	90,434	544,961	-	-	-
TB Control - FY18	-	185,496	35,649	221,145	-	-	-
TB Elimination - FY15	-	-	-	-	-	-	-
TB Elimination - FY16	-	-	-	-	-	-	-
TB Elimination - FY16 Sub 10	-	433,526	86,705	520,231	-	-	-
TB Elimination - FY18	-	-	-	-	-	-	-
Immunization - FY16	-	-	-	-	-	-	-
Immunization - FY16 Sub 10	-	519,165	-	519,165	-	-	-
Immunization - FY18	-	234,153	-	234,153	-	-	-
CPS/Hazards - FY16	-	-	-	-	-	-	-
CPS/Hazards - FY16 Sub 10	-	401,696	40,193	441,889	-	-	-
CPS/Hazards - FY18	-	246,569	24,657	271,226	-	-	-
CPS/OT-Unique FY18	-	-	-	-	-	-	-
Child Health - FY15	-	-	-	-	-	-	-
Child Health - FY16	-	-	-	-	-	-	-
Child Health - FY16 Sub 10	-	16,079	-	16,079	-	-	-
Child Health - FY16 Sub 11	-	4,346	-	4,346	-	-	-
Prenatal / Maternity - FY15	-	-	-	-	-	-	-
Prenatal / Maternity - FY16	-	-	-	-	-	-	-
Prenatal / Maternity - FY16 Sub 10	-	107,693	-	107,693	-	-	-
Prenatal / Maternity - FY16 Sub 11	-	26,436	-	26,436	-	-	-
Medicaid Administration	-	298,453	-	298,453	-	-	-
Infectious Disease FY16	-	-	-	-	-	-	-
Infectious Disease FY16 Sub 10	-	51,327	-	51,327	-	-	-
TX Healthy Communities FY16 Sub 10	-	26,826	-	26,826	-	-	-
TX Healthy Communities FY16 Sub 11	-	409	-	409	-	-	-
CPS/Ebola FY16	-	4,776	-	4,776	-	-	-
IDCU/Ebola FY16	-	50,942	-	50,942	-	-	-
HSGP FY17	-	21,210	-	21,210	-	-	-
PHPR FY18	-	102,753	-	102,753	-	-	-
ELC FY18	-	24,461	-	24,461	-	-	-
PHHS FY17	-	108,596	-	108,596	-	-	-
PHHS FY17 Sub 10	-	13,306	-	13,306	-	-	-
PHHS FY17 Sub 11	-	4,519	-	4,519	-	-	-
PHHS FY17 Sub 12	-	-	-	-	-	-	-
PHHS FY17 Sub 13	-	-	-	-	-	-	-
TECE FY18	-	26,927	-	26,927	-	-	-
TECE FY18 Sub 10	-	-	-	-	-	-	-
VC FY18	-	129,462	-	129,462	-	-	-
ZIKA HRSA FY18	-	-	-	-	-	-	-
ZIKA CMM FY18	-	-	-	-	-	-	-
Total Health Grants	1,538,570	3,683,812	277,638	4,086,637	50,000	(175,187)	1,363,383
<u>Juvenile Probation Grants</u>							
TJJD-M-2017	-	63,459	-	63,459	-	-	-
TJJD-M-2018	-	32,598	-	32,598	-	-	-
TJJD-A-2017 BASIC	-	770,914	-	770,914	-	-	-
TJJD-A-2018 BASIC	-	350,953	-	350,953	-	-	-
TJJD-A-2017 MENTAL HEALTH	-	146,801	-	146,801	-	-	-
TJJD-A-2018 MENTAL HEALTH	-	148,879	-	148,879	-	-	-
TJJD-A-2017 COMMNTY PROGRAMS	-	219,705	-	219,705	-	-	-
TJJD-A-2018 COMMNTY PROGRAMS	-	54,862	-	54,862	-	-	-
TJJD-A-2017 PRE&POST ADJUDICATION	-	603,413	-	603,413	-	-	-
TJJD-A-2018 PRE&POST ADJUDICATION	-	146,500	-	146,500	-	-	-
TJJD-A-2017 DIVERSION PANS	-	468,244	-	468,244	-	-	-
TJJD-A-2018 DIVERSION PANS	-	319,266	-	319,266	-	-	-
TJJD-R-2017 RDA	-	352,794	-	352,794	-	-	-
TJJD-R-2018 RDA	-	180,673	-	180,673	-	-	-
Computerization	5,187	4,805	-	5,184	-	(379)	4,808
TJJD-P-2017	-	51,170	-	51,170	-	-	-
TJJD-P-2018	-	79,964	-	79,964	-	-	-
TJJD-W-2017	-	12,038	-	12,038	-	-	-
TJJD-R-2018 RSEP	-	23,697	-	23,697	-	-	-
JJAEP Discretionary FY17	12,003	-	-	-	12,003	(12,003)	-
Total Juvenile Probation Grants	17,190	4,030,735	-	4,031,114	12,003	(12,382)	4,808

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, 2017

EXHIBIT D-43

Concluded

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Juvenile Probation-JJAEP/ISDs</u>							
JJAEP Other - FY17	-	500	-	-	-	500	500
JJAEP Other - FY18	-	8,536	12,003	20,059	-	480	480
Donna ISD - FY17	-	7,912	-	7,912	-	-	-
Donna ISD - FY18	-	-	-	-	-	-	-
La Joya ISD - FY17	-	1,140	-	1,140	-	-	-
La Joya ISD - FY18	-	-	-	-	-	-	-
McAllen ISD - FY17	-	8,170	-	8,170	-	-	-
McAllen ISD - FY18	-	6,192	-	6,192	-	-	-
PSJA ISD - FY18	-	-	-	-	-	-	-
Sharyland ISD - FY17	-	11,285	-	11,285	-	-	-
Sharyland ISD - FY18	-	4,558	-	4,558	-	-	-
Edinburg CISD - FY17	-	36,835	-	36,835	-	-	-
Edinburg CISD - FY18	-	18,662	-	18,662	-	-	-
Edcouch-Elsa ISD - FY17	-	20,191	-	20,191	-	-	-
Edcouch-Elsa ISD - FY18	-	7,052	-	7,052	-	-	-
Mission ISD - FY18	-	-	-	-	-	-	-
Monte Alto ISD - FY17	-	3,480	-	3,480	-	-	-
Monte Alto ISD - FY18	-	-	-	-	-	-	-
Hidalgo ISD - FY18	-	-	-	-	-	-	-
Mercedes ISD - FY17	-	15,222	-	15,222	-	-	-
Mercedes ISD - FY18	-	39,044	-	39,044	-	-	-
Valley View ISD - FY18	-	-	-	-	-	-	-
Weslaco ISD - FY18	-	67,940	-	67,940	-	-	-
Total Juvenile Probation - JJAEP/ISDs	-	256,719	12,003	267,742	-	980	980
<u>Juvenile Probation Title IV-E Grants</u>							
IV-E Foster Care FY16	143,167	-	-	-	-	-	143,167
IV-E Foster Care FY17	877	142,879	-	139,894	-	2,985	3,862
IV-E Foster Care FY18	-	89,304	-	86,824	-	2,480	2,480
Total Juvenile Probation Title IV-E Grants	144,044	232,183	-	226,718	-	5,465	149,509
<u>Adult Probation Grants</u>							
Basic Supervision - FY17	2,088,051	6,707,052	-	5,589,840	288,794	828,418	2,916,469
Basic Supervision - FY18	-	2,760,722	-	2,760,722	-	-	-
Mentally Impaired - FY17	-	71,700	56,034	127,734	-	-	-
Mentally Impaired - FY18	-	49,168	-	49,168	-	-	-
TAIP - FY17	-	139,943	(1,951)	137,992	-	-	-
TAIP - FY18	-	55,486	12,466	67,952	-	-	-
Drug Court - FY17	23,791	146,368	-	170,159	-	(23,791)	-
Drug Court - FY18	-	69,009	-	69,009	-	-	-
Sex Offenders Caseload - FY17	-	107,289	250,023	357,312	-	-	-
Sex Offenders Caseload - FY18	-	95,908	78,168	174,076	-	-	-
SATF - FY17	-	982,782	516,343	1,471,469	27,656	-	-
SATF - FY18	-	627,757	-	619,847	7,910	-	-
Aftercare Services - FY17	-	55,847	69,311	125,158	-	-	-
Aftercare Services - FY18	-	46,792	38,504	85,296	-	-	-
CCP High Risk - FY17	-	70,165	-	70,165	-	-	-
CCP High Risk - FY18	-	34,563	-	34,563	-	-	-
CCP Reduced Risk - FY17	-	209,929	-	209,929	-	-	-
CCP Reduced Risk - FY18	-	84,130	-	84,130	-	-	-
CCP Employment - FY17	136,188	815,130	-	45,052	906,266	(136,188)	-
CCP Employment - FY18	-	193,992	-	18,329	175,663	-	-
Assessment Unit - FY17	-	141,750	305,300	447,050	-	-	-
Assessment Unit - FY18	-	141,750	46,525	188,275	-	-	-
Total Adult Probation Grants	2,248,030	13,607,232	1,370,723	12,903,227	1,406,289	668,439	2,916,469
<u>Border Colonia Round III</u>							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	209,770	-	209,770	-	-	-
Precinct No. 2	-	(13,275)	-	(13,275)	-	-	-
Precinct No. 3	-	297,898	-	297,898	-	-	-
Precinct No. 4	-	64,546	-	64,546	-	-	-
Total Border Colonia Round III	-	558,939	-	558,939	-	-	-

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, 2017

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, 2017, the County had two notes outstanding.

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.

Certificates of Obligation Series 2017

This fund accounts for the payment of principal and interest on certificates of obligation issued in 2017 in the amount of \$28,405,000. These certificates were issued for (i) the acquisition of land and rights of way for/and installation, construction, and improvement of road systems and related drainage facilities; (ii) the acquisition of land for parks development and cost of park improvements and equipment, including installation; (iii) the purchase of equipment for authorized needs and purposes; (iv) the purchase of vehicles, including law enforcement vehicles and related equipment; (v) the construction of new county facilities and all construction related costs, including parking lots, infrastructure and equipment; (vi) the renovation, repair and improvement, including improvements to comply with the American Disabilities Act, of existing county buildings and facilities.

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, 52,625,000 for Series 2016 and \$1,960,000 for Series 2017 for a total of \$211,525,000. 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 2008 and 2013.



COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2017

	Notes Payable	Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009
ASSETS				
Cash and cash equivalents	\$ 35,827	\$ 920	\$ 13	\$ -
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	860,815	-	-	859,228
Interest	-	-	-	-
Due from other funds	576,245	-	-	539,916
Total assets	<u>1,472,887</u>	<u>920</u>	<u>13</u>	<u>1,399,144</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Due to other funds	-	-	-	18,192
Unearned revenue	852,944	-	-	851,919
Total liabilities	<u>852,944</u>	<u>-</u>	<u>-</u>	<u>870,111</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	541,469	-	-	487,548
Total deferred inflows of resources	<u>541,469</u>	<u>-</u>	<u>-</u>	<u>487,548</u>
Fund balances:				
Restricted	78,474	920	13	41,485
Total fund balances	<u>78,474</u>	<u>920</u>	<u>13</u>	<u>41,485</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,472,887</u>	<u>\$ 920</u>	<u>\$ 13</u>	<u>\$ 1,399,144</u>

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
\$ 2,016	\$ 401,525	\$ 1,010,533	\$ 139,058	\$ 76,375
-	-	-	-	-
285,718	580,738	1,318,658	44,454	3,912,816
-	474	1,195	112	72
139,525	387,861	870,495	56,091	2,622,570
<u>427,259</u>	<u>1,370,598</u>	<u>3,200,881</u>	<u>239,715</u>	<u>6,611,833</u>
-	-	-	-	-
283,844	575,866	1,307,040	44,454	3,876,649
<u>283,844</u>	<u>575,866</u>	<u>1,307,040</u>	<u>44,454</u>	<u>3,876,649</u>
121,934	338,371	798,677	-	2,397,342
<u>121,934</u>	<u>338,371</u>	<u>798,677</u>	<u>-</u>	<u>2,397,342</u>
21,481	456,361	1,095,164	195,261	337,842
<u>21,481</u>	<u>456,361</u>	<u>1,095,164</u>	<u>195,261</u>	<u>337,842</u>
\$ <u>427,259</u>	\$ <u>1,370,598</u>	\$ <u>3,200,881</u>	\$ <u>239,715</u>	\$ <u>6,611,833</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2017

	Certificates of Obligation Series 2014	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A	General Obligation Refunding Bonds Series 2015B
ASSETS				
Cash and cash equivalents	\$ 415,437	\$ 443,911	\$ 319,572	\$ 341,056
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	1,060,058	1,694,636	429,498	473,092
Interest	489	511	350	369
Due from other funds	710,067	1,135,855	286,715	316,718
Total assets	<u>2,186,051</u>	<u>3,274,913</u>	<u>1,036,135</u>	<u>1,131,235</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Due to other funds	-	-	-	-
Unearned revenue	1,051,813	1,680,956	426,125	468,969
Total liabilities	<u>1,051,813</u>	<u>1,680,956</u>	<u>426,125</u>	<u>468,969</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	675,244	1,027,517	270,173	297,602
Total deferred inflows of resources	<u>675,244</u>	<u>1,027,517</u>	<u>270,173</u>	<u>297,602</u>
Fund balances:				
Restricted	458,994	566,440	339,837	364,664
Total fund balances	<u>458,994</u>	<u>566,440</u>	<u>339,837</u>	<u>364,664</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,186,051</u>	<u>\$ 3,274,913</u>	<u>\$ 1,036,135</u>	<u>\$ 1,131,235</u>

General Obligation Refunding Bonds Series 2015C	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit C-1)
\$ 321,076	\$ 654,746	\$ -	\$ 91,716	\$ 4,253,781
-	-	-	2,826,530	2,826,530
466,541	1,630,674	1,625,802	10,129,085	25,371,813
362	754	-	-	4,688
309,912	1,112,629	1,080,538	6,286,914	16,432,051
<u>1,097,891</u>	<u>3,398,803</u>	<u>2,706,340</u>	<u>19,334,245</u>	<u>48,888,863</u>
-	-	-	-	18,192
<u>460,170</u>	<u>1,602,378</u>	<u>1,625,802</u>	<u>10,129,070</u>	<u>25,237,999</u>
<u>460,170</u>	<u>1,602,378</u>	<u>1,625,802</u>	<u>10,129,070</u>	<u>25,256,191</u>
<u>259,830</u>	<u>1,015,454</u>	<u>1,080,538</u>	<u>6,019,716</u>	<u>15,331,415</u>
<u>259,830</u>	<u>1,015,454</u>	<u>1,080,538</u>	<u>6,019,716</u>	<u>15,331,415</u>
<u>377,891</u>	<u>780,971</u>	<u>-</u>	<u>3,185,459</u>	<u>8,301,257</u>
<u>377,891</u>	<u>780,971</u>	<u>-</u>	<u>3,185,459</u>	<u>8,301,257</u>
<u>\$ 1,097,891</u>	<u>\$ 3,398,803</u>	<u>\$ 2,706,340</u>	<u>\$ 19,334,245</u>	<u>\$48,888,863</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, 2017

	Notes Payable	Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009
REVENUES				
Taxes	\$ 1,331,129	\$ -	\$ -	\$ 1,293,251
Intergovernmental	-	-	-	-
Interest	2,516	1,970	13	1,834
Total revenues	<u>1,333,645</u>	<u>1,970</u>	<u>13</u>	<u>1,295,085</u>
EXPENDITURES				
Debt service:				
Principal	1,188,845	-	-	1,175,000
Interest and fiscal charges	180,224	-	-	87,438
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>1,369,069</u>	<u>-</u>	<u>-</u>	<u>1,262,438</u>
Excess (deficiency) of revenues over (under) expenditures	(35,424)	1,970	13	32,647
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(215,438)	(5,669)	-
Premium on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(215,438)</u>	<u>(5,669)</u>	<u>-</u>
Net change in fund balances	(35,424)	(213,468)	(5,656)	32,647
Fund balances at beginning of year	113,898	214,388	5,669	8,838
Fund balances at the end of year	<u>\$ 78,474</u>	<u>\$ 920</u>	<u>\$ 13</u>	<u>\$ 41,485</u>

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
\$ 343,466	\$ 851,866	\$ 2,023,359	\$ 159,814	\$ 6,303,263
-	145,178	332,974	-	-
560	4,851	11,937	787	9,730
<u>344,026</u>	<u>1,001,895</u>	<u>2,368,270</u>	<u>160,601</u>	<u>6,312,993</u>
320,000	545,000	1,205,000	-	5,595,000
23,675	468,086	1,173,964	42,300	594,345
-	-	-	-	-
-	-	-	-	-
<u>343,675</u>	<u>1,013,086</u>	<u>2,378,964</u>	<u>42,300</u>	<u>6,189,345</u>
351	(11,191)	(10,694)	118,301	123,648
1,083	42	-	1,289	15,329
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,083</u>	<u>42</u>	<u>-</u>	<u>1,289</u>	<u>15,329</u>
1,434	(11,149)	(10,694)	119,590	138,977
20,047	467,510	1,105,858	75,671	198,865
<u>\$ 21,481</u>	<u>\$ 456,361</u>	<u>\$ 1,095,164</u>	<u>\$ 195,261</u>	<u>\$ 337,842</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, 2017

	Certificates of Obligation Series 2014	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A	General Obligation Refunding Bonds Series 2015B
REVENUES				
Taxes	\$ 1,389,934	\$ 2,450,088	\$ 575,151	\$ 699,824
Intergovernmental	-	-	-	-
Interest	4,608	6,044	3,323	3,142
Total revenues	<u>1,394,542</u>	<u>2,456,132</u>	<u>578,474</u>	<u>702,966</u>
EXPENDITURES				
Debt service:				
Principal	505,000	1,560,000	50,000	-
Interest and fiscal charges	900,044	1,121,500	642,244	738,750
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>1,405,044</u>	<u>2,681,500</u>	<u>692,244</u>	<u>738,750</u>
Excess (deficiency) of revenues over (under) expenditures	(10,502)	(225,368)	(113,770)	(35,784)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	215,446	-	493
Transfers out	-	-	-	-
Premium on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>215,446</u>	<u>-</u>	<u>493</u>
Net change in fund balances	(10,502)	(9,922)	(113,770)	(35,291)
Fund balances at beginning of year	469,496	576,362	453,607	399,955
Fund balances at the end of year	<u>\$ 458,994</u>	<u>\$ 566,440</u>	<u>\$ 339,837</u>	<u>\$ 364,664</u>

General Obligation Refunding Bonds Series 2015C	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ 1,140,061	\$ 4,706,366	\$ -	\$ 14,647,242	\$ 37,914,814
-	-	-	-	478,152
6,927	6,807	-	23,102	88,151
<u>1,146,988</u>	<u>4,713,173</u>	<u>-</u>	<u>14,670,344</u>	<u>38,481,117</u>
1,000,000	2,285,000	-	8,809,365	24,238,210
723,855	1,647,202	-	5,940,355	14,283,982
-	-	-	61,521	61,521
-	-	-	249,917	249,917
<u>1,723,855</u>	<u>3,932,202</u>	<u>-</u>	<u>15,061,158</u>	<u>38,833,630</u>
(576,867)	780,971	-	(390,814)	(352,513)
5,669	-	-	3,210,344	3,449,695
-	-	-	(2,960,344)	(3,181,451)
-	-	-	56,605	56,605
-	-	-	(1,955,083)	(1,955,083)
-	-	-	1,960,000	1,960,000
<u>5,669</u>	<u>-</u>	<u>-</u>	<u>311,522</u>	<u>329,766</u>
(571,198)	780,971	-	(79,292)	(22,747)
949,089	-	-	3,264,751	8,324,004
<u>\$ 377,891</u>	<u>\$ 780,971</u>	<u>\$ -</u>	<u>\$ 3,185,459</u>	<u>\$ 8,301,257</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,326,180	\$ 1,326,180	\$ 1,331,129	\$ 4,949
Interest	-	1,604	2,516	912
Total revenues	<u>1,326,180</u>	<u>1,327,784</u>	<u>1,333,645</u>	<u>5,861</u>
EXPENDITURES				
Debt service:				
Principal	1,188,845	1,188,845	1,188,845	-
Interest and fiscal charges	180,974	180,974	180,224	750
Total expenditures	<u>1,369,819</u>	<u>1,369,819</u>	<u>1,369,069</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(43,639)	(42,035)	(35,424)	6,611
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(43,639)	(42,035)	(35,424)	6,611
Fund balances at beginning of year	-	-	113,898	113,898
Fund balances at the end of year	<u>\$ (43,639)</u>	<u>\$ (42,035)</u>	<u>\$ 78,474</u>	<u>\$ 120,509</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 2006
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 1,049	\$ 1,970	\$ 921
Total revenues	-	1,049	1,970	921
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1,049	1,970	921
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(215,438)	(215,438)	-
Total financing sources (uses)	-	(215,438)	(215,438)	-
Net change in fund balances	-	(214,389)	(213,468)	921
Fund balances at beginning of year	-	-	214,388	214,388
Fund balances at the end of year	\$ -	\$ (214,389)	\$ 920	\$ 215,309

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 13	\$ 13
Total revenues	-	-	13	13
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	13	13
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(5,669)	(5,669)	-
Total financing sources (uses)	-	(5,669)	(5,669)	-
Net change in fund balances	-	(5,669)	(5,656)	13
Fund balances at beginning of year	-	-	5,669	5,669
Fund balances at the end of year	\$ -	\$ (5,669)	\$ 13	\$ 5,682

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,281,310	\$ 1,281,310	\$ 1,293,251	\$ 11,941
Interest	-	1,220	1,834	614
Total revenues	<u>1,281,310</u>	<u>1,282,530</u>	<u>1,295,085</u>	<u>12,555</u>
EXPENDITURES				
Debt service:				
Principal	1,175,000	1,175,000	1,175,000	-
Interest and fiscal charges	88,188	88,188	87,438	750
Total expenditures	<u>1,263,188</u>	<u>1,263,188</u>	<u>1,262,438</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	18,122	19,342	32,647	13,305
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	18,122	19,342	32,647	13,305
Fund balances at beginning of year	-	-	8,838	8,838
Fund balances at the end of year	<u>\$ 18,122</u>	<u>\$ 19,342</u>	<u>\$ 41,485</u>	<u>\$ 22,143</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 339,567	\$ 339,567	\$ 343,466	\$ 3,899
Interest	-	371	560	189
Total revenues	<u>339,567</u>	<u>339,938</u>	<u>344,026</u>	<u>4,088</u>
EXPENDITURES				
Debt service:				
Principal	320,000	320,000	320,000	-
Interest and fiscal charges	24,425	24,425	23,675	750
Total expenditures	<u>344,425</u>	<u>344,425</u>	<u>343,675</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(4,858)	(4,487)	351	4,838
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,083	1,083	-
Total financing sources (uses)	<u>-</u>	<u>1,083</u>	<u>1,083</u>	<u>-</u>
Net change in fund balances	(4,858)	(3,404)	1,434	4,838
Fund balances at beginning of year	-	-	20,047	20,047
Fund balances at the end of year	<u>\$ (4,858)</u>	<u>\$ (3,404)</u>	<u>\$ 21,481</u>	<u>\$ 24,885</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 845,874	\$ 845,874	\$ 851,866	\$ 5,992
Intergovernmental	-	72,589	145,178	72,589
Interest	-	2,203	4,851	2,648
Total revenues	<u>845,874</u>	<u>920,666</u>	<u>1,001,895</u>	<u>81,229</u>
EXPENDITURES				
Debt service:				
Principal	545,000	545,000	545,000	-
Interest and fiscal charges	<u>468,836</u>	<u>468,836</u>	<u>468,086</u>	<u>750</u>
Total expenditures	<u>1,013,836</u>	<u>1,013,836</u>	<u>1,013,086</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(167,962)	(93,170)	(11,191)	81,979
OTHER FINANCING SOURCES (USES):				
Transfers in	-	42	42	-
Total financing sources (uses)	<u>-</u>	<u>42</u>	<u>42</u>	<u>-</u>
Net change in fund balances	(167,962)	(93,128)	(11,149)	81,979
Fund balances at beginning of year	-	-	467,510	467,510
Fund balances at the end of year	<u>\$ (167,962)</u>	<u>\$ (93,128)</u>	<u>\$ 456,361</u>	<u>\$ 549,489</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,010,314	\$ 2,010,314	\$ 2,023,359	\$ 13,045
Intergovernmental	-	166,487	332,974	166,487
Interest	-	5,568	11,937	6,369
Total revenues	<u>2,010,314</u>	<u>2,182,369</u>	<u>2,368,270</u>	<u>185,901</u>
EXPENDITURES				
Debt service:				
Principal	1,205,000	1,205,000	1,205,000	-
Interest and fiscal charges	1,173,964	1,173,964	1,173,964	-
Total expenditures	<u>2,378,964</u>	<u>2,378,964</u>	<u>2,378,964</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(368,650)	(196,595)	(10,694)	185,901
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(368,650)	(196,595)	(10,694)	185,901
Fund balances at beginning of year	-	-	1,105,858	1,105,858
Fund balances at the end of year	<u>\$ (368,650)</u>	<u>\$ (196,595)</u>	<u>\$ 1,095,164</u>	<u>\$ 1,291,759</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 151,000	\$ 151,000	\$ 159,814	\$ 8,814
Interest	-	181	787	606
Total revenues	<u>151,000</u>	<u>151,181</u>	<u>160,601</u>	<u>9,420</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	43,300	43,300	42,300	1,000
Total expenditures	<u>43,300</u>	<u>43,300</u>	<u>42,300</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	107,700	107,881	118,301	10,420
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,289	1,289	-
Total financing sources (uses)	<u>-</u>	<u>1,289</u>	<u>1,289</u>	<u>-</u>
Net change in fund balances	107,700	109,170	119,590	10,420
Fund balances at beginning of year	-	-	75,671	75,671
Fund balances at the end of year	<u>\$ 107,700</u>	<u>\$ 109,170</u>	<u>\$ 195,261</u>	<u>\$ 86,091</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 6,261,639	\$ 6,261,639	\$ 6,303,263	\$ 41,624
Interest	-	6,335	9,730	3,395
Total revenues	<u>6,261,639</u>	<u>6,267,974</u>	<u>6,312,993</u>	<u>45,019</u>
EXPENDITURES				
Debt service:				
Principal	5,595,000	5,595,000	5,595,000	-
Interest and fiscal charges	595,345	595,345	594,345	1,000
Total expenditures	<u>6,190,345</u>	<u>6,190,345</u>	<u>6,189,345</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	71,294	77,629	123,648	46,019
OTHER FINANCING SOURCES (USES):				
Transfers in	-	15,329	15,329	-
Total financing sources (uses)	<u>-</u>	<u>15,329</u>	<u>15,329</u>	<u>-</u>
Net change in fund balances	71,294	92,958	138,977	46,019
Fund balances at beginning of year	-	-	198,865	198,865
Fund balances at the end of year	<u>\$ 71,294</u>	<u>\$ 92,958</u>	<u>\$ 337,842</u>	<u>\$ 244,884</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,385,094	\$ 1,385,094	\$ 1,389,934	\$ 4,840
Interest	-	2,053	4,608	2,555
Total revenues	<u>1,385,094</u>	<u>1,387,147</u>	<u>1,394,542</u>	<u>7,395</u>
EXPENDITURES				
Debt service:				
Principal	505,000	505,000	505,000	-
Interest and fiscal charges	900,794	900,794	900,044	750
Total expenditures	<u>1,405,794</u>	<u>1,405,794</u>	<u>1,405,044</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(20,700)	(18,647)	(10,502)	8,145
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(20,700)	(18,647)	(10,502)	8,145
Fund balances at beginning of year	-	-	469,496	469,496
Fund balances at the end of year	<u>\$ (20,700)</u>	<u>\$ (18,647)</u>	<u>\$ 458,994</u>	<u>\$ 477,641</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,430,838	\$ 2,430,838	\$ 2,450,088	\$ 19,250
Interest	-	3,139	6,044	2,905
Total revenues	<u>2,430,838</u>	<u>2,433,977</u>	<u>2,456,132</u>	<u>22,155</u>
EXPENDITURES				
Debt service:				
Principal	1,560,000	1,560,000	1,560,000	-
Interest and fiscal charges	1,122,250	1,122,250	1,121,500	750
Total expenditures	<u>2,682,250</u>	<u>2,682,250</u>	<u>2,681,500</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(251,412)	(248,273)	(225,368)	22,905
OTHER FINANCING SOURCES (USES):				
Transfers in	-	215,446	215,446	-
Total financing sources (uses)	<u>-</u>	<u>215,446</u>	<u>215,446</u>	<u>-</u>
Net change in fund balances	(251,412)	(32,827)	(9,922)	22,905
Fund balances at beginning of year	-	-	576,362	576,362
Fund balances at the end of year	<u>\$ (251,412)</u>	<u>\$ (32,827)</u>	<u>\$ 566,440</u>	<u>\$ 599,267</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 575,221	\$ 575,221	\$ 575,151	\$ (70)
Interest	-	1,462	3,323	1,861
Total revenues	<u>575,221</u>	<u>576,683</u>	<u>578,474</u>	<u>1,791</u>
EXPENDITURES				
Debt service:				
Principal	50,000	50,000	50,000	-
Interest and fiscal charges	642,994	642,994	642,244	750
Total expenditures	<u>692,994</u>	<u>692,994</u>	<u>692,244</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(117,773)	(116,311)	(113,770)	2,541
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(117,773)	(116,311)	(113,770)	2,541
Fund balances at beginning of year	-	-	453,607	453,607
Fund balances at the end of year	<u>\$ (117,773)</u>	<u>\$ (116,311)</u>	<u>\$ 339,837</u>	<u>\$ 456,148</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 697,047	\$ 697,047	\$ 699,824	\$ 2,777
Interest	-	1,265	3,142	1,877
Total revenues	<u>697,047</u>	<u>698,312</u>	<u>702,966</u>	<u>4,654</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	739,500	739,500	738,750	750
Total expenditures	<u>739,500</u>	<u>739,500</u>	<u>738,750</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(42,453)	(41,188)	(35,784)	5,404
OTHER FINANCING SOURCES (USES):				
Transfers in	-	493	493	-
Total financing sources (uses)	<u>-</u>	<u>493</u>	<u>493</u>	<u>-</u>
Net change in fund balances	(42,453)	(40,695)	(35,291)	5,404
Fund balances at beginning of year	-	-	399,955	399,955
Fund balances at the end of year	<u>\$ (42,453)</u>	<u>\$ (40,695)</u>	<u>\$ 364,664</u>	<u>\$ 405,359</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,135,527	\$ 1,135,527	\$ 1,140,061	\$ 4,534
Interest	-	4,207	6,927	2,720
Total revenues	<u>1,135,527</u>	<u>1,139,734</u>	<u>1,146,988</u>	<u>7,254</u>
EXPENDITURES				
Debt service:				
Principal	1,000,000	1,000,000	1,000,000	-
Interest and fiscal charges	724,605	724,605	723,855	750
Total expenditures	<u>1,724,605</u>	<u>1,724,605</u>	<u>1,723,855</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(589,078)	(584,871)	(576,867)	8,004
OTHER FINANCING SOURCES (USES):				
Transfers in	-	5,669	5,669	-
Total financing sources (uses)	<u>-</u>	<u>5,669</u>	<u>5,669</u>	<u>-</u>
Net change in fund balances	(589,078)	(579,202)	(571,198)	8,004
Fund balances at beginning of year	-	-	949,089	949,089
Fund balances at the end of year	<u>\$ (589,078)</u>	<u>\$ (579,202)</u>	<u>\$ 377,891</u>	<u>\$ 957,093</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 2016
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 4,674,458	\$ 4,674,458	\$ 4,706,366	\$ 31,908
Interest	-	2,716	6,807	4,091
Total revenues	<u>4,674,458</u>	<u>4,677,174</u>	<u>4,713,173</u>	<u>35,999</u>
EXPENDITURES				
Debt service:				
Principal	2,285,000	2,285,000	2,285,000	-
Interest and fiscal charges	1,647,952	1,647,952	1,647,202	750
Total expenditures	<u>3,932,952</u>	<u>3,932,952</u>	<u>3,932,202</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	741,506	744,222	780,971	35,249
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	741,506	744,222	780,971	35,249
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ 741,506</u>	<u>\$ 744,222</u>	<u>\$ 780,971</u>	<u>\$ 35,249</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 13,820,637	\$ 13,820,637	\$ 14,647,242	\$ 826,605
Interest	7,200	7,200	23,102	15,902
Total revenues	<u>13,827,837</u>	<u>13,827,837</u>	<u>14,670,344</u>	<u>842,507</u>
EXPENDITURES				
Debt service:				
Principal	8,610,000	8,610,000	8,809,365	(199,365)
Interest and fiscal charges	5,889,432	5,889,432	5,940,355	(50,923)
Bond issuance costs	-	-	61,521	(61,521)
Advance refunding escrow	-	-	249,917	(249,917)
Total expenditures	<u>14,499,432</u>	<u>14,499,432</u>	<u>15,061,158</u>	<u>(561,726)</u>
Excess (deficiency) of revenues over (under) expenditures	(671,595)	(671,595)	(390,814)	280,781
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	3,210,344	3,210,344
Transfers out	-	-	(2,960,344)	(2,960,344)
Premium on bonds issued	-	-	56,605	56,605
Payment to refunded bond escrow agent	-	-	(1,955,083)	(1,955,083)
Refunding bonds issued	-	-	1,960,000	1,960,000
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>311,522</u>	<u>311,522</u>
Net change in fund balances	(671,595)	(671,595)	(79,292)	592,303
Fund balances at beginning of year	-	-	3,264,751	3,264,751
Fund balances at the end of year	<u>\$ (671,595)</u>	<u>\$ (671,595)</u>	<u>\$ 3,185,459</u>	<u>\$ 3,857,054</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, 2017

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 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 Hidalgo County Administration Building, Adult Probation Building, Bennet Building, Horizon Building, Precinct No. 4 Administration Building, Election Warehouse renovation, Linn San Manuel Emergency Facility, and Sunflower Park. 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.

Certificates of Obligation Series 2017

This fund was created in 2017 to account for the proceeds of the \$28,405,000 Certificates of Obligation to be used for (i) the acquisition of land and rights of way for/and installation, construction, and improvement of road systems and related drainage facilities; (ii) the acquisition of land for parks development and cost of park improvements and equipment, including installation; (iii) the purchase of equipment for authorized needs and purposes; (iv) the purchase of vehicles, including law enforcement vehicles and related equipment; (v) the construction of new county facilities and all construction related costs, including parking lots, infrastructure and equipment; (vi) the renovation, repair and improvement, including improvements to comply with the American Disabilities Act, of existing county buildings and facilities.

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 \$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, 2017

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Notes Series 2014	Border Colonia Access Program Round III
ASSETS					
Cash and cash equivalents	\$ 12	\$ 29,761	\$ 1,019,318	\$ 32,416	\$ -
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles)					
Accounts receivable	-	-	-	-	-
Interest	-	-	-	-	-
Due from other funds	-	-	72,322	-	6,398
Due from other governments	-	-	-	-	350,041
Due from others	-	-	793,714	-	-
Total assets	<u>12</u>	<u>29,761</u>	<u>1,885,354</u>	<u>32,416</u>	<u>356,439</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	16,027	107,945	-	199,814
Retainage payable	-	-	61,650	-	7,895
Due to other funds	12	-	-	-	148,730
Unearned revenue	-	-	-	-	-
Total liabilities	<u>12</u>	<u>16,027</u>	<u>169,595</u>	<u>-</u>	<u>356,439</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	793,714	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>793,714</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	13,734	922,045	32,416	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>13,734</u>	<u>922,045</u>	<u>32,416</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 12</u>	<u>\$ 29,761</u>	<u>\$ 1,885,354</u>	<u>\$ 32,416</u>	<u>\$ 356,439</u>

<u>TxDot Projects</u>	<u>Certificates of Obligation Series 2001</u>	<u>Certificates of Obligation Series 2009</u>	<u>Certificates of Obligation Series 2009B&C</u>	<u>Certificates of Obligation Series 2010A&B</u>	<u>Certificates of Obligation Series 2014</u>
\$ -	\$ 1,396	\$ -	\$ 42,219	\$ 166,643	\$ 3,511,492
-	-	-	-	-	-
11,039	-	-	-	-	-
-	-	-	-	-	2,384
1,619,176	-	-	-	-	4,808
4,013,997	-	-	-	78,389	-
-	-	-	-	-	-
<u>5,644,212</u>	<u>1,396</u>	<u>-</u>	<u>42,219</u>	<u>245,032</u>	<u>3,518,684</u>
973,930	-	-	-	63,809	205,230
62,483	-	-	-	55,341	20,687
4,322,224	1,395	-	1,947	5,471	365,891
-	-	-	-	-	-
<u>5,358,637</u>	<u>1,395</u>	<u>-</u>	<u>1,947</u>	<u>124,621</u>	<u>591,808</u>
3,580,676	-	-	-	83,914	-
<u>3,580,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,914</u>	<u>-</u>
-	1	-	40,272	36,497	2,926,876
(3,295,101)	-	-	-	-	-
<u>(3,295,101)</u>	<u>1</u>	<u>-</u>	<u>40,272</u>	<u>36,497</u>	<u>2,926,876</u>
<u>\$ 5,644,212</u>	<u>\$ 1,396</u>	<u>\$ -</u>	<u>\$ 42,219</u>	<u>\$ 245,032</u>	<u>\$ 3,518,684</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2017

EXHIBIT D-62

Concluded

	Certificates of Obligation Series 2015A	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017	Drainage District No. 1	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS					
Cash and cash equivalents	\$ 4,449,328	\$ 15,149,923	\$ 32,107,365	\$ 231,439	\$ 56,741,312
Investments	-	-	-	39,320,531	39,320,531
Receivables (net of allowance for uncollectibles)					
Accounts receivable	-	-	-	-	11,039
Interest	3,576	23,838	36,293	-	66,091
Due from other funds	-	4,470,953	4,800	2,814,822	8,993,279
Due from other governments	-	-	-	4,754,267	9,196,694
Due from others	-	-	-	-	793,714
Total assets	<u>4,452,904</u>	<u>19,644,714</u>	<u>32,148,458</u>	<u>47,121,059</u>	<u>115,122,660</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	284,580	1,353,083	475,423	1,728,184	5,408,025
Retainage payable	68,286	150,216	9,082	499,674	935,314
Due to other funds	575,634	-	288,848	2,310,661	8,020,813
Unearned revenue	-	-	-	4,500,000	4,500,000
Total liabilities	<u>928,500</u>	<u>1,503,299</u>	<u>773,353</u>	<u>9,038,519</u>	<u>18,864,152</u>
Deferred inflows of resources:					
Unavailable revenues	-	-	-	-	4,458,304
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,458,304</u>
Fund balances:					
Restricted	3,524,404	18,141,415	31,375,105	38,082,540	95,095,305
Unassigned	-	-	-	-	(3,295,101)
Total fund balances	<u>3,524,404</u>	<u>18,141,415</u>	<u>31,375,105</u>	<u>38,082,540</u>	<u>91,800,204</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 4,452,904</u>	<u>\$ 19,644,714</u>	<u>\$ 32,148,458</u>	<u>\$ 47,121,059</u>	<u>\$ 115,122,660</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, 2017

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Notes Series 2014	Border Colonia Access Program Round III
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 558,939
Interest	12	48	5,103	52	-
Miscellaneous	-	-	50,635	-	-
Total revenues	<u>12</u>	<u>48</u>	<u>55,738</u>	<u>52</u>	<u>558,939</u>
EXPENDITURES					
Capital outlay:					
General government	4,227	17,690	11,000	-	-
Public safety	-	-	-	20,579	-
Highways and streets	-	-	896,896	-	558,939
Sanitation	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture-recreation	-	-	-	-	-
Debt service:					
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>4,227</u>	<u>17,690</u>	<u>907,896</u>	<u>20,579</u>	<u>558,939</u>
Excess (deficiency) of revenues over (under) expenditures	(4,215)	(17,642)	(852,158)	(20,527)	-
OTHER FINANCING SOURCES (USES):					
Transfers in	4,227	-	-	-	-
Transfers out	(66)	(1,083)	(1,608)	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Sale of capital assets	-	-	272,976	-	-
Total other financing sources (uses)	<u>4,161</u>	<u>(1,083)</u>	<u>271,368</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(54)	(18,725)	(580,790)	(20,527)	-
Fund balances at beginning of year	54	32,459	1,502,835	52,943	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 13,734</u>	<u>\$ 922,045</u>	<u>\$ 32,416</u>	<u>\$ -</u>

<u>TxDot Projects</u>	<u>Certificates of Obligation Series 2001</u>	<u>Certificates of Obligation Series 2009</u>	<u>Certificates of Obligation Series 2009B&C</u>	<u>Certificates of Obligation Series 2010A&B</u>	<u>Certificates of Obligation Series 2014</u>
\$ 4,674,460	\$ -	\$ -	\$ -	\$ -	\$ -
2,043	18	-	60	765	38,303
43	-	-	-	-	450
<u>4,676,546</u>	<u>18</u>	<u>-</u>	<u>60</u>	<u>765</u>	<u>38,753</u>
-	-	-	-	312,552	445,861
-	-	-	-	-	-
5,567,805	-	-	79,299	234,126	1,867,562
-	-	-	-	125,240	-
-	-	-	-	-	-
-	-	-	-	-	-
1,346,184	-	-	-	-	113,819
-	-	-	-	-	-
<u>6,913,989</u>	<u>-</u>	<u>-</u>	<u>79,299</u>	<u>671,918</u>	<u>2,427,242</u>
(2,237,443)	18	-	(79,239)	(671,153)	(2,388,489)
2,691,321	-	-	-	-	-
-	(16,414)	(493)	(1,989)	(671)	(365,891)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,691,321</u>	<u>(16,414)</u>	<u>(493)</u>	<u>(1,989)</u>	<u>(671)</u>	<u>(365,891)</u>
453,878	(16,396)	(493)	(81,228)	(671,824)	(2,754,380)
(3,748,979)	16,397	493	121,500	708,321	5,681,256
<u>\$ (3,295,101)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 40,272</u>	<u>\$ 36,497</u>	<u>\$ 2,926,876</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, 2017**
EXHIBIT D-63

Concluded

	Certificates of Obligation Series 2015A	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017	Drainage District No. 1	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ 557,697	\$ 5,791,096
Interest	50,180	283,432	151,132	416,090	947,238
Miscellaneous	-	640	-	-	51,768
Total revenues	<u>50,180</u>	<u>284,072</u>	<u>151,132</u>	<u>973,787</u>	<u>6,790,102</u>
EXPENDITURES					
Capital outlay:					
General government	-	5,699,334	86,020	358,111	6,934,795
Public safety	-	997,010	523	-	1,018,112
Highways and streets	3,011,604	7,458,165	718,028	-	20,392,424
Sanitation	-	-	-	-	125,240
Drainage flood control	-	-	-	8,464,605	8,464,605
Health and welfare	-	22,631	-	-	22,631
Culture-recreation	-	292,255	201,977	-	1,954,235
Debt service:					
Bond issuance costs	-	-	367,564	-	367,564
Total expenditures	<u>3,011,604</u>	<u>14,469,395</u>	<u>1,374,112</u>	<u>8,822,716</u>	<u>39,279,606</u>
Excess (deficiency) of revenues over (under) expenditures	(2,961,424)	(14,185,323)	(1,222,980)	(7,848,929)	(32,489,504)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	3,299,595	5,995,143
Transfers out	(570,328)	(1,072,145)	(284,040)	(899,595)	(3,214,323)
Bonds issued	-	-	28,405,000	-	28,405,000
Premium on bonds issued	-	-	4,477,125	-	4,477,125
Sale of capital assets	-	-	-	-	272,976
Total other financing sources (uses)	<u>(570,328)</u>	<u>(1,072,145)</u>	<u>32,598,085</u>	<u>2,400,000</u>	<u>35,935,921</u>
Net change in fund balance	(3,531,752)	(15,257,468)	31,375,105	(5,448,929)	3,446,417
Fund balances at beginning of year	7,056,156	33,398,883	-	43,531,469	88,353,787
Fund balances at the end of year	<u>\$ 3,524,404</u>	<u>\$ 18,141,415</u>	<u>\$ 31,375,105</u>	<u>\$ 38,082,540</u>	<u>\$ 91,800,204</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	\$ -	\$ 12	\$ 12	\$ -
Total revenues	-	12	12	-
EXPENDITURES				
Capital outlay:				
General Government				
Commissioner, Pct. No. 4	-	4,227	4,227	-
Total general government	-	4,227	4,227	-
Culture-recreation				
Commissioner, Pct. No. 4	-	19,394	-	19,394
Total culture-recreation	-	19,394	-	19,394
Total expenditures	-	23,621	4,227	19,394
Excess (deficiency) of revenues over (under) expenditures	-	(23,609)	(4,215)	19,394
OTHER FINANCING SOURCES (USES):				
Transfers in	-	23,621	4,227	(19,394)
Transfers out	-	(66)	(66)	-
Total financing sources (uses)	-	23,555	4,161	(19,394)
Net change in fund balances	-	(54)	(54)	-
Fund balances at beginning of year	-	-	54	54
Fund balances at the end of year	\$ -	\$ (54)	\$ -	\$ 54

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 35	\$ 48	\$ 13
Total revenues	-	35	48	13
EXPENDITURES				
Capital outlay:				
General government				
Information Technology	-	31,411	17,690	13,721
Total general government	-	31,411	17,690	13,721
Total expenditures	-	31,411	17,690	13,721
Excess (deficiency) of revenues over (under) expenditures	-	(31,376)	(17,642)	13,734
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,083)	(1,083)	-
Total financing sources (uses)	-	(1,083)	(1,083)	-
Net change in fund balances	-	(32,459)	(18,725)	13,734
Fund balances at beginning of year	-	-	32,459	32,459
Fund balances at the end of year	\$ -	\$ (32,459)	\$ 13,734	\$ 46,193

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 4,660	\$ 5,103	\$ 443
Miscellaneous			50,635	\$ 50,635
Total revenues	<u>-</u>	<u>4,660</u>	<u>55,738</u>	<u>51,078</u>
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	20,392	11,000	9,392
Total general government	<u>-</u>	<u>20,392</u>	<u>11,000</u>	<u>9,392</u>
Highways and streets				
Commissioner, Pct. No. 1	-	135,563	64,408	71,155
Commissioner, Pct. No. 2	-	218,603	218,603	-
Commissioner, Pct. No. 3	-	1,366,753	602,680	764,073
Commissioner, Pct. No. 4	-	11,205	11,205	-
Total highways and streets	<u>-</u>	<u>1,732,124</u>	<u>896,896</u>	<u>835,228</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	-	-	-
Total culture-recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>1,752,516</u>	<u>907,896</u>	<u>844,620</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,747,856)	(852,158)	895,698
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(6,268)	(1,608)	4,660
Sale of capital assets	-	251,289	272,976	21,687
Total financing sources (uses)	<u>-</u>	<u>245,021</u>	<u>271,368</u>	<u>26,347</u>
Net change in fund balances	-	(1,502,835)	(580,790)	922,045
Fund balances at beginning of year	-	-	1,502,835	1,502,835
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (1,502,835)</u>	<u>\$ 922,045</u>	<u>\$ 2,424,880</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 36	\$ 52	\$ 16
Total revenues	-	36	52	16
EXPENDITURES				
Public safety				
Sheriff	-	3,827	3,827	-
Constable, Pct. No. 1	-	1,270	-	1,270
Constable, Pct. No. 2	-	40,111	15,841	24,270
Constable, Pct. No. 3	-	-	-	-
Constable, Pct. No. 4	-	-	-	-
County Judge	-	911	911	-
Total public safety	-	46,119	20,579	25,540
Highways and streets				
Commissioner, Pct. No. 1	-	1,044	-	1,044
Commissioner, Pct. No. 2	-	5,817	-	5,817
Total highways and streets	-	6,861	-	6,861
Total expenditures	-	52,980	20,579	32,401
Excess (deficiency) of revenues over (under) expenditures	-	(52,944)	(20,527)	32,417
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(52,944)	(20,527)	32,417
Fund balances at beginning of year	-	-	52,943	52,943
Fund balances at the end of year	\$ -	\$ (52,944)	\$ 32,416	\$ 85,360

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ -	\$ 1,630,567	\$ 558,939	\$ (1,071,628)
Miscellaneous	-	(2,400)	-	2,400
Total revenues	-	1,628,167	558,939	(1,069,228)
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	283,932	209,770	74,162
Commissioner, Pct. No. 2	-	(13,275)	(13,275)	-
Commissioner, Pct. No. 3	-	478,648	297,898	180,750
Commissioner, Pct. No. 4	-	65,353	64,546	807
Contingency	-	813,509	-	813,509
Total highways and streets	-	1,628,167	558,939	1,069,228
Total expenditures	-	1,628,167	558,939	1,069,228
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
TXDOT PROJECTS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Variance with Final Budget Positive (Negative)
	Original	Final	Actual
REVENUES			
Intergovernmental	\$ -	\$ 7,859,778	\$ 4,674,460
Interest	-	-	2,043
Miscellaneous	-	-	43
Total revenues	-	7,859,778	4,676,546
EXPENDITURES			
Capital outlay:			
Highways and streets			
Commissioner, Pct. No. 1	-	1,690,738	1,201,616
Commissioner, Pct. No. 2	-	2,834,005	473,839
Commissioner, Pct. No. 3	-	2,066,383	399,908
Commissioner, Pct. No. 4	-	6,859,818	3,492,442
Total highways and streets	-	13,450,944	5,567,805
Culture and recreation			
Commissioner, Pct. No. 2	-	2,004,307	1,346,184
Total culture and recreation	-	2,004,307	1,346,184
Total expenditures	-	15,455,251	6,913,989
Excess (deficiency) of revenues over (under) expenditures	-	(7,595,473)	(2,237,443)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	11,344,452	2,691,321
Total financing sources (uses)	-	11,344,452	2,691,321
Net change in fund balances	-	3,748,979	453,878
Fund balances at beginning of year	-	-	(3,748,979)
Fund balances at the end of year	\$ -	\$ 3,748,979	\$ (3,295,101)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 16	\$ 18	\$ 2
Total revenues	-	16	18	2
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	16	18	2
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(16,414)	(16,414)	-
Total financing sources (uses)	-	(16,414)	(16,414)	-
Net change in fund balances	-	(16,398)	(16,396)	2
Fund balances at beginning of year	-	-	16,397	16,397
Fund balances at the end of year	\$ -	\$ (16,398)	\$ 1	\$ 16,399

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2009
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(493)	(493)	-
Total financing sources (uses)	<u>-</u>	<u>(493)</u>	<u>(493)</u>	<u>-</u>
Net change in fund balances	-	(493)	(493)	-
Fund balances at beginning of year	-	-	493	493
Fund balances at the end of year	<u>\$ -</u>	<u>\$ (493)</u>	<u>\$ -</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 42	\$ 60	\$ 18
Total revenues	-	42	60	18
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 3	-	40,254	-	40,254
Commissioner, Pct. No. 4	-	79,299	79,299	-
Total highways and streets	-	119,553	79,299	40,254
Total expenditures	-	119,553	79,299	40,254
Excess (deficiency) of revenues over (under) expenditures	-	(119,511)	(79,239)	40,272
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,989)	(1,989)	-
Total financing sources (uses)	-	(1,989)	(1,989)	-
Net change in fund balances	-	(121,500)	(81,228)	40,272
Fund balances at beginning of year	-	-	121,500	121,500
Fund balances at the end of year	\$ -	\$ (121,500)	\$ 40,272	\$ 161,772

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	\$ -	\$ 632	\$ 765	\$ 133
Total revenues	-	632	765	133
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	318,278	312,552	5,726
Total general government	-	318,278	312,552	5,726
Highways and streets				
Commissioner, Pct. No. 1	-	216,026	216,026	-
Commissioner, Pct. No. 2	-	30,638	-	30,638
Commissioner, Pct. No. 3	-	18,100	18,100	-
Total highways and streets	-	264,764	234,126	30,638
Commissioner, Pct. No. 4	-	125,240	125,240	-
Total sanitation	-	125,240	125,240	-
Total expenditures	-	708,282	671,918	36,364
Excess (deficiency) of revenues over (under) expenditures	-	(707,650)	(671,153)	36,497
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(671)	(671)	-
Total financing sources (uses)	-	(671)	(671)	-
Net change in fund balances	-	(708,321)	(671,824)	36,497
Fund balances at beginning of year	-	-	708,321	708,321
Fund balances at the end of year	\$ -	\$ (708,321)	\$ 36,497	\$ 744,818

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 28,771	\$ 38,303	\$ 9,532
Miscellaneous	-	450	450	-
Total revenues	-	29,221	38,753	9,532
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 3	-	-	-	-
Commissioner, Pct. No. 4	-	534,060	445,861	88,199
Facilities Management	-	12,637	-	12,637
Total general government	-	546,697	445,861	100,836
Public safety				
Sheriff	-	8,008	-	8,008
Total public safety	-	8,008	-	8,008
Highways and streets				
Commissioner, Pct. No. 1	-	192,826	27,662	165,164
Commissioner, Pct. No. 2	-	1,202,608	934,973	267,635
Commissioner, Pct. No. 3	-	338,393	157,421	180,972
Commissioner, Pct. No. 4	-	760,491	747,506	12,985
Total highways and streets	-	2,494,318	1,867,562	626,756
Culture-recreation				
Commissioner, Pct. No. 2	-	75,034	22,019	53,015
Commissioner, Pct. No. 4	-	1,408,101	91,800	1,316,301
Total culture-recreation	-	1,483,135	113,819	1,369,316
Total expenditures	-	4,532,158	2,427,242	2,104,916
Excess (deficiency) of revenues over (under) expenditures	-	(4,502,937)	(2,388,489)	2,114,448
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,178,318)	(365,891)	812,427
Total financing sources (uses)	-	(1,178,318)	(365,891)	812,427
Net change in fund balances	-	(5,681,255)	(2,754,380)	2,926,875
Fund balances at beginning of year	-	-	5,681,256	5,681,256
Fund balances at the end of year	\$ -	\$ (5,681,255)	\$ 2,926,876	\$ 8,608,131

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	\$ -	\$ 36,394	\$ 50,180	\$ 13,786
Total revenues	-	36,394	50,180	13,786
EXPENDITURES				
Debt service:				
Bond issuance costs	-	5,116	-	5,116
Total debt service	-	5,116	-	5,116
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	258,197	105,950	152,247
Commissioner, Pct. No. 3	-	5,015,770	2,474,780	2,540,990
Commissioner, Pct. No. 4	-	881,650	430,874	450,776
Total highways and streets	-	6,155,617	3,011,604	3,144,013
Total expenditures	-	6,160,733	3,011,604	3,149,129
Excess (deficiency) of revenues over (under) expenditures	-	(6,124,339)	(2,961,424)	3,162,915
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(931,807)	(570,328)	361,479
Total financing sources (uses)	-	(931,807)	(570,328)	361,479
Net change in fund balances	-	(7,056,146)	(3,531,752)	3,524,394
Fund balances at beginning of year	-	-	7,056,156	7,056,156
Fund balances at the end of year	\$ -	\$ (7,056,146)	\$ 3,524,404	\$ 10,580,550

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-76

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 195,372	\$ 283,432	\$ 88,060
Miscellaneous	-	-	640	640
Total revenues	-	195,372	284,072	88,700
EXPENDITURES				
Debt service:				
Bond issuance costs	-	8,752	-	8,752
Total debt service	-	8,752	-	8,752
Capital outlay:				
General government				
Executive Office	-	7,325,278	490,192	6,835,086
Elections	-	5,295,565	5,144,663	150,902
Purchasing Department	-	35,406	35,406	-
Planning	-	-	-	-
Facilities Management	-	29,073	29,073	-
Total general government	-	12,685,322	5,699,334	6,985,988
Public safety				
Sheriff	-	858,519	853,583	4,936
County Judge	-	3,315	3,315	-
Constable, Pct 1	-	49,178	49,178	-
Constable, Pct 2	-	25,393	20,702	4,691
Constable, Pct 3	-	29,272	29,272	-
Constable, Pct 4	-	96,598	37,203	59,395
Fire Marshall	-	3,757	3,757	-
Total public safety	-	1,066,032	997,010	69,022
Health and welfare				
Health	-	22,631	22,631	-
Total health and welfare	-	22,631	22,631	-
Highways and streets				
Commissioner, Pct. No. 1	-	2,216,794	1,517,042	699,752
Commissioner, Pct. No. 2	-	4,946,885	2,041,478	2,905,407
Commissioner, Pct. No. 3	-	5,876,714	2,380,555	3,496,159
Commissioner, Pct. No. 4	-	2,646,624	1,519,090	1,127,534
Total highways and streets	-	15,687,017	7,458,165	8,228,852
Culture-recreation				
Commissioner, Pct. No. 2	-	1,598,155	287,209	1,310,946
Commissioner, Pct. No. 4	-	27,079	5,046	22,033
Total culture-recreation	-	1,625,234	292,255	1,332,979
Total expenditures	-	31,094,988	14,469,395	16,625,593
Excess (deficiency) of revenues over (under) expenditures	-	(30,899,616)	(14,185,323)	16,714,293
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(2,499,267)	(1,072,145)	1,427,122
Total financing sources (uses)	-	(2,499,267)	(1,072,145)	1,427,122
Net change in fund balances	-	(33,398,883)	(15,257,468)	18,141,415
Fund balances at beginning of year	-	-	33,398,883	33,398,883
Fund balances at the end of year	\$ -	\$ (33,398,883)	\$ 18,141,415	\$ 51,540,298

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 CERTIFICATES OF OBLIGATION SERIES 2017
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	-	11,044	151,132	140,088
Miscellaneous	-	-	-	-
Total revenues	\$ -	\$ 11,044	\$ 151,132	\$ 140,088
EXPENDITURES				
Debt service:				
Bond issuance costs	-	382,125	367,564	14,561
Total debt service	-	382,125	367,564	14,561
Capital outlay:				
General government				
Executive Office	-	5,006,955	-	5,006,955
Commissioner Pct. No 4	-	86,020	86,020	-
Facilities Management	-	1,200,000	-	1,200,000
Total general government	-	6,292,975	86,020	6,206,955
Public safety				
Sheriff	-	2,280,000	-	2,280,000
Constable, Pct 1	-	55,000	-	55,000
Constable, Pct 2	-	55,000	-	55,000
Constable, Pct 3	-	55,000	-	55,000
Constable, Pct 4	-	48,045	523	47,522
Total public safety	-	2,493,045	523	2,492,522
Highways and streets				
Commissioner, Pct. No. 1	-	5,425,558	642,634	4,782,924
Commissioner, Pct. No. 2	-	3,700,975	75,394	3,625,581
Commissioner, Pct. No. 3	-	4,283,423	-	4,283,423
Commissioner, Pct. No. 4	-	3,102,730	-	3,102,730
Total highways and streets	-	16,512,686	718,028	15,794,658
Culture-recreation				
Commissioner, Pct. No. 2	-	750,000	2,566	747,434
Commissioner, Pct. No. 4	-	548,561	199,411	349,150
Total culture-recreation	-	1,298,561	201,977	1,096,584
Total expenditures	-	26,979,392	1,374,112	25,605,280
Excess (deficiency) of revenues over (under) expenditures	-	(26,968,348)	(1,222,980)	25,745,368
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(5,913,777)	(284,040)	5,629,737
Bonds issued	-	28,405,000	28,405,000	-
Premium on bonds issued	-	4,477,125	4,477,125	-
Total financing sources (uses)	-	26,968,348	32,598,085	5,629,737
Net change in fund balances	-	-	31,375,105	31,375,105
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	\$ -	\$ -	\$ 31,375,105	\$ 31,375,105

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 416,090	\$ 416,090
Intergovernmental	5,135,680	5,135,680	557,697	(4,577,983)
Total revenues	<u>5,135,680</u>	<u>5,135,680</u>	<u>973,787</u>	<u>(4,161,893)</u>
EXPENDITURES				
Capital outlay:				
General government	1,600,000	1,600,000	358,111	1,241,889
Total capital outlay	<u>1,600,000</u>	<u>1,600,000</u>	<u>358,111</u>	<u>1,241,889</u>
Drainage Flood Control:				
Drainage flood control	47,383,719	47,383,719	8,464,605	38,919,114
Total drainage flood control	<u>47,383,719</u>	<u>47,383,719</u>	<u>8,464,605</u>	<u>38,919,114</u>
Total expenditures	<u>48,983,719</u>	<u>48,983,719</u>	<u>8,822,716</u>	<u>40,161,003</u>
Excess (deficiency) of revenues over (under) expenditures	(43,848,039)	(43,848,039)	(7,848,929)	35,999,110
OTHER FINANCING SOURCES (USES):				
Transfers in	2,400,000	2,400,000	3,299,595	899,595
Transfers out	-	-	(899,595)	(899,595)
Total financing sources (uses)	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>-</u>
Net change in fund balances	(41,448,039)	(41,448,039)	(5,448,929)	35,999,110
Fund balances at beginning of year	-	-	43,531,469	43,531,469
Fund balances at the end of year	<u><u>\$ (41,448,039)</u></u>	<u><u>\$ (41,448,039)</u></u>	<u><u>\$ 38,082,540</u></u>	<u><u>\$ 79,530,579</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, 2017

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, 2017

EXHIBIT D-79

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 728,776	\$ 3,238,075	\$ 3,966,851
Restricted cash	66,902	-	66,902
Due from other funds	-	18,566	18,566
Inventories	-	33,705	33,705
Total current assets	<u>795,678</u>	<u>3,290,346</u>	<u>4,086,024</u>
Noncurrent assets:			
Capital assets (net of accumulated depreciation)			
Land	1,001,093	-	1,001,093
Machinery and equipment	-	207,154	207,154
Total capital assets (net of accumulated depreciation)	<u>1,001,093</u>	<u>207,154</u>	<u>1,208,247</u>
Total noncurrent assets	<u>1,001,093</u>	<u>207,154</u>	<u>1,208,247</u>
Total assets	<u>\$ 1,796,771</u>	<u>\$ 3,497,500</u>	<u>\$ 5,294,271</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,388	\$ 33,758	\$ 35,146
Salaries and benefits payable	-	25,184	25,184
Due to other funds	62,595	22,935	85,530
Due to other governments	-	3,891	3,891
Compensated absences payable	-	1,564	1,564
Landfill closure/ postclosure care costs	4,365	-	4,365
Total current liabilities	<u>68,348</u>	<u>87,332</u>	<u>155,680</u>
Noncurrent liabilities:			
Compensated absences payable	-	20,480	20,480
Landfill closure/ postclosure care costs	1,534,105	-	1,534,105
Total noncurrent liabilities	<u>1,534,105</u>	<u>20,480</u>	<u>1,554,585</u>
Total liabilities	<u>1,602,453</u>	<u>107,812</u>	<u>1,710,265</u>
NET POSITION			
Net investment in capital assets	1,001,093	207,154	1,208,247
Restricted - bond covenant	66,902	-	66,902
Unrestricted	(873,677)	3,182,534	2,308,857
Total net position	<u>\$ 194,318</u>	<u>\$ 3,389,688</u>	<u>\$ 3,584,006</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT D-80

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	\$ -	\$ 1,514,495	\$ 1,514,495
Other	-	10,175	10,175
Total operating revenues	<u>-</u>	<u>1,524,670</u>	<u>1,524,670</u>
Operating expenses:			
Costs of services	27,204	572,708	599,912
Operating supplies	-	125,189	125,189
Administrative	-	476,604	476,604
Inmate	-	186,764	186,764
Depreciation	-	17,871	17,871
Total operating expenses	<u>27,204</u>	<u>1,379,136</u>	<u>1,406,340</u>
Operating income (loss)	(27,204)	145,534	118,330
Non-operating revenues (expenses):			
Investment earnings	1,793	14,465	16,258
Gain on disposal of capital assets	-	278	278
Total non-operating revenues (expenses)	<u>1,793</u>	<u>14,743</u>	<u>16,536</u>
Income (loss) before contributions	(25,411)	160,277	134,866
Change in net position	(25,411)	160,277	134,866
Net position at beginning of year, as previously reported	219,729	3,229,411	3,449,140
Prior period adjustment	-	-	-
Net position at beginning of year, as restated	219,729	3,229,411	3,449,140
Net position at end of year	<u>\$ 194,318</u>	<u>\$ 3,389,688</u>	<u>\$ 3,584,006</u>



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-11)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 1,524,435	\$ 1,524,435
Payments to vendors	-	(996,850)	(996,850)
Payments to employees	-	(479,167)	(479,167)
Net cash provided (used) by operating activities	-	48,418	48,418
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES			
Transfer to other funds	(51,315)	-	(51,315)
Net cash provided (used) by non capital financing activities	(51,315)	-	(51,315)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(47,888)	(47,888)
Proceeds from sale of capital assets	-	278	278
Disposal of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	-	(47,610)	(47,610)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	1,793	14,465	16,258
Net cash provided (used) by investing activities	1,793	14,465	16,258
Net increase (decrease) in cash and cash equivalents	(49,522)	15,273	(34,249)
Cash and cash equivalents, and restricted cash, January 1	845,200	3,222,802	4,068,002
Cash and cash equivalents, and restricted cash, December 31	\$ 795,678	\$ 3,238,075	\$ 4,033,753
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (27,204)	\$ 145,534	\$ 118,330
Adjustments not affecting cash:			
Landfill closure & post-closure costs	27,204	-	27,204
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	17,871	17,871
(Increase) decrease in accounts receivable	-	43	43
(Increase) decrease in due from other funds	-	(1,396)	(1,396)
(Increase) decrease in inventory	-	6,846	6,846
Increase (decrease) in salaries and fringe benefits payable	-	2,509	2,509
Increase (decrease) in accounts payable	-	(118,013)	(118,013)
Increase (decrease) in due to other governments	-	(1,022)	(1,022)
Increase (decrease) in due to other funds	-	(7,366)	(7,366)
Increase (decrease) in compensated absences payable	-	3,412	3,412
Total adjustments	27,204	(97,116)	(69,912)
Net cash provided by operating activities	\$ -	\$ 48,418	\$ 48,418
Noncash operating activities:			
Closure & post-closure costs for inflation adjustment see Exhibit D-80.	\$ 27,204	\$ -	\$ 27,204
Total noncash activities	\$ 27,204	\$ -	\$ 27,204

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2017

EXHIBIT D-82

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ 3,197,472	\$ 3,197,472
Receivables (net of allowance for uncollectibles)			
Accounts receivable	84,855	1,062	85,917
Due from other funds	22,935	2,489,646	2,512,581
Due from others	-	7,633	7,633
Prepays	-	205,199	205,199
Total current assets	<u>107,790</u>	<u>5,901,012</u>	<u>6,008,802</u>
Noncurrent assets:			
Loans	-	150,000	150,000
Capital assets (net of accumulated depreciation)			
Machinery and equipment	3,100	13,548	16,648
Total capital assets (net of accumulated depreciation)	<u>3,100</u>	<u>13,548</u>	<u>16,648</u>
Total noncurrent assets	<u>3,100</u>	<u>163,548</u>	<u>166,648</u>
Total assets	<u>\$ 110,890</u>	<u>\$ 6,064,560</u>	<u>\$ 6,175,450</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 802,446	\$ 75,348	\$ 877,794
Salaries and benefits payable	18,829	14,521	33,350
Due to other funds	2,489,698	18,288	2,507,986
Compensated absences payable	1,691	876	2,567
Claims and judgments payable	2,352,000	398,938	2,750,938
Capital leases	2,578	-	2,578
Total current liabilities	<u>5,667,242</u>	<u>507,971</u>	<u>6,175,213</u>
Noncurrent liabilities:			
Compensated absences payable	22,141	11,476	33,617
Claims and judgments payable	-	1,563,062	1,563,062
Capital leases	2,791	-	2,791
Total noncurrent liabilities	<u>24,932</u>	<u>1,574,538</u>	<u>1,599,470</u>
Total liabilities	<u>5,692,174</u>	<u>2,082,509</u>	<u>7,774,683</u>
NET POSITION			
Net investment in capital assets	(2,269)	13,548	11,279
Unrestricted	(5,579,015)	3,968,503	(1,610,512)
Total net position	<u>\$ (5,581,284)</u>	<u>\$ 3,982,051</u>	<u>\$ (1,599,233)</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT D-83

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	\$ 27,956,739	\$ 2,314,235	\$ 30,270,974
Other	1,993,595	853	1,994,448
Total operating revenues	<u>29,950,334</u>	<u>2,315,088</u>	<u>32,265,422</u>
Operating expenses:			
Costs of services	25,176,102	1,237,183	26,413,285
Administrative	2,741,061	643,307	3,384,368
Depreciation	2,325	5,582	7,907
Total operating expenses	<u>27,919,488</u>	<u>1,886,072</u>	<u>29,805,560</u>
Operating income (loss)	2,030,846	429,016	2,459,862
Non-operating revenues (expenses):			
Investment earnings	-	12,574	12,574
Interest expense	(480)	-	(480)
Gain on disposal of capital assets	267	-	267
Total non-operating revenues (expenses)	<u>(213)</u>	<u>12,574</u>	<u>12,361</u>
Income (loss) before contributions	2,030,633	441,590	2,472,223
Contributions	-	2,699	2,699
Transfers out	-	(1,160)	(1,160)
Change in net position	2,030,633	443,129	2,473,762
Net position at beginning of year	(7,611,917)	3,538,922	(4,072,995)
Net position at end of year	<u>\$ (5,581,284)</u>	<u>\$ 3,982,051</u>	<u>\$ (1,599,233)</u>



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT D-84

	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	\$ 29,875,887	\$ 2,314,331	\$ 32,190,218
Payments to vendors	(4,835,881)	935,826	(3,900,055)
Payments to employees	(412,234)	(277,264)	(689,498)
Payments for interfund services used	(24,625,102)	(1,105,183)	(25,730,285)
Net cash provided (used) by operating activities	<u>2,670</u>	<u>1,867,710</u>	<u>1,870,380</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	-	-	-
Principal paid on capital debt	(2,190)	-	(2,190)
Interest paid on capital debt	(480)	-	(480)
Net cash provided (used) by capital and related financing activities	<u>(2,670)</u>	<u>-</u>	<u>(2,670)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	-	12,574	12,574
Net cash provided (used) by investing activities	<u>-</u>	<u>12,574</u>	<u>12,574</u>
Net increase (decrease) in cash and cash equivalents	-	1,880,284	1,880,284
Cash and cash equivalents, January 1	-	1,317,188	1,317,188
Cash and cash equivalents, December 31	<u>\$ -</u>	<u>\$ 3,197,472</u>	<u>\$ 3,197,472</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 2,030,846	\$ 429,016	\$ 2,459,862
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	2,325	5,582	7,907
(Increase) decrease in accounts receivable	(81,813)	-	(81,813)
(Increase) decrease in due from other funds	7,366	1,314,560	1,321,926
(Increase) decrease in due from others	-	(1,875)	(1,875)
(Increase) decrease in prepaids	-	(4,343)	(4,343)
Increase (decrease) in salaries and fringe benefits payable	109	51	160
Increase (decrease) in accounts payable	(1,192,272)	(11,600)	(1,203,872)
Increase (decrease) in due to other funds	(1,314,564)	1,028	(1,313,536)
Increase (decrease) in claims and judgments	551,000	132,000	683,000
Increase (decrease) in compensated absences payable	(327)	3,291	2,964
Total adjustments	<u>(2,028,176)</u>	<u>1,438,694</u>	<u>(589,482)</u>
Net cash provided (used) by operating activities	<u>\$ 2,670</u>	<u>\$ 1,867,710</u>	<u>\$ 1,870,380</u>
Noncash capital and financing activities:			
Gain on disposal of capital asset. See Exhibit D-83	267	-	267
Loss on disposal of capital asset. See Exhibit D-83	-	(1,160)	(1,160)
Capital Contribution. See Exhibit D-83	-	2,699	2,699
Total noncash activities	<u>\$ 267</u>	<u>\$ 1,539</u>	<u>\$ 1,806</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, 2017

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 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 one account:

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, cash bonds, and 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 payments for special inventory taxes for annual disbursement of 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, city Scofflaw 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, 2017

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-12)
ASSETS				
Cash and cash equivalents	\$ -	\$ 608	\$ -	\$ 608
Investments at fair value				
Mutual funds	23,976,578	407,297	1,025,417	25,409,292
Participant loans	1,766,006	83,348	11,744	1,861,098
Total assets	<u>\$ 25,742,584</u>	<u>\$ 491,253</u>	<u>\$ 1,037,161</u>	<u>\$ 27,270,998</u>
LIABILITIES				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION				
Restricted for pensions	25,742,584	491,253	1,037,161	27,270,998
Total net position	<u>\$ 25,742,584</u>	<u>\$ 491,253</u>	<u>\$ 1,037,161</u>	<u>\$ 27,270,998</u>

COUNTY OF HIDALGO, TEXAS**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****PENSION TRUST FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2017

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	\$ 2,516,803	\$ -	\$ 151,040	\$ 2,667,843
Investment earnings:				
Unrealized gain (loss)	1,161,533	61,218	57,035	1,279,786
Other income	88,523	-	-	88,523
Total additions	<u>3,766,859</u>	<u>61,218</u>	<u>208,075</u>	<u>4,036,152</u>
DEDUCTIONS				
Benefits paid	1,637,058	-	48,443	1,685,501
Other	21,049	-	3,719	24,768
Total deductions	<u>1,658,107</u>	<u>-</u>	<u>52,162</u>	<u>1,710,269</u>
Change in net position	2,108,752	61,218	155,913	2,325,883
Net position beginning of the year	<u>23,633,832</u>	<u>430,035</u>	<u>881,248</u>	<u>24,945,115</u>
Net position at end of the year	<u><u>\$ 25,742,584</u></u>	<u><u>\$ 491,253</u></u>	<u><u>\$ 1,037,161</u></u>	<u><u>\$ 27,270,998</u></u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2017

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney
ASSETS				
Cash and cash equivalents	\$ 732,449	\$ 658,724	\$ -	\$ 53,923
Investments	-	-	2,185,164	2,469,301
Accounts receivable	27	-	-	7,688
Due from other governments	-	-	-	10,820
Due from others	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	4,757,646	-
Total assets	<u>\$ 732,476</u>	<u>\$ 658,724</u>	<u>\$ 6,942,810</u>	<u>\$ 2,541,732</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 79,593
Due to others	-	-	-	10,427
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,020</u>
NET POSITION				
Held in trust for others	732,476	658,724	6,942,810	2,451,712
Total net position	<u>\$ 732,476</u>	<u>\$ 658,724</u>	<u>\$ 6,942,810</u>	<u>\$ 2,451,712</u>

EXHIBIT D-87

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-12)
\$ 8,537,156	\$ 16,412,335	\$ 128,095	\$ 927,515	\$ 27,450,197
5,191,912	8,420,194	-	-	18,266,571
17,457	1,530	700	-	27,402
-	-	-	-	10,820
-	251	-	-	251
-	-	-	-	4,757,646
<u>\$ 13,746,525</u>	<u>\$ 24,834,310</u>	<u>\$ 128,795</u>	<u>\$ 927,515</u>	<u>\$ 50,512,887</u>
\$ -	\$ -	\$ -	\$ -	\$ 79,593
5,902	1,100	60,602	-	78,031
<u>5,902</u>	<u>1,100</u>	<u>60,602</u>	<u>-</u>	<u>157,624</u>
13,740,623	24,833,210	68,193	927,515	50,355,263
<u>\$ 13,740,623</u>	<u>\$ 24,833,210</u>	<u>\$ 68,193</u>	<u>\$ 927,515</u>	<u>\$ 50,355,263</u>

COUNTY OF HIDALGO, TEXAS**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****PRIVATE-PURPOSE TRUST FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2017

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney
Additions:				
Unclaimed property	\$ 7,061	\$ -	\$ -	\$ -
Bail bond surety collateral	-	-	542,483	-
Confiscations	-	-	-	805,649
Registry	-	-	-	-
Inmate property	-	-	-	-
Various boards	-	-	-	-
Section 108 loans	-	-	-	-
Bail bond inmates	-	-	-	-
Interest	4,269	3,854	-	-
Total additions	<u>11,330</u>	<u>3,854</u>	<u>542,483</u>	<u>805,649</u>
Deductions:				
Released collateral	-	-	515,483	-
Forfeitures	-	-	-	2,183,653
Judgments	-	-	-	-
Release of inmate property	-	-	-	-
Various boards	-	-	-	-
Release bail bond inmates	-	-	-	-
Total deductions	<u>-</u>	<u>-</u>	<u>515,483</u>	<u>2,183,653</u>
Change in net position	11,330	3,854	27,000	(1,378,004)
Net position at the beginning of the year	<u>721,146</u>	<u>654,870</u>	<u>6,915,810</u>	<u>3,829,716</u>
Net position at the end of the year	<u>\$ 732,476</u>	<u>\$ 658,724</u>	<u>\$ 6,942,810</u>	<u>\$ 2,451,712</u>

				Total Private-Purpose Trust Funds (See Exhibit A-13)
District Clerk	County Clerk	Sheriff	Urban County Program	
\$ -	\$ -	\$ -	\$ -	\$ 7,061
-	-	-	-	542,483
-	-	1,437,687	-	2,243,336
87,261,333	18,495,567	-	-	105,756,900
-	-	2,753,152	-	2,753,152
-	-	-	3,275	3,275
-	-	-	26,241	26,241
-	-	397,523	-	397,523
-	-	-	-	8,123
<u>87,261,333</u>	<u>18,495,567</u>	<u>4,588,362</u>	<u>29,516</u>	<u>111,738,094</u>
-	-	-	-	515,483
-	-	1,437,687	-	3,621,340
93,496,782	15,699,333	-	-	109,196,115
-	-	2,735,967	-	2,735,967
-	-	-	4,359	4,359
-	-	400,023	-	400,023
<u>93,496,782</u>	<u>15,699,333</u>	<u>4,573,677</u>	<u>4,359</u>	<u>116,473,287</u>
(6,235,449)	2,796,234	14,685	25,157	(4,735,193)
<u>19,976,072</u>	<u>22,036,976</u>	<u>53,508</u>	<u>902,358</u>	<u>55,090,456</u>
<u>\$ 13,740,623</u>	<u>\$ 24,833,210</u>	<u>\$ 68,193</u>	<u>\$ 927,515</u>	<u>\$ 50,355,263</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2017

	Clearing Fund	Group Insurance	District Attorney Hot Checks	District Clerk
ASSETS				
Cash and cash equivalents	\$ 2,237,316	\$ -	\$ 43,795	\$ 380,569
Investments	-	-	-	-
Accounts receivable	-	335	-	4,632
Other recievables	-	-	-	-
Due from other governments	-	-	-	-
Due from others	-	-	-	24,056
Total assets	<u>\$ 2,237,316</u>	<u>\$ 335</u>	<u>\$ 43,795</u>	<u>\$ 409,257</u>
LIABILITIES				
Accounts payable	\$ 2,237,316	\$ 333	\$ -	\$ -
Salaries and benefits payable	-	-	-	-
Due to other governments	-	-	-	24,829
Due to others	-	2	43,795	384,428
Deposits	-	-	-	-
Total liabilities	<u>2,237,316</u>	<u>335</u>	<u>43,795</u>	<u>409,257</u>
NET POSITION				
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tax Assessor/ Collector	County Clerk	Adult Probation	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-12)
\$ 85,322,750	\$ -	\$ 1,038,953	\$ 2,925	\$ 3,675	\$ 89,029,983
-	70,044	-	-	-	70,044
1,034,070	40,449	19,364,849	-	-	20,444,335
-	-	-	-	2,904	2,904
-	-	-	-	83,328	83,328
260,560	5,801	-	-	-	290,417
<u>\$ 86,617,380</u>	<u>\$ 116,294</u>	<u>\$ 20,403,802</u>	<u>\$ 2,925</u>	<u>\$ 89,907</u>	<u>\$109,921,011</u>
\$ -	\$ -	\$ -	\$ 2,925	\$ 5,206	\$ 2,245,780
-	-	-	-	84,701	84,701
74,304,941	10	4,638	-	-	74,334,418
12,312,439	21,535	20,399,164	-	-	33,161,363
-	94,749	-	-	-	94,749
<u>86,617,380</u>	<u>116,294</u>	<u>20,403,802</u>	<u>2,925</u>	<u>89,907</u>	<u>109,921,011</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, 2017

	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017
<u>Clearing Fund</u>				
Assets				
Cash and cash equivalents	2,194,880	193,954,824	193,912,388	2,237,316
Accounts receivable	273	-	273	-
Total assets	2,195,153	193,954,824	193,912,661	2,237,316
Liabilities				
Accounts payable	2,195,153	112,203,259	112,161,096	2,237,316
Total liabilities	2,195,153	112,203,259	112,161,096	2,237,316
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	-	187,538,048	187,538,048	-
Total assets	-	187,538,048	187,538,048	-
Liabilities				
Total liabilities	-	-	-	-
<u>Group Insurance Fund</u>				
Assets				
Cash and cash equivalents	2	610,568	610,570	-
Accounts Receivable	1,477	525	1,667	335
Total assets	1,479	611,093	612,237	335
Liabilities				
Accounts payable	1,477	613,352	614,496	333
Due to others	2	-	-	2
Total liabilities	1,479	613,352	614,496	335
<u>District Attorney Hot Check</u>				
Assets				
Cash and cash equivalents	30,909	1,336,067	1,323,181	43,795
Total assets	30,909	1,336,067	1,323,181	43,795
Liabilities				
Due to others	30,909	1,192,362	1,179,476	43,795
Total liabilities	30,909	1,192,362	1,179,476	43,795
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	342,036	12,761,264	12,722,731	380,569
Accounts receivable	5,016	2,258	2,642	4,632
Due from other funds	-	269	269	-
Due from others	30,504	767,868	774,316	24,056
Total assets	377,556	13,531,659	13,499,958	409,257
Liabilities				
Due to other governments	22,846	7,300	5,317	24,829
Due to others	354,710	161,468	131,750	384,428
Total liabilities	377,556	168,768	137,067	409,257
<u>Tax Assessor/Collector</u>				
Assets				
Cash and cash equivalents	46,891,486	1,446,198,571	1,407,767,307	85,322,750
Accounts receivable	36,442	23,084,063	22,086,435	1,034,070
Due from others	13,340	44,645,835	44,398,615	260,560
Total assets	46,941,268	1,513,928,469	1,474,252,357	86,617,380
Liabilities				
Due to other governments	36,934,646	723,027,536	685,657,241	74,304,941
Due to others	10,006,622	84,273,767	81,967,950	12,312,439
Total liabilities	46,941,268	807,301,303	767,625,191	86,617,380
<u>County Clerk</u>				
Assets				
Cash and cash equivalents	16,926	22,371,553	22,388,479	-
Investments	70,000	44	-	70,044
Accounts receivable	40,367	1,726	1,644	40,449
Due from others	4,954	26,599	25,752	5,801
Total assets	132,247	22,399,922	22,415,875	116,294
Liabilities				
Due to other governments	35	2,592	2,617	10
Due to others	21,398	232,690	232,553	21,535
Deposits	110,814	4,434,396	4,450,461	94,749
Total liabilities	132,247	4,669,678	4,685,631	116,294

	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017
<u>Sheriff</u>				
Assets				
Cash and cash equivalents	90	10,872	10,962	-
Due from other governments	-	2,600	2,600	-
Total assets	90	13,472	13,562	-
Liabilities				
Due to others	90	-	90	-
Total liabilities	90	-	90	-
<u>Adult Probation</u>				
Assets				
Cash and cash equivalents	1,270,940	20,859,151	21,091,138	1,038,953
Accounts receivable	19,970,788	524,649	1,130,588	19,364,849
Total assets	21,241,728	21,383,800	22,221,726	20,403,802
Liabilities				
Due to other governments	3,265	52,248	50,875	4,638
Due to others	21,238,463	2,149,205	2,988,504	20,399,164
Total liabilities	21,241,728	2,201,453	3,039,379	20,403,802
<u>Other Agency Funds</u>				
Assets				
Cash and cash equivalents	-	2,550	2,550	-
Total assets	-	2,550	2,550	-
Liabilities				
Total liabilities	-	-	-	-
<u>Head Start Program</u>				
Assets				
Cash and cash equivalents	2,928	27,422,502	27,422,505	2,925
Due from others	775,287	25,887,465	26,662,752	-
Total assets	778,215	53,309,967	54,085,257	2,925
Liabilities				
Accounts payable	303,012	12,659,264	12,959,351	2,925
Salaries and benefits payable	475,203	-	475,203	-
Total liabilities	778,215	12,659,264	13,434,554	2,925
<u>Urban County Program</u>				
Assets				
Cash and cash equivalents	3,675	19,461,907	19,461,907	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	81,703	1,625	-	83,328
Total assets	88,282	19,463,532	19,461,907	89,907
Liabilities				
Accounts payable	5,206	27,429,170	27,429,170	5,206
Salaries and benefits payable	83,076	1,625	-	84,701
Total liabilities	88,282	27,430,795	27,429,170	89,907
<u>Total Agency Funds</u>				
Assets				
Cash and cash equivalents	50,753,872	1,932,527,877	1,894,251,766	89,029,983
Investments	70,000	44	-	70,044
Accounts receivable	20,054,363	23,613,222	23,223,250	20,444,335
Other receivables	2,904	-	-	2,904
Due from other funds	-	269	269	-
Due from other governments	81,703	4,225	2,600	83,328
Due from others	824,085	71,327,767	71,861,435	290,417
Total assets	71,786,927	2,027,473,404	1,989,339,320	109,921,011
Liabilities				
Accounts payable	2,504,848	152,905,044	153,164,112	2,245,780
Salaries and benefits payable	558,279	1,625	475,203	84,701
Due to other governments	36,960,792	723,089,677	685,716,051	74,334,418
Due to others	31,652,194	88,009,492	86,500,323	33,161,363
Deposits	110,814	4,434,396	4,450,461	94,749
Total liabilities	71,786,927	968,440,234	930,306,150	109,921,011



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, 2017

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 330,825	\$ -	\$ -	\$ -	\$ 330,825
Investments, at fair value:					
Mutual funds	-	1,025,417	-	-	1,025,417
Participant loans	-	11,744	-	-	11,744
General capital assets	-	-	14,730	-	14,730
Total assets	<u>330,825</u>	<u>1,037,161</u>	<u>14,730</u>	<u>-</u>	<u>1,382,716</u>
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	39,179	39,179
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,179</u>	<u>39,179</u>
Total assets and other debits	<u>\$ 330,825</u>	<u>\$ 1,037,161</u>	<u>\$ 14,730</u>	<u>\$ 39,179</u>	<u>\$ 1,421,895</u>
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 20,309	\$ -	\$ -	\$ -	\$ 20,309
Salaries and benefits payable	73,227	-	-	-	73,227
Due to other governments	21,905	-	-	-	21,905
Unearned revenue	158,634	-	-	-	158,634
Accrued vacation	-	-	-	39,179	39,179
Total liabilities	<u>274,075</u>	<u>-</u>	<u>-</u>	<u>39,179</u>	<u>313,254</u>
Fund balances and other credits:					
Net investment in capital assets	-	-	14,730	-	14,730
Held in trust for pension benefits	-	1,037,161	-	-	1,037,161
Restricted	56,750	-	-	-	56,750
Total fund balances and other credits	<u>56,750</u>	<u>1,037,161</u>	<u>14,730</u>	<u>-</u>	<u>1,108,641</u>
Total liabilities, fund balances, and other credits	<u>\$ 330,825</u>	<u>\$ 1,037,161</u>	<u>\$ 14,730</u>	<u>\$ 39,179</u>	<u>\$ 1,421,895</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2017

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	\$ 100,025	\$ 59	\$ 12,782	\$ 78,806	\$ 55,711
Total assets	<u>\$ 100,025</u>	<u>\$ 59</u>	<u>\$ 12,782</u>	<u>\$ 78,806</u>	<u>\$ 55,711</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 8,696	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	45,474	-	-	-	-
Due to other governments	-	-	-	21,723	-
Unearned revenue	45,855	59	12,782	5,116	55,711
Total liabilities	<u>100,025</u>	<u>59</u>	<u>12,782</u>	<u>26,839</u>	<u>55,711</u>
Fund balances:					
Restricted	-	-	-	51,967	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,967</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 100,025</u>	<u>\$ 59</u>	<u>\$ 12,782</u>	<u>\$ 78,806</u>	<u>\$ 55,711</u>

Comprehensive Energy Assistance Program	Texas Gas Service	Community Service Member to Member	Community Service Agency-FVA Veterans Gral Asst 16-B	Reliant Care Program	Share the Warmth	Total Special Revenue Funds
\$ 44,117	\$ 4,783	\$ 422	\$ 182	\$ 33,937	\$ 1	\$ 330,825
<u>\$ 44,117</u>	<u>\$ 4,783</u>	<u>\$ 422</u>	<u>\$ 182</u>	<u>\$ 33,937</u>	<u>\$ 1</u>	<u>\$ 330,825</u>
\$ 11,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,309
27,753	-	-	-	-	-	73,227
-	-	-	182	-	-	21,905
4,751	-	422	-	33,937	1	158,634
<u>44,117</u>	<u>-</u>	<u>422</u>	<u>182</u>	<u>33,937</u>	<u>1</u>	<u>274,075</u>
-	4,783	-	-	-	-	56,750
<u>-</u>	<u>4,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,750</u>
\$ 44,117	\$ 4,783	\$ 422	\$ 182	\$ 33,937	\$ 1	\$ 330,825
<u>\$ 44,117</u>	<u>\$ 4,783</u>	<u>\$ 422</u>	<u>\$ 182</u>	<u>\$ 33,937</u>	<u>\$ 1</u>	<u>\$ 330,825</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, 2017

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
REVENUES					
Intergovernmental	\$1,601,965	\$ 92,426	\$ 26,428	\$ -	\$ -
Miscellaneous	-	-	-	78,835	75,042
Total revenues	<u>1,601,965</u>	<u>92,426</u>	<u>26,428</u>	<u>78,835</u>	<u>75,042</u>
EXPENDITURES					
Health and welfare	<u>1,601,965</u>	<u>92,426</u>	<u>26,428</u>	<u>81,346</u>	<u>75,042</u>
Total expenditures	<u>1,601,965</u>	<u>92,426</u>	<u>26,428</u>	<u>81,346</u>	<u>75,042</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(2,511)	-
OTHER FINANCING SOURCES (USES):					
Net change in fund balance	-	-	-	(2,511)	-
Fund balances at beginning of year, as previously reported	-	-	-	54,478	-
Fund balances at beginning of year, as restated	-	-	-	54,478	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,967</u>	<u>\$ -</u>

Comprehensive Energy Assistance Program	Texas Gas Service	Community Service Member to Member	Community Service Agency-FVA Veterans Gral Asst 16-B	Reliant Care Program	Share the Warmth	Total Special Revenue Funds
\$ 4,640,538	\$ -	\$ -	\$ 277,764	\$ -	\$ -	\$ 6,639,121
-	-	518	349	12,043	2,399	169,186
<u>4,640,538</u>	<u>-</u>	<u>518</u>	<u>278,113</u>	<u>12,043</u>	<u>2,399</u>	<u>6,808,307</u>
4,640,538	7,025	518	278,113	12,043	2,399	6,817,843
<u>4,640,538</u>	<u>7,025</u>	<u>518</u>	<u>278,113</u>	<u>12,043</u>	<u>2,399</u>	<u>6,817,843</u>
-	(7,025)	-	-	-	-	(9,536)
-	(7,025)	-	-	-	-	(9,536)
-	11,808	-	-	-	-	66,286
-	11,808	-	-	-	-	66,286
<u>\$ -</u>	<u>\$ 4,783</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,750</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ 151,040
Unrealized gain (loss)	57,035
Total additions	<u>208,075</u>
DEDUCTIONS	
Benefits paid	48,443
Other	3,719
Total deductions	<u>52,162</u>
Change in net position	155,913
Net position at beginning of year	881,248
Net position at the end of year	<u><u>\$ 1,037,161</u></u>

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-95**

COMMUNITY SERVICE AGENCY

COMMUNITY SERVICES BLOCK GRANT

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

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: 61170002636****Contract Period: 01/01/17 to 06/30/18****Period of Audit: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,102,320	\$ -	\$ 1,102,320	\$ 1,679,052	\$ (576,732)
Total revenues	<u>1,102,320</u>	<u>-</u>	<u>1,102,320</u>	<u>1,679,052</u>	<u>(576,732)</u>
EXPENDITURES					
Health and welfare					
Personnel	488,323	-	488,323	468,775	(19,548)
Fringe benefits	220,002	-	220,002	247,098	27,096
Travel	30,234	-	30,234	22,800	(7,434)
Equipment and supplies	16,144	-	16,144	27,750	11,606
Contractual	20,300	-	20,300	22,650	2,350
Other	117,412	-	117,412	219,250	101,838
TOP and direct services	209,905	-	209,905	670,729	460,824
Total expenditures	<u>1,102,320</u>	<u>-</u>	<u>1,102,320</u>	<u>1,679,052</u>	<u>576,732</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, 2017

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: 61170002685

Contract Period: 02/01/17 to 12/31/17

Period of Audit: 01/01/17 to 12/31/17

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 16,250	\$ -	\$ 16,250	\$ 16,250	\$ -
Total revenues	<u>16,250</u>	<u>-</u>	<u>16,250</u>	<u>16,250</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Direct Services	16,250	-	16,250	16,250	-
Total expenditures	<u>16,250</u>	<u>-</u>	<u>16,250</u>	<u>16,250</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, 2017

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: 61160002386

Contract Period: 01/01/16 to 05/31/17

Period of Audit: 01/01/17 to 12/31/17

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 476,198	\$ 1,219,667	\$ 1,695,865	\$ 1,695,865	\$ -
Total revenues	<u>476,198</u>	<u>1,219,667</u>	<u>1,695,865</u>	<u>1,695,865</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	134,733	392,497	527,230	527,230	-
Fringe benefits	81,066	170,349	251,415	251,415	-
Travel	2,506	7,658	10,164	10,164	-
Equipment and supplies	18,698	4,807	23,505	28,200	4,695
Contractual	1,518	24,000	25,518	24,000	(1,518)
Other	237,677	620,356	858,033	854,856	(3,177)
Total expenditures	<u>476,198</u>	<u>1,219,667</u>	<u>1,695,865</u>	<u>1,695,865</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, 2017

EXHIBIT D-98

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: 01/01/17 to 12/31/17

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 7,197	\$ 4,803	\$ 12,000	\$ 12,000	\$ -
Total revenues	<u>7,197</u>	<u>4,803</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Travel	1,327	673	2,000	2,000	-
Contractual	5,870	3,030	8,900	8,900	-
Other	-	1,100	1,100	1,100	-
Total expenditures	<u>7,197</u>	<u>4,803</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**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, 2017

Federal Financial Assistance**Federal Grantor: Corporation for National and Community Service****CFDA Number: 94.002****Contract Number: 17SRWTX017****Contract Period: 07/01/17 to 06/30/18****Period of Audit: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 44,941	\$ -	\$ 44,941	\$ 76,751	\$ (31,810)
Total revenues	<u>44,941</u>	<u>-</u>	<u>44,941</u>	<u>76,751</u>	<u>(31,810)</u>
EXPENDITURES					
Health and welfare					
Personnel	30,303	-	30,303	47,162	16,859
Fringe benefits	11,385	-	11,385	20,188	8,803
Travel	2,903	-	2,903	3,920	1,017
Supplies	350	-	350	1,135	785
Contractual and consultant services	-	-	-	190	190
Volunteer meals and snacks	-	-	-	1,600	1,600
Volunteer recognition	-	-	-	2,556	2,556
Total expenditures	<u>44,941</u>	<u>-</u>	<u>44,941</u>	<u>76,751</u>	<u>31,810</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

NCS RETIRED SENIOR VOLUNTEER PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

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: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 47,485	\$ 32,766	\$ 80,251	\$ 80,251	\$ -
Total revenues	<u>47,485</u>	<u>32,766</u>	<u>80,251</u>	<u>80,251</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	22,428	25,002	47,430	47,162	(268)
Fringe benefits	8,995	5,735	14,730	16,473	1,743
Travel	3,093	1,927	5,020	6,887	1,867
Supplies	6,185	66	6,251	5,000	(1,251)
Other	6,784	36	6,820	4,729	(2,091)
Total expenditures	<u>47,485</u>	<u>32,766</u>	<u>80,251</u>	<u>80,251</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-101**

COMMUNITY SERVICE AGENCY

TDOA RETIRED SENIOR VOLUNTEER PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

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: 17SRWTX038****Contract Period: 09/01/17 to 08/31/18****Period of Audit: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,296	\$ -	\$ 1,296	\$ 35,036	\$ (33,740)
Total revenues	<u>1,296</u>	<u>-</u>	<u>1,296</u>	<u>35,036</u>	<u>(33,740)</u>
EXPENDITURES					
Health and welfare					
Personnel	-	-	-	17,497	17,497
Travel	120	-	120	2,200	2,080
Supplies	902	-	902	3,839	2,937
Contractual and consultant services	-	-	-	1,300	1,300
Volunteer costs	274	-	274	10,200	9,926
Total expenditures	<u>1,296</u>	<u>-</u>	<u>1,296</u>	<u>35,036</u>	<u>33,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-102**

COMMUNITY SERVICE AGENCY

TDOA RETIRED SENIOR VOLUNTEER PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

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: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 25,132	\$ 10,225	\$ 35,357	\$ 35,357	\$ -
Total revenues	<u>25,132</u>	<u>10,225</u>	<u>35,357</u>	<u>35,357</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	13,212	8,295	21,507	21,187	(320)
Travel	516	225	741	1,800	1,059
Supplies	2,867	217	3,084	1,000	(2,084)
Other	8,537	1,488	10,025	11,370	1,345
Total expenditures	<u>25,132</u>	<u>10,225</u>	<u>35,357</u>	<u>35,357</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
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

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: 58160002338

Contract Period: 01/01/16 TO 06/30/17

Period of Audit: 01/01/17 to 12/31/17

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 249,735	\$ 4,225,203	\$ 4,474,938	\$ 4,474,938	\$ -
Total revenues	<u>249,735</u>	<u>4,225,203</u>	<u>4,474,938</u>	<u>4,474,938</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Administration	67,305	212,379	279,684	279,684	-
Travel and training	1,200	-	1,200	1,200	-
Direct services					
Household crisis	85,930	183,816	269,746	1,753,707	1,483,961
Utility assistance	83,902	3,571,716	3,655,618	2,171,657	(1,483,961)
Program services	11,398	257,292	268,690	268,690	-
Total expenditures	<u>249,735</u>	<u>4,225,203</u>	<u>4,474,938</u>	<u>4,474,938</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
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT D-104

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: 58170002587

Contract Period: 01/01/17 to 06/30/18

Period of Audit: 01/01/17 to 12/31/17

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 4,390,803	\$ -	\$ 4,390,803	\$ 4,597,913	\$ (207,110)
Total revenues	<u>4,390,803</u>	<u>-</u>	<u>4,390,803</u>	<u>4,597,913</u>	<u>(207,110)</u>
EXPENDITURES					
Health and welfare					
Administration	209,041	-	209,041	215,000	5,959
Travel and training	-	-	-	1,200	1,200
Direct services:					
Household crisis	124,144	-	124,144	1,940,000	1,815,856
Utility assistance	3,796,113	-	3,796,113	2,165,713	(1,630,400)
Program services	<u>261,505</u>	<u>-</u>	<u>261,505</u>	<u>276,000</u>	<u>14,495</u>
Total expenditures	<u>4,390,803</u>	<u>-</u>	<u>4,390,803</u>	<u>4,597,913</u>	<u>207,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-105**

COMMUNITY SERVICE AGENCY

FVA VETERANS GENERAL ASSISTANCE 16-B

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

State Financial Assistance**State Grantor: Texas Veterans Commission****Contract Number: FVA_16B_0333****Contract Period: 07/01/16 to 09/30/17****Period of Audit: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 277,764	\$ 20,155	\$ 297,919	\$ 300,000	\$ (2,081)
Miscellaneous	349	2	351	-	351
Total revenues	<u>278,113</u>	<u>20,157</u>	<u>298,270</u>	<u>300,000</u>	<u>(1,730)</u>
EXPENDITURES					
Health and welfare					
Travel	95	324	419	2,000	1,581
Supplies	1,245	33	1,278	1,937	659
Client Services	249,964	19,591	269,555	270,000	445
Indirect Costs	26,809	209	27,018	26,063	(955)
Total expenditures	<u>278,113</u>	<u>20,157</u>	<u>298,270</u>	<u>300,000</u>	<u>1,730</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, 2017

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 453,017	\$ 2,925	\$ -	\$ 455,942
Investments, at fair value:				
Mutual funds	-	23,976,578	-	23,976,578
Participant loans	-	1,766,006	-	1,766,006
Due from other governments	1,002,422	-	-	1,002,422
General capital assets	-	-	1,150,097	1,150,097
Total assets	1,455,439	25,745,509	1,150,097	28,351,045
Other debits:				
Total other debits	-	-	-	-
Total assets and other debits	\$ 1,455,439	\$ 25,745,509	\$ 1,150,097	\$ 28,351,045
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 206,420	\$ 2,925	\$ -	\$ 209,345
Salaries and benefits payable	790,828	-	-	790,828
Total liabilities	997,248	2,925	-	1,000,173
Fund balances and other credits:				
Net investment in capital assets	-	-	1,150,097	1,150,097
Held in trust for pension benefits	-	25,742,584	-	25,742,584
Restricted	458,191	-	-	458,191
Total fund balances and other credits	458,191	25,742,584	1,150,097	27,350,872
Total liabilities, fund balances, and other credits	\$ 1,455,439	\$ 25,745,509	\$ 1,150,097	\$ 28,351,045

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2017

	Head Start Program	TDA Program	Total Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ 34,448	\$ 418,569	\$ 453,017
Due from other governments	874,183	128,239	1,002,422
Total assets	<u>\$ 908,631</u>	<u>\$ 546,808</u>	<u>\$ 1,455,439</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 166,077	\$ 40,343	\$ 206,420
Salaries and benefits payable	742,554	48,274	790,828
Total liabilities	<u>908,631</u>	<u>88,617</u>	<u>997,248</u>
Fund balances:			
Restricted	-	458,191	458,191
Total fund balances	<u>-</u>	<u>458,191</u>	<u>458,191</u>
Total liabilities and fund balances	<u>\$ 908,631</u>	<u>\$ 546,808</u>	<u>\$ 1,455,439</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, 2017

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	\$ 26,508,244	\$ 3,443,898	\$ 29,952,142
Other in kind	6,627,061	-	6,627,061
Interest	-	1,857	1,857
Total revenues	<u>33,135,305</u>	<u>3,445,755</u>	<u>36,581,060</u>
EXPENDITURES			
Health and welfare			
Personnel	16,802,125	1,051,512	17,853,637
Fringe benefits	6,583,534	472,988	7,056,522
Equipment	-	12,430	12,430
Supplies	1,151,732	163,012	1,314,744
Food cost	-	1,360,017	1,360,017
Other	1,978,514	170,542	2,149,056
Other-local travel	-	3,873	3,873
Other-in kind	6,627,061	-	6,627,061
Total expenditures	<u>33,142,966</u>	<u>3,234,374</u>	<u>36,377,340</u>
Excess (deficiency) of revenues over (under) expenditures	(7,661)	211,381	203,720
OTHER FINANCING SOURCES (USES):			
Sale of capital assets	7,661	-	7,661
Total financing sources (uses)	<u>7,661</u>	<u>-</u>	<u>7,661</u>
Net change in fund balances	-	211,381	211,381
Fund balances at beginning of year	-	246,810	246,810
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 458,191</u>	<u>\$ 458,191</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2017

	Pension Trust Fund	Agency Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ 2,925	\$ 2,925
Investments, at fair value:			
Mutual funds	23,976,578	-	23,976,578
Participant loans	1,766,006	-	1,766,006
Total assets	<u>25,742,584</u>	<u>2,925</u>	<u>25,745,509</u>
LIABILITIES			
Accounts payable	-	2,925	2,925
Total liabilities	<u>-</u>	<u>2,925</u>	<u>2,925</u>
NET POSITION			
Held in trust for pension benefits	25,742,584	-	25,742,584
Total net position	<u>\$ 25,742,584</u>	<u>\$ -</u>	<u>\$ 25,742,584</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ 2,516,803
Unrealized gain (loss)	1,161,533
Other income	88,523
Total additions	<u>3,766,859</u>
DEDUCTIONS	
Benefits paid	1,637,058
Other	21,049
Total deductions	<u>1,658,107</u>
Change in net position	2,108,752
Net position at beginning of year	23,633,832
Net position at the end of year	<u><u>\$25,742,584</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, 2017

	Balance January 01, 2017	Additions	Deductions	Balance December 31, 2017
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	\$ 2,928	\$ 27,422,502	\$ 27,422,505	\$ 2,925
Due to others	775,287	25,887,465	26,662,752	-
Total assets	<u>\$ 778,215</u>	<u>\$ 53,309,967</u>	<u>\$ 54,085,257</u>	<u>\$ 2,925</u>
Liabilities				
Accounts payable	303,012	12,659,264	12,959,351	2,925
Salaries and benefits payable	475,203	-	475,203	-
Total liabilities	<u>\$ 778,215</u>	<u>\$ 12,659,264</u>	<u>\$ 13,434,554</u>	<u>\$ 2,925</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, 2017**Federal Financial Assistance****Federal Grantor: U.S. Department of Health and Human Services****CFDA Number: 93.600****Project Number: 06CH010420-02****Contract Period: 01/01/17 to 12/31/17****Period of Audit: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$26,508,244	\$ -	\$26,508,244	\$26,508,244	\$ -
Other-in kind	6,627,061	-	6,627,061	6,627,061	-
Total revenues	<u>33,135,305</u>	<u>-</u>	<u>33,135,305</u>	<u>33,135,305</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	16,802,125	-	16,802,125	17,120,552	318,427
Fringe benefits	6,583,534	-	6,583,534	6,944,669	361,135
Equipment	-	-	-	-	-
Supplies	1,144,143	-	1,144,143	702,910	(441,233)
Other	1,978,442	-	1,978,442	1,740,113	(238,329)
Other-in kind	6,627,061	-	6,627,061	6,627,061	-
Total expenditures	<u>33,135,305</u>	<u>-</u>	<u>33,135,305</u>	<u>33,135,305</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, 2017**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: 10/01/17 to 09/30/18****Period of Audit: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 860,974	\$ -	\$ 860,974	\$ 3,401,181	\$ (2,540,207)
Interest	464	-	464	-	464
Total revenues	<u>861,438</u>	<u>-</u>	<u>861,438</u>	<u>3,401,181</u>	<u>(2,539,743)</u>
EXPENDITURES					
Health and welfare					
Personnel	262,878	-	262,878	1,087,626	824,748
Fringe benefits	118,247	-	118,247	523,397	405,150
Equipment	3,108	-	3,108	64,935	61,827
Supplies	40,753	-	40,753	149,754	109,001
Food costs	340,004	-	340,004	1,394,889	1,054,885
Other	42,636	-	42,636	176,580	133,944
Other-local travel	968	-	968	4,000	3,032
Total expenditures	<u>808,594</u>	<u>-</u>	<u>808,594</u>	<u>3,401,181</u>	<u>2,592,587</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ 52,844</u>	<u>\$ -</u>	<u>\$ 52,844</u>	<u>\$ -</u>	<u>\$ 52,844</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, 2017

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: 01/01/17 to 12/31/17**

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$2,582,924	\$ 794,153	\$3,377,077	\$3,275,486	\$ 101,591
Interest	1,393	-	1,393	-	1,393
Total revenues	<u>2,584,317</u>	<u>794,153</u>	<u>3,378,470</u>	<u>3,275,486</u>	<u>102,984</u>
EXPENDITURES					
Health and welfare					
Personnel	788,634	244,734	1,033,368	1,085,365	51,997
Fringe benefits	354,741	111,319	466,060	495,195	29,135
Equipment	9,322	3,075	12,397	-	(12,397)
Supplies	122,259	47,072	169,331	164,500	(4,831)
Food costs	1,020,013	332,024	1,352,037	1,362,926	10,889
Other	127,906	40,953	168,859	163,500	(5,359)
Other-local travel	2,905	748	3,653	4,000	347
Total expenditures	<u>2,425,780</u>	<u>779,925</u>	<u>3,205,705</u>	<u>3,275,486</u>	<u>69,781</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ 158,537</u>	<u>\$ 14,228</u>	<u>\$ 172,765</u>	<u>\$ -</u>	<u>\$ 172,765</u>

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
COMBINED BALANCE SHEET
DECEMBER 31, 2017

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 1,635,372	\$ 931,798	\$ -	\$ -	\$ 2,567,170
Investments, at fair value:					
Mutual funds	-	407,297	-	-	407,297
Participant loans	-	83,348	-	-	83,348
Due from other governments	3,586,261	83,328	-	-	3,669,589
Other receivables	-	2,904	-	-	2,904
Other assets	4,591,372	-	-	-	4,591,372
General capital assets	-	-	116,666	-	116,666
Total assets	9,813,005	1,508,675	116,666	-	11,438,346
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	735,000	735,000
Amount to be provided for payment of accrued vacation	-	-	-	46,475	46,475
Total other debits	-	-	-	781,475	781,475
Total assets and other debits	\$ 9,813,005	\$ 1,508,675	\$ 116,666	\$ 781,475	\$ 12,219,821
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 2,040,565	\$ 5,206	\$ -	\$ -	\$ 2,045,771
Salaries and benefits payable	-	84,701	-	-	84,701
Due to other governments	2,348,559	-	-	-	2,348,559
Due to other funds	-	-	-	-	-
Unearned revenue	5,309,828	-	-	-	5,309,828
Notes payable	114,053	-	-	735,000	849,053
Accrued vacation	-	-	-	46,475	46,475
Total liabilities	9,813,005	89,907	-	781,475	10,684,387
Deferred inflows of resources:					
Fund balances and other credits:					
Net investment in capital assets	-	-	116,666	-	116,666
Held in trust for pension benefits	-	491,253	-	-	491,253
Held in trust for others	-	927,515	-	-	927,515
Total fund balances and other credits	-	1,418,768	116,666	-	1,535,434
Total liabilities, deferred inflows of resources, fund balances, and other credits	\$ 9,813,005	\$ 1,508,675	\$ 116,666	\$ 781,475	\$ 12,219,821

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2017

	Community Development Block Grant	Emergency Shelter Grant	Home	Texas Department of Housing and Community Affairs (DRP)
ASSETS				
Cash and cash equivalents	\$ 753,225	\$ -	\$ -	\$ -
Due from other governments	1,109,393	153,584	21,977	171
Other assets	-	-	-	-
Total assets	<u>\$ 1,862,618</u>	<u>\$ 153,584</u>	<u>\$ 21,977</u>	<u>\$ 171</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,292,485	\$ 138,619	\$ 12,691	\$ -
Due to other governments	47,646	14,965	9,286	171
Unearned revenue	522,487	-	-	-
Notes payable - short-term	-	-	-	-
Total liabilities	<u>1,862,618</u>	<u>153,584</u>	<u>21,977</u>	<u>171</u>
Deferred inflows of resources:				
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,862,618</u>	<u>\$ 153,584</u>	<u>\$ 21,977</u>	<u>\$ 171</u>

Texas General Land Office (DRS)	Colonia	Loans Fund	Total Special Revenue Funds
\$ 686,076	\$ 102	\$ 195,969	\$ 1,635,372
2,296,257	4,879	-	3,586,261
-	-	4,591,372	4,591,372
<u>\$ 2,982,333</u>	<u>4,981</u>	<u>\$ 4,787,341</u>	<u>\$ 9,813,005</u>

\$ 596,668	\$ 102	\$ -	\$ 2,040,565
2,275,233	1,258	-	2,348,559
-	-	4,787,341	5,309,828
110,432	3,621	-	114,053
<u>2,982,333</u>	<u>4,981</u>	<u>4,787,341</u>	<u>9,813,005</u>

-	-	-	-

-	-	-	-

<u>\$ 2,982,333</u>	<u>\$ 4,981</u>	<u>\$ 4,787,341</u>	<u>\$ 9,813,005</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, 2017

	Community Services Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program
REVENUES				
Intergovernmental	\$ 9,699,861	\$ 592,082	\$ 1,784,025	\$ 84,357
Miscellaneous	1,000,221	-	16,977	-
Total revenues	<u>10,700,082</u>	<u>592,082</u>	<u>1,801,002</u>	<u>84,357</u>
EXPENDITURES				
Urban and economic development	<u>10,700,082</u>	<u>592,082</u>	<u>1,801,002</u>	<u>84,357</u>
Total expenditures	<u>10,700,082</u>	<u>592,082</u>	<u>1,801,002</u>	<u>84,357</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources (uses)	<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>
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)	Colonia	Total Special Revenue Funds
\$ -	\$ 4,987,675	\$ 5,924	\$ 17,153,924
-	930,408	-	1,947,606
-	5,918,083	5,924	19,101,530
-	5,918,083	5,924	19,101,530
-	5,918,083	5,924	19,101,530
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2017

	<u>Trust Funds</u>			<u>Agency Fund</u>	
	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Housing & Urban Development Section 108</u>	<u>Accounts Payable</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 608	\$ 550,616	\$ 376,899	\$ 3,675	\$ 931,798
Investments, at fair value:					
Mutual funds	407,297	-	-	-	407,297
Participant loans	83,348	-	-	-	83,348
Due from other governments	-	-	-	83,328	83,328
Other receivables	-	-	-	2,904	2,904
Total assets	<u>\$ 491,253</u>	<u>\$ 550,616</u>	<u>\$ 376,899</u>	<u>\$ 89,907</u>	<u>\$ 1,508,675</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,206	\$ 5,206
Salaries and benefits payable	-	-	-	84,701	84,701
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,907</u>	<u>\$ 89,907</u>
NET POSITION					
Held in trust for pension benefits	\$ 491,253	\$ -	\$ -	\$ -	\$ 491,253
Held in trust for others	-	550,616	376,899	-	927,515
Total net position	<u>\$ 491,253</u>	<u>\$ 550,616</u>	<u>\$ 376,899</u>	<u>\$ -</u>	<u>\$ 1,418,768</u>

COUNTY OF HIDALGO, TEXAS
URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ -
Unrealized gain (loss)	61,218
Other income	-
Total additions	<u>61,218</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	61,218
Net position at beginning of year	430,035
Net position at the end of year	<u><u>\$ 491,253</u></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, 2017

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	\$ 26,241
Total additions	<u>26,241</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	26,241
Net position at beginning of year	350,658
Net position at end of year	<u><u>\$ 376,899</u></u>

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-121**

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2017

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	\$ 3,275
Total additions	<u>3,275</u>
DEDUCTIONS	
Various boards	<u>4,359</u>
Total deductions	<u>4,359</u>
Change in net position	(1,084)
Net position at beginning of year	551,700
Net position at end of year	<u><u>\$ 550,616</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, 2017

	Balance January 01, 2017	Additions	Deductions	Balance December 31, 2017
Assets				
Cash	\$ 3,675	\$ 19,461,907	\$ 19,461,907	\$ 3,675
Due from other governments	81,703	1,625	-	83,328
Other receivables	2,904	-	-	2,904
Total assets	<u>\$ 88,282</u>	<u>\$ 19,463,532</u>	<u>\$ 19,461,907</u>	<u>\$ 89,907</u>
Liabilities				
Accounts payable	5,206	27,429,170	27,429,170	5,206
Salaries and benefits payable	83,076	1,625	-	84,701
Total liabilities	<u>\$ 88,282</u>	<u>\$ 27,430,795</u>	<u>\$ 27,429,170</u>	<u>\$ 89,907</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, 2017**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: 01/01/17 to 12/31/17**

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ (1,357)	\$ -	\$6,111,936	\$6,110,579	\$6,110,579	\$ -
Total revenues	<u>(1,357)</u>	<u>-</u>	<u>6,111,936</u>	<u>6,110,579</u>	<u>6,110,579</u>	<u>-</u>
EXPENDITURES						
Engineering services	(1)	-	362,880	362,879	356,483	(6,396)
Construction services	-	-	4,640,757	4,640,757	4,647,153	6,396
Acquisition/appraisals	(11)	-	854,597	854,586	854,586	-
General administration	(1,345)	-	253,702	252,357	252,357	-
Total expenditures	<u>(1,357)</u>	<u>-</u>	<u>6,111,936</u>	<u>6,110,579</u>	<u>6,110,579</u>	<u>-</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-124**

URBAN COUNTY PROGRAM

DISASTER RECOVERY PROGRAM FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Financial Assistance**Federal Grantor: U. S. Department of Housing and Urban Development****Passed Through Grantor: Texas General Land Office****CDFA Number: 14.228****Project Number: 210068****Contract Period: 04/12/12 to 12/31/18****Period of Audit: 01/01/17 to 12/31/17**

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 3,845,017	\$ -	\$ 16,054,822	19,899,839	\$ 21,491,483	\$ (1,591,644)
Local match	787,847	-	515,366	1,303,213	1,303,213	-
Total revenues	<u>4,632,864</u>	<u>-</u>	<u>16,570,188</u>	<u>21,203,052</u>	<u>22,794,696</u>	<u>(1,591,644)</u>
EXPENDITURES						
Engineering services	109,232	-	2,005,703	2,114,935	2,187,642	72,707
Construction services	4,520,543	-	11,213,623	15,734,166	17,258,505	1,524,339
Acquisition/appraisals	3,044	-	2,550,819	2,553,863	2,553,309	(554)
General administration	45	-	800,043	800,088	795,240	(4,848)
Total expenditures	<u>4,632,864</u>	<u>-</u>	<u>16,570,188</u>	<u>21,203,052</u>	<u>22,794,696</u>	<u>1,591,644</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, 2017

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: 01/01/17 to 12/31/17**

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$1,144,015	\$ -	\$2,264,067	\$3,408,082	\$3,704,859	\$ (296,777)
Local Match	142,561	-	178,452	321,013	321,013	-
Total revenues	<u>1,286,576</u>	<u>-</u>	<u>2,442,519</u>	<u>3,729,095</u>	<u>4,025,872</u>	<u>(296,777)</u>
EXPENDITURES						
Engineering services	22,331	-	-	22,331	13,612	(8,719)
Construction services	1,233,599	-	1,786,768	3,020,367	3,170,506	150,139
Acquisition/appraisals	20,061	-	567,027	587,088	586,261	(827)
General administration	10,585	-	88,724	99,309	255,493	156,184
Total expenditures	<u>1,286,576</u>	<u>-</u>	<u>2,442,519</u>	<u>3,729,095</u>	<u>4,025,872</u>	<u>296,777</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-126**

URBAN COUNTY PROGRAM

COLONIA FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017**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: 7217005****Contract Period: 5/22/17 to 5/21/19****Period of Audit: 01/01/17 to 12/31/17**

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	\$ 5,924	\$ -	\$ -	\$ 5,924	\$1,000,000	\$ (994,076)
Total revenues	<u>5,924</u>	<u>-</u>	<u>-</u>	<u>5,924</u>	<u>1,000,000</u>	<u>(994,076)</u>
EXPENDITURES						
Rehab single-unit Construction	-	-	-	-	950,000	950,000
General administration	5,924	-	-	5,924	50,000	44,076
Total expenditures	<u>5,924</u>	<u>-</u>	<u>-</u>	<u>5,924</u>	<u>1,000,000</u>	<u>994,076</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, 2017

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			
	2017	2016	2015	2014
Governmental activities:				
Net investment in capital assets	\$ 204,997,745	\$ 201,487,391	\$ 188,600,929	\$ 177,495,406
Restricted for:				
Special revenue				
Legislative (1)	47,661,345	55,276,020	78,915,877	36,486,299
Grants (1)	6,288,024	11,827,656	9,082,734	9,294,532
Debt service	18,329,875	17,353,451	16,599,037	15,217,023
Drainage improvements	25,538,553	-	-	-
Capital projects	-	-	1,699,098	8,828,171
Unrestricted	62,898,149	84,575,534	96,108,470	101,139,761
Subtotal governmental activities net position	\$ 365,713,691	\$ 370,520,052	\$ 391,006,145	\$ 348,461,192
% change from prior year	-1.3%	-5.2%	12.2%	3.8%
Business-type activities:				
Net investment in capital assets	\$ 1,208,247	\$ 1,178,229	\$ 1,042,021	\$ 1,055,448
Restricted for:				
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	2,308,857	2,204,009	2,163,608	2,024,982
Subtotal business-type activities net position	\$ 3,584,006	\$ 3,449,140	\$ 3,272,531	\$ 3,147,332
% change from prior year	3.9%	5.4%	4.0%	9.0%
Primary government:				
Net investment in capital assets	\$ 206,205,992	\$ 202,665,620	\$ 189,642,950	\$ 178,550,854
Restricted for:				
Special revenue				
Legislative (1)	47,661,345	55,276,020	78,915,877	36,486,299
Grants (1)	6,288,024	11,827,656	9,082,734	9,294,532
Debt service	18,329,875	17,353,451	16,599,037	15,217,023
Drainage improvements	25,538,553	-	-	-
Capital projects	-	-	1,699,098	8,828,171
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	65,207,006	86,779,543	98,272,078	103,164,743
Total primary government net position (2)	\$ 369,297,697	\$ 373,969,192	\$ 394,278,676	\$ 351,608,524
% change from prior year	-1.2%	-5.2%	12.1%	3.8%

(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						
2013	2012	2011	2010	2009	2008	
\$ 148,499,402	\$ 161,875,118	\$ 178,709,088	\$ 210,602,444	\$ 207,963,687	\$ 217,768,911	
					37,780,985	
21,687,062	23,006,135	21,076,307	11,345,966	10,343,602	-	
8,650,732	3,724,551	3,369,434	4,343,556	3,763,513	-	
14,260,869	14,949,039	14,608,681	13,130,279	11,431,390	11,126,499	
-	-	-	-	-	-	
28,064,399	28,064,984	44,934,228	9,773,223	9,921,161	5,776,568	
114,635,154	109,671,244	64,980,672	66,445,469	65,021,046	53,024,191	
\$ 335,797,617	\$ 341,291,071	\$ 327,678,410	\$ 315,640,937	\$ 308,444,399	\$ 325,477,154	
-1.6%	4.2%	3.8%	2.3%	-5.2%	-13.3%	
\$ 1,003,375	\$ 1,003,375	\$ 1,003,375	\$ 1,003,717	\$ 1,003,844	\$ 1,004,009	
66,902	66,902	66,902	66,902	66,902	66,902	
1,818,506	1,502,692	1,189,802	1,007,825	798,480	660,470	
\$ 2,888,783	\$ 2,572,969	\$ 2,260,080	\$ 2,078,444	\$ 1,869,226	\$ 1,731,381	
12.3%	13.8%	8.7%	11.2%	8.0%	16.6%	
\$ 149,502,777	\$ 162,878,493	\$ 179,712,463	\$ 211,606,161	\$ 208,967,531	\$ 218,772,920	
					37,780,985	
21,687,062	23,006,135	21,076,307	11,345,966	10,343,602	-	
8,650,732	3,724,551	3,369,434	4,343,556	3,763,513	-	
14,260,869	14,949,039	14,608,681	13,130,279	11,431,390	11,126,499	
28,064,399	28,064,984	44,934,228	9,773,223	9,921,161	5,776,568	
66,902	66,902	66,902	66,902	66,902	66,902	
116,453,660	111,173,936	66,170,474	67,453,294	65,819,526	53,684,661	
\$ 338,686,400	\$ 343,864,040	\$ 329,938,490	\$ 317,719,381	\$ 310,313,625	\$ 327,208,535	
-1.5%	4.2%	3.8%	2.4%	-5.2%	-13.2%	

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
Expenses				
<i>Governmental activities:</i>				
General government	\$ 127,938,415	\$ 123,633,293	\$ 112,902,355	\$ 112,787,403
Public safety	108,582,746	108,710,146	102,440,534	103,807,554
Highways and streets	44,527,862	39,422,685	36,914,350	29,595,835
Sanitation	7,160,516	6,526,135	5,661,819	5,652,481
Drainage flood control	13,300,999	14,854,988	11,269,630	7,279,792
Health and welfare	151,409,441	132,027,373	128,626,443	122,414,102
Culture-recreation	4,736,178	4,267,350	3,922,965	4,177,463
Conservation of natural resources	1,244,656	924,511	846,851	864,399
Urban and economic development	20,237,852	21,856,952	15,875,415	15,689,191
Interest on long-term debt	12,631,601	11,054,231	14,767,411	9,725,334
Total governmental activities expenses	491,770,266	463,277,664	433,227,773	411,993,554
<i>Business-type activities:</i>				
Sanitary Landfill	27,203	20,197	15,891	24,153
Jail Commissary	1,379,137	1,285,061	1,353,765	1,108,065
Total business-type activities expenses	1,406,340	1,305,258	1,369,656	1,132,218
Total primary government expenses	493,176,606	464,582,922	434,597,429	413,125,772
Program revenues				
<i>Governmental activities:</i>				
Charges for services				
General government	62,435,928	64,747,562	60,828,736	57,973,975
Public safety	9,143,107	8,920,343	7,830,401	10,160,583
Highways and streets	1,040,880	1,016,673	374,282	704,295
Sanitation	1,419,956	1,301,020	1,457,721	-
Drainage flood control	61,000	57,607	61,590	48,000
Health and welfare	712,277	875,328	855,534	965,728
Culture-recreation	-	-	-	-
Operating grants and contributions	179,413,113	180,883,512	197,340,475	149,802,839
Capital grants and contributions	1,008,184	3,389,757	837,756	2,157,041
Total governmental activities program revenues	255,234,445	261,191,802	269,586,495	221,812,461
<i>Business-type activities:</i>				
Charges for services				
Sanitary Landfill	-	-	-	-
Jail Commissary	1,524,670	1,496,797	1,494,855	1,390,767
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	1,524,670	1,496,797	1,494,855	1,390,767
Total primary government program revenues	256,759,115	262,688,599	271,081,350	223,203,228
Net (expenses) revenues				
<i>Governmental activities</i>	(236,535,821)	(202,085,862)	(163,641,278)	(190,181,093)
<i>Business-type activities</i>	118,330	191,539	125,199	258,549
Total primary government net expenses	\$ (236,417,491)	\$ (201,894,323)	\$ (163,516,079)	\$ (189,922,544)

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

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 112,827,372	\$ 101,093,597	\$ 97,811,363	\$ 97,842,494	\$ 89,121,454	\$ 97,143,562
99,428,539	90,336,106	90,185,262	89,801,722	85,484,255	77,717,842
35,538,330	28,095,900	29,560,143	42,230,362	36,156,629	37,628,263
5,768,425	5,901,785	6,172,858	6,044,230	6,074,803	4,880,966
18,402,498	11,625,550	13,366,540	19,517,938	115,658,230	155,137,524
85,762,647	71,258,891	72,326,836	76,408,955	71,916,898	67,844,765
4,212,908	3,892,851	3,343,123	3,995,919	3,409,358	3,011,044
950,619	916,059	884,829	812,425	845,679	706,327
13,464,903	18,498,452	18,321,321	15,764,794	13,568,275	14,380,526
10,017,010	11,411,173	10,998,944	7,663,745	4,995,563	6,840,037
386,373,251	343,030,364	342,971,219	360,082,584	427,231,144	465,290,856
24,777	28,558	120,006	13,329	17,740	30,418
995,192	1,032,782	1,046,429	1,132,218	1,057,793	919,834
1,019,969	1,061,340	1,166,435	1,145,547	1,075,533	950,252
387,393,220	344,091,704	344,137,655	361,228,131	428,306,677	466,241,108
56,453,021	50,492,028	44,504,246	43,332,476	39,941,084	40,012,769
7,968,233	9,111,919	7,051,187	8,000,597	1,938,693	1,616,112
429,606	326,583	749,638	339,740	162,913	256,481
-	-	-	-	-	-
37,250	48,750	39,750	33,668	38,250	52,000
926,460	1,010,148	757,964	661,955	161,600	205,375
-	-	-	-	51,760	48,446
113,472,504	99,576,927	102,223,888	106,642,998	165,555,377	177,344,158
2,425,071	2,720,365	4,901,517	4,716,404	4,737,531	6,648,741
181,712,145	163,286,720	160,228,190	163,727,838	212,587,208	226,184,082
-	-	-	-	-	-
1,335,583	1,371,909	1,318,592	1,337,541	1,176,003	1,131,658
-	-	-	-	-	-
-	-	27,800	15,000	30,000	30,000
1,335,583	1,371,909	1,346,392	1,352,541	1,206,003	1,161,658
183,047,728	164,658,629	161,574,582	165,080,379	213,793,211	227,345,740
(204,661,106)	(179,743,644)	(182,743,029)	(196,354,746)	(214,643,936)	(239,106,774)
315,614	310,569	179,957	206,994	130,470	211,406
\$ (204,345,492)	\$ (179,433,075)	\$ (182,563,072)	\$ (196,147,752)	\$ (214,513,466)	\$ (238,895,368)

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Taxes:				
Property taxes	\$ 222,872,417	\$ 211,310,049	\$ 208,801,985	\$ 192,457,753
Unrestricted grants and contributions	7,088,496	7,125,603	6,942,483	5,975,466
Interest earnings	3,393,343	2,001,289	856,182	677,590
Miscellaneous	3,491,823	2,665,512	4,383,843	3,593,488
Gain on sale of capital assets	109,303	425,251	286,060	406,612
Sale of assets	-	-	-	-
Total governmental activities	<u>236,955,382</u>	<u>223,527,704</u>	<u>221,270,553</u>	<u>203,110,909</u>
<i>Business-type activities:</i>				
Interest earnings	16,258	-	-	-
Gain on sale of capital assets	278	-	-	-
Total business-type activities	<u>16,536</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>236,971,918</u>	<u>223,527,704</u>	<u>221,270,553</u>	<u>203,110,909</u>
Change in net position				
<i>Governmental activities</i>	419,561	21,441,842	57,629,275	12,929,816
<i>Business-type activities</i>	134,866	191,539	125,199	258,549
Total primary government (1)	<u>\$ 554,427</u>	<u>\$ 21,633,381</u>	<u>\$ 57,754,474</u>	<u>\$ 13,188,365</u>

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

EXHIBIT E-2
Concluded

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 188,630,519	\$ 183,936,243	\$ 186,117,473	\$ 188,947,946	\$ 180,795,819	\$ 168,708,517
11,497,279	3,833,434	3,284,212	2,723,685	5,971,082	5,288,709
589,637	521,437	927,663	889,067	1,920,959	6,049,379
1,991,573	3,124,867	6,414,684	10,956,166	7,791,061	6,403,516
442,877	435,795	53,953	141,649	11,442	99,537
-	-	-	-	-	-
203,151,885	191,851,776	196,797,985	203,658,513	196,490,363	186,549,658
189	2,239	1,627	2,094	6,629	35,205
11	81	52	130	746	-
200	2,320	1,679	2,224	7,375	35,205
203,152,085	191,854,096	196,799,664	203,660,737	196,497,738	186,584,863
(1,509,221)	12,108,132	14,054,956	7,303,767	(18,153,573)	(52,557,116)
315,814	312,889	181,636	209,218	137,845	246,611
\$ (1,193,407)	\$ 12,421,021	\$ 14,236,592	\$ 7,512,985	\$ (18,015,728)	\$ (52,310,505)

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

	Fiscal Year			
	2017	2016	2015	2014
General fund:				
Reserved for:				
Inventories	\$ -	\$ -	\$ -	\$ -
Prepays	-	-	-	-
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:				
Prepays	-	-	-	-
Noncurrent loans receivables	-	-	-	-
Legally restricted revenues	-	-	-	-
Grant cash match	-	-	-	-
TXDOT cash match	-	-	-	-
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 329-332.

Fiscal Year					
2013	2012	2011 (1)	2010	2009	2008
\$	\$	\$	\$	\$	\$
-	-	-	600,824.00	484,302.00	267,560.00
-	-	-	1,632,127	1,589,444	1,592,544
-	-	-	1,125,429	332,548	311,948
-	-	-	3,837,841	3,348,139	2,695,541
-	-	-	718,213	1,328,017	1,154,408
-	-	-	-	17,079	17,079
-	-	-	-	40,603	40,603
-	-	-	150,000	240,547	150,000
-	-	-	3,869,336	-	-
-	-	-	31,456,771	21,594,909	11,036,241
-	-	-	43,390,541	28,975,588	17,265,924
-	-	-	49.7%	67.8%	-34.8%
-	-	-	19,332	1,060	3,001
-	-	-	10,200	10,200	10,200
-	-	-	48,910	45,537	42,705
-	-	-	2,365,838	2,466,078	1,569,868
-	-	-	414,612	532,727	571,315
-	-	-	-	-	177,845
-	-	-	32,001,740	28,859,549	37,325,127
-	-	-	6,055,333	5,153,742	5,116,408
-	-	-	55,379,246	45,277,145	64,889,664
-	-	-	96,295,211	82,346,038	109,706,133
\$	\$	\$	\$	\$	\$
-	-	-	139,685,752	111,321,626	126,972,057
-	-	-	25.5%	-12.3%	5.4%

COUNTY OF HIDALGO, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
General fund:				
Nonspendable:				
Inventory	\$ 754,980	\$ 896,271	\$ 844,546	\$ 799,503
Prepays	3,397,528	3,254,596	2,406,824	2,664,572
Noncurrent loans receivables	108,900	108,800	265,544	260,844
Restricted for:				
Grand jury program	221,706	198,158	185,472	128,044
Community & economic development programs	603,787	680,782	765,962	498,056
Bond forfeitures commissionse	-	-	-	-
Record archives	2,449,187	2,074,244	1,375,995	1,223,211
Elections	266,723	259,371	264,707	200,027
Sheriff's confiscations	14,100	3,000	100	-
Bail bond board	164,105	172,126	167,136	163,145
Family protection fee	510,325	476,180	439,025	399,543
Drug court program	113,240	138,846	176,709	183,311
District Court record archives	387,758	287,425	426,987	352,412
Grant cash match	1,039,063	2,333,133	419,020	785,885
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	-	-
Electronic filing	-	-	-	167,340
Garage motor vehicle fee	7,960	5,150	2,130	-
Scofflaw	919,087	678,580	416,881	137,584
Preservation of vital statistics fee	226,165	217,963	-	-
Court facilities fee	2,464,329	1,239,093	-	-
Juvenile Probation	175	-	-	-
Committed for:				
Renovation of historical site	-	-	-	-
Assigned for:				
Jail repairs/Landmark	-	-	-	-
Designated for 1115 Waiver	3,208,276	3,533,947	3,189,210	3,436,694
Designated appropriations subsequent year	-	-	4,730,357	9,135,973
Designated capital outlay	19,394	19,394	11,569	20,168
Designated TXDOT	-	182,346	272,198	674,334
Designated for new courthouse	2,786,349	3,951,866	4,000,000	4,041,000
Designated for park repairs	176,397	279,375	-	-
Unassigned:	36,360,709	30,260,498	26,426,521	19,689,742
Total general fund	\$ 56,200,243	\$ 51,251,144	\$ 46,786,893	\$ 44,961,388
% change from prior year	9.7%	9.5%	4.1%	-10.1%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 327-328.

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COUNTY OF HIDALGO, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
Other governmental funds:				
Nonspendable:				
Prepays	\$ 1,414	\$ 15,594	\$ 4,891	\$ 50,358
Noncurrent loans receivables	-	10,400	10,400	10,400
Restricted for:				
Noncurrent loans receivables	11,200	-	-	-
Legally restricted revenues				
Grants	4,890,351	4,161,085	2,871,895	3,494,020
Road maintenance and construction	8,695,553	7,972,266	9,012,587	4,091,317
Road districts	-	-	-	-
TXDOT cash match	417,706	491,534	732,637	541,625
Grant cash match	114,050	100,920	100,920	100,920
Law enforcement officers special education	22,228	25,504	26,604	14,253
District attorney programs	127,390	162,971	193,475	192,522
Court ordered confiscations	7,255,273	7,627,195	7,255,814	5,984,303
Drug abuse prevention rehabilitation	410,741	398,452	337,323	329,557
Pretrial intervention	144,967	214,545	265,641	265,874
Child abuse prevention	45,930	40,039	36,769	31,844
District Clerk Title IV-D	424,851	360,747	288,609	216,972
Records management & preservation	4,319,253	3,697,858	3,108,924	2,734,579
Court reporter	76,851	153,330	160,738	152,056
Juvenile delinquency prevention	4,898	4,847	4,549	3,950
Courthouse security	67,009	125,573	79,082	79,467
Probate court contributions	352,518	347,748	336,691	319,585
Court building security	141,679	95,061	57,009	126,550
T.A.C. special vehicle inventory	430,821	300,689	184,119	110,824
Law library	1,273,366	1,202,145	1,113,020	1,017,735
Supplemental court-ordered guardianship fee	86,516	87,467	82,479	81,286
Court technology	379,563	345,468	532,352	889,592
Asset forfeiture	6,677,435	5,843,275	5,639,248	5,934,853
Adult probation	17,837	41,091	47,022	-
Health Care Funding District	7,571,074	15,033,919	41,971,575	6,709,092
Drainage District No. 1.	20,209,159	21,013,422	21,850,472	16,769,038
Capital outlay cash match	-	10,833	10,833	49,207
Capital improvements	57,012,764	48,571,297	30,440,298	95,482,291
Drainage improvement projects	38,082,541	43,531,469	50,697,492	1,020,679
Debt service reserve	8,301,257	8,324,004		
Committed for:				
Department of Homeland pre-award costs	-	-	-	-
Debt service reserve	-	-	6,957,637	7,548,192
Assigned:				
Drainage District No. 1.	1,415,469	-	-	-
Unassigned:				
Capital projects funds	(3,295,101)	(3,748,979)	(2,484,546)	(1,695,177)
Total other governmental funds	165,686,563	166,561,769	181,926,559	152,657,764
Total governmental funds	\$ 221,886,806	\$ 217,812,913	\$ 228,713,452	\$ 197,619,152
% change from prior year	1.9%	-4.8%	15.7%	3.2%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 327-328.

Fiscal Year					
2013	2012	2011(1)	2010	2009	2008
\$ 27,883	\$ 58,052	\$ 17,085	\$ -	\$ -	\$ -
10,400	10,400	10,300	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,719,789	3,676,365	3,367,568	-	-	-
6,409,633	8,160,823	8,279,598	-	-	-
70,445	68,907	66,144	-	-	-
718,779	-	364,446	-	-	-
-	740,569	-	-	-	-
7,406	12,608	24,556	-	-	-
212,868	229,315	331,314	-	-	-
3,229,369	3,278,101	3,281,915	-	-	-
29,564	28,042	24,992	-	-	-
417,950	365,307	61,250	-	-	-
26,469	21,499	15,331	-	-	-
127,175	93,389	50,565	-	-	-
1,853,276	1,419,450	1,318,195	-	-	-
111,838	106,917	144,976	-	-	-
3,748	3,400	3,345	-	-	-
128,204	40,250	37,741	-	-	-
306,890	286,839	276,892	-	-	-
134,811	179,794	149,563	-	-	-
70,041	88,887	194,443	-	-	-
685,387	457,359	376,924	-	-	-
71,491	58,699	45,743	-	-	-
806,006	900,492	837,155	-	-	-
6,075,535	6,458,311	3,959,955	-	-	-
40,152	-	-	-	-	-
194,668	-	-	-	-	-
14,554,690	13,105,947	11,657,564	-	-	-
-	-	-	-	-	-
94,738,510	26,734,575	42,330,642	-	-	-
1,586,918	1,860,399	2,791,771	-	-	-
-	-	-	-	-	-
-	2,365,838	2,365,840	-	-	-
6,848,513	7,830,098	7,856,641	-	-	-
-	-	-	-	-	-
(1,714,888)	(544,479)	(202,674)	-	-	-
141,503,520	78,096,153	90,039,781	-	-	-
\$ 191,535,264	\$ 128,347,785	\$ 138,452,633	\$ -	\$ -	\$ -
49.2%	-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			
	2017	2016	2015	2014
Revenues				
Taxes	\$ 218,486,183	\$ 209,573,583	\$ 200,327,733	\$ 193,094,738
Licenses and permits	7,795,433	7,788,639	7,617,963	6,004,203
Intergovernmental	118,629,602	115,463,417	111,594,304	105,107,332
Charges for services	28,654,650	28,629,752	26,367,977	27,039,877
Fines and forfeits	8,630,606	9,343,882	8,730,283	10,149,010
Special assessments	68,327,335	70,546,968	91,320,604	52,736,756
Interest	3,593,573	2,087,070	877,102	686,059
Miscellaneous	5,844,890	6,312,867	4,119,125	3,765,047
Total revenues	459,962,272	449,746,178	450,955,091	398,583,022
% change from prior year	2.3%	-0.3%	13.1%	18.3%
Expenditures				
Current:				
General government	89,488,250	87,499,117	81,675,598	79,324,972
Public safety	99,844,248	97,284,442	96,145,326	96,299,684
Highways and streets	27,936,662	24,337,297	21,100,188	21,667,625
Sanitation	6,668,732	7,136,346	5,631,443	5,542,244
Drainage flood control	11,057,559	14,800,681	12,671,056	8,830,537
Health and welfare	149,761,804	129,723,614	127,773,508	120,073,540
Culture-recreation	4,285,572	3,880,844	3,431,426	3,815,783
Conservation of natural resources	1,235,186	904,497	835,496	866,688
Urban and economic development	20,295,867	21,889,579	15,955,567	15,724,382
Debt service:				
Principal	25,399,212	23,448,124	23,199,767	19,433,578
Interest and fiscal charges	14,486,833	11,939,149	13,284,727	15,463,246
Bond issuance costs	429,085	1,075,414	805,463	1,177,914
Advance refunding escrow	249,917	1,350,683	283,435	664,818
Capital outlay	38,912,042	36,141,484	35,214,539	32,315,706
Intergovernmental	-	1,919,291	1,390,935	2,899,101
Total expenditures	490,050,969	463,330,562	439,398,474	424,099,818
% change from prior year	5.8%	5.4%	3.6%	11.5%
Excess (deficiency) of revenues over (under) expenditures	(30,088,697)	(13,584,384)	11,556,617	(25,516,796)
Other financing sources (uses)				
Transfers in	21,307,834	15,759,254	19,031,104	12,385,072
Transfers out	(21,307,834)	(15,759,254)	(19,031,104)	(12,385,070)
Premium (discount) on bonds issued	4,533,730	15,733,542	2,997,064	7,905,225
Bonds issued	28,405,000	(62,360,377)	(41,782,722)	(72,230,634)
Payment to refunded bond escrow agent	(1,955,083)	35,045,000	15,785,000	25,615,000
Refunding bonds issued	1,960,000	52,625,000	39,750,000	68,371,980
Capital leases	272,655	1,092,597	743,919	607,415
Long-term notes issued	-	1,243,079	-	-
Sale of capital assets	962,502	1,232,939	2,037,476	1,597,942
Total other financing sources (uses)	34,178,804	44,611,780	19,530,737	31,866,930
Net change in fund balances	\$ 4,090,107	\$ 31,027,396	\$ 31,087,354	\$ 6,350,134
Capital outlay	39,693,702	49,728,574	49,933,236	42,320,056
Debt service as a percentage of non-capital expenditures	8.9%	8.6%	9.4%	9.1%

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 182,137,224	\$ 182,147,807	\$ 182,840,942	\$ 184,347,658	\$ 178,444,948	\$ 159,736,841
5,712,911	5,486,262	5,088,359	4,864,443	4,669,793	4,582,904
104,101,649	105,521,055	109,832,977	113,702,368	169,839,613	182,751,328
25,114,781	22,599,769	21,409,704	21,025,550	20,314,812	19,454,986
17,167,982	8,540,606	5,860,638	6,953,579	6,342,144	7,162,999
-	-	-	-	-	-
591,291	511,348	913,029	856,022	1,831,860	5,888,072
2,159,747	3,013,222	6,641,260	11,165,414	8,603,639	7,040,245
336,985,585	327,820,069	332,586,909	342,915,034	390,046,809	386,617,375
2.8%	-1.4%	-3.0%	-12.1%	0.9%	0.9%
76,497,048	73,573,391	72,365,619	74,714,569	71,689,098	79,956,341
97,036,418	85,778,304	85,334,368	84,337,684	84,545,628	75,532,491
21,715,045	21,343,985	22,195,775	18,871,184	20,313,186	18,474,118
5,412,808	5,389,707	5,816,510	5,655,893	5,993,741	5,544,825
12,432,685	9,595,163	10,063,974	21,621,227	108,633,619	129,565,906
84,156,726	70,698,752	72,190,123	76,236,976	71,659,628	66,731,620
3,574,655	3,452,517	3,639,117	3,263,433	4,698,019	3,456,226
935,392	904,340	873,637	802,560	844,576	700,448
13,369,457	18,503,247	18,347,033	16,506,525	13,844,198	14,455,491
16,581,252	15,413,094	16,832,917	13,044,678	12,756,235	12,010,831
12,298,777	12,921,585	12,652,116	8,872,551	7,322,230	7,697,916
545,831	-	-	453,042	994,382	1,366,092
-	-	-	-	26,818	-
35,134,158	22,216,302	14,553,567	21,724,416	41,657,504	41,704,806
667,181	-	-	-	-	-
380,357,433	339,790,387	334,864,756	346,104,738	444,978,862	457,197,111
11.9%	1.5%	-3.2%	-22.2%	-2.7%	-2.7%
(43,371,848)	(11,970,318)	(2,277,847)	(3,189,704)	(54,932,053)	(70,579,736)
12,132,490	12,112,024	14,472,147	29,917,431	66,450,302	69,240,991
(12,132,493)	(12,112,022)	(14,472,147)	(29,917,430)	(66,450,302)	(69,240,989)
7,415,831	-	-	607,190	635,014	1,162,593
-	-	-	-	(7,086,339)	-
77,130,000	-	-	27,850,000	36,505,000	72,000,000
-	-	-	-	6,995,000	-
7,043,680	796,378	598,253	1,847,685	1,661,636	171,502
-	-	-	-	225,000	911,009
14,981,488	1,122,375	1,192,469	1,356,187	258,806	397,501
106,570,996	1,918,755	1,790,722	31,661,063	39,194,117	74,642,607
\$ 63,199,148	\$ (10,051,563)	\$ (487,125)	\$ 28,471,359	\$ (15,737,936)	\$ 4,062,871
41,837,369	35,210,330	23,489,541	26,821,784	46,063,045	26,505,573
8.5%	9.3%	9.5%	6.9%	5.0%	4.6%

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
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%
2017	2016	42,465,707,817	4,013,033,646	38,452,674,171	0.5900	42,465,707,817	90.55%

(1) Includes minerals.

(2) Recalculated for Tax Roll Years 2007-2013.

Source: Hidalgo County Tax Office Levy Rolls

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

DRAINAGE DISTRICT NO. 1

ASSESSED VALUE AND MARKET VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Real and Personal Property (1)	Less: Tax Exempt Property	Total Assessed Value (2)	Total Direct Tax Rate	Market Value	Assessed Value as a % of Market Value
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%
2017	2016	39,953,840,743	3,043,615,154	36,910,225,589	0.9510	39,953,840,743	92.38%

(1) Includes minerals.

(2) Recalculated for Tax Roll Years 2007-2013.

Source: Hidalgo County Tax Office Levy Rolls

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

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

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
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
2017	2016	42,465,707,817	38,452,674,171	32,436,704,063

Source: Hidalgo County Tax Office Levy Rolls

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

DRAINAGE DISTRICT NO. 1

MARKET, ASSESSED, AND TAXABLE VALUATIONS

LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
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
2017	2016	39,953,840,743	36,910,225,589	31,757,653,439

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-9

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

	Fiscal Year:	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
	Tax Roll Year:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Hidalgo County											
Operating:											
General Fund		0.5186	0.5225	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155
Road & Bridge Fund		-	-	-	-	-	-	-	-	-	-
Park Fund		-	-	-	-	-	-	-	-	-	-
Total Operating		0.5186	0.5225	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155
Debt Service:											
Refunding Bonds 1998		-	-	-	-	-	-	-	-	-	0.0035
Refunding Bonds 2005		-	-	0.0127	0.0220	0.0219	0.0235	0.0192	0.0103	0.0094	0.0104
Refunding Bonds 2006		-	-	-	-	-	-	0	0.0018	0.0019	0.0023
Refunding Bonds 2007		-	0.0022	0.0040	0.0042	0.0043	0.0035	0.0045	0.0042	0.0043	0.0073
Refunding Bonds 2009A		0.0010	0.0009	0.0011	0.0009	0.0011	0.0006	0.0050	0.0149	-	-
Refunding Bonds 2014A		-	0.0037	0.0069	-	-	-	-	-	-	-
Refunding Bonds 2014B		0.0193	0.0187	0.0035	-	-	-	-	-	-	-
Refunding Bonds 2014C		0.0073	0.0057	-	-	-	-	-	-	-	-
Refunding Bonds 2015B		0.0022	0.0034	-	-	-	-	-	-	-	-
Refunding Bonds 2015C		0.0034	0.0052	-	-	-	-	-	-	-	-
Certificates of Obligation 1998		-	-	-	-	-	-	-	-	0.0022	0.0021
Certificates of Obligation 2000		-	-	-	-	-	-	-	0.0079	0.0078	0.0080
Certificates of Obligation 2001		-	-	-	-	-	-	0.0039	0.0038	0.0038	0.0032
Certificates of Obligation 2002		-	-	-	0.0035	0.0036	0.0040	0.0040	0.0036	0.0040	0.0007
Certificates of Obligation 2004		-	-	-	0.0078	0.0082	0.0085	0.0094	0.0091	0.0098	0.0087
Certificates of Obligation 2006		-	0.0035	0.0151	0.0114	0.0107	0.0092	0.0092	0.0095	0.0085	0.0093
Certificates of Obligation 2009		0.0039	0.0024	0.0066	0.0070	0.0071	0.0072	0.0076	0.0079	-	-
Certificates of Obligation 2009B&C		0.0026	0.0026	0.0027	0.0035	0.0028	0.0028	0.0044	0.0043	-	-
Certificates of Obligation 2010A&B		0.0062	0.0062	0.0062	0.0085	0.0064	0.0080	0.0121	-	-	-
Certificates of Obligation 2014		0.0044	0.0046	-	-	-	-	-	-	-	-
Certificates of Obligation 2015A		0.0018	0.0035	-	-	-	-	-	-	-	-
Certificates of Obligation 2016		0.0151	-	-	-	-	-	-	-	-	-
Notes Payable		0.0042	0.0049	0.0004	0.0004	0.0004	0.0002	-	-	0.0192	0.0190
Total Debt Service		0.0714	0.0675	0.0592	0.0692	0.0665	0.0675	0.0793	0.0773	0.0709	0.0745
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		0.0496	0.0481	0.0466	0.0449	0.0454	0.0441	0.0447	0.0449	0.0420	0.0400
Debt Service		0.0455	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	0.0951	0.0957	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492

(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:	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
	Tax Roll Year:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
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	0.0951	0.0957	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492
EMS District No. 1		0.0200	0.0185	0.0165	0.0154	0.0143	0.0134	0.0134	0.0132	0.0132	0.0147
EMS District No. 2		0.0380	0.0361	0.0361	0.0361	0.0361	0.0336	0.0311	0.0284	0.0290	0.0280
EMS District No. 3		0.0300	0.0300	0.0300	0.0300	0.0300	0.0100	0.0088	0.0080	0.0075	0.0086
EMS District No. 4		0.0272	0.0272	0.0272	0.0267	0.0262	0.0245	0.0245	0.0240	0.0218	0.0228
Red Sands GWC District		0.1690	0.1690	0.1690	0.1690	0.1690	0.1690	0.1800	-	-	-
City of Alamo		0.5810	0.5881	0.5990	-	-	-	-	-	-	0.5929
City of Alton		0.4490	0.4540	0.4591	0.4624	0.4799	0.4825	0.4850	0.4950	0.4974	0.4999
City of Donna		-	-	-	-	-	-	-	-	-	0.9900
City of Edcouch		0.9286	0.9286	0.9286	0.9705	0.9999	0.8842	0.8542	0.8542	0.9012	0.8990
City of Edinburg		0.6350	0.6350	0.6350	0.6350	0.6350	0.6350	-	-	-	0.6350
City of Elsa		0.9177	0.8566	0.9867	0.9916	0.9900	0.9900	0.9042	0.9042	0.9042	0.7419
City of Granjeno		0.4419	0.4251	0.4230	0.4253	0.4253	0.4253	0.3757	0.3072	0.3111	0.2810
City of Hidalgo		0.3514	0.3514	0.3514	0.3514	0.3514	0.3514	-	-	-	0.3514
City of La Joya		0.5394	0.5435	0.5700	0.5678	0.5678	0.5452	0.5323	0.5176	0.5678	0.5601
City of La Villa		0.7836	0.7836	0.7836	0.7836	0.7836	0.6224	0.6234	0.6234	0.8396	0.7724
City of McAllen		-	-	-	-	-	-	-	-	-	0.4213
City of Mercedes		0.7450	0.7550	0.7600	0.7750	0.7850	0.7850	0.7900	0.7900	0.8050	0.8500
City of Mission		0.4962	0.4988	0.5188	0.5288	0.5288	0.5388	0.5566	0.5566	0.5666	0.5566
City of Palmview		0.4751	0.4751	0.4790	0.4665	0.4665	0.4600	0.4534	0.4438	-	0.3521
City of Peñitas		0.5060	0.5060	0.4595	0.4345	0.4100	0.3625	0.3296	0.3085	0.3389	0.2750
City of Pharr		0.6540	0.6540	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6819	0.6831
City of Progreso		0.7961	0.8061	0.7930	0.8126	0.5389	0.4999	0.4553	0.4553	0.4147	0.4222
City of San Juan		0.6993	0.6993	0.6993	0.7386	0.7386	0.7386	0.7386	0.7386	0.6993	0.6993
City of Sullivan		0.4606	0.4668	0.4478	0.4160	0.3838	0.3535	0.3220	0.3232	0.3260	0.3260
City of Weslaco		0.6667	0.6767	0.6767	0.6867	0.6967	0.6967	0.6967	0.6967	0.6967	0.6967
Donna ISD		1.2582	1.2582	1.2582	1.2582	1.2582	1.2582	1.2582	1.1779	-	1.2000
Edcouch-Elsa ISD		1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580
Edinburg CISD		1.2398	1.2398	1.2398	1.2398	1.2398	1.2398	1.2398	1.2198	1.1898	1.1152
Hidalgo ISD		1.4900	1.5300	1.5300	1.5564	1.5564	1.5864	-	-	-	1.3200
La Joya ISD		1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3216	1.2520
La Villa ISD		1.3038	1.3038	1.3038	1.3038	1.3038	1.3038	1.2248	1.2248	1.2248	1.2248
McAllen ISD		1.1550	1.1550	1.1650	1.1650	1.1650	1.1650	1.1650	1.1650	1.1450	1.1450
Mercedes ISD		1.3800	1.3800	1.3800	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900
Mission CISD		1.3582	1.3672	1.3300	1.3000	1.3000	1.3000	1.3000	1.2800	1.2400	1.1800
Monte Alto ISD		1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.2200	1.2400	1.1860
Pharr-San Juan-Alamo ISD		1.3992	1.3992	1.3592	1.3592	1.3592	1.3592	1.3592	1.3013	1.2710	1.2113
Progreso ISD		1.3900	1.3700	1.3700	1.3275	1.3700	1.4300	1.4300	1.3100	1.3400	1.2390
Sharyland ISD		1.3755	1.3355	1.3350	1.2855	1.2855	1.2000	1.2000	1.2000	1.1850	1.1850
South Texas College		0.1850	0.1850	0.1850	0.1500	0.1507	0.1507	0.1497	0.1491	0.1498	0.1540
South Texas ISD		0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492
Valley View ISD		1.2770	1.2770	1.2770	1.2770	1.2770	1.3170	1.3170	1.3170	1.3170	1.2552
Weslaco ISD		1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1047
Donna Irrigation District No. 1		-	-	-	-	-	-	-	-	-	0.2100
Engleman Water District #6		-	-	-	-	-	-	-	-	-	0.2700

(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

Fiscal Year:		2017				2008			
Tax Roll Year:		2016				2007			
Taxpayer	Taxable Value (1)	Rank	Tax as a % of Total		Tax (3)	Taxable Value	Rank	Tax as a % of Total	
			Levy (2)					Levy (2)*	Tax (3)*
AEP Texas Central Co	\$ 261,086,940	1	0.81%	\$	1,540,413	\$ 144,254,250	4	0.60%	851,100
Simon Property Group-McAllen No 2	121,013,266	2	0.38%		713,978				
Oxy USA Inc	120,815,900	3	0.38%		712,814				
H E Butt Grocery Company	106,142,740	4	0.33%		626,242	95,953,669	8	0.40%	566,127
CPG Mercedes LP	71,900,000	5	0.22%		424,210				
South Texas Elec Coop-Red Gate	71,187,500	6	0.22%		420,006				
Frontera Generation LTD Ptnshp	61,378,270	7	0.19%		362,132	99,208,230	7	0.41%	585,329
Wal Mart Stores Texas LLC	58,267,204	8	0.18%		343,777	95,159,294	9	0.40%	561,440
Rio Grande Regional Hospital	54,728,656	9	0.17%		322,899				
Calpine Const Fin(Magic VY GN)	54,720,720	10	0.17%		322,852				
Shell Western E & P, Inc						402,610,810	1	1.68%	2,375,404
Chevron USA Inc						219,565,590	2	0.92%	1,295,437
El Paso E&P Co						215,702,440	3	0.90%	1,272,644
Calpine Central LP (Magic Valley PW)						113,654,620	5	0.47%	670,562
Southwestern Bell Telephone						110,118,990	6	0.46%	649,702
Universal Health Services						88,442,154	10	0.37%	521,809
Total	<u>\$ 981,241,196</u>		<u>3.06%</u>	\$	<u>5,789,322</u>	<u>\$ 1,584,670,047</u>		<u>6.62%</u>	<u>\$ 9,349,554</u>

(1) Appraisal District certified values for Fiscal Year 2017 and Tax Roll Year 2016.

(2) Total tax levy is: \$ 189,038,466 \$ 141,315,869

(3) Tax rate is: 0.5900 0.5900

Source: Hidalgo County Appraisal District and 2008 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: 2017 Tax Roll Year: 2016				2008 2007			
	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)	\$ 240,461,700	1	0.76%	\$ 228,679	\$ 133,035,560	1	0.59%	65,453
Simon Property Group-Mcallen No 2	121,013,266	2	0.38%	115,084	51,557,233	10	0.23%	25,366
H E Butt Grocery Company	106,142,740	3	0.33%	100,942	95,953,669	4	0.42%	47,209
CPG Mercedes LP	71,900,000	4	0.23%	68,377				
Frontera Generation LTD Ptnshp	61,378,270	5	0.19%	58,371	99,208,230	3	0.44%	48,810
Rio Grande Regional Hospital	54,728,656	6	0.17%	52,047	61,468,351	9	0.27%	30,242
Calpine Cntrl Fin(Magic VY GN)	54,720,720	7	0.17%	52,039				
Wal Mart Stores Texas LLC	51,539,708	8	0.16%	49,014				
Day Surgery at Renaissance LLC	49,580,969	9	0.16%	47,152				
Universal Health Services	48,028,353	10	0.15%	\$ 45,675	88,442,154	7	0.39%	43,514
Calpine Cntrl Lp (Magic Vly Pw)					113,654,620	2	0.50%	55,918
Southwestern Bell Telephone					95,398,550	5	0.42%	46,936
Wal-Mart Property Tax Department					95,159,294	6	0.42%	46,818
Trenton Street Corporation					72,528,462	8	0.32%	35,684
Total	<u>\$ 859,494,382</u>		<u>2.70%</u>	<u>\$ 817,379</u>	<u>\$ 906,406,123</u>		<u>3.99%</u>	<u>\$ 445,952</u>

(1) Appraisal District certified values for Fiscal Year 2017 and Tax Roll Year 2016.

(2) Total tax levy is: \$ 30,232,354 \$ 11,181,428

(3) Tax rate is: 0.0951 0.0492

Source: Hidalgo County Appraisal District and 2008 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS
PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2017

EXHIBIT E-13

	Tax Levy (1)	Reserve For Uncollectible Taxes	Current Tax Levy Net of Uncollectible Amount
Hidalgo County			
Operating:			
General Fund	\$ 166,161,608	\$ (1,217,353)	\$ 164,944,255
Total Operating	166,161,608	(1,217,353)	164,944,255
Debt Service:			
Refunding Bonds 2009A	320,404	(2,347)	318,057
Refunding Bonds 2014B	6,183,801	(45,305)	6,138,496
Refunding Bonds 2014C	2,338,951	(17,136)	2,321,815
Refunding Bonds 2015B	704,889	(5,164)	699,725
Refunding Bonds 2015C	1,089,374	(7,981)	1,081,393
Certificates of Obligation 2009	1,249,576	(9,155)	1,240,422
Certificates of Obligation 2009B&C	833,051	(6,103)	826,948
Certificates of Obligation 2010A&B	1,986,506	(14,554)	1,971,952
Certificates of Obligation 2014	1,409,778	(10,328)	1,399,450
Certificates of Obligation 2015A	576,728	(4,225)	572,502
Certificates of Obligation 2016	4,838,103	(35,445)	4,802,658
Notes Payable	1,345,698	(9,859)	1,335,839
Total Debt Service	22,876,858	(167,603)	22,709,255
Total Hidalgo County	189,038,466	(1,384,956)	187,653,510
Drainage District No. 1			
Operating	15,767,873	(115,520)	15,652,353
Debt Service	14,464,481	(105,971)	14,358,509
Total Drainage District No. 1	30,232,354	(221,492)	30,010,862
Total All Funds	\$ 219,270,820	\$ (1,606,448)	\$ 217,664,372

(1) 2016 Tax Roll

Source: Hidalgo County Auditor's Office



COUNTY OF HIDALGO, TEXAS

PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

	Fiscal Year:	2017	2016	2015	2014
	Tax Roll Year:	2016	2015	2014	2013
Hidalgo County					
Operating:					
General Fund		\$ 166,161,608	\$ 158,272,413	\$ 150,474,424	\$ 144,030,542
Total Operating		<u>166,161,608</u>	<u>158,272,413</u>	<u>150,474,424</u>	<u>144,030,542</u>
Debt Service:					
Refunding Bonds 1998		-		-	-
Refunding Bonds 2005		-		3,600,274	6,084,240
Refunding Bonds 2006		-		-	-
Refunding Bonds 2007			666,410	1,133,944	1,161,537
Refunding Bonds 2009A		320,404	272,622	311,835	248,901
Refunding Bonds 2014A		-	1,120,781	1,956,054	-
Refunding Bonds 2014B		6,183,801	5,664,486	992,201	-
Refunding Bonds 2014C		2,338,951	1,726,608	-	-
Refunding Bonds 2015B		704,889	1,029,907	-	-
Refunding Bonds 2015C		1,089,374	1,575,151	-	-
Certificates of Obligation 1998		-		-	-
Certificates of Obligation 2000		-		-	-
Certificates of Obligation 2001		-		-	-
Certificates of Obligation 2002		-		-	967,947
Certificates of Obligation 2004		-		-	2,157,139
Certificates of Obligation 2006		-	1,060,198	4,280,640	3,152,742
Certificates of Obligation 2009		1,249,576	726,993	1,871,008	1,935,894
Certificates of Obligation 2009B&C		833,051	787,576	765,412	967,947
Certificates of Obligation 2010A&B		1,986,506	1,878,065	1,757,614	2,350,729
Certificates of Obligation 2014		1,409,778	1,393,403	-	-
Certificates of Obligation 2015A		576,728	1,060,198	-	-
Certificates of Obligation 2016		4,838,103			
Notes Payable		1,345,698	1,484,277	113,394	110,623
Total Debt Service		<u>22,876,858</u>	<u>20,446,675</u>	<u>16,782,377</u>	<u>19,137,699</u>
Total Hidalgo County		<u>189,038,466</u>	<u>178,719,088</u>	<u>167,256,802</u>	<u>163,168,241</u>
Drainage District No. 1					
Operating		15,767,873	14,393,611	12,968,506	12,191,627
Debt Service		14,464,481	14,064,444	13,664,242	13,793,644
Total Drainage District No. 1		<u>30,232,354</u>	<u>28,458,055</u>	<u>26,632,748</u>	<u>25,985,271</u>
Total All Funds		<u>\$ 219,270,820</u>	<u>\$ 207,177,143</u>	<u>\$ 193,889,550</u>	<u>\$ 189,153,512</u>

Source: Hidalgo County Auditor's Office

2013 2012	2012 2011	2011 2010	2010 2009	2009 2008	2008 2007
\$ 141,584,642	\$ 140,062,990	\$ 138,770,368	\$ 140,242,452	\$ 136,363,260	\$ 123,471,747
141,584,642	140,062,990	138,770,368	140,242,452	136,363,260	123,471,747
-	-	-	-	-	838,314
5,923,025	6,299,484	5,217,135	2,817,432	2,469,302	2,490,992
-	-	-	492,367	499,114	550,892
1,162,968	938,221	1,222,766	1,148,856	1,129,574	1,748,484
297,504	160,838	1,358,629	4,075,702	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	577,922	502,989
-	-	-	2,160,943	2,048,995	1,916,147
-	-	1,059,731	1,039,441	998,228	766,459
973,648	1,072,253	1,086,903	984,733	1,050,767	167,663
2,217,754	2,278,537	2,554,223	2,489,187	2,574,379	2,083,810
2,893,898	2,466,181	2,499,877	2,598,602	2,232,879	2,227,521
1,920,250	1,930,055	2,065,116	2,160,943	-	-
757,282	750,577	1,195,594	1,176,209	-	-
1,730,930	2,144,505	3,287,882	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
108,183	53,613	-	-	5,043,681	4,550,850
17,985,442	18,094,262	21,547,856	21,144,415	18,624,841	17,844,122
159,570,084	158,157,252	160,318,224	161,386,867	154,988,101	141,315,869
12,017,962	11,487,658	11,611,614	11,677,135	10,261,084	9,090,592
7,835,500	7,606,341	7,221,541	7,177,927	6,840,723	2,090,836
19,853,462	19,093,999	18,833,155	18,855,063	17,101,807	11,181,428
\$ 179,423,546	\$ 177,251,251	\$ 179,151,379	\$ 180,241,930	\$ 172,089,908	\$ 152,497,297

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

	Fiscal Year:	2016	2015	2014	2013	2012
	Tax Roll Year:	2015	2014	2013	2012	2011
Hidalgo County						
Operating:						
General Fund	\$	3,569,088	\$ 2,343,753	\$ 1,814,574	\$ 1,428,142	\$ 1,144,141
Total Operating		<u>3,569,088</u>	<u>2,343,753</u>	<u>1,814,574</u>	<u>1,428,142</u>	<u>1,144,141</u>
Debt Service:						
Refunding Bonds 1998		-	-	-	-	-
Refunding Bonds 2005		-	56,077	76,652	59,745	51,459
Refunding Bonds 2006		-	-	-	-	-
Refunding Bonds 2007		15,028	17,662	14,633	11,731	7,664
Refunding Bonds 2009A		6,148	4,857	3,136	3,001	1,314
Refunding Bonds 2014A		25,274	30,467	-	-	-
Refunding Bonds 2014B		127,736	15,454	-	-	-
Refunding Bonds 2014C		38,935	-	-	-	-
Refunding Bonds 2015B		23,225	-	-	-	-
Refunding Bonds 2015C		35,520	-	-	-	-
Certificates of Obligation 1998		-	-	-	-	-
Certificates of Obligation 2000		-	-	-	-	-
Certificates of Obligation 2001		-	-	-	-	-
Certificates of Obligation 2002		-	-	12,195	9,821	8,759
Certificates of Obligation 2004		-	-	27,177	22,370	18,613
Certificates of Obligation 2006		23,908	66,674	39,720	29,190	20,146
Certificates of Obligation 2009		16,394	29,142	24,389	19,369	15,766
Certificates of Obligation 2009B&C		17,760	11,922	12,195	7,638	6,131
Certificates of Obligation 2010A&B		42,351	27,376	29,616	17,460	17,518
Certificates of Obligation 2014		31,421	-	-	-	-
Certificates of Obligation 2015A		23,908	-	-	-	-
Notes Payable		33,471	1,766	1,394	1,091	438
Total Debt Service		<u>461,079</u>	<u>261,397</u>	<u>241,107</u>	<u>181,416</u>	<u>147,808</u>
Total Hidalgo County		<u>4,030,167</u>	<u>2,605,150</u>	<u>2,055,681</u>	<u>1,609,558</u>	<u>1,291,949</u>
Drainage District No. 1						
Operating		341,031	216,792	167,056	135,727	106,601
Debt Service		333,232	228,423	189,008	88,491	70,584
Total Drainage District No. 1		<u>674,263</u>	<u>445,215</u>	<u>356,064</u>	<u>224,218</u>	<u>177,185</u>
Total All Funds	\$	<u>4,704,430</u>	<u>\$ 3,050,365</u>	<u>\$ 2,411,745</u>	<u>\$ 1,833,776</u>	<u>\$ 1,469,134</u>

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2017

EXHIBIT E-15

2011 2010	2010 2009	2009 2008	2008 2007	2007 2006	Not Barred By Limitation	Reserve for Loss on Collections	Net Property Taxes Receivable
\$ 1,052,878	\$ 957,215	\$ 806,760	\$ 708,652	\$ 576,802	\$ 14,402,005	\$ (8,522,747)	\$ 5,879,258
1,052,878	957,215	806,760	708,652	576,802	14,402,005	(8,522,747)	5,879,258
-	-	-	4,811	4,215	9,026	(9,026)	-
39,583	19,230	14,609	14,297	13,200	344,852	(232,093)	112,759
-	3,361	2,953	3,162	3,439	12,915	(12,678)	237
9,277	7,842	6,683	10,035	-	100,555	(63,893)	36,662
10,308	27,818	-	-	-	56,582	(42,678)	13,904
-	-	-	-	-	55,741	(19,523)	36,218
-	-	-	-	-	143,190	(42,238)	100,952
-	-	-	-	-	38,935	(10,956)	27,979
-	-	-	-	-	23,225	(6,535)	16,690
-	-	-	-	-	35,520	(9,995)	25,525
-	-	3,419	2,887	2,662	8,968	(8,968)	-
-	14,749	12,122	10,998	8,763	46,632	(45,595)	1,037
8,040	7,095	5,906	4,399	2,440	27,880	(26,065)	1,815
8,247	6,721	6,217	962	4,992	57,914	(44,439)	13,475
19,379	16,990	15,231	11,960	15,197	146,917	(116,607)	30,310
18,967	17,737	13,210	12,785	21,186	263,523	(167,438)	96,085
15,668	14,749	-	-	-	135,477	(80,015)	55,462
9,071	8,028	-	-	-	72,745	(40,613)	32,132
24,946	-	-	-	-	159,267	(83,439)	75,828
-	-	-	-	-	31,421	(8,842)	22,579
-	-	-	-	-	23,908	(6,727)	17,181
-	-	29,840	26,119	1,553	95,672	(69,378)	26,294
163,486	144,320	110,190	102,415	77,647	1,890,865	(1,147,741)	743,124
1,216,364	1,101,535	916,950	811,067	654,449	16,292,870	(9,670,488)	6,622,382
100,826	91,332	70,676	59,083	48,413	1,337,537	(719,107)	618,430
62,706	56,141	47,117	13,589	-	1,089,291	(509,494)	579,797
163,532	147,473	117,793	72,672	48,413	2,426,828	(1,228,601)	1,198,227
\$ 1,379,896	\$ 1,249,008	\$ 1,034,743	\$ 883,739	\$ 702,862	\$ 18,719,698	\$ (10,899,089)	\$ 7,820,609

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
2008	2007	24,153,123,067	0.5900	7,074	141,315,869	3,172,005	144,487,874
2009	2008	26,452,935,574	0.5900	12,502	154,988,101	4,527,904	159,516,005
2010	2009	27,599,319,458	0.5900	19,515	161,386,867	212,526	161,599,394
2011	2010	27,420,237,899	0.5900	204	160,318,224	(726,346)	159,591,878
2012	2011	27,044,262,202	0.5900	46	158,157,252	(870,538)	157,286,714
2013	2012	27,320,028,938	0.5900	-	159,570,084	(951,318)	158,618,766
2014	2013	27,911,368,187	0.5900	12	163,168,241	(509,644)	162,658,597
2015	2014	28,613,115,990	0.5900	-	167,256,802	1,636,190	168,892,992
2016	2015	30,650,388,814	0.5900	-	178,719,088	159,835	178,878,923
2017	2016	32,436,704,063	0.5900	-	189,038,466	(1,220,986)	187,817,481

(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
136,346,506	94.37%	7,330,478	143,676,984	99.44%	810,890	0.56%
149,581,344	93.77%	9,017,875	158,599,219	99.43%	916,786	0.57%
152,608,616	94.44%	7,889,696	160,498,313	99.32%	1,101,081	0.68%
151,534,745	94.95%	6,842,066	158,376,811	99.24%	1,215,067	0.76%
150,676,328	95.80%	5,348,932	156,025,260	99.20%	1,261,454	0.80%
152,090,213	95.88%	5,069,469	157,159,682	99.08%	1,459,084	0.92%
156,313,187	96.10%	4,428,956	160,742,143	98.82%	1,916,454	1.18%
162,745,223	96.36%	3,647,606	166,392,829	98.52%	2,500,162	1.48%
172,168,269	96.25%	2,813,665	174,981,934	97.82%	3,896,989	2.18%
180,752,358	96.24%	803,836	180,752,358	96.24%	7,065,123	3.76%

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
2008	2007	22,725,693,685	0.0492	341	11,181,428	260,031	11,441,459
2009	2008	24,370,352,067	0.0700	1,384	17,101,807	532,358	17,634,165
2010	2009	25,968,153,946	0.0725	2,075	18,855,063	15,448	18,870,511
2011	2010	25,935,647,449	0.0725	25	18,833,155	(75,549)	18,757,606
2012	2011	26,006,779,427	0.0733	-	19,093,999	(96,761)	18,997,238
2013	2012	26,444,329,673	0.0750	-	19,853,462	(111,654)	19,741,808
2014	2013	27,122,349,160	0.0957	2	25,985,271	(39,867)	25,945,404
2015	2014	27,797,044,065	0.0957	-	26,632,748	293,886	26,926,634
2016	2015	29,894,876,293	0.0951	-	28,458,055	51,438	28,509,493
2017	2016	31,757,653,435	0.0951	-	30,232,354	(157,258)	30,075,096

(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
10,759,624	94.04%	609,178	11,368,802	99.36%	72,657	0.64%
16,463,211	93.36%	1,053,181	17,516,392	99.33%	117,773	0.67%
17,767,107	94.15%	955,987	18,723,094	99.22%	147,417	0.78%
17,764,778	94.71%	829,456	18,594,234	99.13%	163,372	0.87%
18,167,645	95.63%	655,789	18,823,434	99.09%	173,804	0.91%
18,896,758	95.72%	639,647	19,536,405	98.96%	205,403	1.04%
24,895,631	95.95%	715,914	25,611,545	98.71%	333,859	1.29%
25,907,301	96.21%	591,078	26,498,379	98.41%	428,255	1.59%
27,407,235	96.13%	449,461	27,856,696	97.71%	652,797	2.29%
28,908,857	96.12%	-	28,908,857	96.12%	1,166,239	3.88%

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
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	872,277	454,130	418,147	52.06%
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%
2017	2016	187,855	1,078,025	1,265,880	595,829	670,051	47.07%

(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
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	52.27%
2015	2014	49,506	61,103	110,609	59,594	51,016	53.88%
2016	2015	51,016	76,025	127,041	101,790	25,251	80.12%
2017	2016	25,251	163,826	189,077	88,304	100,773	46.70%

(1) As of January 1 of each year.

(2) All rollback taxes added to the tax roll are entered as tax modifications.

Source: Hidalgo County Tax Office Collection Reports.

COUNTY OF HIDALGO, TEXAS**EXHIBIT E-20**

HIDALGO COUNTY

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

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			
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	1.76%	438
2017	368,424,754	-	1,636,713	5,650,600	375,712,067	(2)	437

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-46.

(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			
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	0.72%	179
2017	140,475,996	-	793,714	141,269,710	(2)	164

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-46.

(2) Data is not available.

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

HIDALGO COUNTY

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

General Bonded Debt Outstanding							
Fiscal Year	General Obligation Bonds (4)	Special District Bonds	Gross Bonded Debt (4)	Less: Amounts Restricted to Repaying Debt (1)(4)	Net Bonded Debt (4)	Percentage of Actual Value of Taxable Property (2)	Net Bonded Debt per Capita (3)
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	(8,324,004)	354,795,088	1.16%	417
2017	368,424,754	-	368,424,754	(8,301,257)	360,123,497	1.11%	418

(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-46 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)
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	(3,264,751)	148,172,836	0.50%	174
2017	140,475,997	-	140,475,997	(3,185,459)	137,290,538	0.43%	160

(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-46 for population data.

COUNTY OF HIDALGO, TEXAS**EXHIBIT E-24**

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL OBLIGATION BONDED DEBT
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest (1)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
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%
2017	23,935,000	14,165,583	38,100,583	490,050,969	7.77%

(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, 2017

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	\$ 234,442,357	100.00%	12/31/17	\$ 234,442,357
Hidalgo County Drainage District No. 1	141,269,710	100.00%	12/31/17	141,269,710
Total Direct Debt	<u>375,712,067</u>			<u>375,712,067</u>
Overlapping Debt:				
Independent School Districts:				
Donna	77,265,000	100.00%	12/31/17	77,265,000
Edcouch - Elsa	44,101,687	100.00%	12/31/17	44,101,687
Edinburg	133,345,000	100.00%	12/31/17	133,345,000
Hidalgo	34,427,000	100.00%	12/31/17	34,427,000
La Joya	233,898,332	100.00%	12/31/17	233,898,332
La Villa	4,505,000	100.00%	12/31/17	4,505,000
McAllen	90,131,000	100.00%	12/31/17	90,131,000
Mercedes	62,104,090	100.00%	12/31/17	62,104,090
Mission	127,193,000	100.00%	12/31/17	127,193,000
Monte Alto	14,385,000	100.00%	12/31/17	14,385,000
Pharr - San Juan - Alamo	339,555,000	100.00%	12/31/17	339,555,000
Progreso	24,700,000	100.00%	12/31/17	24,700,000
Sharyland	108,184,999	100.00%	12/31/17	108,184,999
South Texas	-	65.48%	12/31/17	-
Valley View	45,209,764	100.00%	12/31/17	45,209,764
Weslaco	73,810,000	100.00%	12/31/17	73,810,000
Cities:				
Alamo	10,345,000	100.00%	12/31/17	10,345,000
Alton	10,430,000	100.00%	12/31/17	10,430,000
Donna	55,805,000	100.00%	12/31/17	55,805,000
Edcouch	1,560,000	100.00%	12/31/17	1,560,000
Edinburg	42,795,000	100.00%	12/31/17	42,795,000
Elsa	-	100.00%	12/31/17	-
Hidalgo	3,840,000	100.00%	12/31/17	3,840,000
La Joya	-	100.00%	12/31/17	-
La Villa	1,620,000	100.00%	12/31/17	1,620,000
McAllen	91,005,000	100.00%	12/31/17	91,005,000
Mercedes	20,475,000	100.00%	12/31/17	20,475,000
Mission	39,640,000	100.00%	12/31/17	39,640,000
Palmview	2,138,800	100.00%	12/31/17	2,138,800
Penitas	5,342,000	100.00%	12/31/17	5,342,000
Pharr	62,285,000	100.00%	12/31/17	62,285,000
Progreso	1,713,000	100.00%	12/31/17	1,713,000
San Juan	24,745,000	100.00%	12/31/17	24,745,000
Weslaco	69,820,000	100.00%	12/31/17	69,820,000
Road Districts:				
Road District No. 5	-	100.00%	12/31/17	-
County Line School Districts:				
Lyford	5,960,000	2.20%	12/31/17	131,120
South Texas College District	152,495,000	100.00%	12/31/17	152,495,000
Total Overlapping Debt	<u>2,014,828,672</u>			<u>2,008,999,792</u>
Total Direct and Overlapping Debt	<u>\$ 2,390,540,739</u>			<u>\$ 2,384,711,859</u>

Source: The information contained in this statement was provided by the Municipal Advisory Council of Texas (12/31/2017) 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			
	2017	2016	2015	2014
Assessed Value (1) (3)	\$ 38,452,674,171	\$ 36,439,231,049	\$ 34,063,956,028	\$ 33,193,667,610
Debit limit, 25 % of Assessed Value (2)	9,613,168,543	9,109,807,762	8,515,989,007	8,298,416,903
Debt Applicable to Limitation:				
Bonded debt:				
County Wide	211,290,000	198,210,000	177,400,000	175,805,000
Special Road Districts	-	-	-	-
Drainage District No. 1	131,260,000	137,910,000	150,445,000	157,700,000
Total bonded debt	342,550,000	336,120,000	327,845,000	333,505,000
Less: amounts available for repayment of general obligation bonds				
Drainage District No. 1	(3,185,459)	(3,264,751)	(2,461,315)	(2,116,581)
Refunding Bonds, Series 1998	-	-	-	-
Refunding Bonds, Series 2005	-	-	(222,310)	(1,137,780)
Refunding Bonds, Series 2006	-	-	-	-
Refunding Bonds, Series 2007	(13)	(5,669)	(428,325)	(590,791)
Refunding Bonds, Series 2009A	(21,481)	(20,047)	(55,203)	(32,274)
Refunding Bonds, Series 2014A	(195,261)	(75,671)	(182,826)	(21,684)
Refunding Bonds, Series 2014B	(337,842)	(198,865)	(423,610)	(55,011)
Refunding Bonds, Series 2014C	(566,440)	(576,362)	(2,531)	-
Refunding Bonds, Series 2015B	(364,664)	(399,955)	(5,765)	-
Refunding Bonds, Series 2015C	(377,891)	(949,089)	(5,495)	-
Certificates of Obligation, Series 1998	-	-	-	-
Certificates of Obligation, Series 2000	-	-	-	-
Certificates of Obligation, Series 2001	-	-	-	-
Certificates of Obligation, Series 2002	-	-	-	(66,737)
Certificates of Obligation, Series 2004	-	-	-	(170,297)
Certificates of Obligation, Series 2006	(920)	(214,388)	(1,025,239)	(836,471)
Certificates of Obligation, Series 2009	(41,485)	(8,838)	(399,170)	(538,094)
Certificates of Obligation, Series 2009B&C	(456,361)	(467,510)	(516,893)	(572,149)
Certificates of Obligation, Series 2010A&B	(1,095,164)	(1,105,858)	(1,208,830)	(1,397,021)
Certificates of Obligation, Series 2014	(458,994)	(469,496)	(1,500)	-
Certificates of Obligation, Series 2015A	(339,837)	(453,607)	-	-
Certificates of Obligation, Series 2016	(780,971)	-	-	-
Tax Notes, Series 2014	(78,474)	(113,898)	(18,625)	-
Total amount available for repayment of general obligation bonds	(8,301,257)	(8,324,004)	(6,957,637)	(7,534,890)
Total debt applicable to limitation	334,248,743	327,795,996	320,887,363	325,970,110
Legal Debt Margin	\$ 9,278,919,800	\$ 8,782,011,766	\$ 8,195,101,644	\$ 7,972,446,792
Total net debt applicable to the limit as a percentage of debt limit	3.48%	3.60%	3.77%	3.93%

(1) FY 2017-2008 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 2008-2014 and 2016.

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 32,466,210,900	\$ 32,020,027,044	\$ 32,255,682,645	\$ 32,270,566,157	\$ 30,743,431,510	\$ 28,127,299,026
8,116,552,725	8,005,006,761	8,063,920,661	8,067,641,539	7,685,857,878	7,031,824,757
162,385,000	174,275,000	185,405,000	197,250,000	181,685,000	148,575,000
-	-	-	-	-	-
163,535,000	90,305,000	93,740,000	96,675,000	99,145,000	99,950,000
325,920,000	264,580,000	279,145,000	293,925,000	280,830,000	248,525,000
(1,903,111)	(1,805,618)	(1,553,289)	(1,393,943)	(1,023,127)	(915,962)
-	-	-	-	-	(33,607)
(1,238,122)	(1,536,350)	(1,469,361)	(1,375,094)	(1,324,406)	(1,368,260)
-	-	(58,025)	(44,606)	(13,497)	(30,852)
(580,015)	(568,630)	(616,651)	(545,081)	(565,231)	(622,016)
(66,375)	(30,848)	(97,524)	(86,352)	(902)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(87,132)
-	-	-	(173,209)	(97,788)	(155,631)
-	-	(85,101)	(96,055)	(87,128)	(91,178)
(134,593)	(198,258)	(149,173)	(94,079)	(137,321)	(137,635)
(268,077)	(346,711)	(432,874)	(361,845)	(361,593)	(459,990)
(852,180)	(911,840)	(948,697)	(890,796)	(861,123)	(980,514)
(533,643)	(559,135)	(582,407)	(524,358)	(140,087)	-
(373,665)	(529,125)	(603,107)	(277,033)	(3,349)	-
(883,464)	(1,322,700)	(1,179,643)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(6,833,246)	(7,809,216)	(7,775,852)	(5,862,451)	(4,615,552)	(4,882,776)
319,086,754	256,770,784	271,369,148	288,062,549	276,214,448	243,642,224
\$ 7,797,465,971	\$ 7,748,235,977	\$ 7,792,551,513	\$ 7,779,578,990	\$ 7,409,643,430	\$ 6,788,182,532
3.93%	3.21%	3.37%	3.57%	3.59%	3.46%

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

HIDALGO COUNTY

CERTIFICATES OF OBLIGATION SERIES 2009 (1439)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2018		-	22,781	22,781
8/15/2018	3.750%	1,215,000	22,781	1,237,781
TOTALS		<u>\$ 1,215,000</u>	<u>\$ 45,563</u>	<u>\$ 1,260,563</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
2/15/2018		-	5,863	5,863
8/15/2018	3.500%	335,000	5,863	340,863
	TOTALS	<u>\$ 335,000</u>	<u>\$ 11,725</u>	<u>\$ 346,725</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
2/15/2018		-	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>\$ 8,195,000</u>	<u>\$ 3,221,148</u>	<u>\$ 11,416,148</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
2/15/2018		-	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>\$ 20,345,000</u>	<u>\$ 9,003,507</u>	<u>\$ 29,348,507</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
2/15/2018		-	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>\$ 83,600</u>	<u>\$ 1,128,600</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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
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>\$ 21,785,000</u>	<u>\$ 1,326,913</u>	<u>\$ 23,111,913</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
2/15/2018		-	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>\$ 19,580,000</u>	<u>\$ 8,481,263</u>	<u>\$ 28,061,263</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
2/15/2018		-	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>\$ 20,855,000</u>	<u>\$ 5,710,750</u>	<u>\$ 26,565,750</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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
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>\$ 2,335,000</u>	<u>\$ 176,500</u>	<u>\$ 2,511,500</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
2/15/2018		-	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>\$ 15,685,000</u>	<u>\$ 9,162,219</u>	<u>\$ 24,847,219</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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
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		<u>\$ 14,760,000</u>	<u>\$ 6,378,000</u>	<u>\$ 21,138,000</u>

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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
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>23,990,000</u>	<u>3,683,356</u>	<u>27,673,356</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**EXHIBIT E-39**

HIDALGO COUNTY

CERTIFICATES OF OBLIGATION SERIES 2016 (1450)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2018		-	731,250	731,250
8/15/2018	4.000%	1,090,000	731,250	1,821,250
2/15/2019		-	709,450	709,450
8/15/2019	5.000%	1,135,000	709,450	1,844,450
2/15/2020		-	681,075	681,075
8/15/2020	5.000%	1,190,000	681,075	1,871,075
2/15/2021		-	651,325	651,325
8/15/2021	5.000%	1,250,000	651,325	1,901,325
2/15/2022		-	620,075	620,075
8/15/2022	5.000%	1,315,000	620,075	1,935,075
2/15/2023		-	587,200	587,200
8/15/2023	5.000%	1,380,000	587,200	1,967,200
2/15/2024		-	552,700	552,700
8/15/2024	5.000%	1,450,000	552,700	2,002,700
2/15/2025		-	516,450	516,450
8/15/2025	5.000%	1,520,000	516,450	2,036,450
2/15/2026		-	478,450	478,450
8/15/2026	5.000%	1,595,000	478,450	2,073,450
2/15/2027		-	438,575	438,575
8/15/2027	5.000%	1,675,000	438,575	2,113,575
2/15/2028		-	396,700	396,700
8/15/2028	5.000%	1,760,000	396,700	2,156,700
2/15/2029		-	352,700	352,700
8/15/2029	5.000%	1,850,000	352,700	2,202,700
2/15/2030		-	306,450	306,450
8/15/2030	5.000%	1,940,000	306,450	2,246,450
2/15/2031		-	257,950	257,950
8/15/2031	5.000%	2,040,000	257,950	2,297,950
2/15/2032		-	206,950	206,950
8/15/2032	4.000%	2,140,000	206,950	2,346,950
2/15/2033		-	164,150	164,150
8/15/2033	4.000%	2,225,000	164,150	2,389,150
2/15/2034		-	119,650	119,650
8/15/2034	4.000%	2,315,000	119,650	2,434,650
2/15/2035		-	73,350	73,350
8/15/2035	3.000%	2,410,000	73,350	2,483,350
2/15/2036		-	37,200	37,200
8/15/2036	3.000%	2,480,000	37,200	2,517,200
TOTALS		<u>32,760,000</u>	<u>15,763,300</u>	<u>48,523,300</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**

HIDALGO COUNTY

CERTIFICATES OF OBLIGATION SERIES 2017 (1451)

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2018		-	662,399	662,399
8/15/2018	4.000%	660,000	666,100	1,326,100
2/15/2019		-	652,900	652,900
8/15/2019	5.000%	615,000	652,900	1,267,900
2/15/2020		-	637,525	637,525
8/15/2020	5.000%	970,000	637,525	1,607,525
2/15/2021		-	613,275	613,275
8/15/2021	5.000%	1,015,000	613,275	1,628,275
2/15/2022		-	587,900	587,900
8/15/2022	5.000%	1,070,000	587,900	1,657,900
2/15/2023		-	561,150	561,150
8/15/2023	5.000%	1,120,000	561,150	1,681,150
2/15/2024		-	533,150	533,150
8/15/2024	5.000%	1,175,000	533,150	1,708,150
2/15/2025		-	503,775	503,775
8/15/2025	5.000%	1,235,000	503,775	1,738,775
2/15/2026		-	472,900	472,900
8/15/2026	5.000%	1,300,000	472,900	1,772,900
2/15/2027		-	440,400	440,400
8/15/2027	5.000%	1,365,000	440,400	1,805,400
2/15/2028		-	406,275	406,275
8/15/2028	5.000%	1,430,000	406,275	1,836,275
2/15/2029		-	370,525	370,525
8/15/2029	5.000%	1,505,000	370,525	1,875,525
2/15/2030		-	332,900	332,900
8/15/2030	5.000%	1,580,000	332,900	1,912,900
2/15/2031		-	293,400	293,400
8/15/2031	5.000%	1,655,000	293,400	1,948,400
2/15/2032		-	252,025	252,025
8/15/2032	5.000%	1,740,000	252,025	1,992,025
2/15/2033		-	208,525	208,525
8/15/2033	5.000%	1,825,000	208,525	2,033,525
2/15/2034		-	162,900	162,900
8/15/2034	4.000%	1,920,000	162,900	2,082,900
2/15/2035		-	124,500	124,500
8/15/2035	4.000%	1,995,000	124,500	2,119,500
2/15/2036		-	84,600	84,600
8/15/2036	4.000%	2,075,000	84,600	2,159,600
2/15/2037		-	43,100	43,100
8/15/2037	4.000%	2,155,000	43,100	2,198,100
TOTALS		28,405,000	15,891,949	44,296,949

DATE: August 1, 2017

ISSUED: \$ 28,405,000

PAYABLE: The Bank of New York Mellon

CALL OPTION: Bonds maturing on and after 08/15/2028 are callable in whole or in part on any date beginning 08/15/2027 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS**EXHIBIT E-41**

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>
3/1/2018		-	72,900	72,900
9/1/2018	4.000%	3,645,000	72,900	3,717,900
	TOTALS	<u>\$ 3,645,000</u>	<u>\$ 145,800</u>	<u>\$ 3,790,800</u>

DATE: May 6, 2008

ISSUED: \$ 72,000,000

PAYABLE: U.S. Bank

CALL OPTION: Bonds maturing on and after 09/1/2019 are callable in whole or in part on any date beginning 09/1/2018 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS**EXHIBIT E-42**

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX IMPROVEMENT BONDS SERIES 2013

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2018		-	1,270,584	1,270,584
9/1/2018	5.00%	2,960,000	1,270,584	4,230,584
3/1/2019		-	1,196,584	1,196,584
9/1/2019	5.00%	1,140,000	1,196,584	2,336,584
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>65,695,000</u>	<u>\$ 22,172,205</u>	<u>\$ 87,867,205</u>

DATE: April 2, 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-43**

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX REFUNDING BONDS SERIES 2014

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2018		-	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>\$ 2,550,638</u>	<u>\$ 10,215,638</u>

DATE: December 30, 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-44**

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX REFUNDING BONDS SERIES 2016

SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2018		-	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		<u>\$ 50,335,000</u>	<u>\$ 15,881,650</u>	<u>\$ 66,216,650</u>

DATE: February 17, 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**EXHIBIT E-45**

DRAINAGE DISTRICT NO. 1

UNLIMITED TAX REFUNDING BONDS SERIES 2017

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>
3/1/2018		-	42,998	42,998
9/1/2018	4.050%	1,960,000	39,690	1,999,690
	TOTALS	<u>\$ 1,960,000</u>	<u>\$ 82,688</u>	<u>\$ 2,042,688</u>

DATE: August 16, 2017
ISSUED: \$ 1,960,000
PAYABLE: Lone Star National Bank
CALL OPTION: No call option.

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

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	School Enrollment (2)	Unemployment Rate (3)
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	21,080,611,000	24,805	234,994	8.2%
2017	860,661	(4)	(4)	240,049	7.4%

(1) Source: U.S. Census Bureau

(2) Source: Texas Education Agency (TEA)

(3) Source: United States Department of Labor

(4) Data not available for 2017.

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

EXHIBIT E-47

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(5) H-E-B	5,880	1	1.86%	3,842	2	1.47%
University of Texas-Rio Grande Valley	5,822	2	1.84%	3,930	1	1.50%
(4) Wal-Mart	5,517	3	1.75%	3,661	5	1.40%
Edinburg Consolidated ISD	4,878	4	1.55%	3,800	3	1.45%
Doctor's Hospital at Renaissance	4,700	5	1.49%			
La Joya ISD	4,368	6	1.38%	3,148	7	1.20%
Pharr-San Juan-Alamo ISD	4,297	7	1.36%			
(1) Hidalgo County	4,122	8	1.31%	3,769	4	1.44%
McAllen Independent School District	3,382	9	1.07%	3,545	6	1.35%
(6) Edinburg Regional Medical Center	3,000	10	0.95%			
Mission Consolidated ISD				2,162	8	0.83%
South Texas Health System				2,070	9	0.79%
City of McAllen				1,735	10	0.66%
	<u>45,966</u>		<u>14.57%</u>	<u>28,514</u>		<u>12.10%</u>
			(2)			(3)

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

- (1) Includes Hidalgo County and County related agencies employees.
(2) Total employment in 2017 was 315,566.
(3) Total employment in 2008 was 261,657.
(4) Data not found for 2017, used 2015.
(5) Based on 20 stores with an average of 294 employees.
(6) Data not found for 2017, used 2016.



COUNTY OF HIDALGO, TEXAS

MISCELLANEOUS STATISTICS

DECEMBER 31, 2017

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, 2017(millions):	\$ 9,287
Number of employees:	4,122		
Area in acres:	9,525,000		
Miles of County maintained roads:	Precinct 1	684	
	Precinct 2	123	
	Precinct 3	571	
	Precinct 4	490	

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:	19	
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

(1) Median household income:	\$ 35,928	Principal industries:	Construction
(1) People below poverty level:	268,526		Educational Services
(1) % of people below poverty level:	31.2%		Financial Activities
Labor force:	341,602		Health Services
People employed:	316,347		Government
People unemployed:	25,255		Information
Unemployment rate:	7.4%		Leisure and Hospitality
			Manufacturing
			Natural Resources and Mining
			Professional and Business services
			Trade, Transportation and Utilities

Gross Sales

Industry	2017	2016	2015	2014
Agriculture	90,949,311	116,897,052	68,371,272	55,131,492
Construction	557,496,434	3,962,552,952	675,523,705	614,823,153
Finance, Real Estate, Insurance	124,618,000	215,554,680	267,972,968	293,431,954
Manufacturing	965,519,783	1,596,796,504	1,689,925,786	1,508,609,652
Mining	56,097,299	73,229,906	101,440,518	140,981,973
Other	12,902	31,257	36,212	32,215
Retail	6,707,582,147	9,427,288,231	9,764,863,847	9,832,370,488
Other Services	754,546,459	836,570,177	747,203,161	675,271,542
Transportation, Communications, and Utilities	235,237,770	291,565,399	305,662,012	318,050,890
Wholesale-Trade	1,546,262,553	2,226,358,928	2,135,120,971	2,185,751,809
	<u>11,038,322,658</u>	<u>18,746,845,086</u>	<u>15,756,120,452</u>	<u>15,624,455,168</u>

Agriculture

Products Raised (2017)	Acres		Production	
	Crops	Harvested		
	Grain Sorghum	81,600	4,402,000	Bushels
(1) Sugar Cane		19,600	753,000	Tons
	Corn	31,200	3,023,000	Bushels
	Upland Cotton	45,400	119,100	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, and Hidalgo County related agencies.

(1) Data not available for 2017, used 2016.

COUNTY OF HIDALGO, TEXAS

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2017	2016	2015	2014
General government				
Judicial	383	383	363	342
Executive	26	26	22	31
Elections	25	25	212	22
Financial administration	351	351	470	345
Other-unclassified	126	126	107	119
Public safety				
Police	434	434	395	437
Fire	7	7	8	9
Corrections	780	780	784	789
Other Protection	5	5	3	5
Highways and streets	270	270	193	267
Drainage	142	139	130	109
Sanitation	75	75	55	65
Health and welfare				
Hidalgo County	382	382	339	389
Head Start Program	734	751	(1)	760
Community Service Agency	31	35	31	36
Culture-recreation				
Parks	52	52	-	50
Conservation	10	10	7	8
Urban and economic development				
Hidalgo County	22	22	21	-
Urban County	22	22	23	24
Economic Opportunity	15	15		13
Total	3,892	3,910	3,162	3,820

Source: Hidalgo County payroll database and county related agencies.

(1) Data is not available.

Fiscal Year						
2013	2012	2011	2010	2009	2008	
349	371	375	327	327	343	
25	28	29	13	14	18	
27	26	27	25	18	21	
350	350	353	371	344	352	
129	127	138	130	129	130	
450	407	419	389	382	383	
6	7	7	7	7	5	
831	790	769	799	801	770	
5	5	5	4	6	5	
286	291	292	267	295	244	
113	107	102	94	89	87	
70	73	73	75	86	69	
416	434	446	441	440	412	
760	804	780	778	786	809	
32	32	50	45	44	32	
51	55	57	47	54	49	
11	7	6	10	11	11	
-	-	-	-	1	1	
26	30	29	30	27	22	
11	11	10	10	10	6	
3,948	3,955	3,967	3,862	3,871	3,769	

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

Function	Fiscal Year			
	2017	2016	2015	2014
General government				
Criminal cases on docket (2) (3)	41,709	53,706	509,418	185,184
Criminal cases disposed (2) (3)	22,275	23,059	54,963	56,693
Civil cases on docket (2) (3)	28,715	31,860	38,977	56,108
Civil cases disposed (2) (3)	7,637	7,783	2,320	11,876
Number of inquests (5)	-	205	345	422
Vehicles registered	608,697	595,640	583,042	568,966
Average daily inmate population	1,050	1,091	1,101	1,094
Drainage				
Subdivision drainage reviews	205	230	246	192
Health and welfare				
Restaurant permits	1,592	2,011	2,095	2,265
Food handler permits	-	500	2,400	4,984
Mobile vendor permits	-	-	-	74
Septic tank inspections	1,107	1,383	813	1,301
Children served by Head Start (4)	4,367	4,408	4,389	4,303
Children with disabilities served by Head Start (4)	507	460	465	440
Individuals assisted by CSA (5)	17,463	23,978	23,023	15,359
Urban and economic development				
Home rehabilitations/reconstructions	(1)	14	22	19
New home constructions	(1)	24	11	37
First time home buyers assisted with downpayment	(1)	0	0	5

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) Data from reports are missing Justice Courts Activity Detail.

(4) Enrollment based on school year (August-May).

(5) Community Service Agency (CSA) assists low income individuals in the payment of electricity, water, rent, heating/cooling of homes, medicines, food, vehicle and home repairs.

Fiscal Year					
2013	2012	2011	2010	2009	2008
537,239	240,482	147,780	96,183	109,121	111,914
95,939	47,413	46,925	60,120	72,893	70,515
79,750	32,940	20,311	74,943	77,426	75,062
62,124	33,272	7,744	9,986	17,883	17,619
373	86	206	547	433	424
549,205	529,102	505,523	488,215	470,371	462,051
1,098	1,094	1,286	1,275	1,150	1,132
149	195	159	135	153	208
2,348	2,222	2,275	2,084	2,372	2,485
5,497	5,410	5,798	5,697	1,770	(1)
N/A	N/A	N/A	N/A	N/A	N/A
1,037	1,453	1,061	1,386	835	1,595
4,241	4,237	4,343	4,351	4,682	4,710
438	429	230	85	39	605
14,684	18,790	21,692	21,891	31,563	15,039
14	26	28	27	42	47
26	39	24	50	50	38
14	9	36	20	23	22

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

Function	Fiscal Year				
	2017	2016	2015	2014	2013
General government					
Courthouse-number of courts	25	25	25	25	24
Justice of the Peace courts	9	8	8	9	9
Motor Vehicle Department substations	7	6	6	5	6
Public safety					
County jail-number of beds	1,287	1,229	1,371	1,397	1,385
Patrol units	475	424	506	426	395
Drainage					
Administration Office	1	1	1	1	1
Health and welfare					
Health Department offices that issue restaurant permits and septic tank inspections	3	3	3	3	3
Head Start centers	27	27	(1)	27	27
Head Start school buses	34	34	(1)	38	39
Urban redevelopment and housing					
Urban County administration office	1	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
24	23	22	20	20	16
9	9	9	9	9	9
6	6	6	6	5	5
1,430	1,097	1,232	1,232	1,232	1,232
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

COUNTY OF HIDALGO, TEXAS
County Auditor's Office Personnel
December 31, 2017

Maria Arcilia Duran, CPA
Linda C. Fong, CPFO

County Auditor
First Assistant County Auditor

Accounting Division

Marcela Luna
 Deborah Fischer, CPA
 Nereyda Gonzalez
 Jennifer Garza
 Milagros Rodriguez
 Aron Santamaria
 Valeria Rios
 Wakira Palacios
 Esmeralda Medina
 Minerva Diaz
 Maria Munoz
 Rossana Schettino
 Hector Sandoval
 Itsayana Vallejo
 Jose Rodriguez
 Janelle Rodriguez

[illegible]

Audit Division

Leticia Chavez
Elizabeth Cano
Reynaldo Cantu
Yvonne Torres
Marissa Castillo
Gricelda Quintero
Abigail Guajardo
Osvaldo Escamilla
Edgar Escobedo
Araceli Guillen
Corina Martinez
Ricardo Nunez
Zoraida Escamilla
Dinae Frazier-Garcia
Yazmin Garcia
Carmen Gil
Genoveva Gonzalez
Kathleen Guerra
Belia Rodriguez
Erika Ortiz
Olga Lydia Perez
Celina Rios
Iliana Rocha
Consuelo Salazar
Sandra Tijerina
Belinda Salinas

[illegible]

Support Staff

Margaret Mungia
Alejandro Mortera
Hugo Perales

Assistant Auditor
Assistant Auditor
Assistant Auditor