

County of Hidalgo, Texas

Comprehensive
Annual Financial Report
For the Year Ended
December 31, 2019



COUNTY OF HIDALGO, TEXAS

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2019**

**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, 2019

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

INTRODUCTORY SECTION





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October 1, 2020

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, 2019, 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.

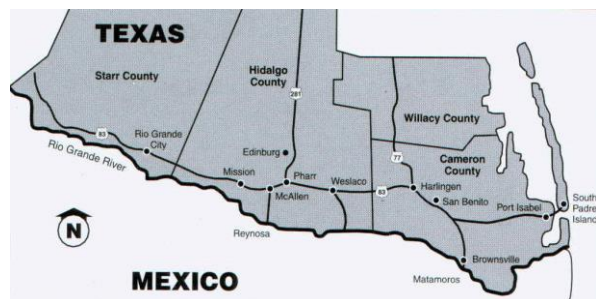
Pursuant to Local Government Code §115.045, the financial statements and notes contained in this report have been audited by Burton, McCumber & Longoria, L.L.P. The independent auditors issued an unmodified ("clean") opinion on the County financial statements for the year ended December 31, 2019. The 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 868,707 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.

The Commissioners Court serves as the governing body for the following two legally separate entities. Therefore, in accordance with GASB Standards, these are presented as component units. Additional information on these legally separate entities can be found in the notes to the financial statements (See Note 1.A.).

The Health Care Funding District, a blended component unit, was created on July 9, 2013 by an order of Commissioners Court to generate revenue from a mandatory payment required by the District from an institutional health care provider to provide the nonfederal share of a Medicaid supplemental payment program. The Health Care Funding District functions as a department of the County and has been included as an integral part of the County's financial statements.

The Drainage District No. 1, a discretely presented component unit, was created on April 9, 1908 by order of the Commissioners Court pursuant to an election to provide drainage flood control services. Originally organized under provisions of Article III, Section 52 of the Texas Constitution, the District was later converted to a Conservation and Reclamation District under the provisions of Article XVI, Section 59 of the Texas Constitution.

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 2019, 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 2nd of 268 urban areas with the least expensive cost of living (24 percent below the national average) by the Council for Community and Economic Research (C2ER), an economic think tank, in their third quarter 2019 report.

Hidalgo County continues to experience strong growth in population and in its economic base. The population has grown by 12.1% since the 2010 census. With a 2019 population estimate of 868,707, Hidalgo County is the eighth 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 approximately \$27 billion in 2010 to over \$35 billion in 2019.

Hidalgo County experienced modest employment growth of 2.2% over the past year. The 2019 Perryman economic forecast projected continued expansion at a rate of 2.19% for five-year period – 2019 to 2023. According to the Texas Workforce Commission, the County's 2019 unemployment rate was 6.2 percent, compared to 6.5 percent in 2018. The County's unemployment rate continues to be one of the highest unemployment rates in the state. The County's 2019 unemployment rate was well above the state (3.5 percent) and national (3.7 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 in Edinburg, and Bert Ogden Arena in Edinburg continue to attract additional development in the County.

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

- In April 2019, the University of Texas-Rio Grande Valley (UTRGV) completed construction of a new 54,334 square-foot Interdisciplinary Engineering and Academic Building (IEAB) in Edinburg. In addition, the UTRGV School of Medicine continues to expand with the construction of a new 24,000 square-foot Team Based Learning Center in Edinburg. The center's cost was \$12.2 million and was completed in the spring of 2020.
- On June 14, 2019, Governor Abbott signed the Rio Grande Valley Metropolitan Planning Organization (RGV MPO) re-designation and consolidation agreement. The RGV MPO agreement will merge the Brownsville, Harlingen-San Benito, and Hidalgo County MPOs into one. The RGV MPO agreement will improve the Rio Grande Valley's ability to compete for greater funding opportunities for infrastructure projects.
- Construction began on a \$60 million commercial lane expansion project at the Donna-Rio Bravo International Bridge. The expansion will turn the port of entry – currently passenger only – into a state-of-the-art commercial hub.
- Construction of the Evergreen Cold Storage fresh produce warehouse project continues in Pharr. The project is expected to be completed in three phases at a cost of \$47 million and is estimated to create a total of 120 new jobs. The project is expected to be completed by 2022.
- Construction continues on the \$26.3 million Pharr Bridge Business Park in Pharr. The 300,000 square-foot business park will be used for dry goods distribution and transportation. The project will be constructed in three phases and is expected to create 130 jobs.
- 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 30 years.

Long-term Financial Planning

The Commissioners Court is responsible for setting the County's property tax rate. The County's tax rate has not increased 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. In 2017, the Commissioners Court reduced the County's property tax rate by one cent to \$0.5800 for calendar year 2018, despite the issuance of debt for the construction of the new courthouse. In 2019, the Commissioners Court reduced the County's property tax rate by half a cent to \$0.5750 for calendar year 2020.

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

New Courthouse

In 2018, the County broke ground on a new 7-story \$150 million courthouse. The new courthouse will be approximately 333,000 square-feet and will include 31 courtrooms and offices for the District and County Clerk as well as other departments. The new courthouse is scheduled to be completed in 2021. As of December 31, 2019, the County has issued \$141.7 million in certificates of obligation for the construction of the courthouse.

Indoor Sports Complex

In 2019, the Hidalgo County unveiled a new 24,750 square-foot indoor sports complex in Pharr. The complex, which features eight batting cages, a full-sized infield, and two pitching mounds, will provide indoor, air-conditioned baseball and softball facilities to residents free of charge. In addition, the complex will offer free workout classes for county employees. This wellness initiative promotes a healthy lifestyle in an effort to reduce health care costs for the County.

Regional Hike-and-Bike Trail

Construction continues on 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 first of three segments was completed and the second segment is nearly complete. 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 2019 for a total of \$6.9 million 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, 308 streetlights have been installed as a result of the program.

Vehicle Lease Program

In 2018, the County implemented a vehicle lease program to replace the County's aging fleet of light- and medium-duty vehicles. The program is designed to keep the County's vehicle fleet up to date while decreasing maintenance costs in the long run. Approximately 100 vehicles have been replaced since the inception of the program.

Awards and Acknowledgements

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Hidalgo, for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the sixteenth 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,

Maria A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor





Government Finance Officers Association

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

Presented to

**County of Hidalgo
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

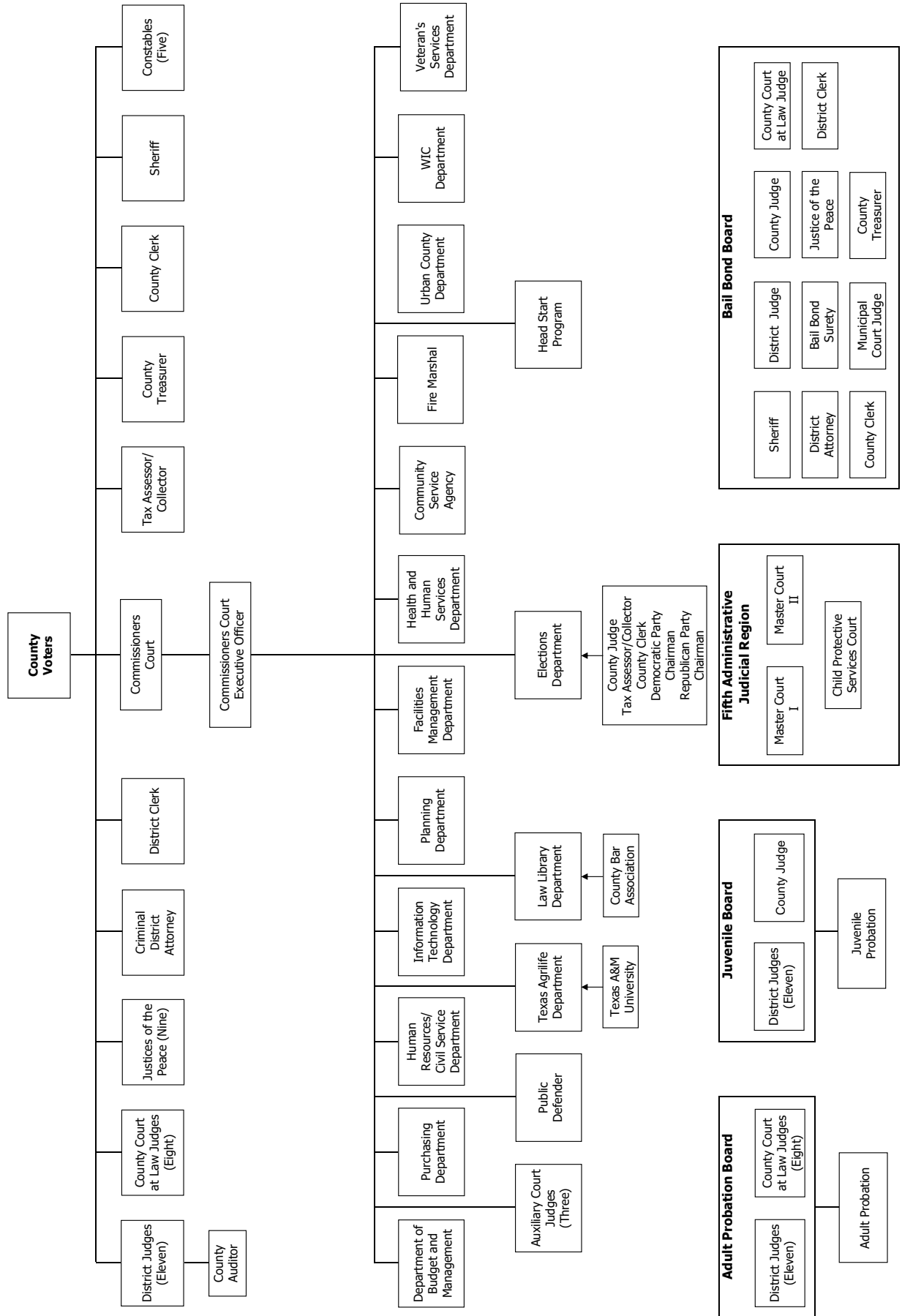
December 31, 2018

Christopher P. Morrill

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2019

County Judge Richard CortezChairman
Commissioner David L. Fuentes.Member
Commissioner Eduardo CantuMember
Commissioner Jose M. FloresMember
Commissioner Ellie Torres.Member

COUNTY OF HIDALGO, TEXAS
Principal Officials
December 31, 2019

Luis M. Singleterry Judge, 92nd Judicial District of Texas
Fernando Mancias 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
Marla Cuellar 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
Ysmael D. Fonseca 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
JoAnne Garcia 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

Richard Cortez County Judge

David L. Fuentes. Commissioner, Precinct No. 1
Eduardo Cantu Commissioner, Precinct No. 2
Jose M. Flores Commissioner, Precinct No. 3
Ellie Torres 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

Lita Leo County Treasurer

Ricardo Rodriguez District Attorney

Maria Arcilia (Arcy) Duran. County Auditor

INDEPENDENT AUDITORS' REPORT



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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, the aggregate discretely presented component unit, 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, 2019, 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 auditors' 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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Local Provider Participation Fund 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, net pension liability and total OPEB information on pages 18–27 and 103–107 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, and statistical section, related agencies financial statements and budget comparison schedules 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 combining and individual nonmajor fund financial statements, related agencies financial statements and budgetary comparison schedules are 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 October 1, 2020, 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 solely 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 the effectiveness of the County's 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.



McAllen, Texas
October 1, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the Hidalgo County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2019. 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 3-7 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 \$269,249,185 (*net position*). Of this amount, \$19,300,755 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased \$675,658 or 0.25% from the prior fiscal year.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$251,031,732, a decrease of \$42,453,681, net of prior period adjustment, in comparison with the prior year. Approximately 10% of this amount (\$24,930,083) 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 \$46,382,931, or approximately 21% of total general fund expenditures and transfers out.
- The County's total outstanding general obligation debt increased by \$9,570,000 during the current fiscal year due to the issuance of certificates of obligation in the amount of \$24,795,000 and limited tax refunding bonds in the amount of \$20,645,000, which refunded \$23,470,000 of certificates of obligation. The new debt was offset by regularly scheduled principal reductions of \$12,400,000.

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 and the Health Care Funding District, both legally separate entities. Although legally separate, the Health Care Funding District functions for all practical purposes as a department of the County, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 30-33 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, the Health Care Funding District local provider participation special revenue fund, and the Certificates of Obligation, Series 2018A capital projects 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 34-41 of this report.

Proprietary Funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its landfill and jail commissary. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its risk financing activities related to health benefits and workers' compensation. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Both enterprise funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Similarly, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the enterprise and internal service funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic proprietary fund financial statements can be found on pages 42-45 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains three different types of fiduciary funds. *Pension trust funds* are used to report resources held in trust for retirees and beneficiaries covered by the *Affiliated Agencies Employees' Retirement Plan*. *Private-purpose trust funds* are used to report resources held in trust for others by the County Treasurer, District Attorney, District Clerk, County Clerk, Sheriff, and the Urban County Program. *Agency funds* are used to report resources held by the County in a custodial capacity for individuals, private organizations, and other governments.

The fiduciary fund financial statements can be found on pages 46-47 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 50-100 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information on pages 103-107 and combining and individual fund statements and schedules beginning on page 110.

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 \$269,249,185, at the close of the most recent fiscal year.

Net Position

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and other assets	\$ 555,633,034	\$ 591,489,292	\$ 3,966,793	\$ 3,845,633	\$ 559,599,827	\$ 595,334,925
Capital assets	409,983,750	348,455,581	1,243,897	1,184,531	411,227,647	349,640,112
Total assets	965,616,784	939,944,873	5,210,690	5,030,164	970,827,474	944,975,037
Deferred Outflows:						
Deferred charge	1,813,969	1,054,395	-	-	1,813,969	1,054,395
Pension	51,559,223	19,947,976	-	-	51,559,223	19,947,976
OPEB	20,985,289	270,697	-	-	20,985,289	270,697
Total deferred outflows	74,358,481	21,273,068	-	-	74,358,481	21,273,068
Liabilities:						
Long-term liabilities	563,466,128	475,563,543	1,512,550	1,548,605	564,978,678	477,112,148
Other liabilities	67,699,755	75,711,306	46,300	41,659	67,746,055	75,752,965
Total liabilities	631,165,883	551,274,849	1,558,850	1,590,264	632,724,733	552,865,113
Deferred Inflows:						
Pension	4,877,958	8,867,635	-	-	4,877,958	8,867,635
OPEB	3,715,088	3,979,089	-	-	3,715,088	3,979,089
Property taxes	134,618,991	130,456,646	-	-	134,618,991	130,456,646
Total deferred inflows	143,212,037	143,303,370	-	-	143,212,037	143,303,370
Net Position:						
Net investment in capital assets	156,278,456	147,811,075	1,243,897	1,184,531	157,522,353	148,995,606
Restricted	92,359,175	80,951,604	66,902	66,902	92,426,077	81,018,506
Unrestricted	16,959,714	37,877,043	2,341,041	2,188,467	19,300,755	40,065,510
Total net position	\$ 265,597,345	\$ 266,639,722	\$ 3,651,840	\$ 3,439,900	\$ 269,249,185	\$ 270,079,622

By far, the largest portion of the County's net position (58.5%) 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 (34.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance (7.2%) is unrestricted and may be used to meet the County's ongoing obligations to its citizens and creditors.

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

The County's overall net position decreased \$675,658 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 decrease of \$890,859 or 0.33% from the prior fiscal year for an ending balance of \$265,597,345.

Changes in Net Position

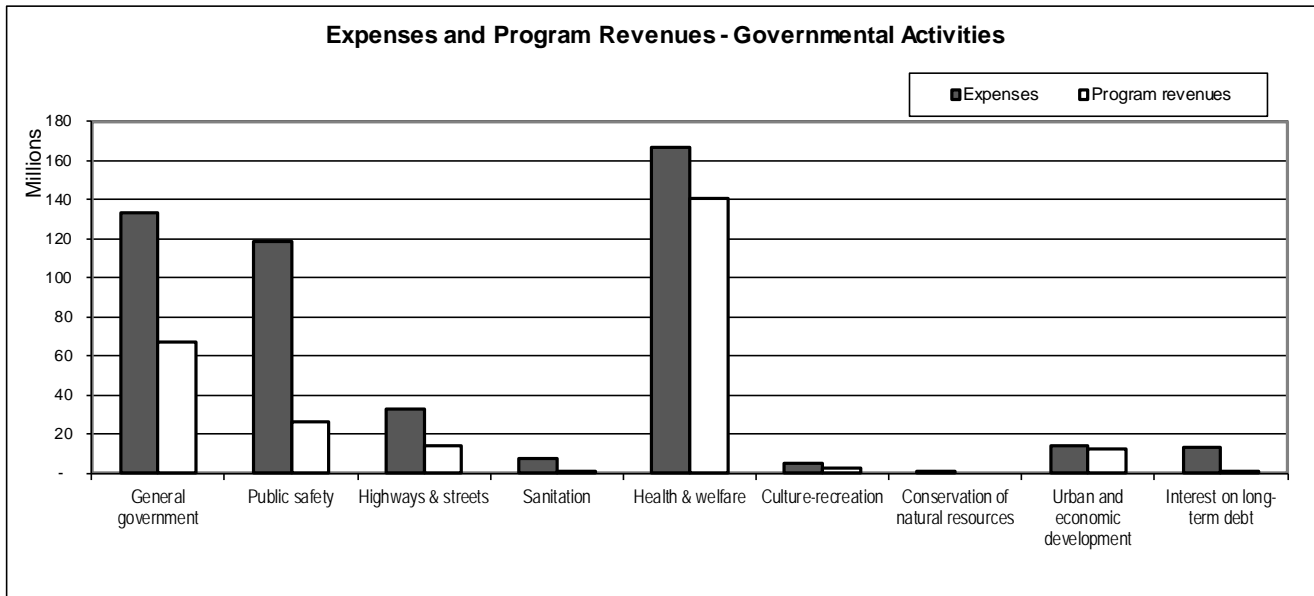
	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 76,117,407	\$ 74,790,778	\$ 1,759,795	\$ 1,717,131	\$ 77,877,202	\$ 76,507,909
Operating grants and contributions	180,280,389	207,611,813	-	-	180,280,389	207,611,813
Capital grants and contributions	10,235,179	8,606,425	-	-	10,235,179	8,606,425
General revenues:						
Property taxes	205,824,338	200,281,653	-	-	205,824,338	200,281,653
Grants and contributions not restricted to specific programs	7,799,749	6,868,721	-	-	7,799,749	6,868,721
Interest earnings	9,035,879	5,711,395	52,078	46,885	9,087,957	5,758,280
Other	5,083,214	3,148,042	-	-	5,083,214	3,148,042
Total revenues	494,376,155	507,018,827	1,811,873	1,764,016	496,188,028	508,782,843
Expenses:						
General government	133,717,229	125,375,803	-	-	133,717,229	125,375,803
Public safety	119,131,006	111,686,054	-	-	119,131,006	111,686,054
Highways and streets	33,062,109	50,216,442	-	-	33,062,109	50,216,442
Sanitation	8,083,771	7,444,245	-	-	8,083,771	7,444,245
Health and welfare	166,769,442	169,680,198	-	-	166,769,442	169,680,198
Culture-recreation	5,499,921	4,226,958	-	-	5,499,921	4,226,958
Conservation of natural resources	1,176,675	1,236,155	-	-	1,176,675	1,236,155
Urban and economic development	14,157,281	14,217,950	-	-	14,157,281	14,217,950
Interest on long-term debt	13,669,580	9,715,467	-	-	13,669,580	9,715,467
Sanitary landfill	-	-	26,428	34,154	26,428	34,154
Jail commissary	-	-	1,570,244	1,874,267	1,570,244	1,874,267
Total expenses	495,267,014	493,799,272	1,596,672	1,908,421	496,863,686	495,707,693
Increase (decrease) in net position	(890,859)	13,219,555	215,201	(144,405)	(675,658)	13,075,150
Net position - beginning restated	266,488,204	253,420,167	3,436,639	3,584,305	269,924,843	257,004,472
Net position - ending	\$ 265,597,345	\$ 266,639,722	\$ 3,651,840	\$ 3,439,900	\$ 269,249,185	\$ 270,079,622

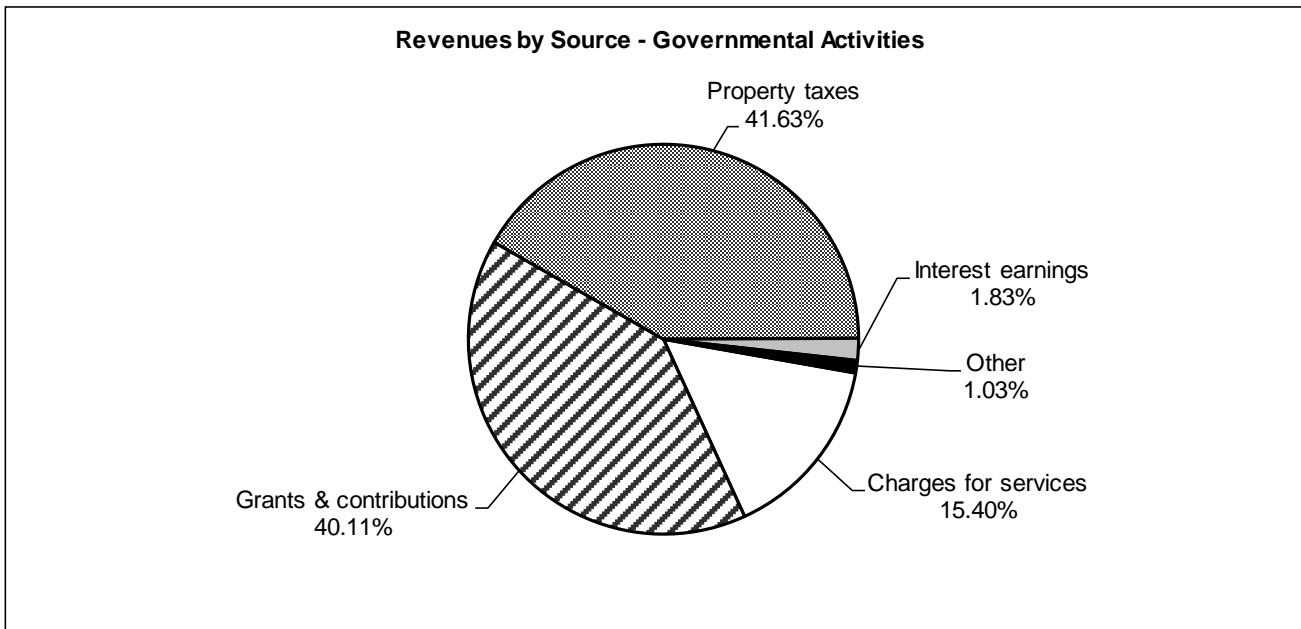
Overall, revenues for governmental activities decreased by \$12,642,672 due primarily to the following:

- Operating grants and contributions decreased by \$27,331,424 primarily due to assessments collected by the Local Provider Participation Fund (LPPF). Money in the LPPF is used to fund certain intergovernmental transfers (IGT) to the state to provide the nonfederal share of the Medicaid supplemental payment program (1115 Waiver Program). The Health Care Funding District assesses quarterly mandatory payments to the hospitals located in the County, which are deposited in the LPPF. During the previous fiscal year, the larger hospitals paid two required quarterly payments in advance. The hospitals did not make any advance payments during 2019.
- Capital grants and contributions increased by \$1,628,754 related to interlocal agreements with the Texas Department of Transportation (TxDOT) and municipalities for road construction projects.
- Property taxes increased by \$5,542,685 due to increases in taxable assessed valuations.
- Interest earnings increased by \$3,324,484 due to increases in interest rates.

Overall, expenses for governmental activities increased by \$1,467,742 due primarily to the following:

- Expenses for general government and public safety increased by \$8,341,426 and \$7,444,952, respectively, due in part to a 3% cost of living increase and an increase to pension expense resulting from differences between projected and actual earnings.
- Expenses for highways and streets decreased by \$17,154,333 primarily due to the substantial completion of large road projects in the previous fiscal year.
- Expenses for interest on long-term debt increased by \$3,954,113 due to interest payments in 2019 on the certificates of obligation issued in 2018 for the new courthouse.





Business-type Activities. For the County's business-type activities, overall net position increased to an ending balance of \$3,651,840. The total increase in net position for business-type activities (landfill and jail commissary funds) was \$215,201 or 6% from the prior fiscal year. Overall revenue increased by \$47,857 due to an increase in jail commissary charges and interest earnings. Expenses decreased by \$311,749. Jail commissary expenses decreased by \$304,023 and landfill expenses decreased by \$7,726.

Financial Analysis of the Governmental Funds

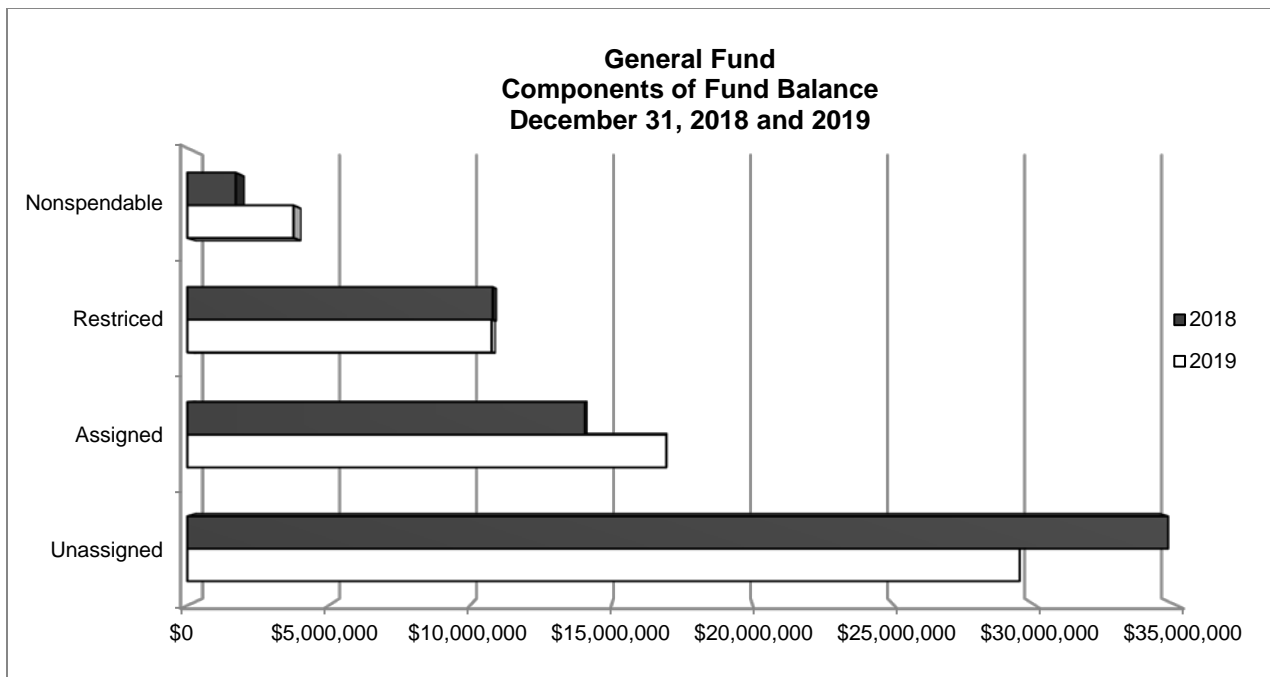
As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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, 2019, the County's governmental funds reported combined fund balances of \$251,031,732. Approximately 10% of this amount (\$24,930,083) 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 (\$3,756,381), 2) restricted for particular purposes (\$205,404,578), or 3) assigned for particular purposes (\$16,940,690).

The governmental funds combined fund balances decreased by \$42,453,681, net of prior period adjustment, in comparison with the prior fiscal year. The decrease was primarily due to the ongoing construction of the new courthouse with proceeds from the Certificates of Obligation, Series 2018A. The ending fund balance of the Certificates of Obligation, Series 2018A capital projects fund, a major fund, decreased by \$43,383,913 to \$73,138,947 during the current fiscal year.

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 decreased by \$5,250,378 to \$29,442,241, while total fund balance decreased by \$371,338, net of prior period adjustment, to \$60,896,934. 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 13% of total general fund expenditures and transfers out, while total fund balance represents approximately 28% of that same amount.



The Health Care Funding District’s Local Provider Participation Fund (LPPF), a major fund, had a \$9,380,696 decrease in fund balance during the current fiscal year, which put the overall fund balance at \$14,472,491. In 2013, the County created a Health Care Funding District that assesses quarterly mandatory payments to the hospitals located in the County for the intergovernmental transfer (IGT) to the state for funding the Medicaid 1115 Waiver. Mandatory payments are deposited in the LPPF on a quarterly basis and are not paid out until requested by the state. As discussed earlier in connection with governmental activities, the decrease was due to the advance payment by larger hospitals of their required quarterly payments in the previous year. The hospitals did not make any advance payments during 2019.

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 \$159,290 to a balance of \$3,248,972. Additionally, the unrestricted net position of the landfill decreased by \$19,848 to a deficit balance of \$921,063. The total net position for both funds was \$3,491,776 and \$146,932, 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 \$19,294,576 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- \$5,357,370 of the increase resulted from using restricted fund balance. These funds were appropriated to fund court facility debt service (\$3,644,329), grant matching requirements (\$1,139,219), economic development (\$275,000), County Clerk records archive (\$178,400), District Clerk records archive (\$58,476), elections (\$30,000), and County and District Clerk E-filing (\$31,946).
- \$5,839,219 of the increase resulted from using assigned fund balance. These funds were appropriated for the new courthouse (\$2,651,772), the Medicaid 1115 Waiver DSRIP program (\$2,426,768), and for the build back of Precinct 1 facilities damaged during the June 2018 rain event (\$760,679).
- \$4,192,350 of the increase was from unassigned fund balance due to emergency expenditures to address needs for additional office space caused by overcrowding and health and safety concerns (\$4,000,000) and to hire temporary workers to assist in recovery efforts related to flooding caused by heavy rainfalls.

- \$3,905,637 of the increase was possible because of unanticipated revenues described in the following section. These funds were appropriated for the acquisition of financed equipment/software (\$1,115,167), public defense legal services (\$500,000), grant matching requirements (\$493,189), build back of Precinct 1 facilities damaged during the June 2018 rain event (\$442,480), litigation expenses (\$430,000), and SNAP-ED Community Outreach Program (\$201,439), housing of inmates (\$200,000), security services (\$200,000), Pct. 1 sanitation services (\$180,000), and other items (\$143,362).

During the current fiscal year, there was an increase of \$3,939,778 in estimated revenues (including other financing sources) between the original and final amended budget. Following are the key components of the increase in estimated revenues.

- \$1,880,297 of various new revenue sources were received during the fiscal year.
- \$1,115,167 of other financing sources was recognized due to financing agreements for the acquisition of equipment and software.
- \$708,734 of insurance proceeds was received related to vehicle accident claims and flood damages.
- \$235,580 of grants were received from the University of Texas Health Science Center at Houston for the SNAP-ED Community Outreach Program.

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 only five notable exceptions.

1. Actual expenditures to address the need for additional office space caused by overcrowding and health and safety concerns were \$4,000,000 less than the final amended budget. The unexpended balance was assigned for use in the ensuing year.
2. Actual expenditures for the new courthouse were \$2,510,824 less than the final amended budget. The unexpended balance was assigned for use in the ensuing year.
3. Actual expenditures for the Medicaid 1115 Waiver DSRIP program were \$2,147,738 less than the final amended budget. The unexpended balance was assigned for use in the ensuing year.
4. Actual cash match expenditures were \$1,507,255 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.
5. Actual expenditures for countywide IT infrastructure were \$596,633 less than the final amended budget. The unexpended balance was assigned 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.

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, 2019, amounts to \$411,227,647 (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 by approximately 18%.

Capital Assets (net of accumulated depreciation)

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 52,119,592	\$ 49,329,264	\$ 1,001,093	\$ 1,001,093	\$ 53,120,685	\$ 50,330,357
Infrastructure	126,925,934	125,599,639	-	-	126,925,934	125,599,639
Buildings and renovations	96,927,074	98,989,707	-	-	96,927,074	98,989,707
Improvements other than buildings	10,402,175	11,012,059	-	-	10,402,175	11,012,059
Machinery and equipment	37,765,018	36,649,787	242,804	183,438	38,007,822	36,833,225
Construction in progress	85,843,957	26,875,125	-	-	85,843,957	26,875,125
Total	\$ 409,983,750	\$ 348,455,581	\$ 1,243,897	\$ 1,184,531	\$ 411,227,647	\$ 349,640,112

Major capital events during the current fiscal year included the following: (1) ongoing construction of the new courthouse; ongoing construction of the Precinct No. 2 Regional Linear Park project; (3) completion of the Precinct No. 2 sports complex; (4) purchase of road maintenance machinery and equipment; (5) vehicle replacements for various departments/offices; and (6) numerous TxDOT projects.

Additional information on the County’s capital assets can be found in the notes to the financial statements (See Note 3.C.).

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$350,540,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling \$260,000. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Refunding bonds-Hidalgo County	\$ 90,105,000	\$ 75,650,000	\$ -	\$ -	\$ 90,105,000	\$ 75,650,000
Certificates of obligation-Hidalgo County	260,435,000	264,125,000	-	-	260,435,000	264,125,000
Tax notes-Hidalgo County	-	1,195,000	-	-	-	1,195,000
Notes-Urban County Program	260,000	505,000	-	-	260,000	505,000
Total	\$ 350,800,000	\$ 341,475,000	\$ -	\$ -	\$ 350,800,000	\$ 341,475,000

During the current fiscal year, the bonded debt increased by \$9,570,000 due to the issuance of certificates of obligation in the amount of \$24,795,000 and limited tax refunding bonds in the amount of \$20,645,000, which refunded \$23,470,000 of certificates of obligation. These issuances were offset by regularly scheduled principal reductions of \$12,400,000.

During the current fiscal year, notes payables decreased by \$245,000 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.

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 \$10 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 2020 fiscal year budget.

- According to the Texas Workforce Commission, the County’s 2019 unemployment rate was 6.2%, which was higher than the state (3.5%) and national (3.7%) unemployment rates for the same period.
- For fiscal year 2016, 2017, and 2018 the County experienced positive growth of 7%, 6%, and 5%, respectively, in assessed property values. For fiscal year 2019, assessed property values increased by 5%. Similar growth was projected for fiscal year 2020.
- The ad valorem property tax rate had remained constant at \$0.5900 per \$100 assessed valuation from fiscal year 2004 to fiscal year 2017. The Commissioners Court reduced the tax rate for fiscal year 2018 by one cent to \$0.5800. The Commissioners Court maintained the reduced tax rate of \$0.5800 for fiscal year 2019 and reduced the tax rate for fiscal year 2020 by half a cent to \$0.5750.

During the current fiscal year, the County’s unassigned fund balance of the general fund was \$35,401,405; however, the County appropriated \$5,959,164 of this amount for spending in the 2020 fiscal year budget, bringing the unassigned fund balance in 2019 to \$29,442,241. This action was taken in order to reduce the tax rate by half a cent for the 2020 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Hidalgo County Auditor's Office, 2808 South Business Highway 281, Edinburg, Texas 78539.

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



BASIC FINANCIAL STATEMENTS

COUNTY OF HIDALGO, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Governmental Activities	Business-Type Activities	Total	Component Unit Drainage District No. 1
ASSETS				
Cash and cash equivalents	\$ 256,937,112	\$ 3,899,352	\$260,836,464	\$ 140,637,344
Investments	128,338,808	-	128,338,808	5,128,111
Receivables (net of allowance for uncollectibles)	158,367,529	-	158,367,529	30,492,092
Internal balances	37,788	(37,788)	-	-
Due from others	4,391,031	-	4,391,031	-
Inventories	825,418	38,327	863,745	-
Prepays	3,073,510	-	3,073,510	14,236
Restricted cash	-	66,902	66,902	-
Other assets	3,661,838	-	3,661,838	-
Capital assets not being depreciated				
Land and easements	52,119,592	1,001,093	53,120,685	28,863,993
Construction in progress	85,843,957	-	85,843,957	69,082,708
Capital assets (net of accumulated depreciation)				
Infrastructure	126,925,934	-	126,925,934	64,903,880
Buildings and renovations	96,927,074	-	96,927,074	3,039,550
Improvements other than buildings	10,402,175	-	10,402,175	-
Machinery and equipment	37,765,018	242,804	38,007,822	9,963,428
Total capital assets (net of accumulated depreciation)	409,983,750	1,243,897	411,227,647	175,853,559
Total assets	965,616,784	5,210,690	970,827,474	352,125,342
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	1,813,969	-	1,813,969	3,356,631
Pension	51,559,223	-	51,559,223	2,082,053
OPEB	20,985,289	-	20,985,289	561,543
Total deferred outflows of resources	74,358,481	-	74,358,481	6,000,227

The accompanying notes are an integral part of this statement.

EXHIBIT A-1

	Governmental	Business-Type	Total	Component Unit Drainage District No. 1
	Activities	Activities		
LIABILITIES				
Accounts payable	27,657,455	1,494	27,658,949	2,111,910
Salaries and benefits payable	11,148,905	28,131	11,177,036	768,754
Retainage payable	3,613,003	-	3,613,003	180,989
Accrued interest payable	5,968,321	-	5,968,321	2,900,063
Notes payable - short term	174,477	-	174,477	-
Due to others	24,320	-	24,320	-
Due to other governments	6,114,784	5,374	6,120,158	906,342
Unearned revenue	11,514,247	-	11,514,247	232,094
Other current liabilities	1,484,243	-	1,484,243	121,828
Noncurrent liabilities:				
Due within one year				
Bonds payable	14,669,320	-	14,669,320	14,231,821
Notes payable	260,000	-	260,000	2,024,023
Finance agreement payable	26,007	-	26,007	-
Compensated absences payable	813,041	1,937	814,978	31,627
Claims and judgments payable	2,488,018	-	2,488,018	-
Capital leases payable	1,470,936	-	1,470,936	-
Landfill closure/ post-closure care costs	-	9,364	9,364	-
Due in more than one year				
Bonds payable	369,181,989	-	369,181,989	186,098,273
Notes payable	-	-	-	1,660,000
Finance agreement payable	28,815	-	28,815	-
Compensated absences payable	11,367,341	27,267	11,394,608	342,618
Claims and judgments payable	1,151,982	-	1,151,982	-
Capital leases payable	4,207,946	-	4,207,946	-
Net pension liability	88,578,657	-	88,578,657	2,278,777
Other post employment benefits liability	69,222,076	-	69,222,076	1,897,111
Landfill closure/ post-closure care costs	-	1,485,283	1,485,283	-
Total liabilities	631,165,883	1,558,850	632,724,733	215,786,230
DEFERRED INFLOWS OF RESOURCES				
Pension	4,877,958	-	4,877,958	437,981
OPEB	3,715,088	-	3,715,088	163,780
Property taxes	134,618,991	-	134,618,991	24,604,440
Total deferred inflows of resources	143,212,037	-	143,212,037	25,206,201
NET POSITION				
Net investment in capital assets	156,278,456	1,243,897	157,522,353	122,823,880
RESTRICTED FOR:				
Legislative	54,551,061	-	54,551,061	-
Grants	7,442,479	-	7,442,479	-
Debt service	30,365,635	-	30,365,635	11,648,315
Bond covenant	-	66,902	66,902	-
Unrestricted	16,959,714	2,341,041	19,300,755	(17,339,057)
Total net position	\$ 265,597,345	\$ 3,651,840	\$ 269,249,185	\$ 117,133,138

COUNTY OF HIDALGO, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 133,717,229	\$ 62,796,763	\$ 4,362,295	\$ -
Public safety	119,131,006	8,498,131	18,110,328	-
Highways and streets	33,062,109	2,502,363	4,324,561	7,178,939
Sanitation	8,083,771	1,449,257	-	-
Health and welfare	166,769,442	870,893	140,239,855	-
Culture-recreation	5,499,921	-	-	3,056,240
Conservation of natural resources	1,176,675	-	-	-
Urban and economic development	14,157,281	-	12,837,735	-
Interest on long-term debt	13,669,580	-	405,615	-
Total general government	<u>495,267,014</u>	<u>76,117,407</u>	<u>180,280,389</u>	<u>10,235,179</u>
Business-type activities:				
Sanitary Landfill	26,428	-	-	-
Jail Commissary	1,570,244	1,759,795	-	-
Total business-type activities	<u>1,596,672</u>	<u>1,759,795</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 496,863,686</u>	<u>\$ 77,877,202</u>	<u>\$ 180,280,389</u>	<u>\$ 10,235,179</u>
Component Unit:				
General government	3,744,042	-	-	-
Drainage flood control	16,576,753	81,091	2,090,667	-
Interest on long-term debt	4,736,406	-	-	-
Total component unit	<u>\$ 25,057,201</u>	<u>\$ 81,091</u>	<u>\$ 2,090,667</u>	<u>\$ -</u>

General revenues:

Property taxes
 Grants and contributions not restricted to specific programs
 Interest earnings
 Miscellaneous
 Gain on sale of capital assets
 Total general revenues
 Change in net position

Net position - beginning

Prior period adjustments

Net position - beginning restated

Net position - ending

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business-type Activities	Total	Component Unit Drainage District No. 1
\$ (66,558,171)	\$ -	\$ (66,558,171)	\$ -
(92,522,547)	-	(92,522,547)	-
(19,056,246)	-	(19,056,246)	-
(6,634,514)	-	(6,634,514)	-
(25,658,694)	-	(25,658,694)	-
(2,443,681)	-	(2,443,681)	-
(1,176,675)	-	(1,176,675)	-
(1,319,546)	-	(1,319,546)	-
(13,263,965)	-	(13,263,965)	-
<u>(228,634,039)</u>	<u>-</u>	<u>(228,634,039)</u>	<u>-</u>
-	(26,428)	(26,428)	-
-	189,551	189,551	-
-	163,123	163,123	-
<u>\$ (228,634,039)</u>	<u>\$ 163,123</u>	<u>\$ (228,470,916)</u>	<u>\$ -</u>

(3,744,042)
(14,404,995)
(4,736,406)
\$ (22,885,443)

\$ 205,824,338	\$ -	\$ 205,824,338	\$ 36,061,947
7,799,749	-	7,799,749	-
9,035,879	52,078	9,087,957	2,427,546
4,870,117	-	4,870,117	1,194,933
213,097	-	213,097	105,283
<u>227,743,180</u>	<u>52,078</u>	<u>227,795,258</u>	<u>39,789,709</u>
(890,859)	215,201	(675,658)	16,904,266
266,639,722	3,439,900	270,079,622	100,228,872
<u>(151,518)</u>	<u>(3,261)</u>	<u>(154,779)</u>	<u>-</u>
<u>266,488,204</u>	<u>3,436,639</u>	<u>269,924,843</u>	<u>100,228,872</u>
<u>\$ 265,597,345</u>	<u>\$ 3,651,840</u>	<u>\$ 269,249,185</u>	<u>\$ 117,133,138</u>

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Local Provider Participation	Certificates of Obligation Series 2018A	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 107,687,365	\$ 19,101,103	\$ 11,691,711	\$ 113,862,911	\$ 252,343,090
Investments	58,592,819	-	64,745,989	-	123,338,808
Receivables (net of allowance for uncollectibles)					
Taxes	118,839,890	-	-	16,750,409	135,590,299
Accounts receivable	775,382	-	-	106,115	881,497
Loans	109,575	-	-	10,400	119,975
Interest	207,739	-	920,542	236,702	1,364,983
Due from other funds	89,269	-	4,552,149	32,520,304	37,161,722
Due from other governments	935,957	280,532	-	18,492,806	19,709,295
Due from others	221,895	-	-	4,152,713	4,374,608
Inventories	825,418	-	-	-	825,418
Prepays	2,819,625	-	-	18,591	2,838,216
Other assets	5,000	-	-	3,656,838	3,661,838
Total assets	\$ 291,109,934	\$ 19,381,635	\$ 81,910,391	\$ 189,807,789	\$ 582,209,749
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 7,586,943	\$ 4,909,144	\$ 5,962,982	\$ 7,232,957	\$ 25,692,026
Salaries and benefits payable	7,724,185	-	-	3,378,307	11,102,492
Retainage payable	48,722	-	2,808,462	755,819	3,613,003
Notes payable - short-term	-	-	-	174,477	174,477
Due to other funds	13,193,271	-	-	23,917,400	37,110,671
Due to other governments	4,262,682	-	-	1,852,102	6,114,784
Due to others	20,456	-	-	3,864	24,320
Unearned revenues	100,000	-	-	11,414,247	11,514,247
Held in escrow	1,143,908	-	-	6,763	1,150,671
Undistributed receipts	333,572	-	-	-	333,572
Total liabilities	34,413,739	4,909,144	8,771,444	48,735,936	96,830,263
Deferred inflows of resources:					
Unavailable revenues-property taxes	194,875,935	-	-	27,523,933	222,399,868
Unavailable revenues-other	923,326	-	-	11,024,560	11,947,886
Total deferred inflow of resources	195,799,261	-	-	38,548,493	234,347,754
Fund balances:					
Nonspendable	3,754,630	-	-	1,751	3,756,381
Restricted	10,759,373	14,472,491	73,138,947	107,033,767	205,404,578
Assigned	16,940,690	-	-	-	16,940,690
Unassigned	29,442,241	-	-	(4,512,158)	24,930,083
Total fund balances	60,896,934	14,472,491	73,138,947	102,523,360	251,031,732
Total liabilities, deferred inflows, and fund balances	\$ 291,109,934	\$ 19,381,635	\$ 81,910,391	\$ 189,807,789	\$ 582,209,749

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, 2019

Total fund balances - governmental funds balance sheet		\$ 251,031,732
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 and easements	52,119,592	
Infrastructure	126,925,934	
Buildings and renovations	96,927,074	
Improvements other than buildings	10,402,175	
Machinery and equipment	37,765,018	
Construction in progress	<u>85,843,957</u>	409,983,750
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	1,813,969	
Pensions	51,559,223	
OPEB	<u>20,985,289</u>	74,358,481
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	87,780,876	
Other	<u>11,947,886</u>	99,728,762
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	(5,965,668)	
Accrued interest on notes	<u>(2,653)</u>	(5,968,321)
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	(350,540,000)	
Unamortized Premiums	<u>(33,311,309)</u>	(383,851,309)
Notes payable	(260,000)	
Capital leases payable	(5,678,641)	
Finance Agreement Payable	(54,822)	
Compensated absences	(12,127,488)	
Other post employment benefits	(69,222,076)	
Net Pension liability	<u>(88,578,657)</u>	(175,921,684)
6 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.		
Pension		(4,877,958)
OPEB		(3,715,088)
7 The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position. (See Exhibit A-9) Internal service fund net position are:		
		4,842,112
8 Internal service fund allocated to governmental activities		
		(13,132)
Total net position of governmental activities (Exhibit A-1)		<u>\$ 265,597,345</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, 2019

	General Fund	Local Provider Participation	Certificates of Obligation Series 2018A	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 176,504,062	\$ -	\$ -	\$ 25,148,910	\$ 201,652,972
Licenses and permits	1,589,200	-	-	6,707,430	8,296,630
Intergovernmental	11,683,167	-	-	108,656,170	120,339,337
Charges for services	18,824,159	-	-	11,653,685	30,477,844
Fines and forfeits	281,596	-	-	5,621,356	5,902,952
Special assessments	56,663	70,911,849	-	-	70,968,512
Interest	3,677,440	157,359	2,740,458	2,632,166	9,207,423
Miscellaneous	4,086,571	5,838,239	-	717,541	10,642,351
Total revenues	<u>216,702,858</u>	<u>76,907,447</u>	<u>2,740,458</u>	<u>161,137,258</u>	<u>457,488,021</u>
EXPENDITURES					
Current:					
General government	86,934,361	-	-	9,218,950	96,153,311
Public safety	84,798,352	-	-	24,921,886	109,720,238
Highways and streets	77,720	-	-	23,147,820	23,225,540
Sanitation	7,615,096	-	-	-	7,615,096
Health and welfare	16,462,318	86,288,143	-	62,341,487	165,091,948
Culture-recreation	3,944,492	-	-	16,217	3,960,709
Conservation of natural resources	1,160,084	-	-	-	1,160,084
Urban and economic development	1,432,371	-	-	12,837,735	14,270,106
Debt service:					
Principal	1,201,821	-	-	12,598,524	13,800,345
Interest and fiscal charges	210,483	-	-	14,012,487	14,222,970
Bond issuance costs	-	-	-	579,363	579,363
Advance refunding escrow	-	-	-	295,000	295,000
Capital outlay:					
General government	-	-	46,124,371	8,363,119	54,487,490
Public safety	-	-	-	1,099,751	1,099,751
Highways and streets	-	-	-	20,108,308	20,108,308
Culture-recreation	-	-	-	7,269,215	7,269,215
Total expenditures	<u>203,837,098</u>	<u>86,288,143</u>	<u>46,124,371</u>	<u>196,809,862</u>	<u>533,059,474</u>
Excess (deficiency) of revenues over (under) expenditures	12,865,760	(9,380,696)	(43,383,913)	(35,672,604)	(75,571,453)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	24,728,094	24,728,094
Transfers out	(14,336,435)	-	-	(10,391,659)	(24,728,094)
Premium on bonds issued	-	-	-	7,824,719	7,824,719
Bonds issued	-	-	-	24,795,000	24,795,000
Payment to refunded bond escrow agent	-	-	-	(24,372,186)	(24,372,186)
Refunding bonds issued	-	-	-	20,645,000	20,645,000
Capital leases	1,042,077	-	-	258,498	1,300,575
Sale of capital assets	-	-	-	3,006,353	3,006,353
Finance agreement	73,090	-	-	-	73,090
Total other financing sources (uses)	<u>(13,221,268)</u>	<u>-</u>	<u>-</u>	<u>46,493,819</u>	<u>33,272,551</u>
Net change in fund balances	(355,508)	(9,380,696)	(43,383,913)	10,821,215	(42,298,902)
Fund balances at beginning of year, as previously reported	61,268,272	23,853,187	116,522,860	91,841,094	293,485,413
Prior period adjustments	(15,830)	-	-	(138,949)	(154,779)
Fund balances at beginning of year, as restated	<u>61,252,442</u>	<u>23,853,187</u>	<u>116,522,860</u>	<u>91,702,145</u>	<u>293,330,634</u>
Fund balances at the end of year	<u>\$ 60,896,934</u>	<u>\$ 14,472,491</u>	<u>\$ 73,138,947</u>	<u>\$ 102,523,360</u>	<u>\$ 251,031,732</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Net change in fund balances - total governmental funds \$ (42,298,902)

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	92,577,647	
Depreciation	<u>(25,368,046)</u>	67,209,601
2 Sales and other dispositions of capital assets are reported in the governmental funds as other financing sources.		
Net effect of miscellaneous transactions involving sale of capital assets.		221,483
The gain on the sale of capital assets	213,097	
The loss on the sale of capital assets	<u>(107,074)</u>	106,023
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.		(3,006,353)
4 Donations of capital assets increase net position in the SOA but not in the funds.		340,441
5 Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the current year.		4,685,454
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 expense	(662,130)	
Other post employment benefits expense	(5,451,771)	
Pension expense	(10,641,904)	
Accrued interest on bonds and notes	<u>848,510</u>	(15,907,295)
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 2018A	(24,795,000)	
Premium on Series 2018A	(3,818,041)	
Premium on Series 2018B	(4,006,678)	
Unlimited Tax Refunding Bonds, Series 2018C	(20,645,000)	
Payment to refunded bonds escrow agent	<u>24,372,186</u>	(28,892,533)
Capital leases		(1,300,575)
Finance agreement		(73,090)
Repayments:		
Bond principal	12,418,268	
Note principal	245,000	
Capital leases	<u>1,382,076</u>	14,045,344
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.		3,979,543
Change in net position of governmental activities - statement of activities		<u><u>\$ (890,859)</u></u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 176,476,580	\$ 176,476,580	\$ 176,504,062	\$ 27,482
Licenses and permits	140,000	1,431,900	1,589,200	157,300
Intergovernmental	8,909,305	9,622,905	11,683,167	2,060,262
Charges for services	18,173,129	18,257,302	18,824,159	566,857
Fines and forfeits	322,000	322,000	281,596	(40,404)
Special assessments	32,000	32,000	56,663	24,663
Interest	2,170,500	2,170,500	3,677,440	1,506,940
Miscellaneous	396,000	1,130,939	4,086,571	2,955,632
Total revenues	206,619,514	209,444,126	216,702,858	7,258,732
EXPENDITURES				
Current:				
General government				
92nd District Court	435,356	432,243	424,317	7,926
93rd District Court	435,378	421,868	405,352	16,516
139th District Court	442,483	451,078	445,254	5,824
206th District Court	473,857	444,102	434,001	10,101
275th District Court	447,877	402,902	394,298	8,604
332nd District Court	459,056	460,725	453,767	6,958
370th District Court	446,008	457,599	453,418	4,181
389th District Court	424,874	364,222	359,664	4,558
398th District Court	442,766	444,562	438,931	5,631
430th District Court	445,649	536,352	531,913	4,439
464th Distirct Court	391,811	373,682	359,556	14,126
449th District Court	424,292	431,009	413,895	17,114
County Court-at-Law 1	606,640	600,766	596,539	4,227
County Court-at-Law 2	588,962	472,689	462,410	10,279
County Court-at-Law 3	704,882	689,058	687,419	1,639
County Court-at-Law 4	596,869	596,174	591,205	4,969
County Court-at-Law 5	586,673	585,953	582,493	3,460
County Court-at-Law 6	552,557	549,348	540,584	8,764
County Court-at-Law 7	574,507	480,769	477,377	3,392
County Court-at-Law 8	603,043	556,894	549,959	6,935
Master Court 1	139,359	137,666	129,293	8,373
Master Court 2	143,095	143,229	139,611	3,618
Court of Civil Appeals	3,100	13,034	12,607	427
Auxiliary Court	498,305	479,076	476,109	2,967
Child Protective Court	84,789	90,228	85,352	4,876
Justice of the Peace	500	-	-	-
Justice of the Peace, Pct 1, PI 1	446,720	435,084	433,941	1,143
Justice of the Peace, Pct 1, PI 2	453,037	451,297	449,647	1,650
Justice of the Peace, Pct 2, PI 1	445,055	444,602	440,578	4,024
Justice of the Peace, Pct 2, PI 2	446,893	421,663	419,575	2,088
Justice of the Peace, Pct 3, PI 1	436,538	432,287	430,648	1,639
Justice of the Peace, Pct 3, PI 2	448,743	412,638	408,492	4,146
Justice of the Peace, Pct 4, PI 1	476,538	477,456	474,696	2,760
Justice of the Peace, Pct 4, PI 2	458,440	428,222	420,933	7,289
Justice of the Peace, Pct 5, PI 1	347,541	344,839	343,563	1,276
Indigent Defense	455,489	449,598	445,348	4,250
Criminal District Attorney	10,223,380	9,904,449	9,874,954	29,495
Public Defender	1,376,834	1,224,053	1,214,460	9,593
District Clerk	4,028,206	3,975,873	3,782,836	193,037

The accompanying notes are an integral part of this statement.

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Judge	1,484,225	1,512,380	1,430,675	81,705
Budget and Management	11,949,658	16,645,676	12,372,990	4,272,686
Commissioner, Pct. No. 4	21,230	30,546	29,378	1,168
Executive Office	5,872,425	9,246,103	6,600,536	2,645,567
Elections	3,140,462	3,217,961	3,121,137	96,824
Tax Assessor/Collector	8,361,839	8,149,688	8,085,700	63,988
County Treasurer	1,229,682	1,341,308	1,336,031	5,277
Purchasing	2,058,216	1,890,003	1,887,148	2,855
County Auditor	3,349,684	3,421,878	3,358,719	63,159
County Clerk	4,363,065	4,349,443	4,118,670	230,773
Human Resources/Civil Service	982,683	827,792	822,794	4,998
Information Technology	4,859,680	4,409,245	3,633,150	776,095
Planning	1,243,728	1,215,553	1,202,941	12,612
General Government Buildings	7,095,970	7,638,139	7,319,589	318,550
Appraisal Fees	2,000,000	2,029,910	2,029,906	4
Total general government	89,008,649	95,942,914	86,934,359	9,008,555
Public safety				
430th District Court	6,408	1,341	1,341	-
Criminal District Attorney	873,048	793,663	784,898	8,765
County Judge	625,339	558,429	540,872	17,557
Budget and Management	70,000	1,010,369	972,868	37,501
Executive Office	363,789	311,587	311,575	12
Sheriff	58,708,865	61,198,003	60,925,100	272,903
Constable, Pct. No. 1	1,197,021	1,196,093	1,185,970	10,123
Constable, Pct. No. 2	1,207,487	1,261,830	1,253,422	8,408
Constable, Pct. No. 3	1,439,062	1,387,138	1,364,598	22,540
Constable, Pct. No. 4	1,496,328	1,474,917	1,469,004	5,913
Constable, Pct. No. 5	492,793	502,533	473,628	28,905
Fire Marshal	2,104,463	2,187,719	2,139,340	48,379
Adult Probation	564,574	76,672	73,646	3,026
Juvenile Probation	13,809,587	13,879,027	13,302,090	576,937
Total public safety	82,958,764	85,839,321	84,798,352	1,040,969
Highways and streets				
Budget and Management	45,000	83,519	77,720	5,799
Total highways and streets	45,000	83,519	77,720	5,799
Sanitation				
Commissioner, Pct. No. 1	2,268,119	2,596,009	2,560,125	35,884
Commissioner, Pct. No. 2	924,811	695,979	673,213	22,766
Commissioner, Pct. No. 3	2,658,671	2,582,278	2,422,843	159,435
Commissioner, Pct. No. 4	1,284,157	1,474,135	1,397,001	77,134
Executive Office	552,415	565,402	561,914	3,488
Total sanitation	7,688,173	7,913,803	7,615,096	298,707
Health and welfare				
Budget and Management	150,000	-	-	-
Commissioner, Pct. No. 4	-	201,439	101,815	99,624
Executive Office	1,223,342	1,584,584	1,580,652	3,932
Human Services	7,646,640	9,442,420	7,232,235	2,210,185
Health Department	7,508,084	7,141,697	7,036,002	105,695
WIC	1,500	3,025	2,238	787
Child Welfare	132,308	87,054	86,667	387
Veterans Service	479,624	429,599	422,709	6,890

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Total health and welfare	17,141,498	18,889,818	16,462,318	2,427,500
Culture and recreation				
Commissioner, Pct. No. 1	867,465	922,696	886,213	36,483
Commissioner, Pct. No. 2	919,767	1,056,212	1,034,205	22,007
Commissioner, Pct. No. 3	873,112	837,437	782,842	54,595
Commissioner, Pct. No. 4	814,017	530,957	524,083	6,874
Executive Office	717,138	717,149	717,149	-
Total culture and recreation	4,191,499	4,064,451	3,944,492	119,959
Conservation and natural resources				
Executive Office	1,104,228	759,228	755,976	3,252
Texas Cooperative Extension	597,996	421,913	404,108	17,805
Total conservation of natural resources	1,702,224	1,181,141	1,160,084	21,057
Urban and economic development				
County Judge	285,606	641,960	597,511	44,449
Commissioner, Pct. No. 1	111,023	112,561	111,783	778
Commissioner, Pct. No. 2	473,885	424,424	418,545	5,879
Commissioner, Pct. No. 4	257,044	195,452	193,777	1,675
Urban County	100,500	110,755	110,755	-
Total urban and economic development	1,228,058	1,485,152	1,432,371	52,781
Debt service:				
Principal	-	1,201,821	1,201,821	-
Interest and fiscal charges	6,000	213,959	210,483	3,476
Total debt service	6,000	1,415,780	1,412,304	3,476
Total expenditures	203,969,865	216,815,899	203,837,096	12,978,803
Excess (deficiency) of revenues over (under) expenditures	2,649,649	(7,371,773)	12,865,762	20,237,535
OTHER FINANCING SOURCES (USES):				
Transfers out	(9,395,779)	(15,844,316)	(14,336,436)	1,507,880
Capital leases	-	1,042,077	1,042,077	-
Financial agreement	-	73,090	73,090	-
Total financing sources (uses)	(9,395,779)	(14,729,149)	(13,221,269)	1,507,880
Net change in fund balances	(6,746,130)	(22,100,922)	(355,507)	21,745,415
Fund balances at beginning of year, as previously reported	61,268,272	61,268,272	61,268,272	-
Prior period adjustment	-	-	(15,830)	(15,830)
Fund balances at beginning of year, as restated	61,268,272	61,268,272	61,252,442	(15,830)
Fund balances at the end of year	\$ 54,522,142	\$ 39,167,350	\$ 60,896,935	\$ 21,729,585

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Special assessments	\$ -	\$ 61,402,065	\$ 70,911,849	\$ 9,509,784
Interest	-	72,939	157,359	84,420
Miscellaneous	-	1,240,484	5,838,239	4,597,755
Total revenues	<u>-</u>	<u>62,715,488</u>	<u>76,907,447</u>	<u>14,191,959</u>
EXPENDITURES				
Health and welfare				
Human Services	-	86,568,675	86,288,143	280,532
Total health and welfare	-	86,568,675	86,288,143	280,532
Total expenditures	<u>-</u>	<u>86,568,675</u>	<u>86,288,143</u>	<u>280,532</u>
Excess (deficiency) of revenues over (under) expenditures	-	(23,853,187)	(9,380,696)	14,472,491
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(23,853,187)	(9,380,696)	14,472,491
Fund balances at beginning of year	23,853,187	23,853,187	23,853,187	-
Fund balances at the end of year	<u>\$ 23,853,187</u>	<u>\$ -</u>	<u>\$ 14,472,491</u>	<u>\$ 14,472,491</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	<u> </u>	<u> </u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,899,352	\$ 4,594,020
Restricted cash	66,902	-
Receivables (net of allowance for uncollectibles)		
Accounts receivable	-	551,480
Due from others	-	16,423
Inventories	38,327	-
Prepays	-	235,294
Total current assets	<u>4,004,581</u>	<u>5,397,217</u>
Noncurrent assets:		
Investments	-	5,000,000
Loans	-	150,000
Capital assets (net of accumulated depreciation)		
Land	1,001,093	-
Machinery and equipment	242,804	-
Total capital assets (net of accumulated depreciation)	<u>1,243,897</u>	<u>-</u>
Total noncurrent assets	<u>1,243,897</u>	<u>5,150,000</u>
Total assets	<u>\$ 5,248,478</u>	<u>\$ 10,547,217</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 1,494	\$ 1,965,428
Salaries and benefits payable	28,131	46,413
Due to other funds	50,920	129
Due to other governments	5,374	-
Compensated absences payable	1,937	3,508
Claims and judgments payable	-	2,488,018
Capital leases	-	241
Landfill closure/ postclosure care costs	9,364	-
Total current liabilities	<u>97,220</u>	<u>4,503,737</u>
Noncurrent liabilities:		
Compensated absences payable	27,267	49,386
Claims and judgments payable	-	1,151,982
Landfill closure/ postclosure care costs	1,485,283	-
Total noncurrent liabilities	<u>1,512,550</u>	<u>1,201,368</u>
Total liabilities	<u>1,609,770</u>	<u>5,705,105</u>
NET POSITION		
Net investment in capital assets	1,243,897	(241)
Restricted - bond covenant	66,902	-
Unrestricted	2,327,909	4,842,353
Net position at end of year	<u>3,638,708</u>	<u>4,842,112</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time	13,132	-
Net position of business-type activities	<u>\$ 3,651,840</u>	<u>\$ 4,842,112</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business Type Activities <u>Enterprise Funds</u>	Governmental Activities Internal Service <u>Funds</u>
Operating revenues:		
Charges for services	\$ 1,758,138	\$ 34,373,769
Other	<u>1,657</u>	<u>772,830</u>
Total operating revenues	<u>1,759,795</u>	<u>35,146,599</u>
Operating expenses:		
Costs of services	640,336	27,670,084
Operating supplies	289,321	-
Administrative	537,073	3,605,342
Inmate	117,827	-
Depreciation	<u>25,247</u>	<u>8,741</u>
Total operating expenses	<u>1,609,804</u>	<u>31,284,167</u>
Operating income (loss)	149,991	3,862,432
Non-operating revenues (expenses):		
Investment earnings	52,078	130,363
Interest expense	<u>-</u>	<u>(120)</u>
Total non-operating revenues (expenses)	<u>52,078</u>	<u>130,243</u>
Income (loss) before contributions	<u>202,069</u>	<u>3,992,675</u>
Change in net position	202,069	3,992,675
Net position at beginning of year, as previously reported	3,439,900	846,176
Prior period adjustment	<u>(3,261)</u>	<u>3,261</u>
Net position at beginning of year, as restated	<u>3,436,639</u>	<u>849,437</u>
Net position at end of year	3,638,708	4,842,112
Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds	<u>13,132</u>	<u>-</u>
Change in net position of business-type activities	<u>\$ 215,201</u>	<u>\$ -</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, 2019

EXHIBIT A-11

	Business Type Activities Enterprise funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund services provided	\$ -	\$ 35,943,027
Payments for interfund services used	-	(28,123,084)
Receipts from customers and users	1,759,795	-
Payments to vendors	(1,072,777)	(3,009,823)
Payments to employees	(544,098)	(810,012)
Net cash provided (used) by operating activities	<u>142,920</u>	<u>4,000,108</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal paid on capital debt	-	(2,550)
Interest paid on capital debt	-	(120)
Acquisition of Capital Assets	(84,611)	-
Net cash provided (used) by capital and related financing activities	<u>(84,611)</u>	<u>(2,670)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends received	52,078	130,363
Purchase of investments	-	(5,000,000)
Net cash provided (used) by investing activities	<u>52,078</u>	<u>(4,869,637)</u>
Net cash increase (decreases) in cash and cash equivalents	110,387	(872,199)
Cash and cash equivalents at beginning of period	3,855,867	5,466,219
Cash and cash equivalents at end of period	<u>3,966,254</u>	<u>4,594,020</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	149,991	3,862,433
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	25,247	8,741
(Increase) decrease in accounts receivable	-	(548,346)
(Increase) decrease in due from other funds	-	958,863
(Increase) decrease in due from others	-	385,909
(Increase) decrease in inventory	1,665	-
(Increase) decrease in prepaids	-	(18,639)
Increase (decrease) in salaries and fringe benefit	2,500	9,564
Increase (decrease) in accounts payable	105	748,435
Increase (decrease) in retainage payable	(9,259)	-
(Increase) decrease in due to other funds	(2,567)	(958,933)
Increase (decrease) in due to other governments	23	-
Increase (decrease) in due to inmate	(30)	-
Increase (decrease) in compensated absences payable	(263)	5,081
Increase (decrease) in claims and judgements payable	-	(453,000)
Increase (decrease) in closure & postclosure costs	(24,492)	-
Total Adjustments	<u>(7,071)</u>	<u>137,675</u>
Net cash provided (used) by operating activities	<u>\$ 142,920</u>	<u>\$ 4,000,108</u>

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

	<u>Pension Trust Funds</u>	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ 626	\$ 34,358,127	\$ 70,379,960
Investments	-	21,657,899	-
Investments at fair value			
Mutual funds	27,018,343	-	-
Participant loans	1,800,755	-	-
Accounts receivable	-	3,533	22,403,139
Other receivables	-	-	2,904
Due from other governments	-	-	105,846
Due from others	-	51	272,207
Capital assets (net of accumulated depreciation)	-	5,829,868	-
Total assets	<u>\$ 28,819,724</u>	<u>\$ 61,849,478</u>	<u>\$ 93,164,056</u>
LIABILITIES			
Accounts payable	\$ -	\$ 60,436	\$ 3,182,618
Salaries and benefits payable	-	-	170,204
Due to other funds	-	-	31,032
Due to other governments	-	-	54,760,874
Due to others	-	81,462	35,019,328
Total liabilities	<u>-</u>	<u>141,898</u>	<u>93,164,056</u>
NET POSITION			
Held in trust for others	-	61,707,580	-
Restricted for pensions	28,819,724	-	-
Total net position	<u>\$ 28,819,724</u>	<u>\$ 61,707,580</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, 2019

	Pension Trust Funds	Private Purpose Trust Funds
ADDITIONS		
Contributions:		
Retirement contributions	\$ 2,738,205	\$ -
Bail bond surety collateral	-	3,982,995
Confiscations	-	2,749,740
Registry	-	103,286,826
Inmate property	-	3,031,253
Various boards	-	8,976
Section 108 loans	-	28,762
Bail bond inmates	-	462,855
Interest	-	17,294
Investment earnings:		
Unrealized gain (loss)	1,966,194	-
Other income	102,445	-
Total additions	<u>4,806,844</u>	<u>113,568,701</u>
DEDUCTIONS		
Benefits paid	3,227,236	-
Other	53,156	-
Released collateral	-	3,972,870
Forfeitures	-	2,745,820
Judgments	-	84,339,451
Release of inmate property	-	3,059,797
Various boards	-	1,710
Release bail bond inmates	-	463,114
Total deductions	<u>3,280,392</u>	<u>94,582,762</u>
Change in net position	1,526,452	18,985,939
Net position at beginning of the year	27,293,272	42,721,641
Net position at end of the year	<u>\$ 28,819,724</u>	<u>\$ 61,707,580</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 GASB has issued the following statements:

Statement No. 83, *Certain Asset Retirement Obligations*. This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

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. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

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. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 88, *Certain Disclosure Related to Debt, including Direct Borrowings and Direct Placements*. This statement provides guidance related to the improvement of information that is disclosed in notes to governmental financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. It defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Additional essential information related to debt should be disclosed in the notes to the financial statement, including unused lines of credit; assets pledged as collateral for debt, and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement established accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62 *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this statement. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost a capital asset reported in a business-type activity or enterprise fund. This also reiterated that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019 and should be applied prospectively.

Note 1 Summary of Significant Accounting Policies (Continued)

Statement No. 90, *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61*. The objective of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows or resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also addresses arrangements-often characterized as leases-that are associated with conduit debt obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The effective dates of the requirements of this Statement vary according to the Statement it applies to.

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

The County of Hidalgo is governed by a Commissioners Court, which is composed of five elected officials consisting of the County Judge and four County Commissioners.

In evaluating and determining how to define the financial reporting entity all potential component units have been considered. The decision was made by applying the criteria set by *GASB Statement 14, The Financial Reporting Entity*, *GASB Statement 39, Determining Whether Certain Organizations are Component Units*, and *GASB Statement No 61, The Financial Reporting Entity: An Amendment of GASB No 14 and No. 34*. Based on these standards, a financial reporting entity consists of the primary government and its component units. Component units are legally separate entities for which the elected officials of the County are financially accountable. The relationship is such that exclusion would cause the County's financial statements to be misleading or incomplete. Even though blended component units are legally separate entities, they function as an integral part of the primary government, therefore their data is combined with the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements.

The major consideration for including or excluding an organization is the primary government's financial accountability. A primary government is financially accountable for legally separate organizations if its officials appoint a voting majority of the organization's board and if it has the ability to impose its will or there is potential for the organization to provide specific financial benefits to, or impose specific financial burden on the primary government. Additional considerations are as follows:(1) management of the primary government has operational responsibilities for the activities of the organization, (2) whether services are provided entirely or almost entirely to the primary government and (3) whether the primary government is obligated in some manner for the debt of the organization. This criterion was used to determine whether an organization is a component unit of the County and whether it is discretely presented or a blended component unit.

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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 U.S. 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 Unit. The relationship between the following component unit and the County meet the criteria for inclusion as part of the reporting entity as a blended component unit.

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 is governed by a board of nine directors, five of which the Hidalgo County Commissioners Court appoints. The directors set policy and make decisions on how Hidalgo County provides health care to the poor. The District does not issue a comprehensive annual financial statement.

Discretely Presented Component Unit. The following component unit's relationship with the County meets the criteria for inclusion as a discretely presented component unit in the reporting entity. It is reported on a separate financial statement and summarized in a separate column in the government wide financial statement to emphasize that it is legally separate from the County.

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. The Drainage District proactively manages the Hidalgo County Master Drainage System, which provides for the efficient exportation of drainage water, to protect life and property for the Hidalgo County residents, businesses, and surrounding jurisdictions. A debris removal, shredding and mowing program is active year-round to prevent the drainage system blockage, or "clogs which could potentially cause flooding in surrounding areas and allow for storm water runoff to properly flow during rain events. The Drainage District is governed by the five members of the County's Commissioners Court. The primary government does not have operational responsibility for its activities and is not obligated in any manner for its debt. Complete financial statements for the Drainage District may be obtained from its administrative office at 902 North Doolittle Road, Edinburg, Texas 78542.

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.

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

The statement of net position focuses on the net position of the governmental and business-type activities of the primary government and its component units, where net position equals the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources.

The statement of activities demonstrates the degree to which the direct expense of a given function or identifiable activity is offset by program revenues of the County's different business-type activities and for each function of the County's governmental activities. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenues include (a) fees, fines, and charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or identifiable activity and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not includable in program revenues are reported instead as general revenue.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund balance, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for the agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction 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.

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 Certificates of Obligation, Series 2018A fund, a capital projects fund, accounts for the proceeds of the \$118,890,000 Certificates of Obligation to be used for the construction of a new county courthouse and all construction related costs including professional services.

The County does not report any major enterprise funds.

Additionally, the County reports the following non-major governmental funds:

Special revenue funds account for specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt service funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital projects funds account for and report financial resources that are restricted, committed, or assigned to expenditure for major capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County also reports the following fund types:

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

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

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

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 Outflows/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.

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 Sanitary Landfill enterprise fund is restricted because its use is limited by applicable bond covenants.

Note 1 Summary of Significant Accounting Policies (Continued)

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

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items,) are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts expended that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the County values these capital assets at the acquisition amount of the item at the date of its donation.

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

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

6. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Three 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. In addition, deferred outflows of resources for other post employment benefits result from the differences between actual and expected experience and differences between actual benefits and proportional share of benefits.

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, two deferred inflows of resources are reported on the statement of net position. First, deferred inflows of resources related to pension for the difference between expected and actual experience on the plan. Second deferred inflows of resources related to other post employment benefit for changes in assumptions and for differences between actual benefits and proportional share of benefits.

Note 1 Summary of Significant Accounting Policies (Continued)

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

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.

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

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits as follows:

Years of Service	Maximum Hours Accumulated Per Year			
	Full-Time Employees		Part-Time Employees	
	Vacation Leave	Sick Leave	Vacation Leave	Sick Leave
Up to 10 years	160	360	160	360
10 to 15 years	240	360	240	360
Over 15 years	320	360	320	360

Employees lose, without pay, unused vacation and sick leave, which exceed these limits. Outstanding sick leave balances are cancelled, without recompense, upon termination, resignation, retirement or death.

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 \$7,639,510, compensatory time of \$1,947,573, and holiday leave of \$2,593,299 for the governmental activities. Business-type activities reported vacation leave of \$20,556, compensatory leave of \$1,473, and holiday leave of \$7,175.

8. Post Employment Benefits

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

9. Long-Term Obligations

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

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

Note 1 Summary of Significant Accounting Policies (Continued)

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

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.

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 \$92,426,077 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 loans); 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.

The County formally adopted the *Fund Balance and Budget Management Policy* to ensure that the County manages its budget and finance in a fiscally prudent and responsible way. This policy requires the County to maintain an unreserved, designated fund balance (assigned fund balance) of a minimum of 10% and a maximum of 15% of the

Note 1 Summary of Significant Accounting Policies (Continued)

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

10. Equity Classifications (Continued)

operating and debt service budget for the new fiscal year as a stabilization fund in the General Fund at the annual adoption of the budget. It is the County's goal that this fund will not be utilized unless there is an unforeseen financial emergency and a corresponding consensus decision among the Commissioners' Court members. When the stabilization fund is adequately established, any excess above the required stabilization funds will be "unreserved, undesignated fund balance (unassigned fund balance)."

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.

Note 2 Stewardship, Compliance, and Accountability (Continued)

A. Budgetary Information (Continued)

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, 2019, were not re-appropriated in 2020 as per Commissioners' Court order on October 8, 2019. Any encumbrance outstanding in the general fund at December 31, 2019, will be liquidated with the year 2020 budget.

B. Excess of Expenditures over Appropriations

In 2019 there were no excess of expenditures over appropriations in the primary government.

C. Deficit Fund Balance/Net Position

The TXDOT capital projects fund reported a deficit fund balance of \$4,512,158 as of December 31, 2019. 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.

In addition, the Self-Funded Health Benefits internal service fund reported a deficit net position of \$1,369,622 as of December 31, 2019. The rates used by the County did not attain the desired fund level. The County will review the rate structure for year 2019 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, and Urban County Program are held separately from the County's investment program.

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

Deposits are held in the County's depository account under the terms of an agreement that was executed on October of 2019. 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%.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

At year-end, the carrying amount of the County's deposits was \$360,500,175, consisting of cash and cash equivalents. Of this amount, \$148,487,154 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, Lone Star investments pools, and Texas Term. These are accounted as part of cash and cash equivalents.

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, 2019:

Investment	Fair Value Measurement		
	Level 1	Level 2	Level 3
Certificates of Deposits (Lone Star National Bank)	\$ 35,678,596	\$ -	\$ -
Certificates of Deposits (Multi-Bank Securities)	745,015	-	-
Federal Agricultural Mortgage Corp	-	1,500,210	-
Federal Farm Credit Banks	-	16,983,740	-
Federal Home Loan Mortgage Corp	-	14,262,692	-
US Treasury Notes	-	34,832,906	-
Total investments	<u>\$ 36,423,611</u>	<u>\$ 67,579,548</u>	<u>\$ -</u>

As of December 31, 2019, the County's investments had the following weighted average maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of Deposits (Lone Star National Bank)	\$35,678,596	1.00
Certificates of Deposits (Multi-Bank Securities)	745,015	2.50
Federal Agricultural Mortgage Corp	1,500,210	0.57
Federal Farm Credit Banks	16,983,740	2.14
Federal Home Loan Mortgage Corp	14,262,692	0.37
US Treasury Notes	34,832,906	0.31

COUNTY OF HIDALGO, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

As of December 31, 2019, the County' investment had the following investment ratings:

Investment	Standards & Poor Ratings	Moody's Ratings
Federal Agricultural Mortgage Corp	AA+	AAA
Federal Farm Credit Banks	AA+	AAA
Federal Home Loan Mortgage Corp	AA+	AAA
US Treasury Notes	AA+	AAA

As of December 31, 2019, the County had the following investments in connection with the pension trust funds:

*Investment Type	Fair Value
Mutual Funds	\$ 27,018,343
Participant Loans	1,800,755
Total	\$ 28,819,098

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, 2019

Note 3 Detailed Notes on All Funds (Continued)

B. Receivables

County receivables at December 31, 2019, in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	General Fund	Local Provider Participation	Certificates of Obligation Series 2018A	Nonmajor Governmental Funds	Total Governmental Funds
Property taxes receivable	\$ 132,989,838	\$ -	\$ -	\$ 18,586,978	\$ 151,576,816
Accounts receivable	780,224	-	5,028,125	106,115	5,914,464
Loans receivable	109,575	-	-	10,400	119,975
Interest receivable	207,739	-	920,542	236,702	1,364,983
Intergovernmental receivables:	935,957	280,532	-	18,492,806	19,709,295
Due from others	221,895	-	-	4,152,713	4,374,608
Less: allowance for uncollectible - taxes	(14,149,948)	-	-	(1,836,569)	(15,986,517)
allowance for uncollectible - accounts receivable	(4,842)	-	-	-	(4,842)
Total net receivables	<u>\$ 121,090,438</u>	<u>\$ 280,532</u>	<u>\$ 5,948,667</u>	<u>\$ 39,749,144</u>	<u>\$ 167,068,781</u>

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. As of December 31, 2019, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenues
Revenues for road projects	291,396
Culvert revenues for future installations to various subdivisions	678,092
Courthouse Master Plan	100,000
Grant draw downs prior to meeting all eligibility requirements	8,018,793
TxDot Projects	2,425,966
Total unearned revenue for governmental funds	<u>\$ 11,514,247</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

C. Capital Assets

The Primary Government

Capital asset activity for the year ending December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 19,897,619	\$ 254,563	\$ (977,266)	\$ 19,174,916
Easements	29,431,645	3,513,031	-	32,944,676
Subtotal land and easements	<u>49,329,264</u>	<u>3,767,594</u>	<u>(977,266)</u>	<u>52,119,592</u>
Construction in progress	26,875,125	58,968,832	-	85,843,957
Total capital assets not being depreciated	<u>76,204,389</u>	<u>62,736,426</u>	<u>(977,266)</u>	<u>137,963,549</u>
<i>Capital assets being depreciated:</i>				
Buildings and renovations	165,706,687	1,677,741	(61,222)	167,323,206
Improvements other than buildings	19,469,383	57,526	-	19,526,909
Machinery and equipment	107,551,310	7,616,435	(1,365,114)	113,802,631
Infrastructure	440,516,943	20,829,958	(4,988,294)	456,358,607
Total capital assets being depreciated	<u>733,244,323</u>	<u>30,181,660</u>	<u>(6,414,630)</u>	<u>757,011,353</u>
<i>Less accumulated depreciation for:</i>				
Buildings and renovations	(66,716,980)	(3,740,374)	61,222	(70,396,132)
Improvements other than buildings	(8,457,324)	(667,410)	-	(9,124,734)
Machinery and equipment	(70,901,523)	(6,382,559)	1,246,469	(76,037,613)
Infrastructure	(314,917,304)	(14,586,447)	71,078	(329,432,673)
Total accumulated depreciation	<u>(460,993,131)</u>	<u>(25,376,790)</u>	<u>1,378,769</u>	<u>(484,991,152)</u>
Total capital assets being depreciated, net	<u>272,251,192</u>	<u>4,804,870</u>	<u>(5,035,861)</u>	<u>272,020,201</u>
Governmental activities capital assets, net	<u>\$ 348,455,581</u>	<u>\$ 67,541,296</u>	<u>\$ (6,013,127)</u>	<u>\$ 409,983,750</u>
Business-type activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,001,093	\$ -	\$ -	\$ 1,001,093
Total capital assets not being depreciated	<u>1,001,093</u>	<u>-</u>	<u>-</u>	<u>1,001,093</u>
<i>Capital assets being depreciated:</i>				
Buildings	321,589	-	-	321,589
Machinery and equipment	444,313	84,613	(275,863)	253,063
Total capital assets being depreciated	<u>765,902</u>	<u>84,613</u>	<u>(275,863)</u>	<u>574,652</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(321,589)	-	-	(321,589)
Machinery and equipment	(260,875)	(25,247)	275,863	(10,259)
Total accumulated depreciation	<u>(582,464)</u>	<u>(25,247)</u>	<u>275,863</u>	<u>(331,848)</u>
Total capital assets being depreciated, net	<u>183,438</u>	<u>59,366</u>	<u>-</u>	<u>242,804</u>
Business-type activities capital assets, net	<u>\$ 1,184,531</u>	<u>\$ 59,366</u>	<u>\$ -</u>	<u>\$ 1,243,897</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

C. Capital Assets (Continued)

The Primary Government (Continued)

Depreciation expense was charged to the various functions as follows:

Governmental activities:	
General government	\$ 2,447,257
Public safety	4,840,785
Highways and streets	16,450,871
Sanitation	349,679
Health and welfare	778,216
Culture and recreation	392,552
Conservation	5,841
Urban and economic development	111,586
Total governmental activities	<u><u>\$ 25,376,787</u></u>
Business-type activities	
Jail Commissary	\$ 25,247
Total business-type activities	<u><u>\$ 25,247</u></u>

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2019. 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
Pct. 1 Administration Building	\$ 342,849
Pct. 1 FM88 (5th Ave - FM1925)	539,764
Pct. 1 ICA Weslaco-M10N (M6W-FM1015)	744,122
Pct. 1 New Tax Office Substation	1,065,363
Pct. 1 Sunset Operation Facility	276,224
Pct. 2 Las Milpas CRC Youth Facility	1,675,329
Pct. 2 BUS281/SH107 Courthouse Square	1,230,725
Pct. 2 Military Highway Ext(10th-Jackson)	210,125
Pct. 2 Regional Linear Park	232,074
Pct. 3 Liberty/ Tom Gil (83 - FM2221)	494,126
Pct. 4 FM1925 (1500FTW Ware-10th)	207,242
Pct. 4 Ware(Mile 5-FM1925)	344,358
Pct. 4 Mile 5 Rd(Taylor-Ware)	1,155,796
County Service Facility	238,753
Justice Center 25th Ave	248,654
New Courthouse	90,938,631
Total TXDOT Projects	11,048,494
	<u><u>\$ 110,992,629</u></u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

C. Capital Assets (Continued)

The Primary Government (Continued)

Encumbrances. As discussed in Note 2 A, Budgetary Information, encumbrance accounting is utilized. As of December 31, 2019, the County had the following encumbrances outstanding:

Governmental Funds							
Major Funds		Nonmajor Funds			Total Governmental Funds	Internal Service Funds	Total
General Fund	Certificates of Obligation Series 2018A	Special Revenue Funds	Capital Project Funds				
\$ 1,014,607	\$ 77,516,973	\$ 5,154,223	\$ 34,797,677	\$ 118,483,480	\$ 27,751	\$ 118,511,231	

The Drainage District

Capital asset activity for the year ending December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land and easements	\$ 28,210,823	\$ 653,170	\$ -	\$ 28,863,993
Subtotal land and easements	28,210,823	653,170	-	28,863,993
Construction in progress	61,633,341	10,798,904	(3,349,537)	69,082,708
Total capital assets not being depreciated	89,844,164	11,452,074	(3,349,537)	97,946,701
<i>Capital assets being depreciated:</i>				
Buildings and renovations	837,964	-	2,791,840	3,629,804
Machinery and equipment	22,016,779	2,079,516	(377,862)	23,718,433
Infrastructure	110,037,205	5,895,788	392,218	116,325,211
Total capital assets being depreciated	132,891,948	7,975,304	2,806,196	143,673,448
<i>Less accumulated depreciation for:</i>				
Buildings and renovations	(483,248)	(107,006)	-	(590,254)
Machinery and equipment	(12,360,048)	(1,732,918)	337,961	(13,755,005)
Infrastructure	(48,754,460)	(2,672,545)	5,674	(51,421,331)
Total accumulated depreciation	(61,597,756)	(4,512,469)	343,635	(65,766,590)
Total capital assets being depreciated, net	71,294,192	3,462,835	3,149,831	77,906,858
Governmental activities capital assets, net	\$ 161,138,356	\$ 14,914,909	\$ (199,706)	\$ 175,853,559

Depreciation expense totaling \$4,512,469 was charged to the drainage flood control function under governmental activities for the year ended December 31, 2019.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2019, consisted of the following:

Due to general fund from:	
Nonmajor governmental funds	\$ 38,220
Enterprise funds	50,920
Internal service funds	129
Total due to general fund	<u>89,269</u>
Due to Certificates of Obligation, Series 2018A from:	
Nonmajor governmental funds	<u>4,552,149</u>
Total due to Certificates of Obligation, Series 2018	<u>4,552,149</u>
Due to nonmajor governmental funds from:	
General fund	13,193,271
Nonmajor governmental funds	<u>19,327,033</u>
Total due to nonmajor governmental funds	<u>32,520,304</u>
Total due to governmental funds	<u>\$ 37,161,722</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, 2019, consisted of the following:

	Transfers Out:		
	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>Transfers In:</u>			
Nonmajor governmental funds	<u>\$ 14,336,435</u>	<u>\$ 10,391,659</u>	<u>\$ 24,728,094</u>
Total	<u>\$ 14,336,435</u>	<u>\$ 10,391,659</u>	<u>\$ 24,728,094</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, 2019

Note 3 Detailed Notes on All Funds (Continued)

E. Restricted Assets

In August of 1991, the County sold Certificates of Obligation in the principal amount of \$4,700,000 of which \$2,300,000 was earmarked for the purchase of 212 acres of land for a sanitation landfill and acquisition of equipment, and for paying legal, fiscal, engineering, and architectural fees in connection with this project. An enterprise fund was set up to account for all of the County's landfill operations. Accordingly, since the above-mentioned debt was to be paid from future property tax revenues, the \$2,300,000 received by the Sanitary Landfill 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 office equipment leases ranges from three to five years and the terms of office space leases range from two to thirty years. Lease expense totaled \$1,178,331 (for leases whose terms exceed one year) for the year ended December 31, 2019. The future minimum lease payments are as follows:

Year Ending December 31,	Amount
2020	\$ 797,704
2021	203,898
2022	82,438
2023	7,862
Total	<u>\$ 1,091,902</u>

The County has also entered into lease agreements as the lessor for land and buildings. Lease payments received totaled \$122,603 for the year ended December 31, 2019. The cost of the leased assets is \$1,726,829. The future minimum lease payments receivable are as follows:

Year Ending December 31,	Amount
2020	\$ 70,800
2021	66,000
2022	62,500
2023	40,000
Total	<u>\$ 239,300</u>

Capital Leases

The County entered into various lease agreements as lessee for financing the acquisition of office equipment, vehicles 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 \$1,254,128 for the year ended December 31, 2019.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

F. Leases (Continued)

Assets accounted for as capital leases are as follows:

	Balance December 31, 2019
Assets:	
Office equipment	\$ 8,830,634
Vehicles	2,223,176
Total	<u>11,053,810</u>
Less: accumulated depreciation	
Office equipment	(7,207,826)
Vehicles	(631,589)
Total	<u>(7,839,415)</u>
Carrying value	<u>\$ 3,214,395</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2019, were as follows:

	2020	\$ 1,719,754
	2021	1,644,549
	2022	1,532,436
	2023	1,199,820
	2024	173,971
Total minimum lease payments		<u>6,270,530</u>
Less: interest		(591,648)
Present value of future minimum lease payments		<u>\$ 5,678,882</u>

G. Long-Term Debt

The Primary Government

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 \$340,970,000. During the year, certificates of obligation totaling \$24,795,000 were issued to pay for the construction of a new county courthouse and related infrastructure; the acquisition of lands and rights of way; the purchase of equipment; and the construction of various projects for County purposes.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

G. Long-Term Debt (Continued)

The Primary Government (Continued)

The American Recovery and Reinvestment Act of 2009 (the “Recovery Act”) authorized the County to issue taxable bonds known as “Build America Bonds” to finance capital expenditures that could otherwise be financed with the issuance of tax-exempt bonds and to elect to receive a subsidy payment from the federal government equal to 35% of the amount of each interest payment on such taxable bonds (the “Build America Bonds Election”). The County issued \$17,785,000 of Build America Bonds in 2010. 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, 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 in an amount sufficient to provide payment of principal and interest. All bonds have a principal due date of August 15th. Interest is payable semi-annually, on February 15th and August 15th.

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. The Certificates of Obligation, Series 2018A include \$118,890,000 of term bonds maturing on August 15, 2043, 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	0.65 – 2.65%	2014	2020	\$ 32,845,000	\$ 2,000,000
Governmental activities	Refunding bonds	3.00 – 5.00%	2014	2026	22,795,000	17,230,000
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	12,270,000
Governmental activities	Refunding bonds	3.74 – 4.14%	2018	2032	23,200,000	23,200,000
Governmental activities	Refunding bonds	5.00 – 5.00%	2019	2030	20,645,000	20,645,000
Governmental activities	Certificates of obligation	2.00 – 6.30%	2010	2030	27,850,000	1,355,000
Governmental activities	Certificates of obligation	3.12 – 5.00%	2014	2034	20,085,000	17,455,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2015	2040	15,785,000	15,585,000
Governmental activities	Certificates of obligation	2.00 – 5.00%	2016	2036	35,045,000	30,535,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2017	2037	28,405,000	27,130,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2018	2043	118,890,000	118,890,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2018	2038	24,690,000	24,690,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2019	2039	24,795,000	24,795,000
Total general obligation bonds and tax notes					\$ 434,780,000	\$ 350,540,000

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

G. Long-Term Debt (Continued)

The Primary Government (Continued)

Debt Service Requirements

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

Year Ending December 31,	Governmental Activities		Total
	Principal	Interest	
2020	\$ 12,410,000	\$ 15,908,446	\$ 28,318,446
2021	12,000,000	15,389,545	27,389,545
2022	12,980,000	14,875,958	27,855,958
2023	13,725,000	14,310,774	28,035,774
2024	14,365,000	13,646,636	28,011,636
2025-2029	81,585,000	57,160,472	138,745,472
2030-2034	88,010,000	36,955,802	124,965,802
2035-2039	73,605,000	17,794,250	91,399,250
2040-2043	41,860,000	4,274,950	46,134,950
Total	<u>\$ 350,540,000</u>	<u>\$ 190,316,833</u>	<u>\$ 540,856,833</u>

Advance Refundings and Defeasances

On May 15, 2019, the County issued Limited Tax Refunding Bonds, Taxable Series 2019B in the par amount of \$20,645,000 to advance refund a portion of the Certificates of Obligation, Taxable Series 2009C maturing on August 15, 2020 through 2029, for a total par amount of \$7,040,000 and Certificates of Obligation, Taxable Series 2010B maturing on August 15, 2021 through 2030, for a par amount of \$16,430,000. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments of the refunded bonds. As a result, the refunded bonds are considered to be defeased and the associated liability has been removed from the governmental activities column of the statement of net position. The refunding increased future debt service requirement by \$8,214,510 and resulted in an economic loss of \$1,646,489.

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.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

G. Long-Term Debt (Continued)

The Primary Government (Continued)

At December 31, 2019 the following defeased bonds remain outstanding:

Description	Refunded Bonds	Year of Maturity	Amount Outstanding
Limited Tax Refunding Bonds, Series 2005	\$ 30,850,000	2016-2021	\$ 9,710,000
Certificates of Obligation, Series 2006	24,270,000	2017-2026	17,855,000
Certificates of Obligation, Series 2009	15,505,000	2019-2028	14,245,000
Limited Tax Refunding Bonds, Series 2007	23,915,000	2017-2024	17,035,000
Limited Tax Refunding Bonds, Taxable Series 2014B	10,945,000	2019-2021	7,985,000
Limited Tax Refunding Bonds, Taxable Series 2015C	11,720,000	2021-2024	11,720,000
Certificates of Obligation, Series 2009C	7,040,000	2020-2029	7,040,000
Certificates of Obligation, Series 2010B	16,430,000	2021-2030	16,430,000
	<u>\$ 140,675,000</u>		<u>\$ 102,020,000</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.

Urban County	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Alton	0.31 - 2.45%	2011	2020	\$ 1,835,000	\$ 260,000
Total Urban County note payable				<u>\$ 1,835,000</u>	<u>\$ 260,000</u>

Changes in Long-Term Liabilities

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

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

G. Long-Term Debt (Continued)

The Primary Government (Continued)

Long-term liability activity for the year ended December 31, 2019, was as follows:

	Balance January 1, 2019	Increase	Decrease	Balance December 31, 2019	Amounts Due Within One Year
Governmental activities:					
Bonds, tax notes and notes payable:					
General obligation bonds	\$340,970,000	\$ 45,440,000	\$ (35,870,000)	\$ 350,540,000	\$ 12,410,000
Plus premiums on bonds	27,577,623	7,824,719	(2,091,033)	33,311,309	2,259,320
	368,547,623	53,264,719	(37,961,033)	383,851,309	14,669,320
Notes-Urban County Program	505,000	-	(245,000)	260,000	260,000
Total bonds and notes payable	369,052,623	53,264,719	(38,206,033)	384,111,309	14,929,320
Other liabilities:					
Compensated absences	11,513,169	11,135,758	(10,468,545)	12,180,382	813,041
Claims and judgments	4,093,000	27,670,084	(28,123,084)	3,640,000	2,488,018
Capital leases	5,777,212	1,300,576	(1,398,906)	5,678,882	1,470,936
Finance agreement	-	73,090	(18,268)	54,822	26,007
Net pension liability	42,335,827	46,242,830	-	88,578,657	-
Other post employment benefits	42,791,712	26,430,364	-	69,222,076	-
Total other liabilities	106,510,920	112,852,702	(40,008,803)	179,354,819	4,798,002
Governmental activities					
long-term liabilities	\$475,563,543	\$166,117,421	\$ (78,214,836)	\$563,466,128	\$19,727,322
Business-type activities:					
Closure and post-closure costs	\$ 1,519,138	\$ 26,428	\$ (50,919)	\$ 1,494,647	\$ 9,364
Compensated absences	29,467	37,015	(37,278)	29,204	1,937
Business-type activities					
long-term liabilities	\$ 1,548,605	\$ 63,443	\$ (88,197)	\$ 1,523,851	\$ 11,301

The Drainage District

The Drainage District issues unlimited tax improvement bonds to provide for the resources for construction of capital assets. The beginning balances of the unlimited tax improvement bonds issued in 2013, 2014, 2016 and 2019 were \$56,640,000, \$7,665,000, \$49,405,000 and \$73,845,000, respectively. The unlimited 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 Drainage District in an amount sufficient to provide payment of principal and interest.

The Unlimited Tax Improvement Bond Series 2008 and 2013, and 2019 respectively, have a call option for bonds maturing on or after September 1, 2019 and September 1, 2024, and September 1, 2028 prior to stated maturity, in multiples of \$5,000, in whole or in part, on September 1, 2018 and September 1, 2023, and September 1, 2027 or any date thereafter, at par plus accrued interest.

On June 15, 2019 the District issued Unlimited Tax Improvement Bonds, Series 2019 in the amount of \$73,845,000. Bond proceeds will be used to pay for construction of and equipment for drainage improvement projects in the District and the acquisitions of rights of way as well as costs of issuance of bonds. 37 specific projects within the District have been identified to address flooding risks.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

G. Long-Term Debt (Continued)

The Drainage District (Continued)

Prior year defeasance of debt

In prior years, the Drainage District defeased unlimited tax 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 Drainage District's financial statements.

At December 31, 2019, the following defeased bonds remain outstanding:

<u>Description</u>	<u>Refunded Bonds</u>	<u>Maturity</u>	Amount <u>Outstanding</u>
Unlimited Tax Improvement Bonds, Series 2007	\$ 11,210,000	2017-2023	\$ 6,790,000
Unlimited Tax Improvement Bonds, Series 2008	46,555,000	2019-2028	42,755,000
Unlimited Tax Improvement Bonds, Series 2013	6,368,680	2025-2028	6,095,000
	<u>\$ 64,133,680</u>		<u>\$ 55,640,000</u>

On August 9, 2016, the Drainage District entered into an installment note with Hidalgo County for a capital asset purchase in the amount of \$1,243,079, payable from operating funds of the Drainage District. The note is payable in five annual installments of \$250,000.

<u>Interest Rate</u>	<u>Issued</u>	<u>Maturity</u>	<u>Original</u>	<u>Outstanding</u>
4.98%	2016	2020	\$ 1,243,079	\$ 364,023

On June 6, 2019, the District entered into an interlocal agreement with Hidalgo County for the purchase of the South Detention Basin in the amount of \$5,895,788. The first payment in 2019 was for \$2,575,788 with two annual installments of \$1,660,000.

Annual debt service requirements to maturity for unlimited improvement tax bonds are as follows:

Year Ending December 31,	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2020	\$ 11,375,000	\$ 8,285,801	\$ 19,660,801
2021	11,360,000	7,435,313	18,795,313
2022	11,865,000	6,922,013	18,787,013
2023	12,425,000	6,356,863	18,781,863
2024	13,225,000	5,764,763	18,989,763
2025-2029	57,535,000	20,181,025	77,716,025
2030-2034	41,035,000	9,437,825	50,472,825
2035-2039	24,905,000	3,066,600	27,971,600
Total	<u>\$ 183,725,000</u>	<u>\$ 67,450,203</u>	<u>\$ 251,175,203</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

G. Long-Term Debt (Continued)

The Drainage District (Continued)

The following is a summary of changes in long-term liabilities for the year ended December 31, 2019:

	Balance January 1, 2019	Additional Obligations and Net Increases	Payments and Net Decreases	Balance December 31, 2019	Amount Due Within One Year
Bond Series 2013	\$ 56,640,000	\$ -	\$ (1,140,000)	\$ 55,500,000	\$ 3,255,000
Bond Series 2014	7,665,000	-	-	7,665,000	-
Bond Series 2016	49,405,000	-	(4,770,000)	44,635,000	5,010,000
Bond Series 2018	6,095,000	-	(4,015,000)	2,080,000	2,080,000
Bond Series 2019	-	73,845,000	-	73,845,000	1,030,000
Bond premiums	8,909,171	10,172,204	(2,476,280)	16,605,095	2,856,821
Note payable 2016	584,201	-	(220,178)	364,023	364,023
Note payable 2019	-	3,320,000	-	3,320,000	1,660,000
Compensated absences	402,003	433,799	(461,557)	374,245	31,627
Total	<u>\$ 129,700,375</u>	<u>\$ 87,771,003</u>	<u>\$ (13,083,015)</u>	<u>\$ 204,388,363</u>	<u>\$ 16,287,471</u>

H. Short-Term Debt

The County of Hidalgo, through the Urban County Program, has a \$500,000 line of credit with Lone Star National Bank. The purpose of the line of credit is to finance the costs of construction and general administration expenses prior to reimbursement from the Texas Department of Housing and Community Affairs (TDHCA), Texas Department of Agriculture (TDA) and/or the Texas General Land Office (GLO). Principal amounts obtained from the line of credit are repaid directly from the corresponding TDHCA, TDA or GLO grants. The County is responsible for any accrued interest. Short-term debt activity for the year ended in December 31, 2019, was as follows:

	Balance January 1, 2019	Increase	Decrease	Balance December 31, 2019
Urban County Program:				
Colonia Fund Line of Credit				
Lone Star National Bank	\$ 299,770	\$ 670,077	\$ (795,370)	\$ 174,477
	<u>\$ 299,770</u>	<u>\$ 670,077</u>	<u>\$ (795,370)</u>	<u>\$ 174,477</u>

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 Detailed Notes on All Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2019, pursuant to GASB Statement No. 54, are as follows:

	Major Funds			Nonmajor Funds			Total Governmental Funds
	General Fund	Local Provider Participation	Certificates of Obligation Series 2018A	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	
Fund balances:							
Nonspendable:							
Inventory	\$ 825,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,417
Prepaid items	2,819,638	-	-	1,751	-	-	2,821,389
Noncurrent loans receivables	109,575	-	-	-	-	-	109,575
	3,754,630	-	-	1,751	-	-	3,756,381
Restricted for:							
Noncurrent loans receivables	-	-	-	11,200	-	-	11,200
Grand jury program	145,730	-	-	-	-	-	145,730
Community and Economic Development Programs	1,519,816	-	-	-	-	-	1,519,816
Record Archives	2,835,736	-	-	-	-	-	2,835,736
Elections	328,818	-	-	-	-	-	328,818
Sheriff's confiscations	14,100	-	-	-	-	-	14,100
Bail bond board	153,470	-	-	-	-	-	153,470
Family Protection Fee	558,392	-	-	-	-	-	558,392
Drug Court Program	111,187	-	-	-	-	-	111,187
District Court Records Archive	337,028	-	-	-	-	-	337,028
Grants	-	-	-	4,059,943	-	-	4,059,943
Road maintenance and construction	-	-	-	3,414,773	-	-	3,414,773
Road Districts	-	-	-	7,222,329	-	-	7,222,329
TXDOT cash match	-	-	-	1,037,125	-	-	1,037,125
Grant cash match	1,496,245	-	-	148,804	-	-	1,645,049
Law enforcement officers special education	-	-	-	31,880	-	-	31,880
Electronic Filing	30,795	-	-	-	-	-	30,795
Garage motor vehicle fee	13,400	-	-	-	-	-	13,400
Scofflaw	1,649,233	-	-	-	-	-	1,649,233
Preservation of vital statistics fee	253,176	-	-	-	-	-	253,176
Court facilities fee	1,312,072	-	-	-	-	-	1,312,072
Juvenile Probation	175	-	-	-	-	-	175
District Attorney Programs	-	-	-	35,064	-	-	35,064
Court ordered confiscations	-	-	-	4,114,069	-	-	4,114,069
Drug abuse prevention rehabilitation	-	-	-	443,914	-	-	443,914
Pretrial intervention	-	-	-	225,622	-	-	225,622
Child abuse prevention	-	-	-	57,090	-	-	57,090
District Clerk Title IV-D	-	-	-	380,433	-	-	380,433
Records management & preservation	-	-	-	4,037,164	-	-	4,037,164
Court reporter	-	-	-	82,795	-	-	82,795
Juvenile delinquency prevention	-	-	-	5,003	-	-	5,003
Courthouse security	-	-	-	92,419	-	-	92,419
Probate court contributions	-	-	-	380,375	-	-	380,375
Court building security	-	-	-	136,965	-	-	136,965
T.A.C. special vehicle inventory	-	-	-	614,733	-	-	614,733
Law Library	-	-	-	1,422,667	-	-	1,422,667
Supplemental court-ordered guardianship fee	-	-	-	115,720	-	-	115,720
Court Technology	-	-	-	619,703	-	-	619,703
Asset forfeiture	-	-	-	6,113,137	-	-	6,113,137
Adult Probation	-	-	-	61,224	-	-	61,224
Health Care Funding District	-	14,472,491	-	-	-	-	14,472,491
Debt service reserve	-	-	-	-	8,807,369	-	8,807,369
Capital improvements	-	-	73,138,947	-	-	63,362,247	136,501,194
	10,759,373	14,472,491	73,138,947	34,864,151	8,807,369	63,362,247	205,404,578
Assigned for:							
Designated for 1115 Waiver	3,554,689	-	-	-	-	-	3,554,689
Designated appropriations subsequent year	5,959,162	-	-	-	-	-	5,959,162
Designated for new courthouse	2,510,824	-	-	-	-	-	2,510,824
Designated for flood control	71,100	-	-	-	-	-	71,100
Designated for CC & DC E-Filing	66,187	-	-	-	-	-	66,187
Designated for CW Administration buildings	600,000	-	-	-	-	-	600,000
Designated for IT countywide infrastructure	4,000,000	-	-	-	-	-	4,000,000
Designated for Drug Court Program	10,592	-	-	-	-	-	10,592
Designated for Alternative Incarceration Program	168,136	-	-	-	-	-	168,136
	16,940,690	-	-	-	-	-	16,940,690
Unassigned:							
	29,442,241	-	-	-	-	(4,512,158)	24,930,083
Total fund balances	\$ 60,896,934	\$ 14,472,491	\$ 73,138,947	\$ 34,865,902	\$ 8,807,369	\$ 58,850,089	\$ 251,031,732

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, unmanned aircraft liability and physical damage, crime, pollution, international advantage, kidnap/extortion, professional liability/medical malpractice, errors and omissions, 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, 2019, the County had a total of 524 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, 2019. 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 \$1,333,000 with an assumed average annual rate of return on invested assets of 1.95%. The claims liability is \$1,446,000 at December 31, 2019. Changes in the balances of claims liabilities for workers' compensation for the current and previous year are as follows:

	<u>2019</u>	<u>2018</u>
Claims liabilities at beginning of year	\$ 1,873,000	\$ 1,962,000
Claims incurred during the year	835,789	727,262
Changes in the estimate for claims of prior years	(293,632)	250,864
Less: payments on claims	(969,157)	(1,067,126)
Claims liabilities at end of year	<u>\$ 1,446,000</u>	<u>\$ 1,873,000</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, the Drainage District and 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 2019, the County is in a contractual relationship 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 7.0% of the claim reserve estimate. An excess coverage insurance policy covers individual claims in excess of \$275,000. During the past three years, there have been claims paid that exceeded the insurance coverage in the amounts \$691,525, \$1,890,797, and \$908,438 for the years 2016, 2017, and 2018 respectively.

The claims liability is \$2,194,000 at December 31, 2019. Changes in the balances of claims liabilities for health benefits for the current and previous year are as follows:

	<u>2019</u>	<u>2018</u>
Claims liabilities at beginning of year	\$ 2,220,000	\$ 2,352,000
Claims incurred during the year	26,513,328	26,053,049
Changes in the estimate for claims of prior years	614,599	556,845
Less payments on claims	<u>(27,153,927)</u>	<u>(26,741,894)</u>
Claims liabilities at end of year	<u>\$ 2,194,000</u>	<u>\$ 2,220,000</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, 2019, 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 (OPEB)

The Primary Government

Hidalgo County Self-Funded Health Benefits Fund

Plan Description. The County provides healthcare benefits for its employees and eligible dependents. In addition, employees and eligible dependents for the Hidalgo County Appraisal District, the County's discretely presented component unit, the Hidalgo County Drainage District, also participate in the plan.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The Primary Government (Continued)

This same plan is also the County's defined OPEB plan which provides medical and prescription drug coverage for its retirees once they reach retirement age. The Plan is a multiple-employer, self-funded defined 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 Care 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. 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 postemployment benefit plan report is not available. Texas Local Government Code, Chapter 175 allows counties to establish a risk pool board to provide uniform group health benefits to employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. Aetna administers the defined benefits OPEB plan on behalf of the County and two plans are offered to employees, the Basic Preferred Provider Organization (PPO) and the Buy Up PPO plan. Healthcare benefits include medical and prescription drug coverage. Participation in the Plan is elective by each retiree. In order for retirees to be eligible to continue coverage, retirees must be eligible for retirement and to receive a pension under the Texas County and District Retirement System (TCDRS). The eligibility requirements to retire are age 60 with 8 years of service under TCDRS, or age plus years of service under TCDRS equaling 75, or 20 years of service under TCDRS. 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. Retirees are only eligible for the Basic PPO Plan.

Employees covered by benefits terms. At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	46
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>3,594</u>
Total	<u><u>3,640</u></u>

Funding Policy. Commissioners Court has the authority to establish and amend the contribution requirements of the plan member and the participation employer. The benefits are not guaranteed. Benefits provisions are subject to change at any time and to annual appropriation of funds by Commissioners Court. The plan is funded on a "pay as you go" basis and is paid as these benefits become due each year. The plan incurred claims of \$829,783 for the fiscal year ended December 31, 2019. The funds to pay these claims are derived from the employer contributions and retiree premiums.

The following table represents the monthly premium amounts paid by retiree based on their classification and plan:

Basic PPO Plan	2019	
	Under 65	65 & Over
Retiree Only	\$562	\$284
Retiree + Spouse	974	696
Retiree + Child(ren)	678	402
<u>Retiree + Family</u>	<u>1090</u>	<u>812</u>
Surviving Spouse	\$562	\$284
Surviving Spouse + Child(ren)	678	402
Surviving Spouse + Family	562	284

Total OPEB Liability. The County total OPEB liability of \$69,222,076 was measured as of December 31, 2019 and was determined by an actuarial valuation date of January 1, 2019.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The Primary Government (Continued)

Actuarial methods and assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date:	December 31, 2019
Actuarial Valuation Date:	January 1, 2019
Inflation	2.00%
Salary Increases, Including inflation:	2.00%
Discount Rate:	2.75%
Prior Year Discount Rate:	3.71%
Retirees' Share of Benefit-Related Costs:	6.25%
Health Care Cost Trend Rates:	6.25%

<u>Projection</u>	<u>Medical</u>	<u>Stop-Loss</u>
<u>Year</u>	<u>Claims</u>	<u>Premium</u>
1	6.25%	0.00%
2	6.00%	8.00%
3	5.75%	7.75%
4	5.50%	7.50%
5	5.25%	7.25%
6	5.00%	7.00%
7	4.75%	6.75%
8+	4.50%	6.50%

The discount rate was based on the 12/31/2019 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 (general employees) and PubS.H-2010 (public safety) Employee Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate.

Mortality rates for retirees were based on the PubG.H-2010 (general employees) and PubS.H-2010 (public safety) Healthy Annuitant Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 12/31/2018	\$ 42,791,712
Changes for the year:	
Service Cost	2,090,516
Interest	1,656,914
Differences between expected and actual experience	13,646,970
Changes in Assumptions/Inputs	9,542,599
Change in Benefit Terms	-
Changes in proportionate share and differences in actual benefits and prop. share	79,343
Benefit payments	(585,978)
Administrative Expense	-
Net changes	<u>26,430,364</u>
Balance at 12/31/2019	<u>\$ 69,222,076</u>

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The Primary Government (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the Plan's total OPEB liability, calculated using a discount rate of 2.75%. The total OPEB liability is also calculated using a discount rate that is one percent lower or one percent higher.

	1% Decrease	Current Discount Rate	1% Increase
	1.75%	2.75%	3.75%
Total OPEB Liability	\$ 88,813,468	\$ 69,222,076	\$ 54,813,065

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the Plan's total OPEB liability, calculated using assumed trend rates. The total OPEB liability is also calculated using a trend rate that is one percent lower or one percent higher.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 52,869,613	\$ 69,222,076	\$ 92,263,300

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, under GASB 75, the total OPEB expense is \$6,037,750. The deferred outflows of resources and deferred inflows of resources related to OPEB as of December 31, 2019 from various sources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$12,113,515	\$ -
Changes of assumptions or other inputs	8,349,774	3,266,618
Changes in proportionate share	373,669	313,091
Differences in actual benefits and proportionate share of benefits	148,331	135,379
Total	\$20,985,289	\$ 3,715,088

Amounts reported and deferred outflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Net Deferred Outflows/(Inflows)</u>
2020	\$ 2,290,319
2021	2,290,319
2022	2,290,319
2023	2,290,319
2024	2,290,322
Thereafter	5,818,603
Total	\$17,270,201

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The Drainage District

Hidalgo County Self-Funded Health Benefits Fund

Plan Description and Benefits Provided. The Drainage District provides healthcare benefits for its eligible retirees through the Hidalgo County Self-Funded Health Benefits Fund. Plan eligibility for employees who retire from the Drainage District are members who attain one of the following: (1) age 60 and above with 8 or more years of service, (2) 20 years of service regardless of age, or (3) the sum of their age and years of service equals 80 or more.

Employees covered by benefits terms. At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active Employees	<u>160</u>
Total	<u><u>160</u></u>

Total OPEB Liability. The Drainage District total OPEB liability of \$1,897,111 was measured as of December 31, 2019 and was determined by an actuarial valuation date of January 1, 2019.

Actuarial methods and assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date:	December 31, 2019
Actuarial Valuation Date:	January 1, 2019
Inflation	2.00%
Salary Increases, Including inflation:	2.00%
Discount Rate:	2.75%
Prior Year Discount Rate:	3.71%
Health Care Cost Trend Rates:	6.25%
Retirees' Share of Benefit-Related Costs:	6.25%

The discount rate was based on the 12/31/2019 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate.

Mortality rates for retirees were based on the PubG.H-2010 Healthy Annuitant Mortality Table, Generational with Projection Scale MP-2019 for males or females, as appropriate.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The Drainage District (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2018	<u>\$ 1,238,214</u>
Changes for the year:	
Service Cost	57,293
Interest	45,410
Differences between expected and actual experience	374,011
Changes in Assumptions/Inputs	261,526
Change in Benefit Terms	-
Changes in proportionate share and differences in actual benefits and prop. share	(79,343)
Benefit payments	-
Administrative Expense	-
Net changes	<u>658,897</u>
Balance at 12/31/2019	<u><u>\$ 1,897,111</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the Plan's total OPEB liability, calculated using a discount rate of 2.75%. The total OPEB liability is also calculated using a discount rate that is one percent lower or one percent higher.

	1% Decrease	Current Discount Rate	1% Increase
	1.75%	2.75%	3.75%
Total OPEB Liability	\$ 2,434,035	\$ 1,897,111	\$ 1,502,215

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the Plan's total OPEB liability, calculated using assumed trend rates. The total OPEB liability is also calculated using a trend rate that is one percent lower or one percent higher.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 1,448,953	\$ 1,897,111	\$ 2,528,582

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

The Drainage District (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, under GASB 75, the total OPEB expense is \$154,722. The deferred outflows of resources and deferred inflows of resources related to OPEB as of December 31, 2019 from various sources are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 331,985	\$ -
Changes of assumptions or other inputs	228,835	89,525
Changes in proportionate share	-	60,578
Differences in actual benefits and proportionate share of benefits	723	13,677
Total	<u>\$ 561,543</u>	<u>\$ 163,780</u>

Amounts reported and deferred outflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Net Deferred Outflows/(Inflows)</u>
2020	\$ 52,019
2021	52,019
2022	52,019
2023	52,019
2024	52,017
Thereafter	137,670
Total	<u>\$ 397,763</u>

D. Employee Retirement Plan

The Primary Government

Texas County and District Retirement System

Plan Description

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public employee retirement system. The plan provides retirement, disability and survivor benefits. The Board of Trustees of TCDRS is responsible for the administration of the system. Each participant employer in TCDRS has a separate plan. 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 and may be amended by the governing body of the County within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Benefit terms are established under the TCDRS Act. They may be amended as of January 1 each year, but remain in conformity with the 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.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Primary Government (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 within the actuarial constraints imposed by the TCDRS Act so that resulting benefits can be expected to be adequately financed by the County and the 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. There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any).

For the County, all full time and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership. Employees covered by their respective plan at December 31, 2017 and 2018 are as follows:

	<u>December 31, 2017</u>	<u>December 31, 2018</u>
Inactive employees or beneficiaries currently receiving benefits	933	1,005
Inactive employees entitled to but not yet receiving benefits	1,599	1,695
Active employees	3,105	3,090
Total	<u>5,637</u>	<u>5,790</u>

Funding Policy

The County has 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 is actuarially determined annually. Contributions were made using the actuarially determined rate of 11.80% for the covered payroll for the calendar year 2018. The contribution rate payable by the employee members is 7.00% as adopted by the governing bodies of the County. At retirement, the account is matched at an employer set percentage (current match is 200.00%) and is then converted to an annuity. The employee contribution rate and the employer contribution rate may be changed by the governing bodies of the County within the options available in the TCDRS Act.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2018 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, 2018 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.

All other actuarial assumptions that determined the total pension liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

Mortality assumptions are as follows:

Depositing members:

90.00% of the RP-2014 Active Employee Mortality Table for males and 90.00% of the RP-2014 Active Employee Mortality Table for females, projected with 110.00% of the MP-2014 Ultimate scale after 2014.

Service retirees, beneficiaries and non-depositing members:

130.00% of the RP-2014 Healthy Annuitant Mortality Table for males and 110.00% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110.00% of the MP-2014 Ultimate scale after 2014.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Primary Government (Continued)

Disabled retirees:

130.00% of the RP-2014 Disabled Annuitant Mortality Table for males and 115.00% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110.00% of the MP-2014 Ultimate scale after 2014.

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 2019 information for a 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 2017. The following table summarizes the real rate of return for the County.

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⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Market, (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70% per Cliffwater's 2019 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.

Discount Rate/Depletion of Plan Assets

The discount rate used to measure the total pension liability was 8.10% at December 31, 2018.

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.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Primary Government (Continued)

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.

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.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Primary Government (Continued)

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, 2018 for the County.

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2017	\$ 535,825,823	\$ 493,489,996	\$ 42,335,827
Changes for the year:			
Service costs	17,491,395	-	17,491,395
Interest on total pension liability ⁽¹⁾	43,923,591	-	43,923,591
Effect on plan changes ⁽²⁾	3,139,854	-	3,139,854
Effect of economic/demographic gains or losses	(2,291,285)	-	(2,291,285)
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(2,307,313)	(2,307,313)	-
Benefits payments	(20,232,849)	(20,232,849)	-
Administrative expenses	-	(391,137)	391,137
Member contributions	-	9,472,039	(9,472,039)
Net investment income	-	(9,161,266)	9,161,266
Employer contributions	-	15,967,133	(15,967,133)
Other ⁽³⁾	-	133,956	(133,956)
Balance as of December 31, 2018	<u>\$ 575,549,216</u>	<u>\$ 486,970,559</u>	<u>\$ 88,578,657</u>

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the net 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%
Total pension liability	\$ 660,076,713	\$ 575,549,216	\$ 505,471,998
Fiduciary net position	<u>(486,970,559)</u>	<u>(486,970,559)</u>	<u>(486,970,559)</u>
Net pension liability	<u>\$ 173,106,154</u>	<u>\$ 88,578,657</u>	<u>\$ 18,501,439</u>

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Primary Government (Continued)

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

The total pension expense for the County was \$27,872,486. As of December 31, 2019, the County had deferred inflows and outflows of resources related to the pensions as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 4,877,956	\$ -
Changes in assumptions	-	2,893,286
Net difference between projected and actual earnings	-	31,435,354
Contributions made subsequent to the measurement date	-	17,230,583
Total	<u>\$ 4,877,956</u>	<u>\$ 51,559,223</u>

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

<u>Year Ended December 31:</u>	
2019	\$ 11,506,547
2020	4,423,876
2021	4,178,718
2022	9,723,423
2023	(381,880)
Thereafter	-
Total	<u>\$ 29,450,684</u>

The \$17,230,583 as deferred outflows of resources related to pensions resulted from County contributions subsequent to the measurement date and will be recognized as a deduction of the net pension liability in the year ended December 31, 2019.

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.tcds.org.

County of Hidalgo Affiliated Agencies Employees' Retirement Plan

Plan Description

The Plan is a deferred profit sharing plan as authorized under Internal Revenue Code sections 401(a), 401(k), 402(g), 401(m), 501(a), 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 and restated effective January 1, 2006. The Plan 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.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Primary Government (Continued)

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 beginning on the first day of employment. Participants are fully vested after three years of service or upon reaching normal retirement age regardless of years of service.

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

The benefit to which a participant is entitled is the benefit that can be provided from the participant'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 participants and the employer based on the covered payroll of employee participants. The contribution rate payable by the employee participants is at each participant'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, 2019, the Hidalgo County Urban County Program's portion of net worth was \$539,781 and had \$43,089 in participant loans.

The employers' contributions totaled \$1,338,857 and the employees' contributions totaled \$1,347,894, plus an additional \$51,454 for employees' rollover contributions for total Plan contributions of \$2,738,205 for the year ended December 31, 2019.

The Drainage District

Texas County and District Retirement System

Plan Description

The plan provisions are adopted by the governing body of the Drainage District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). 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 Drainage District who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body 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 Drainage District's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Drainage District (Continued)

For the Drainage District, 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, 2017 and 2018 are as follows:

	<u>December 31, 2017</u>	<u>December 31, 2018</u>
Inactive employees or beneficiaries currently receiving benefits	55	61
Inactive employees entitled to but not yet receiving benefits	24	27
Active employees	144	170
Total	<u>223</u>	<u>258</u>

Funding Policy

The Drainage District has 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 the Drainage District is actuarially determined annually. Contributions were made using the actuarially determined rate of 12.6% for the Drainage District for covered payroll for the calendar year 2018. The contribution rate payable by the employee members is 7% as adopted by the governing bodies of the Drainage District. The employee contribution rate and the employer contribution rate may be changed by the governing bodies of 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, 2018 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, 2018 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.

All other actuarial assumptions that determined the total pension liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

Mortality assumptions are as follows:

Depositing members:

90.00% of the RP-2014 Active Employee Mortality Table for males and 90.00% of the RP-2014 Active Employee Mortality Table for females, projected with 110.00% of the MP-2014 Ultimate scale after 2014.

Service retirees, beneficiaries and non-depositing members:

130.00% of the RP-2014 Healthy Annuitant Mortality Table for males and 110.00% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110.00% of the MP-2014 Ultimate scale after 2014.

Disabled retirees:

130.00% of the RP-2014 Disabled Annuitant Mortality Table for males and 115.00% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110.00% of the MP-2014 Ultimate scale after 2014.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Drainage District (Continued)

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 2019 information for a 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 2017. The following table summarizes the real rate of return for 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⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Market, (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70% per Cliffwater's 2019 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.

Discount Rate/Depletion of Plan Assets

The discount rate used to measure the total pension liability was 8.10% at December 31, 2018.

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.

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Drainage District (Continued)

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.

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.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Drainage District (Continued)

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, 2019 for the Drainage District.

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / Assets (a) - (b)
Balance as of December 31, 2017	\$ 16,301,391	\$ 15,631,055	\$ 670,336
Changes for the year:			
Service costs	865,082	-	865,082
Interest on total pension liability ⁽¹⁾	1,355,574	-	1,355,574
Effect on plan changes ⁽²⁾	128,866	-	128,866
Effect of economic/demographic gains or losses	185,179	-	185,179
Effect of assumption changes or inputs	-	-	-
Refund of contributions	(27,704)	(27,704)	-
Benefit payments	(851,383)	(851,383)	-
Administrative expenses	-	(12,593)	12,593
Member contributions	-	434,502	(434,502)
Net investment income	-	(287,455)	287,455
Employer contributions	-	780,237	(780,237)
Other ⁽³⁾	-	11,570	(11,570)
Balance as of December 31, 2018	<u>\$ 17,957,005</u>	<u>\$ 15,678,229</u>	<u>\$ 2,278,776</u>

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

(2) Reflects plan changes adopted effective in 2019.

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

Sensitivity Analysis

The following presents the net pension liability of 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%
Total pension liability	\$ 20,164,852	\$ 17,957,006	\$ 16,080,050
Fiduciary net position	<u>(15,678,230)</u>	<u>(15,678,230)</u>	<u>(15,678,230)</u>
Net pension liability	<u>\$ 4,486,622</u>	<u>\$ 2,278,776</u>	<u>\$ 401,820</u>

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The Drainage District (Continued)

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

The total pension expense for the Drainage District was \$1,008,838. As of December 31, 2019, the Drainage District had deferred inflows and outflows of resources related to the pensions as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 437,981	\$ 192,307
Changes in assumptions	-	78,144
Net difference between projected and actual earnings	-	1,005,332
Contributions made subsequent to the measurement date	-	806,270
Total	<u>\$ 437,981</u>	<u>\$ 2,082,053</u>

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

<u>Year Ended December 31:</u>	
2019	\$ 337,073
2020	113,177
2021	116,597
2022	278,935
2023	(34,435)
Thereafter	26,455
Total	<u>\$ 837,802</u>

The \$806,270 reported as deferred outflows of resources related to pensions resulted from 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, 2019.

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, 2019, the plan assets were valued at \$2,219,112.

COUNTY OF HIDALGO, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

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 \$195,000 for closure and post-closure care costs as of December 31, 2019. 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 \$1,299,648 for post-closure care costs as of December 31, 2019.

At December 31, 2019, the total liability of \$1,494,647 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, 2018, have been restated.

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Balances at December 31, 2018, as previously reported	\$ 61,268,272	\$ 33,492,083	\$ 52,396,869	\$ 3,439,900	\$ 846,176
To properly record gambling proceeds	3,376	(3,376)	-	-	-
To properly record grant unallowable cost	-	(154,884)	-	-	-
To correct grant expenditures	723	-	-	-	-
To correct overstated expenditure	6,126	218	26,248	-	-
To correct understated expenditure	(66)	-	-	-	-
To properly record omitted prior year expenditure	(24,842)	(26)	(7,129)	-	-
To properly record insurance proceeds	(1,147)	-	-	-	-
To remove lookback adjustment from fund financials	-	-	-	(3,261)	3,261
Balances at December 31, 2018, as restated	<u>\$ 61,252,442</u>	<u>\$ 33,334,015</u>	<u>\$ 52,415,988</u>	<u>\$ 3,436,639</u>	<u>\$ 849,437</u>

Note 4 Other Information (Continued)

H. Property Taxes

Primary Government

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.

Taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available (not collectible within 60 days after year end) has been reported as deferred inflows of resources – unavailable revenue at the governmental fund level.

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 2019 was \$0.5800 per \$100 assessed valuation, of which \$0.5100 was allocated for maintenance and operations and \$0.0700 was allocated to the debt service funds.

The Drainage District

Levy and Collections

Property taxes attach as an enforceable lien on property as of January 1. The taxes are levied on or about October 1, based on the assessed value listed as of the date the enforceable lien attaches. Appraised values are established by the Hidalgo County Appraisal District, assessed at 100% of appraised value, and certified by the Appraisal Review Board. The County Tax Assessor-Collector (CTAC) bills and collects taxes for the Drainage District.

Taxes are due from October 1 of the year in which levied until January 31 of the following year without interest or penalty. No discounts are offered. On February 1, these taxes become delinquent, at which time penalty and interest charges are applicable. Collections on the levy for October 1, 2019, as well as the balances due on all taxes receivable related thereto, are reflected as deferred inflows of resources because they are not available to finance 2019 operations.

Tax Rate

The Drainage District tax rate for fiscal year 2019 was \$0.0951 per \$100 assessed valuation, of which \$0.0521 was allocated for maintenance and operations, and \$0.0430 was allocated to the debt service funds.

Note 4 Other Information (Continued)

I. Tax Abatements

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

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

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

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

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

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

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

As of December 31, 2019, the County has 16 TIRZ agreements, 10 Tax Abatement Agreements, and 3 Chapter 381 Agreements. The amount of property taxes abated during 2019 as a result of the agreements is \$5,371,713.

Note 4 Other Information (Continued)

I. Tax Abatements (Continued)

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

J. Subsequent Event Notice

The Primary Government

On September, 15 2020, Commissioners' Court approved the issuance of Certificates of Obligation, Series 2020 in the amount of \$28,490,000. Proceeds from the sale of the Certificates will be used for the acquisition of land, buildings and improvement; the payment of costs associated with the construction of a county courthouse and all related cost; the construction of county buildings and all construction related cost, including parking lots, infrastructure and building equipment; renovation, repair and improvements to existing buildings and buildings to be acquired; the construction and reconstruction of drainage systems and road systems; the acquisition of land, including improvements thereon, for parks development and cost of park improvements and equipment; the acquisition of lands, rights of way, materials and traffic control and signaling devices to be used for installation, construction, and improvement of drainage systems and road systems; the payment of contractual obligations for professional services, including services provided by engineers, attorneys, financial advisors, and fiscal agents; the purchase of road, drainage, parks and sanitation construction and maintenance equipment and machinery; the purchase of law enforcement vehicles and law enforcement equipment; the payment of costs of issuance of the Certificates.

On March 13, 2020, the President of the United States declared a National Emergency and the Governor of the State of Texas declared a State of Disaster due to COVID-19 known as the Coronavirus. On March 17, 2020, a Declaration of a Local Disaster due to Public Health Emergency was made by Hidalgo County Judge Richard F. Cortez. The effect of these declarations on the County's and the Drainage District's taxpayers, employees, suppliers, vendors, and lending institutions are currently unknown. Accordingly, these financial statements have not been adjusted as the effects on the financial position are uncertain.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law by President Donald Trump on March 27th, 2020. The CARES Act, in addition to providing economic relief to American workers, families, and small businesses, provided payments for State, Local, and Tribal governments to mitigate the impact of the COVID-19 outbreak. The County of Hidalgo received a CARES Act payment from the U.S. Department of the Treasury on April 22, 2020 in the amount of \$151,582,673.



REQUIRED SUPPLEMENTARY INFORMATION



COUNTY OF HIDALGO, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT YEARS

EXHIBIT B-1

	2018	2017	2016	2015	2014	2013 ⁽¹⁾	2012 ⁽¹⁾	2011 ⁽¹⁾	2010 ⁽¹⁾	2009 ⁽¹⁾
Total Pension Liability										
Service cost	\$ 17,491,395	\$ 17,821,175	\$ 17,604,196	\$ 16,909,504	\$ 17,117,584	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	43,923,591	40,822,199	37,242,394	34,640,627	31,834,091	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	3,139,854	-	-	4,453,081	-	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or input	-	2,154,513	-	4,370,832	-	N/A	N/A	N/A	N/A	N/A
Effect on economic/demographic (gains) or losses	(2,291,285)	(609,328)	(39,060)	(6,391,176)	(2,474,482)	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(22,540,162)	(20,636,878)	(19,000,678)	(16,795,860)	(15,337,825)	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	39,723,393	39,551,681	35,806,851	37,187,008	31,139,368	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	535,825,822	496,274,141	460,467,290	423,280,282	392,140,914	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending ^(a)	\$ 575,549,215	\$ 535,825,822	\$ 496,274,141	\$ 460,467,290	\$ 423,280,282	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	\$ 15,967,133	\$ 15,201,398	\$ 14,443,338	\$ 12,860,980	\$ 13,199,708	N/A	N/A	N/A	N/A	N/A
Member contributions	9,472,039	9,276,726	9,066,184	8,471,042	8,487,504	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	(9,161,266)	62,457,523	29,159,542	(5,094,860)	24,449,103	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(22,540,162)	(20,636,878)	(19,000,678)	(16,795,860)	(15,337,825)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(391,137)	(328,187)	(317,110)	(283,800)	(292,047)	N/A	N/A	N/A	N/A	N/A
Other	133,956	49,247	512,022	544,903	22,742	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	(6,519,437)	66,019,829	33,863,298	(297,596)	30,529,185	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	493,489,996	427,470,167	393,606,868	393,904,464	363,375,278	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending ^(b)	\$ 486,970,559	\$ 493,489,996	\$ 427,470,167	\$ 393,606,868	\$ 393,904,464	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending ^{(a) - (b)}	88,578,657	42,335,827	68,803,974	\$ 66,860,422	\$ 29,375,819	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	84.61%	92.10%	86.14%	85.48%	93.06%	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 135,314,843	\$ 132,524,660	\$ 128,385,636	\$ 120,987,910	\$ 121,250,057	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	65.46%	31.95%	53.59%	55.26%	24.23%	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
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN MEASUREMENT YEARS

EXHIBIT B-2

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
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	15,201,398	(820)	132,524,660	11.5%
2018	15,967,133	15,967,133	-	135,314,843	11.8%
2019	17,230,632	17,253,198	(22,566.00)	141,815,902	12.2%

⁽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
 NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS
 DECEMBER 31, 2019

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 contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.2 years
Assets Valuation Method	5 year smoothed market
Inflation	2.75%
Salary Increase	4.90%, average over career, including inflation. Varies by age and service.
Investment Rate of Return	8.00%, net of administrative and 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected
	2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule.
	2016: Employer contributions reflect that a 100% CPI COLA was adopted
	2017: New Annuity Purchase Rates were selected for benefits earned after 2017.
	2018: No changes in plan provisions were reflected in the Schedule.

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

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

COUNTY OF HIDALGO, TEXAS

EXHIBIT B-3

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT YEARS

	2019	2018	2017 ⁽¹⁾	2016 ⁽¹⁾	2015 ⁽¹⁾	2014 ⁽¹⁾	2013 ⁽¹⁾	2012 ⁽¹⁾	2011 ⁽¹⁾	2010 ⁽¹⁾
Total OPEB Liability										
Service cost	\$ 2,090,516	\$ 2,350,777	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest	1,656,914	1,516,726	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected and actual experience	13,646,970	241,023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes in assumptions or other inputs	9,542,599	(4,566,467)								
Changes in Proportionate Share	63,712	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diff in actual benefits and prop. Share of benefits	15,631	(1,013)								
Benefit payments	(585,978)	(443,185)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Change in Total OPEB Liability	26,430,364	(902,139)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	42,791,712	43,693,851	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, ending	\$ 69,222,076	\$ 42,791,712	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Employee Payroll	\$ 122,834,086	\$ 129,177,569	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB Liability as percentage of covered employee payroll	56.4%	33.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

⁽¹⁾This schedule is presented to illustrate the requirement to show information of 10 years. Until a full ten-year is compiled, the County will present information for those years for which information is available.

COUNTY OF HIDALGO, TEXAS

NOTES TO THE SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
DECEMBER 31, 2019

Changes of Benefit Terms: None

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017	3.31%
2018	3.71%
2019	2.75%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuitant, Generational with MP-2018
2019	PubG.H-2010 (general employees) and PubS.H-2010 (public safety employees) Employee and Healthy Annuitant, Generational with MP-2019



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 37,009,353	\$ 8,405,050	\$ 68,448,508	\$ 113,862,911
Receivables (net of allowance for uncollectibles)				
Taxes	-	16,750,409	-	16,750,409
Accounts receivable	95,065	-	11,050	106,115
Loans	10,400	-	-	10,400
Interest	66,003	49,993	120,706	236,702
Due from other funds	8,017,039	11,158,563	13,344,702	32,520,304
Due from other governments	12,312,071	-	6,180,735	18,492,806
Due from others	468,690	-	3,684,023	4,152,713
Prepays	18,591	-	-	18,591
Other assets	3,656,838	-	-	3,656,838
Total assets	<u>\$ 61,654,050</u>	<u>\$ 36,364,015</u>	<u>\$ 91,789,724</u>	<u>\$ 189,807,789</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,700,583	\$ -	\$ 3,532,374	\$ 7,232,957
Salaries and benefits payable	3,378,307	-	-	3,378,307
Retainage payable	-	-	755,819	755,819
Notes payable - short-term	174,477	-	-	174,477
Due to other funds	6,344,787	32,713	17,539,900	23,917,400
Due to other governments	1,829,102	-	23,000	1,852,102
Due to others	3,864	-	-	3,864
Unearned revenue-taxes	8,988,281	-	2,425,966	11,414,247
Held in escrow	6,763	-	-	6,763
Total liabilities	<u>24,426,164</u>	<u>32,713</u>	<u>24,277,059</u>	<u>48,735,936</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	27,523,933	-	27,523,933
Unavailable revenues-other	2,361,984	-	8,662,576	11,024,560
Total deferred inflows of resources	<u>2,361,984</u>	<u>27,523,933</u>	<u>8,662,576</u>	<u>38,548,493</u>
Fund balances:				
Nonspendable	1,751	-	-	1,751
Restricted	34,864,151	8,807,369	63,362,247	107,033,767
Unassigned	-	-	(4,512,158)	(4,512,158)
Total fund balances	<u>34,865,902</u>	<u>8,807,369</u>	<u>58,850,089</u>	<u>102,523,360</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 61,654,050</u>	<u>\$ 36,364,015</u>	<u>\$ 91,789,724</u>	<u>\$ 189,807,789</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES				
Taxes	\$ 7,587	\$ 25,141,323	\$ -	\$ 25,148,910
Licenses and permits	6,707,430	-	-	6,707,430
Intergovernmental	98,155,184	405,615	10,095,371	108,656,170
Charges for services	11,653,685	-	-	11,653,685
Fines and forfeits	5,621,356	-	-	5,621,356
Interest	810,957	269,788	1,551,421	2,632,166
Miscellaneous	618,502	-	99,039	717,541
Total revenues	123,574,701	25,816,726	11,745,831	161,137,258
EXPENDITURES				
Current:				
General government	9,218,950	-	-	9,218,950
Public safety	24,921,886	-	-	24,921,886
Highways and streets	23,147,820	-	-	23,147,820
Health and welfare	62,341,487	-	-	62,341,487
Culture-recreation	16,217	-	-	16,217
Urban and economic development	12,837,735	-	-	12,837,735
Debt service:				
Principal	198,524	12,400,000	-	12,598,524
Interest and fiscal charges	63,964	13,948,523	-	14,012,487
Bond issuance costs	-	272,004	307,359	579,363
Advance refunding escrow	-	295,000	-	295,000
Capital outlay:				
General government	-	-	8,363,119	8,363,119
Public safety	-	-	1,099,751	1,099,751
Highways and streets	-	-	20,108,308	20,108,308
Culture-recreation	-	-	7,269,215	7,269,215
Total expenditures	132,746,583	26,915,527	37,147,752	196,809,862
Excess (deficiency) of revenues over (under) expenditures	(9,171,882)	(1,098,801)	(25,401,921)	(35,672,604)
OTHER FINANCING SOURCES (USES):				
Transfers in	12,732,481	4,368,086	7,627,527	24,728,094
Transfers out	(2,498,904)	(693,550)	(7,199,205)	(10,391,659)
Premium on bonds issued	-	4,006,678	3,818,041	7,824,719
Bonds issued	-	-	24,795,000	24,795,000
Payment to refunded bond escrow agent	-	(24,372,186)	-	(24,372,186)
Refunding bonds issued	-	20,645,000	-	20,645,000
Capital leases	258,498	-	-	258,498
Sale of capital assets	211,694	-	2,794,659	3,006,353
Total other financing sources (uses)	10,703,769	3,954,028	31,836,022	46,493,819
Net change in fund balances	1,531,887	2,855,227	6,434,101	10,821,215
Fund balances at beginning of year,				
as previously reported	33,492,083	5,952,142	52,396,869	91,841,094
Prior period adjustments	(158,068)	-	19,119	(138,949)
Fund balances at beginning of year, as restated	33,334,015	5,952,142	52,415,988	91,702,145
Fund balances at the end of year	\$ 34,865,902	\$ 8,807,369	\$ 58,850,089	\$ 102,523,360



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, 2019

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 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.

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.

District Attorney 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

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. In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2011 to account for proceeds from the Department of Justice Equitable Sharing Program. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

Constable Precinct No. 3 Federal Sharing U.S. Treasury

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2012 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 3 Constable. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

Constable Precinct No. 4 Federal Sharing U.S. Treasury

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2014 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 4 Constable. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

Constable Precinct No. 2 Chapter 59

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

Constable Precinct No. 3 Federal Sharing U.S. Department of Justice

In compliance to the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this fund was created in 2014 to account for proceeds from the Department of Justice Equitable Sharing Program to the Precinct 3 Constable. This fund must be used solely for funds from the Department of Justice Equitable Sharing Program. No other proceeds may be included in this fund.

RELATED AGENCIES**Community Service Agency**

This agency administers health and welfare grants received from various federal and state grantors.

Head Start Program

This agency administers health and welfare grants received from the Department of Health and Human Services and the U.S Department of Agriculture.

Urban County Program

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

GRANTS**Designated Purpose Grants****High Intensity Drug Trafficking Area (HIDTA)****Women, Infants, and Children (WIC)****Health and Human Services Grants****Juvenile Probation Grants****Post Adjudication Boot Camp Grants****Title IV-E Federal Foster Care****Adult Probation Grants****Border Colonia Access Programs**

These funds were created to account for federal, state, and local grants. Brief descriptions and detailed financial data for each grant within these funds can be found at the end of this section.



COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Check Fraud
ASSETS			
Cash and cash equivalents	\$ 12,198,393	\$ 31,904	\$ 41,760
Receivables (net of allowance for uncollectibles)			
Accounts receivable	23,046	-	-
Loans	-	-	-
Interest	17,586	-	-
Due from other funds	3,491,627	-	-
Due from other governments	645,577	-	-
Due from others	468,570	-	-
Prepays	1,039	-	-
Other assets	-	-	-
Total assets	<u>\$ 16,845,838</u>	<u>\$ 31,904</u>	<u>\$ 41,760</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,278,974	\$ -	\$ -
Salaries and benefits payable	904,688	-	5,858
Notes payable - short-term	-	-	-
Due to other funds	371,646	-	838
Due to other governments	739,942	-	-
Due to others	3,864	-	-
Unearned revenue-taxes	969,488	-	-
Held in escrow	2,307	24	-
Total liabilities	<u>4,270,909</u>	<u>24</u>	<u>6,696</u>
Deferred inflows of resources:			
Unavailable revenues	899,664	-	-
Total deferred inflows of resources	<u>899,664</u>	<u>-</u>	<u>-</u>
Fund balances:			
Nonspendable	1,039	-	-
Restricted	11,674,226	31,880	35,064
Total fund balances	<u>11,675,265</u>	<u>31,880</u>	<u>35,064</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 16,845,838</u>	<u>\$ 31,904</u>	<u>\$ 41,760</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
\$ 2,678,959	\$ 442,565	\$ 132,370	\$ 5,329	\$ 1,167,522	\$ 290,755
50,914	1,349	-	1,081	7,284	-
-	-	-	-	10,000	-
3,997	-	-	-	1,599	-
32,212	-	118,500	-	3,915	-
-	-	-	-	-	-
-	-	-	-	-	-
800	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,766,882</u>	<u>\$ 443,914</u>	<u>\$ 250,870</u>	<u>\$ 6,410</u>	<u>\$ 1,190,320</u>	<u>\$ 290,755</u>
\$ 3,179	\$ -	\$ -	\$ -	\$ 2,646	\$ 1,537
136,201	-	25,249	-	11,031	-
-	-	-	-	-	-
4,952	-	-	-	-	-
12,339	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
184	-	-	-	-	-
<u>156,855</u>	<u>-</u>	<u>25,249</u>	<u>-</u>	<u>13,677</u>	<u>1,537</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
2,610,027	443,914	225,621	6,410	1,176,643	289,218
<u>2,610,027</u>	<u>443,914</u>	<u>225,621</u>	<u>6,410</u>	<u>1,176,643</u>	<u>289,218</u>
<u>\$ 2,766,882</u>	<u>\$ 443,914</u>	<u>\$ 250,870</u>	<u>\$ 6,410</u>	<u>\$ 1,190,320</u>	<u>\$ 290,755</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	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	\$ 2,465,456	\$ 34,747	\$ 227,868	\$ 5,854
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	-
Loans	-	-	-	-
Interest	3,197	-	-	-
Due from other funds	-	-	64,296	4,176
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	\$ 2,468,653	\$ 34,747	\$ 292,164	\$ 10,030
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,832	\$ -	\$ 5,153	\$ -
Salaries and benefits payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue-taxes	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	10,832	-	5,153	-
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	2,457,821	34,747	287,011	10,030
Total fund balances	2,457,821	34,747	287,011	10,030
Total liabilities, deferred inflows, and fund balances	\$ 2,468,653	\$ 34,747	\$ 292,164	\$ 10,030

EXHIBIT D-1
Continued

County Child Abuse Prevention	District Clerk Records Management and Preservation	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service
\$ 55,796	\$ 369,386	\$ 3,713,002	\$ 73,059	\$ 6,952
-	-	-	-	-
-	-	-	-	-
1,294	11,047	4,796 247,213	78,566	93,621
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 57,090</u>	<u>\$ 380,433</u>	<u>\$ 3,965,011</u>	<u>\$ 151,625</u>	<u>\$ 100,573</u>
\$ -	\$ -	\$ 70,961	\$ 132	\$ 17,455
-	-	5,266	2,963	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	150	-	323
-	-	<u>76,377</u>	<u>3,095</u>	<u>17,778</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
57,090	380,433	3,888,634	148,530	82,795
<u>57,090</u>	<u>380,433</u>	<u>3,888,634</u>	<u>148,530</u>	<u>82,795</u>
<u>\$ 57,090</u>	<u>\$ 380,433</u>	<u>\$ 3,965,011</u>	<u>\$ 151,625</u>	<u>\$ 100,573</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Juvenile Delinquency Prevention	Courthouse Security	Justice Court Technology	Probate Court Contributions
ASSETS				
Cash and cash equivalents	\$ 4,981	\$ 79,979	\$ 478,561	\$ 388,664
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	52
Loans	-	-	-	-
Interest	-	-	-	-
Due from other funds	22	69,173	28,840	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 5,003</u>	<u>\$ 149,152</u>	<u>\$ 507,401</u>	<u>\$ 388,716</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 150	\$ 4,526	\$ 8,335
Salaries and benefits payable	-	56,583	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	6
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue-taxes	-	-	-	-
Held in escrow	-	-	988	-
Total liabilities	<u>-</u>	<u>56,733</u>	<u>5,514</u>	<u>8,341</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	5,003	92,419	501,887	380,375
Total fund balances	<u>5,003</u>	<u>92,419</u>	<u>501,887</u>	<u>380,375</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 5,003</u>	<u>\$ 149,152</u>	<u>\$ 507,401</u>	<u>\$ 388,716</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	District Attorney Federal Sharing U.S. Treasury
\$ 129,808	\$ 616,306	\$ 1,363,103	\$ 112,400	\$ 2,000,716	\$ 317,002
-	-	80	-	4,390	605
-	-	-	-	-	-
-	-	1,599	-	3,198	-
7,157	-	101,530	3,320	50,009	1,670
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 136,965</u>	<u>\$ 616,306</u>	<u>\$ 1,466,312</u>	<u>\$ 115,720</u>	<u>\$ 2,058,313</u>	<u>\$ 319,277</u>
\$ -	\$ -	\$ 34,293	\$ -	\$ -	\$ 7,515
-	1,573	9,310	-	14,121	-
-	-	-	-	-	-
-	-	-	-	6,346	7,267
-	-	-	-	-	-
-	-	-	-	-	-
-	-	42	-	-	20
<u>-</u>	<u>1,573</u>	<u>43,645</u>	<u>-</u>	<u>20,467</u>	<u>14,802</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
136,965	614,733	1,422,667	115,720	2,037,846	304,475
<u>136,965</u>	<u>614,733</u>	<u>1,422,667</u>	<u>115,720</u>	<u>2,037,846</u>	<u>304,475</u>
<u>\$ 136,965</u>	<u>\$ 616,306</u>	<u>\$ 1,466,312</u>	<u>\$ 115,720</u>	<u>\$ 2,058,313</u>	<u>\$ 319,277</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	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	\$ 97,403	\$ -	\$ 113,370	\$ 826,278
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	-
Loans	-	-	-	-
Interest	-	-	-	-
Due from other funds	-	-	4,446	3,432
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 97,403</u>	<u>\$ -</u>	<u>\$ 117,816</u>	<u>\$ 829,710</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue-taxes	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	97,403	-	117,816	829,710
Total fund balances	<u>97,403</u>	<u>-</u>	<u>117,816</u>	<u>829,710</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 97,403</u>	<u>\$ -</u>	<u>\$ 117,816</u>	<u>\$ 829,710</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
\$ 2,933	\$ 11,958	\$ 3,765	\$ 75,902	\$ 647,648	\$ 244,023
-	-	-	-	111	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,106	-	4,534	-
-	-	-	-	112,883	669,607
-	-	-	-	-	120
-	-	-	-	13,500	-
-	-	-	-	-	-
<u>\$ 2,933</u>	<u>\$ 11,958</u>	<u>\$ 5,871</u>	<u>\$ 75,902</u>	<u>\$ 778,676</u>	<u>\$ 913,750</u>
\$ -	\$ -	\$ -	\$ -	\$ 69,462	\$ 235,346
-	-	-	-	41,885	158,580
-	-	-	-	-	-
-	-	-	-	4,534	-
-	-	-	-	245,172	-
-	-	-	-	-	-
-	-	-	-	206,867	-
-	-	-	-	-	-
-	-	-	-	567,920	393,926
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,933	11,958	5,871	75,902	210,756	519,824
<u>2,933</u>	<u>11,958</u>	<u>5,871</u>	<u>75,902</u>	<u>210,756</u>	<u>519,824</u>
<u>\$ 2,933</u>	<u>\$ 11,958</u>	<u>\$ 5,871</u>	<u>\$ 75,902</u>	<u>\$ 778,676</u>	<u>\$ 913,750</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Urban County Program	Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)	Women, Infants, and Children (WIC)
ASSETS				
Cash and cash equivalents	\$ 252,875	\$ 1	\$ -	\$ -
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	-
Loans	-	-	-	-
Interest	-	-	-	-
Due from other funds	-	851,746	6,576	-
Due from other governments	2,159,644	3,251,890	244,837	2,049,964
Due from others	-	-	-	-
Prepays	-	-	-	-
Other assets	3,656,838	-	-	-
Total assets	<u>\$ 6,069,357</u>	<u>\$ 4,103,637</u>	<u>\$ 251,413</u>	<u>\$ 2,049,964</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,163,230	\$ 410,980	\$ 6,281	\$ 29,485
Salaries and benefits payable	-	473,227	48,321	493,433
Notes payable - short-term	174,477	-	-	-
Due to other funds	-	2,602,587	196,811	1,526,965
Due to other governments	823,248	8,401	-	-
Due to others	-	-	-	-
Unearned revenue-taxes	3,908,402	597,493	-	-
Held in escrow	-	193	-	81
Total liabilities	<u>6,069,357</u>	<u>4,092,881</u>	<u>251,413</u>	<u>2,049,964</u>
Deferred inflows of resources:				
Unavailable revenues	-	10,756	-	-
Total deferred inflows of resources	<u>-</u>	<u>10,756</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 6,069,357</u>	<u>\$ 4,103,637</u>	<u>\$ 251,413</u>	<u>\$ 2,049,964</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	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 1,000,000	\$ 700,000	\$ -	\$ 600,000	\$ 3,000,000	\$ 37,009,353
2,059	994	-	-	3,100	95,065
-	-	-	-	400	10,400
1,599	4,628	-	3,967	19,837	66,003
1,230,226	-	106,087	239,637	1,160,061	8,017,039
1,374,151	1,212,155	446,574	127,937	16,852	12,312,071
-	-	-	-	-	468,690
-	-	-	-	3,252	18,591
-	-	-	-	-	3,656,838
<u>\$ 3,608,035</u>	<u>\$ 1,917,777</u>	<u>\$ 552,661</u>	<u>\$ 971,541</u>	<u>\$ 4,203,502</u>	<u>\$ 61,654,050</u>
\$ 60,923	\$ 131,081	\$ 45,144	\$ -	\$ 102,963	\$ 3,700,583
165,981	90,161	-	13,248	720,628	3,378,307
-	-	-	-	-	174,477
50,000	1,566,340	5,418	-	1,077	6,344,787
-	-	-	-	-	1,829,102
-	-	-	-	-	3,864
1,183,724	277	53,944	685,912	1,382,174	8,988,281
-	193	-	-	2,258	6,763
<u>1,460,628</u>	<u>1,788,052</u>	<u>104,506</u>	<u>699,160</u>	<u>2,209,100</u>	<u>24,426,164</u>
<u>777,580</u>	<u>102,986</u>	<u>443,061</u>	<u>127,937</u>	<u>-</u>	<u>2,361,984</u>
<u>777,580</u>	<u>102,986</u>	<u>443,061</u>	<u>127,937</u>	<u>-</u>	<u>2,361,984</u>
-	-	-	-	712	1,751
1,369,827	26,739	5,094	144,444	1,993,690	34,864,151
<u>1,369,827</u>	<u>26,739</u>	<u>5,094</u>	<u>144,444</u>	<u>1,994,402</u>	<u>34,865,902</u>
<u>\$ 3,608,035</u>	<u>\$ 1,917,777</u>	<u>\$ 552,661</u>	<u>\$ 971,541</u>	<u>\$ 4,203,502</u>	<u>\$ 61,654,050</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, 2019

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Check Fraud
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	6,707,430	-	-
Intergovernmental	3,456,831	45,123	-
Charges for services	2,743,531	-	54,705
Fines and forfeits	4,688,479	-	-
Interest	254,027	436	-
Miscellaneous	104,243	-	250
Total revenues	17,954,541	45,559	54,955
EXPENDITURES			
Current:			
General government	1,146	1,253	104,139
Public safety	-	35,927	-
Highways and streets	22,674,708	-	-
Health and welfare	-	-	-
Culture-recreation	7,768	-	-
Urban and economic development	-	-	-
Debt Service:			
Principal	162,102	-	-
Interest and fiscal charges	59,025	-	-
Total expenditures	22,904,749	37,180	104,139
(Deficiency) excess of revenues (under) over expenditures	(4,950,208)	8,379	(49,184)
OTHER FINANCING SOURCES (USES):			
Transfers in	8,605,075	-	-
Transfers out	(492,598)	-	-
Capital leases	251,198	-	-
Sale of capital assets	1,306	-	-
Total other financing sources (uses)	8,364,981	-	-
Net change in fund balances	3,414,773	8,379	(49,184)
Fund balances at beginning of year, as previously reported	8,415,184	23,501	84,248
Prior period adjustments	(154,692)	-	-
Fund balances at beginning of year, as restated	8,260,492	23,501	84,248
Fund balances at the end of year	\$ 11,675,265	\$ 31,880	\$ 35,064

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	510,700	-	-	-
352,221	6,582	-	-	38,296	94,467
96,837	3,659	828	234	25,631	1,825
3,656	-	1,093	-	311	-
<u>452,714</u>	<u>10,241</u>	<u>512,621</u>	<u>234</u>	<u>64,238</u>	<u>96,292</u>
2,277,176	-	419,031	-	-	-
-	-	-	23,803	268,250	31,979
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,277,176</u>	<u>-</u>	<u>419,031</u>	<u>23,803</u>	<u>268,250</u>	<u>31,979</u>
(1,824,462)	10,241	93,590	(23,569)	(204,012)	64,313
-	-	-	-	10,000	-
(96,241)	-	-	-	-	-
-	-	-	-	-	-
87,529	-	-	-	3,915	-
<u>(8,712)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,915</u>	<u>-</u>
(1,833,174)	10,241	93,590	(23,569)	(190,097)	64,313
4,446,577	433,673	132,031	29,979	1,366,740	224,905
<u>(3,376)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,443,201	433,673	132,031	29,979	1,366,740	224,905
<u>\$ 2,610,027</u>	<u>\$ 443,914</u>	<u>\$ 225,621</u>	<u>\$ 6,410</u>	<u>\$ 1,176,643</u>	<u>\$ 289,218</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, 2019

	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	150,594	-	8,074	-
Interest	49,756	253	2,089	49
Miscellaneous	-	-	-	-
Total revenues	200,350	253	10,163	49
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	118,875	2,307	44,224	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	118,875	2,307	44,224	-
(Deficiency) excess of revenues (under) over expenditures	81,475	(2,054)	(34,061)	49
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	64,297	4,176
Total other financing sources (uses)	-	10,000	74,297	4,176
Net change in fund balances	81,475	7,946	40,236	4,225
Fund balances at beginning of year, as previously reported	2,376,346	26,801	246,775	5,805
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	2,376,346	26,801	246,775	5,805
Fund balances at the end of year	\$ 2,457,821	\$ 34,747	\$ 287,011	\$ 10,030

EXHIBIT D-2
Continued

County Child Abuse Prevention	District Clerk Records Management and Preservation	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
4,276	54,885	1,040,184	352,562	198,463
-	-	-	-	-
448	3,851	73,762	123	43
-	-	218	178	-
<u>4,724</u>	<u>58,736</u>	<u>1,114,164</u>	<u>352,863</u>	<u>198,506</u>
-	132,230	1,588,067	266,451	337,962
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	<u>132,230</u>	<u>1,588,067</u>	<u>266,451</u>	<u>337,962</u>
4,724	(73,494)	(473,903)	86,412	(139,456)
-	-	-	-	190,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	<u>190,000</u>
4,724	(73,494)	(473,903)	86,412	50,544
52,366	453,927	4,362,537	62,118	32,251
-	-	-	-	-
52,366	453,927	4,362,537	62,118	32,251
<u>\$ 57,090</u>	<u>\$ 380,433</u>	<u>\$ 3,888,634</u>	<u>\$ 148,530</u>	<u>\$ 82,795</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, 2019

	Juvenile			
	Delinquency Prevention	Courthouse Security	Justice Court Technology	Probate Court Contributions
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	40,372
Charges for services	22	351,993	194,486	-
Fines and forfeits	-	-	-	-
Interest	42	119	3,646	3,205
Miscellaneous	-	2,542	-	-
Total revenues	64	354,654	198,132	43,577
EXPENDITURES				
Current:				
General government	-	-	89,786	32,146
Public safety	-	1,014,957	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	13,251	-
Interest and fiscal charges	-	-	2,216	-
Total expenditures	-	1,014,957	105,253	32,146
(Deficiency) excess of revenues (under) over expenditures	64	(660,303)	92,879	11,431
OTHER FINANCING SOURCES (USES):				
Transfers in	-	663,729	-	-
Transfers out	-	-	-	-
Capital leases	-	-	7,300	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	663,729	7,300	-
Net change in fund balances	64	3,426	100,179	11,431
Fund balances at beginning of year, as previously reported	4,939	88,993	401,708	368,944
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	4,939	88,993	401,708	368,944
Fund balances at the end of year	\$ 5,003	\$ 92,419	\$ 501,887	\$ 380,375

EXHIBIT D-2
Continued

Justice Court Building Security	Tax		Supplemental Court Ordered Guardianship	HIDTA	
	Assessor/Collector Special Vehicle Inventory	Law Library		Chapter 59 State Asset Forfeiture	District Attorney Federal Sharing U.S. Treasury
\$ -	\$ 7,587	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
48,202	-	472,942	13,300	-	-
-	59,224	-	-	80,479	-
1,126	51,204	26,080	881	47,716	3,319
-	79	378	-	980	123
<u>49,328</u>	<u>118,094</u>	<u>499,400</u>	<u>14,181</u>	<u>129,175</u>	<u>3,442</u>
46,724	27,691	444,136	-	377,622	121,994
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,804
-	-	-	-	-	97
<u>46,724</u>	<u>27,691</u>	<u>444,136</u>	<u>-</u>	<u>377,622</u>	<u>123,895</u>
2,604	90,403	55,264	14,181	(248,447)	(120,453)
-	-	-	-	-	-
-	-	-	-	(30,000)	-
-	-	-	-	-	-
-	-	-	-	48,328	-
-	-	-	-	18,328	-
2,604	90,403	55,264	14,181	(230,119)	(120,453)
134,361	524,330	1,367,403	101,539	2,267,965	424,928
-	-	-	-	-	-
134,361	524,330	1,367,403	101,539	2,267,965	424,928
<u>\$ 136,965</u>	<u>\$ 614,733</u>	<u>\$ 1,422,667</u>	<u>\$ 115,720</u>	<u>\$ 2,037,846</u>	<u>\$ 304,475</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, 2019

	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	-	-	18,814	-
Fines and forfeits	-	-	-	135,619
Interest	813	-	866	6,211
Miscellaneous	-	-	-	3,533
Total revenues	813	-	19,680	145,363
EXPENDITURES				
Current:				
General government	-	-	-	106,486
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture-recreation	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	106,486
(Deficiency) excess of revenues (under) over expenditures	813	-	19,680	38,877
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	502,428
Transfers out	-	(502,428)	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	(502,428)	-	502,428
Net change in fund balances	813	(502,428)	19,680	541,305
Fund balances at beginning of year, as previously reported	96,590	502,428	98,136	288,405
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	96,590	502,428	98,136	288,405
Fund balances at the end of year	\$ 97,403	\$ -	\$ 117,816	\$ 829,710

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	9,170,657	38,083,999
-	-	-	-	-	-
-	-	2,100	5,221	-	-
118	341	59	594	8,825	6,218
-	-	-	-	73,716	5,009
<u>118</u>	<u>341</u>	<u>2,159</u>	<u>5,815</u>	<u>9,253,198</u>	<u>38,095,226</u>
-	-	-	-	-	-
22,592	43,111	7,150	-	-	-
-	-	-	-	-	-
-	-	-	-	9,259,133	38,081,762
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,592</u>	<u>43,111</u>	<u>7,150</u>	<u>-</u>	<u>9,259,133</u>	<u>38,081,762</u>
(22,474)	(42,770)	(4,991)	5,815	(5,935)	13,464
-	-	-	-	87,816	-
-	-	-	-	(8,766)	-
-	-	-	-	-	-
-	-	2,106	-	-	-
<u>-</u>	<u>-</u>	<u>2,106</u>	<u>-</u>	<u>79,050</u>	<u>-</u>
(22,474)	(42,770)	(2,885)	5,815	73,115	13,464
25,407	54,728	8,756	70,087	137,641	506,360
-	-	-	-	-	-
<u>25,407</u>	<u>54,728</u>	<u>8,756</u>	<u>70,087</u>	<u>137,641</u>	<u>506,360</u>
<u>\$ 2,933</u>	<u>\$ 11,958</u>	<u>\$ 5,871</u>	<u>\$ 75,902</u>	<u>\$ 210,756</u>	<u>\$ 519,824</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, 2019

	Urban County Program	Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)	Women, Infants, and Children (WIC)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	12,609,296	7,619,378	824,179	10,571,934
Charges for services	-	30,377	1,670	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	228,439	169,234	-	21,272
Total revenues	12,837,735	7,818,989	825,849	10,593,206
EXPENDITURES				
Current:				
General government	-	2,051,321	793,589	-
Public safety	-	6,267,544	32,260	-
Highways and streets	-	473,112	-	-
Health and welfare	-	49,867	-	10,576,159
Culture-recreation	-	8,449	-	-
Urban and economic development	12,837,735	-	-	-
Debt Service:				
Principal	-	1,533	-	15,665
Interest and fiscal charges	-	58	-	1,382
Total expenditures	12,837,735	8,851,884	825,849	10,593,206
(Deficiency) excess of revenues (under) over expenditures	-	(1,032,895)	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,075,288	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	1,075,288	-	-
Net change in fund balances	-	42,393	-	-
Fund balances at beginning of year, as previously reported	-	(42,393)	-	-
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	-	(42,393)	-	-
Fund balances at the end of year	\$ -	\$ -	\$ -	\$ -

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	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,587
-	-	-	-	-	6,707,430
3,765,136	3,718,313	5,418	246,677	7,997,871	98,155,184
344,997	-	393,310	-	4,824,266	11,653,685
-	-	-	-	-	5,621,356
30,395	11,230	2,746	13,760	77,592	810,957
582	-	-	-	2,666	618,502
<u>4,141,110</u>	<u>3,729,543</u>	<u>401,474</u>	<u>260,437</u>	<u>12,902,395</u>	<u>123,574,701</u>
-	-	-	-	-	9,218,950
-	3,718,350	398,728	246,678	12,645,151	24,921,886
-	-	-	-	-	23,147,820
4,374,566	-	-	-	-	62,341,487
-	-	-	-	-	16,217
-	-	-	-	-	12,837,735
2,449	-	-	-	1,720	198,524
1,002	-	-	-	184	63,964
<u>4,378,017</u>	<u>3,718,350</u>	<u>398,728</u>	<u>246,678</u>	<u>12,647,055</u>	<u>132,746,583</u>
(236,907)	11,193	2,746	13,759	255,340	(9,171,882)
262,235	-	-	-	1,315,910	12,732,481
-	-	-	-	(1,368,871)	(2,498,904)
-	-	-	-	-	258,498
-	37	-	-	-	211,694
<u>262,235</u>	<u>37</u>	<u>-</u>	<u>-</u>	<u>(52,961)</u>	<u>10,703,769</u>
25,328	11,230	2,746	13,759	202,379	1,531,887
1,344,499	15,509	2,348	130,685	1,792,023	33,492,083
-	-	-	-	-	(158,068)
1,344,499	15,509	2,348	130,685	1,792,023	33,334,015
<u>\$ 1,369,827</u>	<u>\$ 26,739</u>	<u>\$ 5,094</u>	<u>\$ 144,444</u>	<u>\$ 1,994,402</u>	<u>\$ 34,865,902</u>

COUNTY OF HIDALGO, TEXAS
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, 2019

EXHIBIT D-3

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 6,200,000	\$ 6,200,000	\$ 6,707,430	\$ 507,430
Intergovernmental	360,000	2,627,888	3,456,831	828,943
Charges for services	-	2,054,100	2,743,531	689,431
Fines and forfeits	4,645,000	4,694,011	4,688,479	(5,532)
Interest	100,000	100,000	254,027	154,027
Miscellaneous	-	41,991	104,243	62,252
Total revenues	11,305,000	15,717,990	17,954,541	2,236,551
EXPENDITURES				
Current:				
General government				
Executive Office	13,000	1,793	1,146	647
Total general government	13,000	1,793	1,146	647
Highways and streets				
Commissioner, Pct. No. 1	5,298,698	7,855,644	6,547,947	1,307,697
Commissioner, Pct. No. 2	4,961,058	6,760,077	5,228,614	1,531,463
Commissioner, Pct. No. 3	5,298,698	7,103,713	5,351,769	1,751,944
Commissioner, Pct. No. 4	4,887,007	8,100,644	4,784,478	3,316,166
Executive Office	416,340	393,319	391,455	1,864
Planning	366,245	370,445	370,445	-
Total highways and streets	21,228,046	30,583,842	22,674,708	7,909,134
Culture-recreation				
Commissioner, Pct. No. 2	-	234,275	7,768	226,507
Total Culture-recreation	-	234,275	7,768	226,507
Debt service:				
Principal	-	162,102	162,102	-
Interest and fiscal charges	-	59,025	59,025	-
Total debt service	-	221,127	221,127	-
Total expenditures	21,241,046	31,041,037	22,904,749	8,136,288
Excess (deficiency) of revenues over (under) expenditures	(9,936,046)	(15,323,047)	(4,950,208)	10,372,839
OTHER FINANCING SOURCES (USES):				
Transfers in	8,400,000	8,605,075	8,605,075	-
Transfers out	-	(1,529,722)	(492,598)	1,037,124
Capital leases	-	251,198	251,198	-
Sale of capital assets	-	1,306	1,306	-
Total financing sources (uses)	8,400,000	7,327,857	8,364,981	1,037,124
Net change in fund balances	(1,536,046)	(7,995,190)	3,414,773	11,409,963
Fund balances at beginning of year, as previously reported	8,415,184	8,415,184	8,415,184	-
Prior period adjustment	-	-	(154,692)	(154,692)
Fund balances at beginning of year, as restated	8,415,184	8,415,184	8,260,492	(154,692)
Fund balances at the end of year	\$ 6,879,138	\$ 419,994	\$ 11,675,265	\$ 11,255,271

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ 43,699	\$ 45,123	\$ 1,424
Interest	-	-	436	436
Total revenues	-	43,699	45,559	1,860
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	1,253	1,253	-
Total general government	-	1,253	1,253	-
Public safety				
Sheriff	-	48,542	33,966	14,576
Constable, Pct. No. 1	-	27	-	27
Constable, Pct. No. 2	-	1,279	-	1,279
Constable, Pct. No. 3	-	1,737	1,511	226
Constable, Pct. No. 4	-	2,238	450	1,788
Total public safety	-	53,823	35,927	17,896
Total expenditures	-	55,076	37,180	17,896
Excess (deficiency) of revenues over (under) expenditures	-	(11,377)	8,379	19,756
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(11,377)	8,379	19,756
Fund balances at beginning of year	23,501	23,501	23,501	-
Fund balances at the end of year	\$ 23,501	\$ 12,124	\$ 31,880	\$ 19,756

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ 36,600	\$ 54,705	\$ 18,105
Miscellaneous	-	-	250	250
Total revenues	<u>-</u>	<u>36,600</u>	<u>54,955</u>	<u>18,355</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	114,246	114,246	104,139	10,107
Total general government	<u>114,246</u>	<u>114,246</u>	<u>104,139</u>	<u>10,107</u>
Total expenditures	<u>114,246</u>	<u>114,246</u>	<u>104,139</u>	<u>10,107</u>
Excess (deficiency) of revenues over (under) expenditures	(114,246)	(77,646)	(49,184)	28,462
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(114,246)	(77,646)	(49,184)	28,462
Fund balances at beginning of year	84,248	84,248	84,248	-
Fund balances at the end of year	<u>\$ (29,998)</u>	<u>\$ 6,602</u>	<u>\$ 35,064</u>	<u>\$ 28,462</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 352,221	\$ 352,221
Interest	-	-	96,837	96,837
Miscellaneous	-	-	3,656	3,656
Total revenues	<u>-</u>	<u>-</u>	<u>452,714</u>	<u>452,714</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	1,961,200	2,536,538	2,277,176	259,362
Total general government	<u>1,961,200</u>	<u>2,536,538</u>	<u>2,277,176</u>	<u>259,362</u>
Total expenditures	<u>1,961,200</u>	<u>2,536,538</u>	<u>2,277,176</u>	<u>259,362</u>
Excess (deficiency) of revenues over (under) expenditures	(1,961,200)	(2,536,538)	(1,824,462)	712,076
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(97,853)	(96,241)	1,612
Sale of capital assets	-	-	87,529	87,529
Total financing sources (uses)	<u>-</u>	<u>(97,853)</u>	<u>(8,712)</u>	<u>89,141</u>
Net change in fund balances	(1,961,200)	(2,634,391)	(1,833,174)	801,217
Fund balances at beginning of year, as previously reported	4,446,577	4,446,577	4,446,577	-
Prior period adjustment	-	-	(3,376)	(3,376)
Fund balances at beginning of year, as restated	4,446,577	4,446,577	4,443,201	(3,376)
Fund balances at the end of year	<u>\$ 2,485,377</u>	<u>\$ 1,812,186</u>	<u>\$ 2,610,027</u>	<u>\$ 797,841</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 6,582	\$ 6,582
Interest	-	-	3,659	3,659
Total revenues	<u>-</u>	<u>-</u>	<u>10,241</u>	<u>10,241</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	10,241	10,241
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	10,241	10,241
Fund balances at beginning of year	433,673	433,673	433,673	-
Fund balances at the end of year	<u>\$ 433,673</u>	<u>\$ 433,673</u>	<u>\$ 443,914</u>	<u>\$ 10,241</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
PRETRIAL INTERVENTION
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 300,000	\$ 300,000	\$ 510,700	\$ 210,700
Interest	-	-	828	828
Miscellaneous	-	-	1,093	1,093
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>512,621</u>	<u>212,621</u>
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	430,983	430,983	419,031	11,952
Total general government	<u>430,983</u>	<u>430,983</u>	<u>419,031</u>	<u>11,952</u>
Total expenditures	<u>430,983</u>	<u>430,983</u>	<u>419,031</u>	<u>11,952</u>
Excess (deficiency) of revenues over (under) expenditures	(130,983)	(130,983)	93,590	224,573
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(130,983)	(130,983)	93,590	224,573
Fund balances at beginning of year	132,031	132,031	132,031	-
Fund balances at the end of year	<u>\$ 1,048</u>	<u>\$ 1,048</u>	<u>\$ 225,621</u>	<u>\$ 224,573</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 111	\$ 234	\$ 123
Total revenues	<u>-</u>	<u>111</u>	<u>234</u>	<u>123</u>
EXPENDITURES				
Current				
Public safety				
Sheriff	-	30,090	23,803	6,287
Total Public safety	<u>-</u>	<u>30,090</u>	<u>23,803</u>	<u>6,287</u>
Total expenditures	<u>-</u>	<u>30,090</u>	<u>23,803</u>	<u>6,287</u>
Excess (deficiency) of revenues over (under) expenditures	-	(29,979)	(23,569)	6,410
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(29,979)	(23,569)	6,410
Fund balances at beginning of year	29,979	29,979	29,979	-
Fund balances at the end of year	<u>\$ 29,979</u>	<u>\$ -</u>	<u>\$ 6,410</u>	<u>\$ 6,410</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 38,296	\$ 38,296
Interest	-	-	25,631	25,631
Miscellaneous	-	-	311	311
Total revenues	-	-	64,238	64,238
EXPENDITURES				
Current:				
Public safety				
Sheriff	40,000	510,065	268,250	241,815
Total public safety	40,000	510,065	268,250	241,815
Total expenditures	40,000	510,065	268,250	241,815
Excess (deficiency) of revenues over (under) expenditures	(40,000)	(510,065)	(204,012)	306,053
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Sale of capital assets	-	-	3,915	3,915
Total financing sources (uses)	-	10,000	13,915	3,915
Net change in fund balances	(40,000)	(500,065)	(190,097)	309,968
Fund balances at beginning of year	1,366,740	1,366,740	1,366,740	-
Fund balances at the end of year	\$ 1,326,740	\$ 866,675	\$ 1,176,643	\$ 309,968

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 94,467	\$ 94,467
Interest	-	-	1,825	1,825
Total revenues	<u>-</u>	<u>-</u>	<u>96,292</u>	<u>96,292</u>
EXPENDITURES				
Current:				
Public safety				
Sheriff	15,000	109,968	31,979	77,989
Total public safety	<u>15,000</u>	<u>109,968</u>	<u>31,979</u>	<u>77,989</u>
Total expenditures	<u>15,000</u>	<u>109,968</u>	<u>31,979</u>	<u>77,989</u>
Excess (deficiency) of revenues over (under) expenditures	(15,000)	(109,968)	64,313	174,281
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(15,000)	(109,968)	64,313	174,281
Fund balances at beginning of year	224,905	224,905	224,905	-
Fund balances at the end of year	<u>\$ 209,905</u>	<u>\$ 114,937</u>	<u>\$ 289,218</u>	<u>\$ 174,281</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 150,594	\$ 150,594
Interest	-	-	49,756	49,756
Total revenues	<u>-</u>	<u>-</u>	<u>200,350</u>	<u>200,350</u>
EXPENDITURES				
Current:				
Public safety				
Sheriff	100,000	436,284	118,875	317,409
Total public safety	<u>100,000</u>	<u>436,284</u>	<u>118,875</u>	<u>317,409</u>
Total expenditures	<u>100,000</u>	<u>436,284</u>	<u>118,875</u>	<u>317,409</u>
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(436,284)	81,475	517,759
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(100,000)	(436,284)	81,475	517,759
Fund balances at beginning of year	2,376,346	2,376,346	2,376,346	-
Fund balances at the end of year	<u>\$ 2,276,346</u>	<u>\$ 1,940,062</u>	<u>\$ 2,457,821</u>	<u>\$ 517,759</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Interest	\$ -	\$ -	\$ 253	\$ 253
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>253</u>	<u>253</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	24,792	2,307	22,485
Total public safety	<u>-</u>	<u>24,792</u>	<u>2,307</u>	<u>22,485</u>
Total expenditures	<u>-</u>	<u>24,792</u>	<u>2,307</u>	<u>22,485</u>
Excess (deficiency) of revenues over (under) expenditures	-	(24,792)	(2,054)	22,738
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Total financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balances	-	(14,792)	7,946	22,738
Fund balances at beginning of year	26,801	26,801	26,801	-
Fund balances at the end of year	<u>\$ 26,801</u>	<u>\$ 12,009</u>	<u>\$ 34,747</u>	<u>\$ 22,738</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 4 INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 8,074	\$ 8,074
Interest	-	-	2,089	2,089
Total revenues	<u>-</u>	<u>-</u>	<u>10,163</u>	<u>\$ 10,163</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	221,643	44,224	177,419
Total public safety	<u>-</u>	<u>221,643</u>	<u>44,224</u>	<u>177,419</u>
Total expenditures	<u>-</u>	<u>221,643</u>	<u>44,224</u>	<u>177,419</u>
Excess (deficiency) of revenues over (under) expenditures	-	(221,643)	(34,061)	187,582
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Sale of capital assets	-	-	64,297	64,297
Total financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>74,297</u>	<u>64,297</u>
Net change in fund balances	-	(211,643)	40,236	251,879
Fund balances at beginning of year	246,775	246,775	246,775	-
Fund balances at the end of year	<u>\$ 246,775</u>	<u>\$ 35,132</u>	<u>\$ 287,011</u>	<u>\$ 251,879</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 1 INVESTIGATION CHAPTER 59
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 49	\$ 49
Total revenues	<u>-</u>	<u>-</u>	<u>49</u>	<u>49</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	49	49
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	4,176	4,176
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,176</u>	<u>4,176</u>
Net change in fund balances	-	-	4,225	4,225
Fund balances at beginning of year	5,805	5,805	5,805	-
Fund balances at the end of year	<u>\$ 5,805</u>	<u>\$ 5,805</u>	<u>\$ 10,030</u>	<u>\$ 4,225</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 5,500	\$ 5,500	\$ 4,276	\$ (1,224)
Interest	-	-	448	448
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>4,724</u>	<u>(776)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	5,500	5,500	4,724	(776)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,500	5,500	4,724	(776)
Fund balances at beginning of year	52,366	52,366	52,366	-
Fund balances at the end of year	<u>\$ 57,866</u>	<u>\$ 57,866</u>	<u>\$ 57,090</u>	<u>\$ (776)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 50,000	\$ 50,000	\$ 54,885	\$ 4,885
Interest	-	-	3,851	3,851
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>58,736</u>	<u>8,736</u>
EXPENDITURES				
Current:				
General government				
District Clerk	-	132,230	132,230	-
Total general government	-	132,230	132,230	-
Total expenditures	<u>-</u>	<u>132,230</u>	<u>132,230</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	50,000	(82,230)	(73,494)	8,736
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	50,000	(82,230)	(73,494)	8,736
Fund balances at beginning of year	453,927	453,927	453,927	-
Fund balances at the end of year	<u>\$ 503,927</u>	<u>\$ 371,697</u>	<u>\$ 380,433</u>	<u>\$ 8,736</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 865,000	\$ 865,000	\$ 1,040,184	\$ 175,184
Interest	-	-	73,762	73,762
Miscellaneous	-	-	218	218
Total revenues	<u>865,000</u>	<u>865,000</u>	<u>1,114,164</u>	<u>249,164</u>
EXPENDITURES				
Current:				
General government				
County Clerk	585,181	1,789,417	1,588,067	201,350
Total general government	<u>585,181</u>	<u>1,789,417</u>	<u>1,588,067</u>	<u>201,350</u>
Total expenditures	<u>585,181</u>	<u>1,789,417</u>	<u>1,588,067</u>	<u>201,350</u>
Excess (deficiency) of revenues over (under) expenditures	279,819	(924,417)	(473,903)	450,514
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	279,819	(924,417)	(473,903)	450,514
Fund balances at beginning of year	4,362,537	4,362,537	4,362,537	-
Fund balances at the end of year	<u>\$ 4,642,356</u>	<u>\$ 3,438,120</u>	<u>\$ 3,888,634</u>	<u>\$ 450,514</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 302,000	\$ 302,000	\$ 352,562	\$ 50,562
Interest	-	-	123	123
Miscellaneous	-	-	178	178
Total revenues	<u>302,000</u>	<u>302,000</u>	<u>352,863</u>	<u>50,863</u>
EXPENDITURES				
Current:				
General government				
District Clerk	212,170	212,501	212,501	-
County Clerk	100,000	99,669	53,950	45,719
Total general government	<u>312,170</u>	<u>312,170</u>	<u>266,451</u>	<u>45,719</u>
Total expenditures	<u>312,170</u>	<u>312,170</u>	<u>266,451</u>	<u>45,719</u>
Excess (deficiency) of revenues over (under) expenditures	(10,170)	(10,170)	86,412	96,582
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(10,170)	(10,170)	86,412	96,582
Fund balances at beginning of year	62,118	62,118	62,118	-
Fund balances at the end of year	<u>\$ 51,948</u>	<u>\$ 51,948</u>	<u>\$ 148,530</u>	<u>\$ 96,582</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 162,000	\$ 162,000	\$ 198,463	\$ 36,463
Interest	-	-	43	43
Total revenues	<u>162,000</u>	<u>162,000</u>	<u>198,506</u>	<u>36,506</u>
EXPENDITURES				
Current:				
General government				
Budget and Management	-	383,665	337,962	45,703
Total general government	-	383,665	337,962	45,703
Total expenditures	<u>-</u>	<u>383,665</u>	<u>337,962</u>	<u>45,703</u>
Excess (deficiency) of revenues over (under) expenditures	162,000	(221,665)	(139,456)	82,209
OTHER FINANCING SOURCES (USES):				
Transfers in	-	190,000	190,000	-
Total financing sources (uses)	<u>-</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>
Net change in fund balances	162,000	(31,665)	50,544	82,209
Fund balances at beginning of year	32,251	32,251	32,251	-
Fund balances at the end of year	<u>\$ 194,251</u>	<u>\$ 586</u>	<u>\$ 82,795</u>	<u>\$ 82,209</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 22	\$ 22
Interest	-	-	42	42
Total revenues	<u>-</u>	<u>-</u>	<u>64</u>	<u>64</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	64	64
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	64	64
Fund balances at beginning of year	4,939	4,939	4,939	-
Fund balances at the end of year	<u>\$ 4,939</u>	<u>\$ 4,939</u>	<u>\$ 5,003</u>	<u>\$ 64</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 345,000	\$ 345,000	\$ 351,993	\$ 6,993
Interest	-	-	119	119
Miscellaneous	-	-	2,542	2,542
Total revenues	345,000	345,000	354,654	9,654
EXPENDITURES				
Current:				
Public safety				
Executive Office	1,031,694	1,089,551	1,014,957	74,594
Total public safety	1,031,694	1,089,551	1,014,957	74,594
Total expenditures	1,031,694	1,089,551	1,014,957	74,594
Excess (deficiency) of revenues over (under) expenditures	(686,694)	(744,551)	(660,303)	84,248
OTHER FINANCING SOURCES (USES):				
Transfers in	607,679	663,729	663,729	-
Total financing sources (uses)	607,679	663,729	663,729	-
Net change in fund balances	(79,015)	(80,822)	3,426	84,248
Fund balances at beginning of year	88,993	88,993	88,993	-
Fund balances at the end of year	\$ 9,978	\$ 8,171	\$ 92,419	\$ 84,248

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 205,000	\$ 205,000	\$ 194,486	\$ (10,514)
Interest	-	-	3,646	3,646
Total revenues	<u>205,000</u>	<u>205,000</u>	<u>198,132</u>	<u>(6,868)</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	52,522	200,463	89,786	110,677
Total general government	<u>52,522</u>	<u>200,463</u>	<u>89,786</u>	<u>110,677</u>
Debt Service:				
Principal	-	13,251	13,251	-
Interest and fiscal charges	-	2,216	2,216	-
Total debt service	<u>-</u>	<u>15,467</u>	<u>15,467</u>	<u>-</u>
Total expenditures	<u>52,522</u>	<u>215,930</u>	<u>105,253</u>	<u>110,677</u>
Excess (deficiency) of revenues over (under) expenditures	152,478	(10,930)	92,879	103,809
OTHER FINANCING SOURCES (USES):				
Capital leases	-	7,300	7,300	-
Total financing sources (uses)	<u>-</u>	<u>7,300</u>	<u>7,300</u>	<u>-</u>
Net change in fund balances	152,478	(3,630)	100,179	103,809
Fund balances at beginning of year	401,708	401,708	401,708	-
Fund balances at the end of year	<u>\$ 554,186</u>	<u>\$ 398,078</u>	<u>\$ 501,887</u>	<u>\$ 103,809</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,372	\$ 372
Interest	-	-	3,205	3,205
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>43,577</u>	<u>3,577</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	45,000	45,108	32,146	12,962
Total general government	<u>45,000</u>	<u>45,108</u>	<u>32,146</u>	<u>12,962</u>
Total expenditures	<u>45,000</u>	<u>45,108</u>	<u>32,146</u>	<u>12,962</u>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,108)	11,431	16,539
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(5,000)	(5,108)	11,431	16,539
Fund balances at beginning of year	368,944	368,944	368,944	-
Fund balances at the end of year	<u>\$ 363,944</u>	<u>\$ 363,836</u>	<u>\$ 380,375</u>	<u>\$ 16,539</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 47,000	\$ 47,000	\$ 48,202	\$ 1,202
Interest	-	-	1,126	1,126
Total revenues	<u>47,000</u>	<u>47,000</u>	<u>49,328</u>	<u>2,328</u>
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	46,760	46,724	36
Total general government	-	46,760	46,724	36
Total expenditures	<u>-</u>	<u>46,760</u>	<u>46,724</u>	<u>36</u>
Excess (deficiency) of revenues over (under) expenditures	47,000	240	2,604	2,364
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	47,000	240	2,604	2,364
Fund balances at beginning of year	134,361	134,361	134,361	-
Fund balances at the end of year	<u>\$ 181,361</u>	<u>\$ 134,601</u>	<u>\$ 136,965</u>	<u>\$ 2,364</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 7,587	\$ 7,587
Fines and forfeits	-	-	59,224	59,224
Interest	-	-	51,204	51,204
Miscellaneous	-	-	79	79
Total revenues	-	-	118,094	118,094
EXPENDITURES				
Current:				
General government				
Tax Assessor/Collector	-	232,509	27,691	204,818
Total general government	-	232,509	27,691	204,818
Total expenditures	-	232,509	27,691	204,818
Excess (deficiency) of revenues over (under) expenditures	-	(232,509)	90,403	322,912
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(232,509)	90,403	322,912
Fund balances at beginning of year	524,330	524,330	524,330	-
Fund balances at the end of year	\$ 524,330	\$ 291,821	\$ 614,733	\$ 322,912

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 394,000	\$ 394,000	\$ 472,942	\$ 78,942
Interest	-	-	26,080	26,080
Miscellaneous	-	-	378	378
Total revenues	394,000	394,000	499,400	105,400
EXPENDITURES				
Current:				
General government				
Law Library	490,886	497,395	444,136	53,259
Total general government	490,886	497,395	444,136	53,259
Total expenditures	490,886	497,395	444,136	53,259
Excess (deficiency) of revenues over (under) expenditures	(96,886)	(103,395)	55,264	158,659
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(96,886)	(103,395)	55,264	158,659
Fund balances at beginning of year	1,367,403	1,367,403	1,367,403	-
Fund balances at the end of year	\$ 1,270,517	\$ 1,264,008	\$ 1,422,667	\$ 158,659

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 13,000	\$ 13,000	\$ 13,300	\$ 300
Interest	-	-	881	881
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>14,181</u>	<u>1,181</u>
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	30,000	30,000	-	30,000
Total general government	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Excess (deficiency) of revenues over (under) expenditures	(17,000)	(17,000)	14,181	31,181
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)	14,181	31,181
Fund balances at beginning of year	101,539	101,539	101,539	-
Fund balances at the end of year	<u>\$ 84,539</u>	<u>\$ 84,539</u>	<u>\$ 115,720</u>	<u>\$ 31,181</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 80,479	\$ 80,479
Interest	-	-	47,716	47,716
Miscellaneous	-	-	980	980
Total revenues	-	-	129,175	129,175
EXPENDITURES				
Current:				
General government				
HIDTA	472,100	486,567	377,622	108,945
Total general government	472,100	486,567	377,622	108,945
Total expenditures	472,100	486,567	377,622	108,945
Excess (deficiency) of revenues over (under) expenditures	(472,100)	(486,567)	(248,447)	238,120
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(30,000)	(30,000)	-
Sale of capital assets	-	-	48,328	48,328
Total financing sources (uses)	-	(30,000)	18,328	48,328
Net change in fund balances	(472,100)	(516,567)	(230,119)	286,448
Fund balances at beginning of year	2,267,965	2,267,965	2,267,965	-
Fund balances at the end of year	\$ 1,795,865	\$ 1,751,398	\$ 2,037,846	\$ 286,448

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. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Interest	\$ -	\$ 2,367	\$ 3,319	\$ 952
Miscellaneous	-	-	123	123
Total revenues	-	2,367	3,442	1,075
EXPENDITURES				
Current:				
General government				
HIDTA	426,000	425,394	121,994	303,400
Total general government	426,000	425,394	121,994	303,400
Debt Service:				
Principal	-	1,804	1,804	-
Interest and fiscal charges	-	97	97	-
Total debt service	-	1,901	1,901	-
Total expenditures	426,000	427,295	123,895	303,400
Excess (deficiency) of revenues over (under) expenditures	(426,000)	(424,928)	(120,453)	304,475
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	(426,000)	(424,928)	(120,453)	304,475
Fund balances at beginning of year, as previously reported	424,928	424,928	424,928	-
Fund balances at beginning of year, as restated	424,928	424,928	424,928	-
Fund balances at the end of year	\$ (1,072)	\$ -	\$ 304,475	\$ 304,475

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 813	\$ 813
Total revenues	<u>-</u>	<u>-</u>	<u>813</u>	<u>813</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	813	813
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	813	813
Fund balances at beginning of year	96,590	96,590	96,590	-
Fund balances at the end of year	<u>\$ 96,590</u>	<u>\$ 96,590</u>	<u>\$ 97,403</u>	<u>\$ 813</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 HIDTA FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
EXPENDITURES				
Current:				
General government				
Total general government	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(502,428)	(502,428)	-
Total financing sources (uses)	-	(502,428)	(502,428)	-
Net change in fund balances	-	(502,428)	(502,428)	-
Fund balances at beginning of year	502,428	502,428	502,428	-
Fund balances at the end of year	\$ 502,428	\$ -	\$ -	\$ -

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 17,000	\$ 17,000	\$ 18,814	\$ 1,814
Interest	-	-	866	866
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>19,680</u>	<u>2,680</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	17,000	17,000	19,680	2,680
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	19,680	2,680
Fund balances at beginning of year	98,136	98,136	98,136	-
Fund balances at the end of year	<u>\$ 115,136</u>	<u>\$ 115,136</u>	<u>\$ 117,816</u>	<u>\$ 2,680</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 135,619	\$ 135,619
Interest	-	-	6,211	6,211
Miscellaneous	-	-	3,533	3,533
Total revenues	-	-	145,363	145,363
EXPENDITURES				
Current:				
General government				
HIDTA	148,224	148,224	19,340	128,884
Criminal District Attorney	158,100	238,410	87,146	151,264
Total general government	306,324	386,634	106,486	280,148
Total expenditures	306,324	386,634	106,486	280,148
Excess (deficiency) of revenues over (under) expenditures	(306,324)	(386,634)	38,877	425,511
OTHER FINANCING SOURCES (USES):				
Transfers in	-	502,428	502,428	-
Total financing sources (uses)	-	502,428	502,428	-
Net change in fund balances	(306,324)	115,794	541,305	425,511
Fund balances at beginning of year	288,405	288,405	288,405	-
Fund balances at the end of year	\$ (17,919)	\$ 404,199	\$ 829,710	\$ 425,511

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 118	\$ 118
Total revenues	<u>-</u>	<u>-</u>	<u>118</u>	<u>118</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	25,017	22,592	2,425
Total public safety	<u>-</u>	<u>25,017</u>	<u>22,592</u>	<u>2,425</u>
Total expenditures	<u>-</u>	<u>25,017</u>	<u>22,592</u>	<u>2,425</u>
Excess (deficiency) of revenues over (under) expenditures	-	(25,017)	(22,474)	2,543
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	-	(25,017)	(22,474)	2,543
Fund balances at beginning of year	25,407	25,407	25,407	-
Fund balances at the end of year	<u>\$ 25,407</u>	<u>\$ 390</u>	<u>\$ 2,933</u>	<u>\$ 2,543</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-36

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Interest	\$ -	\$ -	\$ 341	\$ 341
Total revenues	<u>-</u>	<u>-</u>	<u>341</u>	<u>341</u>
EXPENDITURES				
Public safety				
Constable, Pct. No. 4	-	47,788	43,111	4,677
Total public safety	<u>-</u>	<u>47,788</u>	<u>43,111</u>	<u>4,677</u>
Total expenditures	<u>-</u>	<u>47,788</u>	<u>43,111</u>	<u>4,677</u>
Excess (deficiency) of revenues over (under) expenditures	-	(47,788)	(42,770)	5,018
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	-	(47,788)	(42,770)	5,018
Fund balances at beginning of year	54,728	54,728	54,728	-
Fund balances at the end of year	<u>\$ 54,728</u>	<u>\$ 6,940</u>	<u>\$ 11,958</u>	<u>\$ 5,018</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 2 CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 2,100	\$ 2,100
Interest	-	-	59	59
Total revenues	<u>-</u>	<u>-</u>	<u>2,159</u>	<u>2,159</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 2	-	7,150	7,150	-
Total public safety	<u>-</u>	<u>7,150</u>	<u>7,150</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>7,150</u>	<u>7,150</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(7,150)	(4,991)	2,159
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	2,106	2,106
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,106</u>	<u>2,106</u>
Net change in fund balances	-	(7,150)	(2,885)	4,265
Fund balances at beginning of year	8,756	8,756	8,756	-
Fund balances at the end of year	<u>\$ 8,756</u>	<u>\$ 1,606</u>	<u>\$ 5,871</u>	<u>\$ 4,265</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUND
 CONSTABLE PRECINCT NO. 3 FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Fines and forfeits	\$ -	\$ -	\$ 5,221	\$ 5,221
Interest	-	-	594	594
Total revenues	<u>-</u>	<u>-</u>	<u>5,815</u>	<u>5,815</u>
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	11,698	-	11,698
Total public safety	<u>-</u>	<u>11,698</u>	<u>-</u>	<u>11,698</u>
Total expenditures	<u>-</u>	<u>11,698</u>	<u>-</u>	<u>11,698</u>
Excess (deficiency) of revenues over (under) expenditures	-	(11,698)	5,815	17,513
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(11,698)	5,815	17,513
Fund balances at beginning of year	70,087	70,087	70,087	-
Fund balances at the end of year	<u>\$ 70,087</u>	<u>\$ 58,389</u>	<u>\$ 75,902</u>	<u>\$ 17,513</u>

COUNTY OF HIDALGO, TEXAS

Grants

December 31, 2019

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.

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).

Victims Unit Court Advocate Project

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. Services may include the following: responding to the emotional and physical needs of crime victims; assisting victims in stabilizing their lives after a victimization; assisting victims to understand and participate in the criminal justice system; and providing victims with safety and security.

Arizona State University/McCain Institute

The funding was an initiative to combat modern slavery. This initiative is a multi-disciplinary effort to combat human trafficking in the agricultural sector.

Domestic Violence Unit

The purpose of this funding is to support projects that promote public safety, reduce crime, and improve the criminal justice system.

Texas Council of Family Violence

This grant award provides funds from the Crime Victims fund to enhance crime victim services in the state. Such services include the purchase of prevention material.

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

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.

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.

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.

Violence Against Women Formula Grants (VAWA)

This Program is also known as the STOP program at the Federal Level and is designed to encourage the development and implementation of effective, victim centered law enforcement, prosecution, and court strategies to address violent crimes against women and the development and enhancement of victim services in cases involving violent crimes against women. It envisions a partnership among law enforcement, prosecution, courts, and victim services organizations to enhance victim safety and hold offenders accountable for their crimes against women.

National Incident-Based Reporting System (NIBRS)

The NIBRS funding enables local law enforcement agencies to upgrade their technology infrastructure to allow for and support the submission of data to the Uniform Crime Reporting (UCR) Incident Based System (NIBRS), particularly solutions that support the subsequent submission of incident data to the National Data Exchange (N-DEX). This program is a partnership between the Office of the Governor, Criminal Justice Division (CJD), and the Texas Department of Public Safety (DPS).

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.

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.

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.

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).

Irrigation District 6

This program was established through an interlocal agreement to provide security services for the Irrigation District #6.

TAMU – Kingsville

This program was established through an interlocal agreement to provide security services for the Texas A and M University site in Weslaco, Texas.

Valley Baptist Legacy Foundation

This award provides funding for the construction of the Las Milpas Park Youth Facility.

NATIONAL RECREATION AND PARK ASSOCIATION (NRPA)

The funds made through this program are intended to provide increased access to inclusive play and physical activity for kids and families. The funds were used for the implementation of the Katrina Park – safe nature trail with fitness amenities.

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.

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.

Youthful Offender Court

The purpose of this funding is to support specialty court programs as defined in Chapter 121 and Chapter 129 of the Texas Government Code. The Hidalgo County community supervision and corrections department in collaboration with George Mason university developed an Emerging Adult Strategy to reduce the likelihood of revocation of emerging adults through the use of best practice standards, age-appropriate case management strategies including swift certain, and fair incentive and sanction structures. The Youthful Offender Specialty Court Program will provide

intensive supervision while adhering to best practice standards to promote positive behaviors by addressing key emerging adult developmental issues during supervision. The Youthful Offender Court Program targets explicitly 18-25 year old probationers scoring medium to high-risk/high needs in the Texas Risk Assessment System (TRAS).

TTBH-SAMHSA

This program is an interlocal agreement between the County and TTBH to offer a variety of comprehensive behavioral health services including Cognitive Behavioral Therapy, Case Management, Psychiatry and Psychiatric Medication Management services, Crisis Intervention, Supported Employment and Housing services, and Rehabilitative and Skills Training and Development services. Expected outcomes are reduction in the incidence and duration of hospitalizations, and reduction in the rate of arrests and incarcerations. Community outcomes include but are not limited to a decrease in the crime rate of the seriously mentally ill and significant community cost savings.

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.

OCDEF

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.

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.

Border Binational Health Council

To provide a vehicle for the promotion of unity and friendship between the health officials of neighboring cities, examining health needs, problems, and available programs with particular attention and concern to the council's geographical area, and to consider how its members can promote joint actions in common benefit of the population of both sides of the border.

Medicaid Administrative Claiming (MAC)

The Medicaid Administrative Claiming Program (MAC) is an administrative program whereby the federal government permits state Medicaid agencies to claim reimbursement for activities performed that are necessary for the proper and efficient administration of the Texas Medicaid State Plan. Local Health Departments can be reimbursed for certain medical and health related activities, such as, outreach services delivered to clients within the community.

TX Healthy Communities

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

Public Health Preparedness and Response Cooperative (PHPR)

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

Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

This funding supports activities in support of the Zika Virus Surveillance and Control and US Zika Pregnancy Registry Cooperative Prevention in developing and/or further refining jurisdictional Zika vector surveillance and control response plan to include mosquito population monitoring, identification of risk areas, and control activities to be conducted before and after identification of local transmission.

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 Probation Post-JJAEP/ISDs

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.

Community Corrections Program

The CCP grant is one of four sources of funding from the TDCJ-CJAD division. It is based on the ratio of felons placed directly on community supervision and the population of the counties in the CSCD's jurisdiction. These funds are divided into three areas of High-Risk Caseload (HR), Reduced Risk Caseload (RR) and Employment. Individuals identified as HR that need services from either the Sex Offender Program or Mental Health Program, but are not allowed on these

programs due to grant conditions set by TDCJ-CJAD will be served by this hybrid caseload. Specialized officers will track and supervise these individuals at the level their risk dictates. Individuals identified as RR defendants will be placed in a higher numbered, lower expectation reporting program to allow more attention to be focused upon higher risk individuals.

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.

Pretrial – Diversion

This program targets felony and/ or misdemeanor offenders who have been court ordered or court approved to participate in the pretrial diversion program.

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, 2019

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>Designated Purpose Grants - Level 0</u>							
May 2015 Flooding Disaster Grant (4223) - Public Assistance (Presidentially Declared Disasters)	-	-	251,350	-	-	-	251,350
October 2015 Flooding Disaster Grant (4245) - Public Assistance (Presidentially Declared Disasters)	1	-	686,681	31,489	-	-	718,171
Total Designated Purpose Grants Lvl 0	1	-	938,031	31,489	-	-	969,521
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY19	-	-	-	-	-	-	-
D.A. Stae Supplement - FY20	-	-	7,853	333	-	-	8,186
Victim Coordinator and Liaison Grant - FY19	-	-	-	-	-	-	-
Victim Coordinator and Liaison Grant - FY20	-	-	9,208	4,309	-	-	13,517
Border Prosecution Unit - FY15	-	-	-	193	-	-	193
Border Prosecution Unit - FY18	-	-	-	-	-	-	-
Border Prosecution Unit - FY19	-	-	-	-	-	-	-
Border Prosecution Unit - FY20	-	-	117,382	9,944	-	-	127,326
Victim Assistance Program - FY16	-	-	-	1,441	-	-	1,441
Victim Assistance Program - FY19	-	-	75,471	26,574	-	-	102,045
Domestic Violence Specialty Prosecutor - FY15	-	-	-	-	-	-	-
Domestic Violence Specialty Prosecutor - FY17	-	-	-	-	-	-	-
Domestic Violence Specialty Prosecutor - FY18	-	-	-	-	-	-	-
Domestic Violence Specialty Prosecutor - FY19	-	-	16,300	8,895	-	-	25,195
DA-TTBH FY18	-	-	1,919	-	-	-	1,919
DA-TTBH FY19	-	-	6,297	454	-	-	6,751
Public Defenders-TTBH FY18	-	-	-	-	-	-	-
Public Defenders-TTBH FY19	-	-	5,383	434	-	-	5,817
Victims Unit Court Advocate Project - FY18	-	-	166,324	1,762	-	-	168,086
Victims Unit Court Advocate Project - FY18 SUB-10	-	-	118,305	42,081	-	-	160,386
Arizona State University - FY19	-	-	102,229	3,082	-	-	105,311
Domestic Violence Unit - FY16	-	-	57,729	9,151	-	-	66,880
Domestic Violence Unit - FY18	-	-	19,922	1,684	-	-	21,606
Total Designated Purpose Grants Lvl 1	-	-	704,322	110,337	-	-	814,659
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY17	-	-	-	-	-	-	-
JAG - FY18	-	-	44,840	-	-	-	44,840
JAG - FY19	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 2	-	-	44,840	-	-	-	44,840
<u>Designated Purpose Grants - Level 3</u>							
Chapter 19 FY17	-	-	-	-	-	-	-
Chapter 19 FY18	-	-	-	-	-	-	-
Chapter 19 FY19	-	-	-	-	-	-	-
HAVA TITLE I	-	-	2,545	1,462	-	-	4,007
HAVA TITLE II	-	-	6,186	2,329	-	-	8,515
Texas VINE Program FY19	-	-	-	-	-	-	-
Texas VINE Program FY20	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 3	-	-	8,731	3,791	-	-	12,522

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	251,350	-	-	-	251,350	-	251,350
-	-	-	718,171	-	-	-	718,171	-	718,171
-	-	-	969,521	-	-	-	969,521	-	969,521
-	-	-	-	-	-	-	-	-	-
815	-	-	7,371	-	-	-	8,186	-	8,186
-	-	-	-	-	-	-	-	-	-
3,309	-	-	10,208	-	-	-	13,517	-	13,517
-	-	-	-	-	-	193	193	-	193
-	-	-	-	-	-	-	-	-	-
30,035	5,173	-	92,118	-	-	-	127,326	-	127,326
-	-	-	1,441	-	-	-	1,441	-	1,441
21,629	-	-	80,416	-	-	-	102,045	-	102,045
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
6,424	138	-	18,633	-	-	-	25,195	-	25,195
-	-	-	1,919	-	-	-	1,919	-	1,919
1,525	-	-	5,226	-	-	-	6,751	-	6,751
-	-	-	-	-	-	-	-	-	-
1,514	-	-	4,303	-	-	-	5,817	-	5,817
-	-	-	168,086	-	-	-	168,086	-	168,086
33,628	-	-	126,758	-	-	-	160,386	-	160,386
8,198	679	-	96,434	-	-	-	105,311	-	105,311
-	-	-	66,880	-	-	-	66,880	-	66,880
4,789	-	-	16,817	-	-	-	21,606	-	21,606
111,866	5,990	-	696,610	-	-	193	814,659	-	814,659
-	-	-	-	-	-	-	-	-	-
-	44,840	-	-	-	-	-	44,840	-	44,840
-	-	-	-	-	-	-	-	-	-
-	44,840	-	-	-	-	-	44,840	-	44,840
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,462	2,545	-	4,007	-	4,007
-	-	-	-	2,329	6,186	-	8,515	-	8,515
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	3,791	8,731	-	12,522	-	12,522

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2019

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Designated Purpose Grants - Level 4							
JLEO-DEA OCDE - FY09	-	-	-	1	-	-	1
JLEO-DEA OCDE - FY19	-	-	4,301	-	-	-	4,301
JLEO-DEA OCDE - FY20	-	-	900	-	-	-	900
SCAAP - FY10	-	-	-	1	-	-	1
SCAAP - FY16	-	-	-	149	-	-	149
Sheriff 2016 Operation Stonegarden	-	-	-	-	-	-	-
Sheriff 2017 Operation Stonegarden	-	-	321,818	-	-	-	321,818
Sheriff 2018 Operation Stonegarden	-	-	533,748	21,669	-	-	555,417
ICE - FY17	-	-	-	1,276	-	-	1,276
ICE - FY18	-	-	2,187	-	-	-	2,187
ICE - FY19	-	-	792	-	-	-	792
ICE - FY20	-	-	6,822	1,045	-	-	7,867
FBI - FY18	-	-	1,349	-	-	-	1,349
FBI - FY19	-	-	2,579	273	-	-	2,852
FBI - FY20	-	-	2,276	-	-	-	2,276
JLEO-DEA OCDETF - FY19	-	-	1,911	262	-	-	2,173
JLEO-DEA OCDETF - FY20	-	-	3,021	152	-	-	3,173
Department of Justice USMS - FY19	-	-	-	-	-	-	-
Department of Justice USMS - FY20	-	-	2,002	470	-	-	2,472
VAWA FY18	-	-	30,508	19,478	-	-	49,986
Hidalgo County Sheriff's Office NIBRS FY19	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY18	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY19	-	-	-	-	-	-	-
Hidalgo County Sheriff's Office LBSP FY20	-	-	26,257	3,532	-	-	29,789
LRGVDC 911 Program FY15	-	-	-	32	-	-	32
LRGVDC 911 Program FY10	-	-	-	4	-	-	4
LRGVDC 911 Program FY17	-	-	-	1,228	-	-	1,228
Constable Pct.1 2017 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.1 2018 OPSG - FY18	-	-	8,467	732	-	-	9,199
Constable Pct.1 LBSP FY18	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY19	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY20	-	-	3,251	376	-	-	3,627
Constable Pct.1 NIBRS FY19	-	-	-	-	-	-	-
Constable Pct.2 2017 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.2 2018 OPSG - FY18	-	-	3,650	367	-	-	4,017
Constable Pct.2 2016 OPSG - FY19	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY18	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY19	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY20	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY11	-	-	-	1,400	-	-	1,400
Constable Pct.2 NIBRS FY19	-	-	-	-	-	-	-
Constable Pct.3 2017 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.3 2018 OPSG - FY18	-	-	18,005	946	-	-	18,951
Constable Pct.3 2016 OPSG - FY19	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY18	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY19	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY20	-	-	12,615	1,151	-	-	13,766
Constable Pct.3 LBSP - FY11	-	-	-	5,856	-	-	5,856
Constable Pct.3 NIBRS FY19	-	-	-	-	-	-	-
Constable Pct.4 2017 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.4 2018 OPSG - FY18	-	-	15,296	-	-	-	15,296
Constable Pct.4 2016 OPSG - FY19	-	-	-	-	-	-	-
Constable Pct.4 LBSP FY18	-	-	-	-	-	-	-
Constable Pct.4 LBSP FY19	-	-	-	-	-	-	-
Constable Pct.4 LBSP FY20	-	-	-	-	-	-	-
Constable Pct.4 NIBRS FY17	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 4	-	-	1,001,755	60,400	-	-	1,062,155

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	
-	-	-	-	1	-	-	1	-	1
-	-	-	4,301	-	-	-	4,301	-	4,301
-	900	-	-	-	-	-	900	-	900
-	-	-	-	1	-	-	1	-	1
-	-	-	-	149	-	-	149	-	149
-	-	-	-	-	-	-	-	-	-
-	255,704	-	66,114	-	-	-	321,818	-	321,818
140,262	-	-	415,155	-	-	-	555,417	-	555,417
-	-	1,276	-	-	-	-	1,276	-	1,276
-	-	-	2,187	-	-	-	2,187	-	2,187
-	-	-	792	-	-	-	792	-	792
2,770	-	-	5,097	-	-	-	7,867	-	7,867
-	-	-	1,349	-	-	-	1,349	-	1,349
-	-	-	2,852	-	-	-	2,852	-	2,852
-	-	-	2,276	-	-	-	2,276	-	2,276
-	-	-	2,173	-	-	-	2,173	-	2,173
797	-	-	2,376	-	-	-	3,173	-	3,173
-	-	-	-	-	-	-	-	-	-
2,472	-	-	-	-	-	-	2,472	-	2,472
18,470	185	-	31,331	-	-	-	49,986	-	49,986
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,025	-	-	19,764	-	-	-	29,789	-	29,789
-	-	-	-	32	-	-	32	-	32
-	-	-	-	4	-	-	4	-	4
-	-	-	-	1,228	-	-	1,228	-	1,228
-	-	-	-	-	-	-	-	-	-
-	-	-	9,199	-	-	-	9,199	-	9,199
-	-	-	-	-	-	-	-	-	-
-	-	-	3,627	-	-	-	3,627	-	3,627
-	-	-	-	-	-	-	-	-	-
-	-	-	4,017	-	-	-	4,017	-	4,017
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,400	-	-	1,400	-	1,400
-	-	-	-	-	-	-	-	-	-
7,466	-	-	11,485	-	-	-	18,951	-	18,951
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,169	-	-	6,597	-	-	-	13,766	-	13,766
-	-	-	-	5,856	-	-	5,856	-	5,856
-	-	-	-	-	-	-	-	-	-
15,296	-	-	-	-	-	-	15,296	-	15,296
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
204,727	256,789	1,276	590,692	8,671	-	-	1,062,155	-	1,062,155

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2019

Funds	Assets							Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays		
<u>Designated Purpose Grants - Level 5</u>								
CONST PCT 1 TTBH - FY17	-	-	1,449	-	-	-	-	1,449
CONST PCT 1 TTBH - FY17 SUB 10	-	-	4,534	-	-	-	-	4,534
CONST PCT 1 TTBH - FY18	-	-	1,695	-	-	-	-	1,695
CONST PCT 1 TTBH - FY19	-	-	41,443	-	-	-	-	41,443
CONST PCT 1 TTBH - SECURITY FY18	-	-	2,473	1	-	-	-	2,474
CONST PCT 1 TTBH - SECURITY FY19	-	-	21,110	-	-	-	-	21,110
CONST PCT 2 TTBH - FY18	-	-	-	-	-	-	-	-
CONST PCT 2 TTBH - FY19	-	-	59,046	-	-	-	-	59,046
CONST PCT 2 TTBH - JII FY18	-	-	-	-	-	-	-	-
CONST PCT 2 TTBH - JII FY19	-	-	13,870	-	-	-	-	13,870
CONST PCT 4 TTBH - FY18	-	-	(695)	-	-	-	-	(695)
CONST PCT 4 TTBH - FY19	-	-	28,438	-	-	-	-	28,438
CONST PCT 4 TTBH -SECURITY FY16 SUB 10	-	-	2,363	-	-	-	-	2,363
CONST PCT 4 TTBH -SECURITY FY18	-	-	2,605	-	-	-	-	2,605
CONST PCT 4 TTBH -SECURITY FY19	-	-	22,323	-	-	-	-	22,323
CONST PCT 4 TTBH - JII FY18	-	-	-	-	-	-	-	-
CONST PCT 4 TTBH - JII FY19	-	-	14,062	-	-	-	-	14,062
CONST PCT 5 TTBH - FY18	-	-	-	-	-	-	-	-
CONST PCT 5 TTBH - JII FY19	-	-	25,464	4,891	-	-	-	30,355
STOP TRUANCY FY19	-	-	-	21,203	-	-	-	21,203
STOP TRUANCY FY20	-	-	-	30,350	-	-	-	30,350
CONST PCT 3 HC IRRIG DIST 6 FY18	-	-	-	-	-	-	-	-
CONST PCT 3 HC IRRIG DIST 6 FY19	-	-	13,844	-	-	-	-	13,844
CONST PCT 1&3 TAMU FY19	-	-	7,425	1,706	-	-	-	9,131
Total Designated Purpose Grants Lvl 5	-	-	261,449	58,151	-	-	-	319,600
<u>Designated Purpose Grants - Level 6</u>								
PCT2-VBLF-CONTRIBUTION & DONATION	-	-	-	500,000	-	-	-	500,000
GRANTS LVL 6 - NRPA	-	-	-	8,989	-	-	-	8,989
Total Designated Purpose Grants Lvl 6	-	-	-	508,989	-	-	-	508,989
<u>Designated Purpose Grants - Level 7</u>								
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-	-
<u>Designated Purpose Grants - Level 9</u>								
Drug Court - FY19	-	-	-	-	-	-	-	-
Drug Court - FY20	-	-	-	10,330	-	-	-	10,330
DWI Court - FY14	-	-	-	-	-	-	-	-
DWI Court - FY18	-	-	-	-	-	-	-	-
DWI Court - FY19	-	-	-	-	-	-	-	-
DWI Court - FY20	-	-	23,569	4,217	-	-	-	27,786
Veterans Court - FY18	-	-	-	-	-	-	-	-
Veterans Court - FY19	-	-	-	-	-	-	-	-
Veterans Court - FY20	-	-	19,492	1,194	-	-	-	20,686
Alt Incarceration Prg - FY19	-	-	-	-	-	-	-	-
Alt Incarceration Prg - FY20	-	-	-	48,126	-	-	-	48,126
Federal RSAT - FY18	-	-	-	-	-	-	-	-
Federal RSAT - FY19	-	-	-	-	-	-	-	-
Federal RSAT - FY20	-	-	38,568	2,123	-	-	-	40,691
High Risk Offenders - FY15	-	-	-	-	-	-	-	-
Misd DWI Court - FY19	-	-	-	-	-	-	-	-
Misd DWI Court - FY20	-	-	41,660	3,547	-	-	-	45,207
Mental Health Court - FY20	-	-	33,169	4,818	-	-	-	37,987
Domestic Violence Court - FY18	-	-	-	-	-	-	-	-
Domestic Violence Court - FY19	-	-	-	-	-	-	-	-
Domestic Violence Court - FY20	-	-	19,172	1,125	-	-	-	20,297
HC Emerging Adlt Strtgy - FY17	-	-	95,000	-	-	-	-	95,000
Youthful Offender Court - FY20	-	-	22,132	3,109	-	-	-	25,241
TTBH SAMHSA - FY190	-	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 9	-	-	292,762	78,589	-	-	-	371,351
<u>HIDTA Grants</u>								
HIDTA Task Force - FY17	-	-	-	-	-	-	-	-
HIDTA Task Force - FY18	-	-	10,180	-	-	-	-	10,180
HIDTA Task Force - FY19	-	-	222,917	5,342	-	-	-	228,259
HIDTA Task Force/OCDETF OT - FY19	-	-	-	-	-	-	-	-
HIDTA Task Force/OCDETF OT - FY20	-	-	3,672	1,234	-	-	-	4,906
HIDTA TF/OCDETF Vehicle Lease/Fuel FY19	-	-	4,485	-	-	-	-	4,485
HIDTA TF/OCDETF Vehicle Lease/Fuel FY20	-	-	3,583	-	-	-	-	3,583
Total HIDTA Grants	-	-	244,837	6,576	-	-	-	251,413

Liabilities, Deferred Inflows of Resources, and Fund Balance									Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergov't Payable	Due to Other Funds	Unearned Revenue	Unavailable Revenue	Held In Escrow	Total Liabilities and Deferred Inflows of Resources	Fund Balance	Total Liabilities, Deferred Inflows of Resources, and Fund Balance
-	-	-	1,449	-	-	-	1,449	-	1,449
-	-	-	4,534	-	-	-	4,534	-	4,534
-	-	-	1,695	-	-	-	1,695	-	1,695
10,926	-	-	30,517	-	-	-	41,443	-	41,443
-	-	7,125	(9,467)	4,816	-	-	2,474	-	2,474
3,748	-	-	17,362	-	-	-	21,110	-	21,110
-	-	-	-	-	-	-	-	-	-
11,032	-	-	48,014	-	-	-	59,046	-	59,046
-	-	-	-	-	-	-	-	-	-
3,700	-	-	10,170	-	-	-	13,870	-	13,870
-	-	-	(695)	-	-	-	(695)	-	(695)
7,698	-	-	20,740	-	-	-	28,438	-	28,438
-	-	-	2,363	-	-	-	2,363	-	2,363
-	-	-	2,605	-	-	-	2,605	-	2,605
3,944	-	-	18,379	-	-	-	22,323	-	22,323
-	-	-	-	-	-	-	-	-	-
3,866	-	-	10,196	-	-	-	14,062	-	14,062
-	-	-	-	-	-	-	-	-	-
7,889	-	-	22,466	-	-	-	30,355	-	30,355
-	-	-	21,203	-	-	-	21,203	-	21,203
11,728	-	-	(60,425)	79,047	-	-	30,350	-	30,350
-	-	-	-	-	-	-	-	-	-
3,761	-	-	10,083	-	-	-	13,844	-	13,844
719	-	-	6,387	-	2,025	-	9,131	-	9,131
69,011	-	7,125	157,576	83,863	2,025	-	319,600	-	319,600
-	-	-	-	500,000	-	-	500,000	-	500,000
-	7,821	-	-	1,168	-	-	8,989	-	8,989
-	7,821	-	-	501,168	-	-	508,989	-	508,989
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,435	-	-	7,895	-	-	-	10,330	-	10,330
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,155	-	-	17,631	-	-	-	27,786	-	27,786
-	-	-	-	-	-	-	-	-	-
3,669	-	-	17,017	-	-	-	20,686	-	20,686
-	-	-	-	-	-	-	-	-	-
22,822	201	-	25,103	-	-	-	48,126	-	48,126
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,126	339	-	28,226	-	-	-	40,691	-	40,691
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,819	-	-	34,388	-	-	-	45,207	-	45,207
13,253	-	-	24,734	-	-	-	37,987	-	37,987
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
3,290	-	-	17,007	-	-	-	20,297	-	20,297
-	95,000	-	-	-	-	-	95,000	-	95,000
9,054	-	-	16,187	-	-	-	25,241	-	25,241
-	-	-	-	-	-	-	-	-	-
87,623	95,540	-	188,188	-	-	-	371,351	-	371,351
-	-	-	-	-	-	-	-	-	-
-	3,300	-	6,880	-	-	-	10,180	-	10,180
46,904	904	-	180,451	-	-	-	228,259	-	228,259
-	-	-	-	-	-	-	-	-	-
1,417	-	-	3,489	-	-	-	4,906	-	4,906
-	-	-	4,485	-	-	-	4,485	-	4,485
-	2,077	-	1,506	-	-	-	3,583	-	3,583
48,321	6,281	-	196,811	-	-	-	251,413	-	251,413

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2019

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
<u>WIC Grants</u>							
WIC Administration - FY19	-	-	-	-	-	-	-
WIC Administration - FY20	-	-	1,775,465	-	-	-	1,775,465
WIC Breastfeeding - FY19	-	-	-	-	-	-	-
WIC Breastfeeding - FY20	-	-	163,072	-	-	-	163,072
WIC Registered Dietician - FY19	-	-	-	-	-	-	-
WIC Registered Dietician - FY20	-	-	13,210	-	-	-	13,210
WIC Lactation Center - FY19	-	-	-	-	-	-	-
WIC Lactation Center- FY20	-	-	62,128	-	-	-	62,128
WIC Lactation Support Center - FY19	-	-	-	-	-	-	-
WIC Lactation Support Center - FY20	-	-	34,005	-	-	-	34,005
WIC Summer Food - FY19	-	-	-	-	-	-	-
WIC Summer Food - FY20	-	-	-	-	-	-	-
WIC Extra Funding - FY19	-	-	-	-	-	-	-
WIC Extra Funding - FY20	-	-	2,084	-	-	-	2,084
WIC IPE - FY19	-	-	-	-	-	-	-
WIC Extra Funding Other - FY19	-	-	-	-	-	-	-
WIC Snap BF - FY19	-	-	-	-	-	-	-
WIC Snap BF - FY20	-	-	-	-	-	-	-
Total WIC Grants	-	-	2,049,964	-	-	-	2,049,964
<u>Health Grants</u>							
Health Administration	500,000	1,599	-	920,391	-	-	1,421,990
RLSS-LPHS - FY18	-	-	-	-	-	-	-
RLSS-LPHS - FY18 Sub-10	-	-	-	-	-	-	-
RLSS-LPHS - FY20	-	-	3,100	1,800	-	-	4,900
RLSS-LPHS - FY21	-	-	-	-	-	-	-
TB Control - FY19	-	-	-	-	-	-	-
TB Control - FY20	-	1,048	22,004	11,958	-	-	35,010
TB Elimination - FY19	-	-	23,127	-	-	-	23,127
TB Elimination - FY20	-	-	-	-	-	-	-
Immunization - FY19	-	-	-	-	-	-	-
Immunization - FY20	-	368	7,037	35,772	-	-	43,177
CPS/Hazards - FY19	-	-	-	-	-	-	-
CPS/Hazards - FY20	-	-	9,462	18,113	-	-	27,575
CPS/Hazards - FY20 Sub 10	-	-	-	-	-	-	-
Child Health - FY19	-	-	-	-	-	-	-
Prenatal / Maternity - FY19	-	-	-	-	-	-	-
BBHW FY19	-	-	-	-	-	-	-
BBHW FY20	-	-	-	-	-	-	-
Medicaid Administration	500,000	643	1,270,080	228,736	-	-	1,999,459
TX Healthy Communities FY19	-	-	-	-	-	-	-
PHPR FY18	-	-	-	-	-	-	-
ELC FY18	-	-	-	-	-	-	-
ELC FY19	-	-	4,548	1	-	-	4,549
PHHS FY17 Sub 11	-	-	-	-	-	-	-
PHHS FY17 Sub 12	-	-	-	-	-	-	-
PHHS FY17 Sub 13	-	-	-	-	-	-	-
PHHS FY20	-	-	1,830	1,041	-	-	2,871
PHHS FY21	-	-	-	-	-	-	-
TECE FY18	-	-	-	-	-	-	-
TECE FY18 Sub 10	-	-	-	-	-	-	-
TECE FY20	-	-	5,255	3,000	-	-	8,255
TECE FY21	-	-	-	-	-	-	-
VC FY18	-	-	-	-	-	-	-
ZIKA HRSA FY19	-	-	-	-	-	-	-
ZIKA HRSA FY20	-	-	7,679	4,707	-	-	12,386
ZIKA CMM FY19	-	-	-	-	-	-	-
ZIKA CMM FY20	-	-	20,029	4,707	-	-	24,736
Total Health Grants	1,000,000	3,658	1,374,151	1,230,226	-	-	3,608,035

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	
-	-	-	-	-	-	-	-	-	-
425,607	28,991	-	1,320,786	-	-	81	1,775,465	-	1,775,465
-	-	-	-	-	-	-	-	-	-
40,783	204	-	122,085	-	-	-	163,072	-	163,072
-	-	-	-	-	-	-	-	-	-
3,752	-	-	9,458	-	-	-	13,210	-	13,210
-	-	-	-	-	-	-	-	-	-
14,796	-	-	47,332	-	-	-	62,128	-	62,128
-	-	-	-	-	-	-	-	-	-
8,495	-	-	25,510	-	-	-	34,005	-	34,005
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	290	-	1,794	-	-	-	2,084	-	2,084
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
493,433	29,485	-	1,526,965	-	-	81	2,049,964	-	2,049,964
1,473	690	-	50,000	-	-	-	52,163	1,369,827	1,421,990
-	-	-	-	-	-	-	-	-	-
4,900	-	-	-	-	-	-	4,900	-	4,900
-	-	-	-	-	-	-	-	-	-
35,010	-	-	-	-	-	-	35,010	-	35,010
21,434	1,693	-	-	-	-	-	23,127	-	23,127
-	-	-	-	-	-	-	-	-	-
37,162	6,015	-	-	-	-	-	43,177	-	43,177
-	-	-	-	-	-	-	-	-	-
27,575	-	-	-	-	-	-	27,575	-	27,575
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
3,259	34,896	-	-	1,183,724	777,580	-	1,999,459	-	1,999,459
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	4,549	-	-	-	-	-	4,549	-	4,549
-	-	-	-	-	-	-	-	-	-
2,871	-	-	-	-	-	-	2,871	-	2,871
-	-	-	-	-	-	-	-	-	-
8,255	-	-	-	-	-	-	8,255	-	8,255
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,021	365	-	-	-	-	-	12,386	-	12,386
-	-	-	-	-	-	-	-	-	-
12,021	12,715	-	-	-	-	-	24,736	-	24,736
165,981	60,923	-	50,000	1,183,724	777,580	-	2,238,208	1,369,827	3,608,035

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2019

Funds	Assets						Total Assets
	Cash and Cash Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Juvenile Probation Grants							
TJJD-M-2019	-	-	-	-	-	-	-
TJJD-M-2020	1,929	-	34,489	-	-	-	36,418
TJJD-A-2019 BASIC	193	-	-	-	-	-	193
TJJD-A-2020 BASIC	632,840	994	375,936	-	-	-	1,009,770
TJJD-A-2019 MENTAL HEALTH	-	-	-	-	-	-	-
TJJD-A-2020 MENTAL HEALTH	4,686	-	152,429	-	-	-	157,115
TJJD-A-2019 COMMNTY PROGRAMS	-	-	-	-	-	-	-
TJJD-A-2020 COMMNTY PROGRAMS	1,557	-	26,969	-	-	-	28,526
TJJD-A-2019 PRE&POST ADJUDICATION	57	-	-	-	-	-	57
TJJD-A-2020 PRE&POST ADJUDICATION	2,231	-	231,470	-	-	-	233,701
TJJD-A-2019 DIVERSION PANS	-	-	-	-	-	-	-
TJJD-A-2020 DIVERSION PANS	-	-	261,292	-	-	-	261,292
TJJD-R-2018 RDA	271	-	-	-	-	-	271
TJJD-R-2019 RDA	-	-	-	-	-	-	-
TJJD-R-2020 RDA	23,484	-	102,986	-	-	-	126,470
Computerization	22,148	4,628	-	-	-	-	26,776
TJJD-P-2019	-	-	-	-	-	-	-
TJJD-P-2020	10,598	-	8,962	-	-	-	19,560
TJJD-W-2017	-	-	-	-	-	-	-
TJJD-W-2018	6	-	-	-	-	-	6
TJJD-R-2018 RSEP	-	-	-	-	-	-	-
TJJD-R-2020 RSEP	-	-	17,622	-	-	-	17,622
Total Juvenile Probation Grants	700,000	5,622	1,212,155	-	-	-	1,917,777
Juvenile Probation Post-JJAEP/ISDs							
JJAEP Other - FY19	-	-	-	5,418	-	-	5,418
JJAEP Other - FY20	-	-	-	5,094	-	-	5,094
Donna ISD - FY19	-	-	-	-	-	-	-
Donna ISD - FY20	-	-	56,880	53,910	-	-	110,790
La Joya ISD - FY20	-	-	267	2,703	-	-	2,970
McAllen ISD - FY19	-	-	-	-	-	-	-
McAllen ISD - FY20	-	-	10,000	24,852	-	-	34,852
PSJA ISD - FY19	-	-	-	-	-	-	-
PSJA ISD - FY20	-	-	16,491	31,329	-	-	47,820
Sharyland ISD - FY19	-	-	-	474	-	-	474
Sharyland ISD - FY20	-	-	15,246	(9,780)	-	-	5,466
Edinburg CISD - FY19	-	-	-	-	-	-	-
Edinburg CISD - FY20	-	-	55,000	(29,304)	-	-	25,696
Edecouch-Elsa ISD - FY19	-	-	-	-	-	-	-
Edecouch-Elsa ISD - FY20	-	-	5,000	-	-	-	5,000
Mission ISD - FY19	-	-	-	-	-	-	-
Mission ISD - FY20	-	-	-	20,000	-	-	20,000
Monte Alto ISD - FY20	-	-	9,000	-	-	-	9,000
Hidalgo ISD - FY20	-	-	10,098	-	-	-	10,098
Mercedes ISD - FY19	-	-	-	-	-	-	-
Mercedes ISD - FY20	-	-	206,712	(5,148)	-	-	201,564
Valley View ISD - FY20	-	-	11,880	-	-	-	11,880
Westlaco ISD - FY19	-	-	-	-	-	-	-
Westlaco ISD - FY20	-	-	50,000	6,539	-	-	56,539
Total Juvenile Probation Post-JJAEP/ISDs	-	-	446,574	106,087	-	-	552,661

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	
-	-	-	-	-	-	-	-	-	-
5,296	2,356	-	28,766	-	-	-	36,418	-	36,418
-	-	-	-	-	-	193	193	-	193
60,786	4,138	-	944,846	-	-	-	1,009,770	-	1,009,770
-	-	-	-	-	-	-	-	-	-
13,267	17,975	-	125,873	-	-	-	157,115	-	157,115
-	-	-	-	-	-	-	-	-	-
4,418	202	-	23,906	-	-	-	28,526	-	28,526
-	57	-	-	-	-	-	57	-	57
6,394	31,967	-	195,340	-	-	-	233,701	-	233,701
-	-	-	-	-	-	-	-	-	-
-	54,789	-	206,503	-	-	-	261,292	-	261,292
-	-	-	-	271	-	-	271	-	271
-	-	-	-	-	-	-	-	-	-
-	-	-	23,484	-	102,986	-	126,470	-	126,470
-	37	-	-	-	-	-	37	26,739	26,776
-	-	-	-	-	-	-	-	-	-
-	19,560	-	-	-	-	-	19,560	-	19,560
-	-	-	-	6	-	-	6	-	6
-	-	-	-	-	-	-	-	-	-
-	-	-	17,622	-	-	-	17,622	-	17,622
90,161	131,081	-	1,566,340	277	102,986	193	1,891,038	26,739	1,917,777
-	-	-	5,418	-	-	-	5,418	-	5,418
-	-	-	-	-	-	-	-	5,094	5,094
-	-	-	-	-	-	-	-	-	-
-	4,554	-	-	49,356	56,880	-	110,790	-	110,790
-	2,970	-	-	-	-	-	2,970	-	2,970
-	-	-	-	-	-	-	-	-	-
-	2,970	-	-	21,882	10,000	-	34,852	-	34,852
-	-	-	-	-	-	-	-	-	-
-	2,772	-	-	28,557	16,491	-	47,820	-	47,820
-	474	-	-	-	-	-	474	-	474
-	5,466	-	-	(12,000)	12,000	-	5,466	-	5,466
-	-	-	-	-	-	-	-	-	-
-	9,999	-	-	(39,303)	55,000	-	25,696	-	25,696
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	5,000	-	5,000	-	5,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	20,000	-	-	20,000	-	20,000
-	-	-	-	-	9,000	-	9,000	-	9,000
-	-	-	-	-	10,098	-	10,098	-	10,098
-	-	-	-	-	-	-	-	-	-
-	2,970	-	-	(8,118)	206,712	-	201,564	-	201,564
-	-	-	-	-	11,880	-	11,880	-	11,880
-	-	-	-	-	-	-	-	-	-
-	12,969	-	-	(6,430)	50,000	-	56,539	-	56,539
-	45,144	-	5,418	53,944	443,061	-	547,567	5,094	552,661

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
 DECEMBER 31, 2019

Funds	Assets						Total Assets
	Cash and Equivalents	Accounts Receivable	Intergov't Receivable	Due From Other Funds	Loan Receivable	Prepays	
Juvenile Probation Title IV-E Grants							
IV-E Foster Care FY16	-	-	-	-	-	-	-
IV-E Foster Care FY17	82,510	-	-	-	-	-	82,510
IV-E Foster Care FY18	199,225	-	-	234,401	-	-	433,626
IV-E Foster Care FY19	275,465	-	39,776	-	-	-	315,241
IV-E Foster Care FY20	8,375	3,967	88,161	5,236	-	-	105,739
IV-E JJAEP FY19	34,425	-	-	-	-	-	34,425
Total Juvenile Probation Title IV-E Grants	600,000	3,967	127,937	239,637	-	-	971,541
Adult Probation Grants							
Basic Supervision - FY19	2,258	-	-	-	-	-	2,258
Basic Supervision - FY20	2,051,789	21,833	16,852	1,137,581	400	2,142	3,230,597
Mentally Impaired - FY19	-	-	-	-	-	-	-
Mentally Impaired - FY20	21,562	-	-	1	-	-	21,563
TAIP - FY19	-	-	-	-	-	-	-
TAIP - FY20	11,230	-	-	-	-	-	11,230
Drug Court - FY19	-	-	-	-	-	-	-
Drug Court - FY20	30,500	-	-	2,048	-	-	32,548
Sex Offenders Caseload - FY19	-	-	-	-	-	-	-
Sex Offenders Caseload - FY20	34,116	-	-	10,022	-	270	44,408
SATF - FY19	-	-	-	-	-	-	-
SATF - FY20	319,983	1,104	-	9,691	-	840	331,618
Aftercare Services - FY19	-	-	-	-	-	-	-
Aftercare Services - FY20	12,854	-	-	718	-	-	13,572
CCP High Risk - FY19	-	-	-	-	-	-	-
CCP High Risk - FY20	23,667	-	-	-	-	-	23,667
CCP Reduced Risk - FY19	-	-	-	-	-	-	-
CCP Reduced Risk - FY20	84,795	-	-	-	-	-	84,795
CCP Employment - FY19	-	-	-	-	-	-	-
CCP Employment - FY20	291,800	-	-	-	-	-	291,800
Assessment Unit - FY19	-	-	-	-	-	-	-
Assessment Unit - FY20	34,062	-	-	-	-	-	34,062
Pretrial Div - FY20	81,384	-	-	-	-	-	81,384
Total Adult Probation Grants	3,000,000	22,937	16,852	1,160,061	400	3,252	4,203,502
Border Colonia Access Round III							
Precinct No. 1	-	-	202,834	-	-	-	202,834
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	-	-	-	-	-	-
Precinct No. 4	-	-	8,481	-	-	-	8,481
Total Border Colonia Access Round III	-	-	211,315	-	-	-	211,315
TOTAL GRANTS	5,300,001	36,184	8,935,675	3,594,333	400	3,252	17,869,845

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	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	82,510	-	-	82,510	-	82,510
-	-	-	-	341,774	-	-	341,774	91,852	433,626
-	-	-	-	261,628	39,776	-	301,404	13,837	315,241
13,248	-	-	-	-	88,161	-	101,409	4,330	105,739
-	-	-	-	-	-	-	-	34,425	34,425
13,248	-	-	-	685,912	127,937	-	827,097	144,444	971,541
-	-	-	-	-	-	2,258	2,258	-	2,258
460,905	67,974	-	1,077	706,239	-	-	1,236,195	1,994,402	3,230,597
-	-	-	-	-	-	-	-	-	-
11,232	253	-	-	10,078	-	-	21,563	-	21,563
-	-	-	-	-	-	-	-	-	-
11,230	-	-	-	-	-	-	11,230	-	11,230
-	-	-	-	-	-	-	-	-	-
15,612	-	-	-	16,936	-	-	32,548	-	32,548
-	-	-	-	-	-	-	-	-	-
34,156	10,252	-	-	-	-	-	44,408	-	44,408
-	-	-	-	-	-	-	-	-	-
85,982	24,484	-	-	221,152	-	-	331,618	-	331,618
-	-	-	-	-	-	-	-	-	-
13,572	-	-	-	-	-	-	13,572	-	13,572
-	-	-	-	-	-	-	-	-	-
6,465	-	-	-	17,202	-	-	23,667	-	23,667
-	-	-	-	-	-	-	-	-	-
23,044	-	-	-	61,751	-	-	84,795	-	84,795
-	-	-	-	-	-	-	-	-	-
3,702	-	-	-	288,098	-	-	291,800	-	291,800
-	-	-	-	-	-	-	-	-	-
34,062	-	-	-	-	-	-	34,062	-	34,062
20,666	-	-	-	60,718	-	-	81,384	-	81,384
720,628	102,963	-	1,077	1,382,174	-	2,258	2,209,100	1,994,402	4,203,502
-	-	-	202,834	-	-	-	202,834	-	202,834
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	8,481	-	-	-	8,481	-	8,481
-	-	-	211,315	-	-	-	211,315	-	211,315
2,004,999	786,857	8,401	6,160,513	3,903,524	1,462,320	2,725	14,329,339	3,540,506	17,869,845

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, 2019

EXHIBIT D-40

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 0</u>							
May 2015 Flooding Disaster Grant (4223) - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
October 2015 Flooding Disaster Grant (4245) - Public Assistance (Presidentially Declared Disasters)	-	99,333	33,111	132,444	-	-	-
Total Designated Purpose Grants Lvl 0	-	99,333	33,111	132,444	-	-	-
<u>Designated Purpose Grants - Level 1</u>							
D.A. State Supplement - FY19	-	13,967	-	13,967	-	-	-
D.A. Stae Supplement - FY20	-	7,853	-	7,853	-	-	-
Victim Coordinator and Liaison Grant - FY19	-	28,096	-	28,096	-	-	-
Victim Coordinator and Liaison Grant - FY20	-	14,054	-	14,054	-	-	-
Border Prosecution Unit - FY15	-	-	-	-	-	-	-
Border Prosecution Unit - FY18	-	(990)	-	(990)	-	-	-
Border Prosecution Unit - FY19	-	338,368	-	338,368	-	-	-
Border Prosecution Unit - FY20	-	177,000	-	177,000	-	-	-
Victim Assistance Program - FY16	-	141,359	96,241	237,600	-	-	-
Victim Assistance Program - FY19	-	75,471	18,868	94,339	-	-	-
Domestic Violence Specialty Prosecutor - FY15	-	(256)	-	(256)	-	-	-
Domestic Violence Specialty Prosecutor - FY17	-	(389)	-	(389)	-	-	-
Domestic Violence Specialty Prosecutor - FY18	-	90,209	36,846	127,055	-	-	-
Domestic Violence Specialty Prosecutor - FY19	-	24,868	10,158	35,026	-	-	-
DA-TTBH FY18	-	18,608	-	18,608	-	-	-
DA-TTBH FY19	-	6,297	-	6,297	-	-	-
Public Defenders-TTBH FY18	-	19,580	-	19,580	-	-	-
Public Defenders-TTBH FY19	-	5,383	-	5,383	-	-	-
Victims Unit Court Advocate Project - FY18	-	377,772	94,443	472,215	-	-	-
Victims Unit Court Advocate Project - FY18 SUB-10	-	118,305	29,576	147,881	-	-	-
Arizona State University - FY19	-	160,785	-	160,785	-	-	-
Domestic Violence Unit - FY16	-	78,906	-	78,906	-	-	-
Domestic Violence Unit - FY18	-	19,922	-	19,922	-	-	-
Texas Council on Family Violence - FY16	-	7,890	-	7,890	-	-	-
Total Designated Purpose Grants Lvl 1	-	1,723,058	286,132	2,009,190	-	-	-
<u>Designated Purpose Grants - Level 2</u>							
JAG - FY17	-	-	-	-	-	-	-
JAG - FY18	-	44,840	-	44,840	-	-	-
JAG - FY19	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 2	-	44,840	-	44,840	-	-	-
<u>Designated Purpose Grants - Level 3</u>							
Chapter 19 FY17	-	-	-	-	-	-	-
Chapter 19 FY18	-	27,338	-	27,338	-	-	-
Chapter 19 FY19	-	-	-	-	-	-	-
HAVA TITLE I	-	-	-	-	-	-	-
HAVA TITLE II	-	-	-	-	-	-	-
Texas VINE Program FY19	-	21,410	-	21,410	-	-	-
Texas VINE Program FY20	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 3	-	48,748	-	48,748	-	-	-

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, 2019

EXHIBIT D-40
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 4							
JLEO-DEA OCDE - FY09	-	-	-	-	-	-	-
JLEO-DEA OCDE - FY19	-	7,512	-	7,512	-	-	-
JLEO-DEA OCDE - FY20	-	900	-	900	-	-	-
SCAAP - FY10	-	-	-	-	-	-	-
SCAAP - FY16	-	-	-	-	-	-	-
Sheriff 2016 Operation Stonegarden	-	406,016	-	406,016	-	-	-
Sheriff 2017 Operation Stonegarden	-	943,417	-	943,417	-	-	-
Sheriff 2018 Operation Stonegarden	-	1,014,850	-	1,014,850	-	-	-
ICE - FY17	-	-	-	-	-	-	-
ICE - FY18	-	-	-	-	-	-	-
ICE - FY19	-	17,956	-	17,956	-	-	-
ICE - FY20	-	6,822	-	6,822	-	-	-
FBI - FY18	-	-	-	-	-	-	-
FBI - FY19	-	12,900	-	12,900	-	-	-
FBI - FY20	-	2,276	-	2,276	-	-	-
JLEO-DEA OCDETF - FY19	-	7,263	-	7,263	-	-	-
JLEO-DEA OCDETF - FY20	-	3,021	-	3,021	-	-	-
Department of Justice USMS - FY19	-	14,333	-	14,333	-	-	-
Department of Justice USMS - FY20	-	2,002	-	2,002	-	-	-
VAWA FY18	-	197,662	80,734	278,396	-	-	-
Hidalgo County Sheriff's Office NIBRS FY19	-	81,879	-	81,879	-	-	-
Hidalgo County Sheriff's Office LBSP FY18	-	(613)	-	(613)	-	-	-
Hidalgo County Sheriff's Office LBSP FY19	-	188,241	-	188,241	-	-	-
Hidalgo County Sheriff's Office LBSP FY20	-	59,861	-	59,861	-	-	-
LRGVDC 911 Program FY15	-	-	-	-	-	-	-
LRGVDC 911 Program FY10	-	-	-	-	-	-	-
LRGVDC 911 Program FY17	-	-	-	-	-	-	-
Constable Pct.1 2017 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.1 2018 OPSG - FY18	-	38,218	-	38,218	-	-	-
Constable Pct.1 LBSP FY18	-	(73)	-	(73)	-	-	-
Constable Pct.1 LBSP FY19	-	26,857	-	26,857	-	-	-
Constable Pct.1 LBSP FY20	-	3,861	-	3,861	-	-	-
Constable Pct.1 NIBRS FY19	-	-	-	-	-	-	-
Constable Pct.2 2017 OPSG - FY17	-	-	-	-	-	-	-
Constable Pct.2 2018 OPSG - FY18	-	39,562	-	39,562	-	-	-
Constable Pct.2 2016 OPSG - FY19	-	(219)	-	(219)	-	-	-
Constable Pct.2 LBSP - FY18	-	(90)	-	(90)	-	-	-
Constable Pct.2 LBSP - FY19	-	11,650	-	11,650	-	-	-
Constable Pct.2 LBSP - FY20	-	-	-	-	-	-	-
Constable Pct.2 LBSP - FY11	-	-	-	-	-	-	-
Constable Pct.2 NIBRS FY19	-	-	-	-	-	-	-
Constable Pct.3 2017 OPSG - FY17	-	26,641	-	26,641	-	-	-
Constable Pct.3 2018 OPSG - FY18	-	105,988	-	105,988	-	-	-
Constable Pct.3 2016 OPSG - FY19	-	(255)	-	(255)	-	-	-
Constable Pct.3 LBSP - FY18	-	(283)	-	(283)	-	-	-
Constable Pct.3 LBSP - FY19	-	45,191	-	45,191	-	-	-
Constable Pct.3 LBSP - FY20	-	26,429	-	26,429	-	-	-
Constable Pct.3 LBSP - FY11	-	-	-	-	-	-	-
Constable Pct.3 NIBRS FY19	-	-	-	-	-	-	-
Constable Pct.4 2017 OPSG - FY17	-	3,937	-	3,937	-	-	-
Constable Pct.4 2018 OPSG - FY18	-	34,646	-	34,646	-	-	-
Constable Pct.4 2016 OPSG - FY19	-	(200)	-	(200)	-	-	-
Constable Pct.4 LBSP FY18	-	(188)	-	(188)	-	-	-
Constable Pct.4 LBSP FY19	-	59,546	-	59,546	-	-	-
Constable Pct.4 LBSP FY20	-	-	-	-	-	-	-
Constable Pct.4 NIBRS FY17	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 4	-	3,387,516	80,734	3,468,250	-	-	-

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, 2019

EXHIBIT D-40
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Designated Purpose Grants - Level 5</u>							
CONST PCT 1 TTBH - FY17	-	-	-	-	-	-	-
CONST PCT 1 TTBH - FY17 SUB 10	-	-	-	-	-	-	-
CONST PCT 1 TTBH - FY18	-	139,121	-	139,121	-	-	-
CONST PCT 1 TTBH - FY19	-	65,011	-	65,011	-	-	-
CONST PCT 1 TTBH - SECURITY FY18	-	42,944	-	42,944	-	-	-
CONST PCT 1 TTBH - SECURITY FY19	-	21,110	-	21,110	-	-	-
CONST PCT 2 TTBH - FY18	-	79,623	-	79,623	-	-	-
CONST PCT 2 TTBH - FY19	-	64,088	-	64,088	-	-	-
CONST PCT 2 TTBH - JII FY18	-	44,120	-	44,120	-	-	-
CONST PCT 2 TTBH - JII FY19	-	21,968	-	21,968	-	-	-
CONST PCT 4 TTBH - FY18	-	90,004	-	90,004	-	-	-
CONST PCT 4 TTBH - FY19	-	44,609	-	44,609	-	-	-
CONST PCT 4 TTBH -SECURITY FY16 SUB 10	-	-	-	-	-	-	-
CONST PCT 4 TTBH -SECURITY FY18	-	45,448	-	45,448	-	-	-
CONST PCT 4 TTBH -SECURITY FY19	-	22,323	-	22,323	-	-	-
CONST PCT 4 TTBH - JII FY18	-	45,404	-	45,404	-	-	-
CONST PCT 4 TTBH - JII FY19	-	21,764	-	21,764	-	-	-
CONST PCT 5 TTBH - FY18	-	96,215	-	96,215	-	-	-
CONST PCT 5 TTBH - JII FY19	-	42,341	-	42,341	-	-	-
STOP TRUANCY FY19	(42,393)	88,024	88,023	133,654	-	42,393	-
STOP TRUANCY FY20	-	30,350	30,350	60,700	-	-	-
CONST PCT 3 HC IRRIG DIST 6 FY18	-	13,463	13,572	27,035	-	-	-
CONST PCT 3 HC IRRIG DIST 6 FY19	-	37,323	-	37,323	-	-	-
CONST PCT 1&3 TAMU FY19	-	5,164	2,151	7,315	-	-	-
Total Designated Purpose Grants Lvl 5	(42,393)	1,060,417	134,096	1,152,120	-	42,393	-
<u>Designated Purpose Grants - Level 6</u>							
PCT2-VBLF-CONTRIBUTION & DONATION	-	-	-	-	-	-	-
GRANTS LVL 6 - NRPA	-	8,449	-	8,449	-	-	-
Total Designated Purpose Grants Lvl 6	-	8,449	-	8,449	-	-	-
<u>Designated Purpose Grants - Level 7</u>							
TxDOT-INFRASTRUCTURE FUND	-	306,602	34,067	340,669	-	-	-
Total Designated Purpose Grants Lvl 7	-	306,602	34,067	340,669	-	-	-
<u>Designated Purpose Grants - Level 9</u>							
Drug Court - FY19	-	-	80,179	80,179	-	-	-
Drug Court - FY20	-	-	14,915	14,915	-	-	-
DWI Court - FY14	-	(397)	-	(397)	-	-	-
DWI Court - FY18	-	(377)	-	(377)	-	-	-
DWI Court - FY19	-	114,235	-	114,235	-	-	-
DWI Court - FY20	-	60,063	-	60,063	-	-	-
Veterans Court - FY18	-	(192)	-	(192)	-	-	-
Veterans Court - FY19	-	63,050	-	63,050	-	-	-
Veterans Court - FY20	-	32,235	-	32,235	-	-	-
Alt Incarceration Prg - FY19	-	-	250,802	250,802	-	-	-
Alt Incarceration Prg - FY20	-	-	108,290	108,290	-	-	-
Federal RSAT - FY18	-	(209)	-	(209)	-	-	-
Federal RSAT - FY19	-	120,315	40,106	160,421	-	-	-
Federal RSAT - FY20	-	38,568	12,856	51,424	-	-	-
High Risk Offenders - FY15	-	(62)	-	(62)	-	-	-
Misd DWI Court - FY19	-	135,972	-	135,972	-	-	-
Misd DWI Court - FY20	-	66,094	-	66,094	-	-	-
Mental Health Court - FY20	-	82,059	-	82,059	-	-	-
Domestic Violence Court - FY18	-	(312)	-	(312)	-	-	-
Domestic Violence Court - FY19	-	108,624	-	108,624	-	-	-
Domestic Violence Court - FY20	-	37,465	-	37,465	-	-	-
HC Emerging Adlt Strtgy - FY17	-	181,268	-	181,268	-	-	-
Youthful Offender Court - FY20	-	56,062	-	56,062	-	-	-
TTBH SAMHSA - FY190	-	45,565	-	45,565	-	-	-
Total Designated Purpose Grants Lvl 9	-	1,140,026	507,148	1,647,174	-	-	-
<u>HIDTA Grants</u>							
HIDTA Task Force - FY17	-	9,477	-	9,477	-	-	-
HIDTA Task Force - FY18	-	279,317	-	279,317	-	-	-
HIDTA Task Force - FY19	-	504,795	-	504,795	-	-	-
HIDTA Task Force/OCDETF OT - FY19	-	14,942	-	14,942	-	-	-
HIDTA Task Force/OCDETF OT - FY20	-	3,672	-	3,672	-	-	-
HIDTA TF/OCDETF Vehicle Lease/Fuel FY19	-	10,063	-	10,063	-	-	-
HIDTA TF/OCDETF Vehicle Lease/Fuel FY20	-	3,583	-	3,583	-	-	-
Total HIDTA Grants	-	825,849	-	825,849	-	-	-

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, 2019

EXHIBIT D-40
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>WIC Grants</u>							
WIC Administration - FY19	-	7,013,438	-	7,013,438	-	-	-
WIC Administration - FY20	-	2,094,624	-	2,094,624	-	-	-
WIC Breastfeeding - FY19	-	623,084	-	623,084	-	-	-
WIC Breastfeeding - FY20	-	188,414	-	188,414	-	-	-
WIC Registered Dietician - FY19	-	37,419	-	37,419	-	-	-
WIC Registered Dietician - FY20	-	15,181	-	15,181	-	-	-
WIC Lactation Center - FY19	-	214,054	-	214,054	-	-	-
WIC Lactation Center- FY20	-	74,363	-	74,363	-	-	-
WIC Lactation Support Center - FY19	-	81,334	-	81,334	-	-	-
WIC Lactation Support Center - FY20	-	59,826	-	59,826	-	-	-
WIC Summer Food - FY19	-	16,844	-	16,844	-	-	-
WIC Summer Food - FY20	-	-	-	-	-	-	-
WIC Extra Funding - FY19	-	-	-	-	-	-	-
WIC Extra Funding - FY20	-	2,084	-	2,084	-	-	-
WIC IPE - FY19	-	11,420	-	11,420	-	-	-
WIC Extra Funding Other - FY19	-	153,259	-	153,259	-	-	-
WIC Snap BF - FY19	-	7,862	-	7,862	-	-	-
WIC Snap BF - FY20	-	-	-	-	-	-	-
Total WIC Grants	-	10,593,206	-	10,593,206	-	-	-
<u>Health Grants</u>							
Health Administration	1,344,499	154,610	-	129,282	-	25,328	1,369,827
RLSS-LPHS - FY18	-	-	-	-	-	-	-
RLSS-LPHS - FY18 Sub-10	-	72,535	-	72,535	-	-	-
RLSS-LPHS - FY20	-	37,011	-	37,011	-	-	-
RLSS-LPHS - FY21	-	-	-	-	-	-	-
TB Control - FY19	-	432,019	83,888	515,907	-	-	-
TB Control - FY20	-	200,585	39,206	239,791	-	-	-
TB Elimination - FY19	-	435,243	87,048	522,291	-	-	-
TB Elimination - FY20	-	-	-	-	-	-	-
Immunization - FY19	-	824,576	-	824,576	-	-	-
Immunization - FY20	-	229,827	-	229,827	-	-	-
CPS/Hazards - FY19	-	392,010	29,215	421,225	-	-	-
CPS/Hazards - FY20	-	228,775	22,878	251,653	-	-	-
CPS/Hazards - FY20 Sub 10	-	-	-	-	-	-	-
Child Health - FY19	-	27,893	-	27,893	-	-	-
Prenatal / Maternity - FY19	-	56,599	-	56,599	-	-	-
BBHW FY19	-	8,853	-	8,853	-	-	-
BBHW FY20	-	500	-	500	-	-	-
Medicaid Administration	-	298,054	-	298,054	-	-	-
TX Healthy Communities FY19	-	49,084	-	49,084	-	-	-
PHPR FY18	-	-	-	-	-	-	-
ELC FY18	-	-	-	-	-	-	-
ELC FY19	-	362,318	-	362,318	-	-	-
PHHS FY17 Sub 11	-	-	-	-	-	-	-
PHHS FY17 Sub 12	-	101,525	-	101,525	-	-	-
PHHS FY17 Sub 13	-	7,515	-	7,515	-	-	-
PHHS FY20	-	12,849	-	12,849	-	-	-
PHHS FY21	-	-	-	-	-	-	-
TECE FY18	-	-	-	-	-	-	-
TECE FY18 Sub 10	-	96,223	-	96,223	-	-	-
TECE FY20	-	46,522	-	46,522	-	-	-
TECE FY21	-	-	-	-	-	-	-
VC FY18	-	-	-	-	-	-	-
ZIKA HRSA FY19	-	65,984	-	65,984	-	-	-
Total Health Grants	1,344,499	4,141,110	262,235	4,378,017	-	25,328	1,369,827

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, 2019

EXHIBIT D-40
 Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Juvenile Probation Grants</u>							
TJJD-M-2019	-	63,781	-	63,781	-	-	-
TJJD-M-2020	-	34,489	-	34,489	-	-	-
TJJD-A-2019 BASIC	-	900,861	-	900,861	-	-	-
TJJD-A-2020 BASIC	-	375,935	-	375,935	-	-	-
TJJD-A-2019 MENTAL HEALTH	-	313,618	-	313,618	-	-	-
TJJD-A-2020 MENTAL HEALTH	-	152,429	-	152,429	-	-	-
TJJD-A-2019 COMMNTY PROGRAMS	-	153,414	-	153,414	-	-	-
TJJD-A-2020 COMMNTY PROGRAMS	-	26,969	-	26,969	-	-	-
TJJD-A-2019 PRE&POST ADJUDICATION	-	593,638	-	593,638	-	-	-
TJJD-A-2020 PRE&POST ADJUDICATION	-	231,470	-	231,470	-	-	-
TJJD-A-2019 DIVERSION PANS	-	218,840	-	218,840	-	-	-
TJJD-A-2020 DIVERSION PANS	-	261,292	-	261,292	-	-	-
TJJD-R-2018 RDA	-	-	-	-	-	-	-
TJJD-R-2019 RDA	-	237,013	-	237,013	-	-	-
TJJD-R-2020 RDA	-	63,009	-	63,009	-	-	-
Computerization	15,509	11,267	-	37	-	11,230	26,739
TJJD-P-2019	-	54,378	-	54,378	-	-	-
TJJD-P-2020	-	37,140	-	37,140	-	-	-
TJJD-W-2017	-	-	-	-	-	-	-
TJJD-W-2018	-	-	-	-	-	-	-
TJJD-R-2018 RSEP	-	-	-	-	-	-	-
Total Juvenile Probation Grants	15,509	3,729,543	-	3,718,313	-	11,230	26,739
<u>Juvenile Probation-JJAEP/ISDs</u>							
JJAEP Other - FY19	2,348	8,005	-	5,418	-	2,587	4,935
JJAEP Other - FY20	-	159	-	-	-	159	159
Donna ISD - FY19	-	17,458	-	17,458	-	-	-
Donna ISD - FY20	-	7,524	-	7,524	-	-	-
La Joya ISD - FY20	-	3,267	-	3,267	-	-	-
McAllen ISD - FY19	-	12,384	-	12,384	-	-	-
McAllen ISD - FY20	-	8,118	-	8,118	-	-	-
PSJA ISD - FY19	-	602	-	602	-	-	-
PSJA ISD - FY20	-	2,772	-	2,772	-	-	-
Sharyland ISD - FY19	-	14,709	-	14,709	-	-	-
Sharyland ISD - FY20	-	15,246	-	15,246	-	-	-
Edinburg CISD - FY19	-	65,393	-	65,393	-	-	-
Edinburg CISD - FY20	-	39,303	-	39,303	-	-	-
Edcouch-Elsa ISD - FY19	-	4,386	-	4,386	-	-	-
Edcouch-Elsa ISD - FY20	-	-	-	-	-	-	-
Mission ISD - FY19	-	(602)	-	(602)	-	-	-
Mission ISD - FY20	-	-	-	-	-	-	-
Monte Alto ISD - FY20	-	-	-	-	-	-	-
Hidalgo ISD - FY20	-	-	-	-	-	-	-
Mercedes ISD - FY19	-	90,472	-	90,472	-	-	-
Mercedes ISD - FY20	-	8,118	-	8,118	-	-	-
Valley View ISD - FY20	-	-	-	-	-	-	-
Weslaco ISD - FY19	-	47,730	-	47,730	-	-	-
Weslaco ISD - FY20	-	56,430	-	56,430	-	-	-
Total Juvenile Probation - JJAEP/ISDs	2,348	401,474	-	398,728	-	2,746	5,094

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, 2019

EXHIBIT D-40
 Concluded

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
<u>Juvenile Probation Title IV-E Grants</u>							
IV-E Foster Care FY16	78,167	-	-	-	-	-	78,167
IV-E Foster Care FY17	3,862	-	-	-	-	-	3,862
IV-E Foster Care FY18	9,823	-	-	-	-	-	9,823
IV-E Foster Care FY19	4,408	160,191	-	150,762	-	9,429	13,837
IV-E Foster Care FY20	-	100,246	-	95,916	-	4,330	4,330
IV-E JJAEP FY19	34,425	-	-	-	-	-	34,425
Total Juvenile Probation Title IV-E Grants	130,685	260,437	-	246,678	-	13,759	144,444
<u>Adult Probation Grants</u>							
Basic Supervision - FY19	1,728,183	6,225,762	-	5,601,269	358,276	266,217	1,994,400
Basic Supervision - FY20	-	2,604,493	1	2,604,493	-	1	1
Mentally Impaired - FY19	-	80,862	37,428	118,291	-	(1)	(1)
Mentally Impaired - FY20	-	59,308	-	59,308	-	-	-
TAIP - FY19	-	60,483	92,656	153,139	-	-	-
TAIP - FY20	-	66,532	16,563	83,095	-	-	-
Drug Court - FY19	3,625	143,800	-	147,426	-	(3,626)	(1)
Drug Court - FY20	-	79,880	-	79,880	-	-	-
Sex Offenders Caseload - FY19	-	128,412	249,252	377,664	-	-	-
Sex Offenders Caseload - FY20	-	103,833	81,616	185,449	-	-	-
SATF - FY19	-	981,992	415,079	1,360,056	37,014	1	1
SATF - FY20	-	574,860	-	558,912	15,947	1	1
Aftercare Services - FY19	-	46,793	132,713	179,506	-	-	-
Aftercare Services - FY20	-	46,792	21,840	68,632	-	-	-
CCP High Risk - FY19	2,275	63,698	-	65,973	-	(2,275)	-
CCP High Risk - FY20	-	33,116	-	33,116	-	-	-
CCP Reduced Risk - FY19	2,455	234,387	-	236,842	-	(2,455)	-
CCP Reduced Risk - FY20	-	117,519	-	117,519	-	-	-
CCP Employment - FY19	55,485	795,015	-	45,343	805,157	(55,485)	-
CCP Employment - FY20	-	171,358	-	18,880	152,477	1	1
Assessment Unit - FY19	-	141,750	236,304	378,054	-	-	-
Assessment Unit - FY20	-	141,750	32,458	174,208	-	-	-
Total Adult Probation Grants	1,792,023	12,902,395	1,315,910	12,647,055	1,368,871	202,379	1,994,402
<u>Border Colonia Round III</u>							
Precinct No. 1	-	358,118	-	358,118	-	-	-
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	3,501	-	3,501	-	-	-
Precinct No. 4	-	141,994	-	141,994	-	-	-
Total Border Colonia Round III	-	503,613	-	503,613	-	-	-
TOTAL GRANTS	3,242,671	41,176,616	2,653,433	42,163,343	1,368,871	297,835	3,540,506



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, 2019

Notes Payable

This fund accounts for the accumulation of resources for the payment of principal and interest on the County's long-term notes.

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.

Certificates of Obligation Series 2018A

This fund accounts for the payment of principal and interest on certificates of obligation issued in 2018 in the amount of \$118,890,000. These certificates were issued for (i) the payment of costs associated with the construction of a new county courthouse and related infrastructure (ii) the payment of costs associated with the acquisition of lands and rights of way, purchase of equipment, and the construction of various projects for County purposes.

Certificates of Obligation Series 2018B

This fund accounts for the payment of principal and interest on certificates of obligation issued in 2018 in the amount of \$24,690,000. These certificates were issued for (i) the acquisition of land and rights of way for installation, construction, and improvement of road systems and related drainage systems; (ii) the payment of contractual obligations for professional services, including services provided by engineers, attorneys, financial advisors, and fiscal agents; (iii) the design and construction of County drainage and road systems, to include purchase of materials and supplies; (iv) the acquisition of lands and rights of way to be used for the purpose of parks; (v) the purchase of equipment for authorized needs and purposes; (vi) the construction of new county facilities and all construction related costs, including parking lots, infrastructure and equipment.

General Obligation Refunding Bonds Taxable Series 2018C

This fund accounts for the payment of principal and interest on refunding bonds issued in 2018 in the amount of \$23,200,000. The bonds were issued for the purpose of refunding a portion of the General Obligation Refunding Bonds Series 2014B and General Obligation Refunding Bonds Series 2015C.

Certificates of Obligation Series 2019A

This fund accounts for the payment of principal and interest on certificates of obligation issued in 2019 in the amount of \$24,795,000. These certificates were issued for (i) construction of a county courthouse and all construction related costs, to wit professional services, parking lot, infrastructure, equipment, furniture and fixtures related thereto; (ii) the construction of county facilities and all construction related cost, to wit professional services, to wit to services provided by engineers, attorneys, financial advisors, and fiscal agents; (iv) the acquisition of lands, lands and improvements and rights of way to be used for the purpose of parks; (vii) the purchase of road, drainage, parks and sanitation construction and maintenance equipment and heavy equipment/machinery; (viii) the purchase of law enforcement vehicles and related equipment and (ix) the payment of costs of issuance of the Certificates.

General Obligation Refunding Bonds Taxable Series 2019B

This fund accounts for the payment of principal and interest on refunding bonds issued in 2019 in the amount of \$20,645,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Taxable Series 2009C and Certificates of Obligation, Taxable Series 2010B.

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2019

	Notes Payable	Certificates of Obligation Series 2009	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
ASSETS				
Cash and cash equivalents	\$ 24,504	\$ -	\$ -	\$ 46,275
Receivables (net of allowance for uncollectibles)				
Taxes	141,811	-	-	64,229
Interest	-	-	-	-
Due from other funds	18,449	-	-	10,502
Total assets	<u>\$ 184,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,006</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	141,811	-	-	64,229
Total deferred inflows of resources	<u>141,811</u>	<u>-</u>	<u>-</u>	<u>64,229</u>
Fund balances:				
Restricted	42,953	-	-	56,777
Total fund balances	<u>42,953</u>	<u>-</u>	<u>-</u>	<u>56,777</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 184,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,006</u>

Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	Certificates of Obligation Series 2014	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A
\$ 733,694	\$ 2,726	\$ -	\$ 414,500	\$ 449,287	\$ 329,993
535,832	21,333	1,322,288	1,489,375	1,501,333	441,879
4,398	-	-	2,522	2,264	1,940
326,081	19,137	833,743	1,035,070	993,046	294,695
<u>\$ 1,600,005</u>	<u>\$ 43,196</u>	<u>\$ 2,156,031</u>	<u>\$ 2,941,467</u>	<u>\$ 2,945,930</u>	<u>\$ 1,068,507</u>
\$ -	\$ -	\$ 32,713	\$ -	\$ -	\$ -
-	-	32,713	-	-	-
837,612	21,333	2,091,826	2,470,158	2,451,939	728,569
<u>837,612</u>	<u>21,333</u>	<u>2,091,826</u>	<u>2,470,158</u>	<u>2,451,939</u>	<u>728,569</u>
762,393	21,863	31,492	471,309	493,991	339,938
<u>762,393</u>	<u>21,863</u>	<u>31,492</u>	<u>471,309</u>	<u>493,991</u>	<u>339,938</u>
<u>\$ 1,600,005</u>	<u>\$ 43,196</u>	<u>\$ 2,156,031</u>	<u>\$ 2,941,467</u>	<u>\$ 2,945,930</u>	<u>\$ 1,068,507</u>

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2019

	General Obligation Refunding Bonds Series 2015B	General Obligation Refunding Bonds Taxable Series 2015C	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017
ASSETS				
Cash and cash equivalents	\$ 416,851	\$ 87,662	\$ 707,030	\$ 663,126
Receivables (net of allowance for uncollectibles)				
Taxes	501,724	1,453,298	1,584,224	1,367,445
Interest	2,264	453	4,139	4,010
Due from other funds	290,822	1,005,668	1,055,013	923,515
Total assets	<u>\$ 1,211,661</u>	<u>\$ 2,547,081</u>	<u>\$ 3,350,406</u>	<u>\$ 2,958,096</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenues-property taxes	773,325	2,449,170	2,610,274	2,272,783
Total deferred inflows of resources	<u>773,325</u>	<u>2,449,170</u>	<u>2,610,274</u>	<u>2,272,783</u>
Fund balances:				
Restricted	438,336	97,911	740,132	685,313
Total fund balances	<u>438,336</u>	<u>97,911</u>	<u>740,132</u>	<u>685,313</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,211,661</u>	<u>\$ 2,547,081</u>	<u>\$ 3,350,406</u>	<u>\$ 2,958,096</u>

<u>Certificates of Obligation Series 2018A</u>	<u>Certificates of Obligation Series 2018B</u>	<u>General Obligation Refunding Bonds Taxable Series 2018C</u>	<u>Certificate of Obligation Series 2019A</u>	<u>General Obligation Refunding Bonds Taxable Series 2019B</u>	<u>Total Nonmajor Debt Service Funds (See Exhibit C-1)</u>
\$ 3,162,280	\$ 640,385	\$ 722,219	\$ 209	\$ 4,309	\$ 8,405,050
2,250,924	1,232,679	431,146	1,485,280	925,609	16,750,409
19,919	3,880	4,204	-	-	49,993
<u>1,522,358</u>	<u>841,507</u>	<u>282,005</u>	<u>1,041,138</u>	<u>665,814</u>	<u>11,158,563</u>
<u>\$ 6,955,481</u>	<u>\$ 2,718,451</u>	<u>\$ 1,439,574</u>	<u>\$ 2,526,627</u>	<u>\$ 1,595,732</u>	<u>\$36,364,015</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,713</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,713</u>
<u>3,744,731</u>	<u>2,062,573</u>	<u>702,747</u>	<u>2,526,418</u>	<u>1,574,435</u>	<u>27,523,933</u>
<u>3,744,731</u>	<u>2,062,573</u>	<u>702,747</u>	<u>2,526,418</u>	<u>1,574,435</u>	<u>27,523,933</u>
<u>3,210,750</u>	<u>655,878</u>	<u>736,827</u>	<u>209</u>	<u>21,297</u>	<u>8,807,369</u>
<u>3,210,750</u>	<u>655,878</u>	<u>736,827</u>	<u>209</u>	<u>21,297</u>	<u>8,807,369</u>
<u>\$ 6,955,481</u>	<u>\$ 2,718,451</u>	<u>\$ 1,439,574</u>	<u>\$ 2,526,627</u>	<u>\$ 1,595,732</u>	<u>\$36,364,015</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, 2019

	Notes Payable	Certificates of Obligation Series 2009	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
REVENUES				
Taxes	\$ 1,235,389	\$ -	\$ -	\$ 626,114
Intergovernmental	-	-	-	118,115
Interest	8,590	265	959	9,129
Total revenues	<u>1,243,979</u>	<u>265</u>	<u>959</u>	<u>753,358</u>
EXPENDITURES				
Debt service:				
Principal	1,195,000	-	-	585,000
Interest and fiscal charges	59,750	-	-	223,399
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>1,254,750</u>	<u>-</u>	<u>-</u>	<u>808,399</u>
Excess (deficiency) of revenues over (under) expenditures	(10,771)	265	959	(55,041)
OTHER FINANCING SOURCES (USES):				
Transfers in	3	-	-	-
Transfers out	(16,781)	(53,317)	(13,369)	(354,089)
Premium on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Total other financing sources (uses)	<u>(16,778)</u>	<u>(53,317)</u>	<u>(13,369)</u>	<u>(354,089)</u>
Net change in fund balances	(27,549)	(53,052)	(12,410)	(409,130)
Fund balances at beginning of year	70,502	53,052	12,410	465,907
Fund balances at the end of year	<u>\$ 42,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,777</u>

EXHIBIT D-42
Continued

Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	Certificates of Obligation Series 2014	General Obligation Refunding Bonds Series 2014C	Certificates of Obligation Series 2015A
\$ 1,470,516	\$ 814,050	\$ 2,945,557	\$ 2,140,488	\$ 2,834,898	\$ 675,176
287,500	-	-	-	-	-
26,596	8,542	21,874	21,142	24,515	8,983
<u>1,784,612</u>	<u>822,592</u>	<u>2,967,431</u>	<u>2,161,630</u>	<u>2,859,413</u>	<u>684,159</u>
1,305,000	1,045,000	3,175,000	1,325,000	1,970,000	50,000
597,288	42,300	125,287	847,844	960,750	637,744
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,902,288</u>	<u>1,087,300</u>	<u>3,300,287</u>	<u>2,172,844</u>	<u>2,930,750</u>	<u>687,744</u>
(117,676)	(264,708)	(332,856)	(11,214)	(71,337)	(3,585)
148	-	28,924	8,000	-	8,183
(255,994)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(255,846)</u>	<u>-</u>	<u>28,924</u>	<u>8,000</u>	<u>-</u>	<u>8,183</u>
(373,522)	(264,708)	(303,932)	(3,214)	(71,337)	4,598
1,135,915	286,571	335,424	474,523	565,328	335,340
<u>\$ 762,393</u>	<u>\$ 21,863</u>	<u>\$ 31,492</u>	<u>\$ 471,309</u>	<u>\$ 493,991</u>	<u>\$ 339,938</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, 2019

	General Obligation Refunding Bonds Series 2015B	General Obligation Refunding Bonds Taxable Series 2015C	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017
REVENUES				
Taxes	\$ 749,085	\$ 64,554	\$ 2,516,770	\$ 1,888,784
Intergovernmental	-	-	-	-
Interest	9,942	4,202	25,448	21,867
Total revenues	<u>759,027</u>	<u>68,756</u>	<u>2,542,218</u>	<u>1,910,651</u>
EXPENDITURES				
Debt service:				
Principal	-	-	1,135,000	615,000
Interest and fiscal charges	738,750	351,192	1,419,650	1,306,550
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>738,750</u>	<u>351,192</u>	<u>2,554,650</u>	<u>1,921,550</u>
Excess (deficiency) of revenues over (under) expenditures	20,277	(282,436)	(12,432)	(10,899)
OTHER FINANCING SOURCES (USES):				
Transfers in	37,827	-	-	-
Transfers out	-	-	-	-
Premium on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Refunding bonds issued	-	-	-	-
Total other financing sources (uses)	<u>37,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	58,104	(282,436)	(12,432)	(10,899)
Fund balances at beginning of year	380,232	380,347	752,564	696,212
Fund balances at the end of year	<u>\$ 438,336</u>	<u>\$ 97,911</u>	<u>\$ 740,132</u>	<u>\$ 685,313</u>

EXHIBIT D-42
Concluded

<u>Certificates of Obligation Series 2018A</u>	<u>Certificates of Obligation Series 2018B</u>	<u>General Obligation Refunding Bonds Taxable Series 2018C</u>	<u>Certificate of Obligation Series 2019A</u>	<u>General Obligation Refunding Bonds Taxable Series 2019B</u>	<u>Total Nonmajor Debt Service Funds (See Exhibit C-2)</u>
\$ 4,053,747	\$ 1,648,982	\$ 1,477,213	\$ -	\$ -	\$ 25,141,323
-	-	-	-	-	405,615
49,398	13,438	14,689	209	-	269,788
<u>4,103,145</u>	<u>1,662,420</u>	<u>1,491,902</u>	<u>209</u>	<u>-</u>	<u>25,816,726</u>
-	-	-	-	-	12,400,000
4,536,724	1,006,542	762,890	174,159	157,704	13,948,523
-	-	-	-	272,004	272,004
-	-	-	-	295,000	295,000
<u>4,536,724</u>	<u>1,006,542</u>	<u>762,890</u>	<u>174,159</u>	<u>724,708</u>	<u>26,915,527</u>
(433,579)	655,878	729,012	(173,950)	(724,708)	(1,098,801)
3,644,329	-	-	174,159	466,513	4,368,086
-	-	-	-	-	(693,550)
-	-	-	-	4,006,678	4,006,678
-	-	-	-	(24,372,186)	(24,372,186)
-	-	-	-	20,645,000	20,645,000
<u>3,644,329</u>	<u>-</u>	<u>-</u>	<u>174,159</u>	<u>746,005</u>	<u>3,954,028</u>
3,210,750	655,878	729,012	209	21,297	2,855,227
-	-	7,815	-	-	5,952,142
<u>\$ 3,210,750</u>	<u>\$ 655,878</u>	<u>\$ 736,827</u>	<u>\$ 209</u>	<u>\$ 21,297</u>	<u>\$ 8,807,369</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,201,766	\$ 1,201,766	\$ 1,235,389	\$ 33,623
Interest	-	760	8,590	7,830
Total revenues	<u>1,201,766</u>	<u>1,202,526</u>	<u>1,243,979</u>	<u>41,453</u>
EXPENDITURES				
Debt service:				
Principal	1,195,000	1,195,000	1,195,000	-
Interest and fiscal charges	61,250	61,250	59,750	1,500
Total expenditures	<u>1,256,250</u>	<u>1,256,250</u>	<u>1,254,750</u>	<u>1,500</u>
Excess (deficiency) of revenues over (under) expenditures	(54,484)	(53,724)	(10,771)	42,953
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3	3	-
Transfers out	-	(16,781)	(16,781)	-
Total financing sources (uses)	<u>-</u>	<u>(16,778)</u>	<u>(16,778)</u>	<u>-</u>
Net change in fund balances	(54,484)	(70,502)	(27,549)	42,953
Fund balances at beginning of year	70,502	70,502	70,502	-
Fund balances at the end of year	<u>\$ 16,018</u>	<u>\$ -</u>	<u>\$ 42,953</u>	<u>\$ 42,953</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
CERTIFICATES OF OBLIGATION SERIES 2009
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 265	\$ 265	\$ -
Total revenues	<u>-</u>	<u>265</u>	<u>265</u>	<u>-</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	265	265	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(53,317)	(53,317)	-
Total financing sources (uses)	<u>-</u>	<u>(53,317)</u>	<u>(53,317)</u>	<u>-</u>
Net change in fund balances	-	(53,052)	(53,052)	-
Fund balances at beginning of year	53,052	53,052	53,052	-
Fund balances at the end of year	<u>\$ 53,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 959	\$ 959	\$ -
Total revenues	<u>-</u>	<u>959</u>	<u>959</u>	<u>-</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	959	959	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(13,369)	(13,369)	-
Total financing sources (uses)	<u>-</u>	<u>(13,369)</u>	<u>13,369</u>	<u>-</u>
Net change in fund balances	-	(12,410)	(12,410)	-
Fund balances at beginning of year	12,410	12,410	12,410	-
Fund balances at the end of year	<u>\$ 12,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 621,884	\$ 621,884	\$ 626,114	\$ 4,230
Intergovernmental	125,000	125,000	118,115	(6,885)
Interest	-	-	9,129	9,129
Total revenues	746,884	746,884	753,358	6,474
EXPENDITURES				
Debt service:				
Principal	585,000	585,000	585,000	-
Interest and fiscal charges	421,283	224,899	223,399	1,500
Total expenditures	1,006,283	809,899	808,399	1,500
Excess (deficiency) of revenues over (under) expenditures	(259,399)	(63,015)	(55,041)	7,974
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(354,089)	(354,089)	-
Total financing sources (uses)	-	(354,089)	(354,089)	-
Net change in fund balances	(259,399)	(417,104)	(409,130)	7,974
Fund balances at beginning of year	465,907	465,907	465,907	-
Fund balances at the end of year	\$ 206,508	\$ 48,803	\$ 56,777	\$ 7,974

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,461,371	\$ 1,461,371	\$ 1,470,516	\$ 9,145
Intergovernmental	320,000	320,000	287,500	(32,500)
Interest	-	-	26,596	26,596
Total revenues	<u>1,781,371</u>	<u>1,781,371</u>	<u>1,784,612</u>	<u>3,241</u>
EXPENDITURES				
Debt service:				
Principal	1,305,000	1,305,000	1,305,000	-
Interest and fiscal charges	1,075,564	976,948	597,288	(379,660)
Total expenditures	<u>2,380,564</u>	<u>2,281,948</u>	<u>1,902,288</u>	<u>(379,660)</u>
Excess (deficiency) of revenues over (under) expenditures	(599,193)	(500,577)	(117,676)	(376,419)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	148	148	-
Transfers out	-	(255,994)	(255,994)	-
Total financing sources (uses)	<u>-</u>	<u>(255,846)</u>	<u>(255,846)</u>	<u>-</u>
Net change in fund balances	(599,193)	(756,423)	(373,522)	(376,419)
Fund balances at beginning of year	1,135,915	1,135,915	1,135,915	-
Fund balances at the end of year	<u>\$ 536,722</u>	<u>\$ 379,492</u>	<u>\$ 762,393</u>	<u>\$ (376,419)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 803,620	\$ 803,620	\$ 814,050	\$ 10,430
Interest	-	-	8,542	8,542
Total revenues	<u>803,620</u>	<u>803,620</u>	<u>822,592</u>	<u>18,972</u>
EXPENDITURES				
Debt service:				
Principal	1,045,000	1,045,000	1,045,000	-
Interest and fiscal charges	43,300	43,300	42,300	1,000
Total expenditures	<u>1,088,300</u>	<u>1,088,300</u>	<u>1,087,300</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	(284,680)	(284,680)	(264,708)	19,972
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(284,680)	(284,680)	(264,708)	19,972
Fund balances at beginning of year	286,571	286,571	286,571	-
Fund balances at the end of year	<u>\$ 1,891</u>	<u>\$ 1,891</u>	<u>\$ 21,863</u>	<u>\$ 19,972</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,936,939	\$ 2,936,939	\$ 2,945,557	\$ 8,618
Interest	-	-	21,874	21,874
Total revenues	<u>2,936,939</u>	<u>2,936,939</u>	<u>2,967,431</u>	<u>30,492</u>
EXPENDITURES				
Debt service:				
Principal	3,175,000	3,175,000	3,175,000	-
Interest and fiscal charges	126,287	126,287	125,287	1,000
Total expenditures	<u>3,301,287</u>	<u>3,301,287</u>	<u>3,300,287</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	(364,348)	(364,348)	(332,856)	31,492
OTHER FINANCING SOURCES (USES):				
Transfers in	-	28,924	28,924	-
Total financing sources (uses)	<u>-</u>	<u>28,924</u>	<u>28,924</u>	<u>-</u>
Net change in fund balances	(364,348)	(335,424)	(303,932)	31,492
Fund balances at beginning of year	335,424	335,424	335,424	-
Fund balances at the end of year	<u>\$ (28,924)</u>	<u>\$ -</u>	<u>\$ 31,492</u>	<u>\$ 31,492</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,120,991	\$ 2,120,991	\$ 2,140,488	\$ 19,497
Interest	-	-	21,142	21,142
Total revenues	<u>2,120,991</u>	<u>2,120,991</u>	<u>2,161,630</u>	<u>40,639</u>
EXPENDITURES				
Debt service:				
Principal	1,325,000	1,325,000	1,325,000	-
Interest and fiscal charges	848,594	848,594	847,844	750
Total expenditures	<u>2,173,594</u>	<u>2,173,594</u>	<u>2,172,844</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(52,603)	(52,603)	(11,214)	41,389
OTHER FINANCING SOURCES (USES):				
Transfers in	-	8,000	8,000	-
Total financing sources (uses)	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net change in fund balances	(52,603)	(44,603)	(3,214)	41,389
Fund balances at beginning of year	474,523	474,523	474,523	-
Fund balances at the end of year	<u>\$ 421,920</u>	<u>\$ 429,920</u>	<u>\$ 471,309</u>	<u>\$ 41,389</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,811,873	\$ 2,811,873	\$ 2,834,898	\$ 23,024
Interest	-	-	24,515	24,515
Total revenues	<u>2,811,873</u>	<u>2,811,873</u>	<u>2,859,413</u>	<u>47,539</u>
EXPENDITURES				
Debt service:				
Principal	1,970,000	1,970,000	1,970,000	-
Interest and fiscal charges	961,500	961,500	960,750	750
Total expenditures	<u>2,931,500</u>	<u>2,931,500</u>	<u>2,930,750</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(119,627)	(119,627)	(71,337)	48,289
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(119,627)	(119,627)	(71,337)	48,289
Fund balances at beginning of year	565,328	565,328	565,328	-
Fund balances at the end of year	<u>\$ 445,701</u>	<u>\$ 445,701</u>	<u>\$ 493,991</u>	<u>\$ 48,289</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 669,752	\$ 669,752	\$ 675,176	\$ 5,424
Interest	-	-	8,983	8,983
Total revenues	<u>669,752</u>	<u>669,752</u>	<u>684,159</u>	<u>14,407</u>
EXPENDITURES				
Debt service:				
Principal	50,000	50,000	50,000	-
Interest and fiscal charges	638,494	638,494	637,744	750
Total expenditures	<u>688,494</u>	<u>688,494</u>	<u>687,744</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(18,742)	(18,742)	(3,585)	15,157
OTHER FINANCING SOURCES (USES):				
Transfers in	-	8,183	8,183	-
Total financing sources (uses)	<u>-</u>	<u>8,183</u>	<u>8,183</u>	<u>-</u>
Net change in fund balances	(18,742)	(10,559)	4,598	15,157
Fund balances at beginning of year	335,340	335,340	335,340	-
Fund balances at the end of year	<u>\$ 316,598</u>	<u>\$ 324,781</u>	<u>\$ 339,938</u>	<u>\$ 15,157</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 672,752	\$ 672,752	\$ 749,085	\$ 76,333
Interest	-	-	9,942	9,942
Total revenues	<u>672,752</u>	<u>672,752</u>	<u>759,027</u>	<u>86,275</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	(66,748)	(66,748)	20,277	87,025
OTHER FINANCING SOURCES (USES):				
Transfers in	-	37,827	37,827	-
Total financing sources (uses)	<u>-</u>	<u>37,827</u>	<u>37,827</u>	<u>-</u>
Net change in fund balances	(66,748)	(28,921)	58,104	87,025
Fund balances at beginning of year	380,232	380,232	380,232	-
Fund balances at the end of year	<u>\$ 313,484</u>	<u>\$ 351,311</u>	<u>\$ 438,336</u>	<u>\$ 87,025</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 TAXABLE SERIES 2015C
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 67,000	\$ 67,000	\$ 64,554	\$ (2,446)
Interest	-	-	4,202	4,202
Total revenues	<u>67,000</u>	<u>67,000</u>	<u>68,756</u>	<u>1,756</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	351,943	351,943	351,192	751
Total expenditures	<u>351,943</u>	<u>351,943</u>	<u>351,192</u>	<u>751</u>
Excess (deficiency) of revenues over (under) expenditures	(284,943)	(284,943)	(282,436)	2,507
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(284,943)	(284,943)	(282,436)	2,507
Fund balances at beginning of year	380,347	380,347	380,347	-
Fund balances at the end of year	<u>\$ 95,404</u>	<u>\$ 95,404</u>	<u>\$ 97,911</u>	<u>\$ 2,507</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,497,333	\$ 2,497,333	\$ 2,516,770	\$ 19,437
Interest	-	-	25,448	25,448
Total revenues	<u>2,497,333</u>	<u>2,497,333</u>	<u>2,542,218</u>	<u>44,885</u>
EXPENDITURES				
Debt service:				
Principal	1,135,000	1,135,000	1,135,000	-
Interest and fiscal charges	1,420,400	1,420,400	1,419,650	750
Total expenditures	<u>2,555,400</u>	<u>2,555,400</u>	<u>2,554,650</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(58,067)	(58,067)	(12,432)	45,635
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(58,067)	(58,067)	(12,432)	45,635
Fund balances at beginning of year	752,564	752,564	752,564	-
Fund balances at the end of year	<u>\$ 694,497</u>	<u>\$ 694,497</u>	<u>\$ 740,132</u>	<u>\$ 45,635</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 2017
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,877,451	\$ 1,877,451	\$ 1,888,784	\$ 11,333
Interest	-	-	21,867	21,867
Total revenues	<u>1,877,451</u>	<u>1,877,451</u>	<u>1,910,651</u>	<u>33,200</u>
EXPENDITURES				
Debt service:				
Principal	615,000	615,000	615,000	-
Interest and fiscal charges	1,307,300	1,307,300	1,306,550	750
Total expenditures	<u>1,922,300</u>	<u>1,922,300</u>	<u>1,921,550</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(44,849)	(44,849)	(10,899)	33,950
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(44,849)	(44,849)	(10,899)	33,950
Fund balances at beginning of year	696,212	696,212	696,212	-
Fund balances at the end of year	<u>\$ 651,363</u>	<u>\$ 651,363</u>	<u>\$ 685,313</u>	<u>\$ 33,950</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 2018A
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 4,004,244	\$ 4,004,244	\$ 4,053,747	\$ 49,503
Interest	-	-	49,398	49,398
Total revenues	<u>4,004,244</u>	<u>4,004,244</u>	<u>4,103,145</u>	<u>98,901</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	4,537,474	4,537,474	4,536,724	750
Total expenditures	<u>4,537,474</u>	<u>4,537,474</u>	<u>4,536,724</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	(533,230)	(533,230)	(433,579)	99,651
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,644,329	3,644,329	-
Total financing sources (uses)	<u>-</u>	<u>3,644,329</u>	<u>3,644,329</u>	<u>-</u>
Net change in fund balances	(533,230)	3,111,099	3,210,750	99,651
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ (533,230)</u>	<u>\$ 3,111,099</u>	<u>\$ 3,210,750</u>	<u>\$ 99,651</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 2018B
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,628,845	\$ 1,628,845	\$ 1,648,982	\$ 20,137
Interest	-	-	13,438	13,438
Total revenues	<u>1,628,845</u>	<u>1,628,845</u>	<u>1,662,420</u>	<u>33,575</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	1,007,291	1,007,291	1,006,542	749
Total expenditures	<u>1,007,291</u>	<u>1,007,291</u>	<u>1,006,542</u>	<u>749</u>
Excess (deficiency) of revenues over (under) expenditures	621,554	621,554	655,878	34,324
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	621,554	621,554	655,878	34,324
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ 621,554</u>	<u>\$ 621,554</u>	<u>\$ 655,878</u>	<u>\$ 34,324</u>

COUNTY OF HIDALGO, TEXASSCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR DEBT SERVICE FUND

GENERAL OBLIGATION REFUNDING BONDS TAXABLE SERIES 2018C

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,459,174	\$ 1,459,174	\$ 1,477,213	\$ 18,039
Interest	-	-	14,689	14,689
Total revenues	<u>1,459,174</u>	<u>1,459,174</u>	<u>1,491,902</u>	<u>32,728</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	763,640	763,640	762,890	750
Total expenditures	<u>763,640</u>	<u>763,640</u>	<u>762,890</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	695,534	695,534	729,012	33,478
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	695,534	695,534	729,012	33,478
Fund balances at beginning of year	7,815	7,815	7,815	-
Fund balances at the end of year	<u>\$ 703,349</u>	<u>\$ 703,349</u>	<u>\$ 736,827</u>	<u>\$ 33,478</u>

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 CERTIFICATES OF OBLIGATION SERIES 2019A
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 209	\$ 209
Total revenues	<u>-</u>	<u>-</u>	<u>209</u>	<u>209</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	-	174,159	174,159	-
Total expenditures	<u>-</u>	<u>174,159</u>	<u>174,159</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(174,159)	(173,950)	209
OTHER FINANCING SOURCES (USES):				
Transfers in	-	174,159	174,159	-
Total financing sources (uses)	<u>-</u>	<u>174,159</u>	<u>174,159</u>	<u>-</u>
Net change in fund balances	-	-	209	209
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>	<u>\$ 209</u>

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES 2019B
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Debt service:				
Interest and fiscal charges	-	157,705	157,704	1
Bond issuance costs	-	279,492	272,004	7,488
Advance refunding escrow	-	295,000	295,000	-
Total expenditures	<u>-</u>	<u>732,197</u>	<u>724,708</u>	<u>7,489</u>
Excess (deficiency) of revenues over (under) expenditures	-	(732,197)	(724,708)	7,489
OTHER FINANCING SOURCES (USES):				
Transfers in	-	466,513	466,513	-
Refunding bonds issued	-	20,645,000	20,645,000	-
Premium on bonds issued	-	4,006,678	4,006,678	-
Payment to refunded bond escrow agent	-	(24,372,186)	(24,372,186)	-
Total financing sources (uses)	<u>-</u>	<u>746,005</u>	<u>746,005</u>	<u>-</u>
Net change in fund balances	-	13,808	21,297	7,489
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 13,808</u>	<u>\$ 21,297</u>	<u>\$ 7,489</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, 2019

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 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.

Certificates of Obligation Series 2018A

This fund was created in 2018 to account for the proceeds of the \$118,890,000 Certificates of Obligation to be used for (i) the payment of costs associated with the construction of a new county courthouse and all construction related costs; (ii) the payment of contractual obligations for professional services; and (iii) the payment of cost of issuance of the Certificates.

Certificates of Obligation Series 2018B

This fund was created in 2018 to account for the proceeds of the \$24,690,000 Certificates of Obligation to be used for (i) the acquisition of land and rights of way for installation, construction, and improvement of road systems and related drainage systems; (ii) the payment of contractual obligations for professional services, including services provided by engineers, attorneys, financial advisors, and fiscal agents; (iii) the design and construction of drainage and road systems, to include purchases of materials and supplies; (iv) the acquisition of lands and rights of way to be used for the purpose of parks; (v) the purchase of equipment for authorized needs and purposes; (vi) the construction of new county facilities and all construction related costs, including parking lots, infrastructure and equipment.

Certificates of Obligation Series 2019A

This fund was created in 2019 to account for the proceeds of the \$24,795,000 Certificates of Obligation to be used for (i) construction of a county courthouse and all construction related costs, to wit professional services, parking lot, infrastructure, equipment, furniture and fixtures related thereto; (ii) the construction of county facilities and all construction related cost, to wit professional services, parking lot, infrastructure, equipment, furniture and fixtures related thereto; (iii) the payment of contractual obligations for professional services, to wit services provided by engineers, attorneys, financial advisors, and fiscal agents; (iv) the acquisition of lands and rights of way to be used for installation, construction, and improvement of drainage systems and road systems; (v) the design and construction of drainage systems and road systems, to include purchases of materials and supplies and traffic signaling and devices; (vi) the acquisition of lands, lands and improvements and rights of way to be used for the purpose of parks; (vii) the purchase of road, drainage, parks and sanitation construction and maintenance equipment and heavy equipment/machinery; (viii) the purchase of law enforcement vehicles and related equipment and (ix) the payment of costs of issuance of the Certificates.

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

	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	\$ -	\$ 3,070,958	\$ -	\$ -
Receivables (net of allowance for uncollectibles)				
Accounts receivable	-	-	-	-
Interest	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	211,315
Due from others	-	3,684,023	-	-
Total assets	<u>\$ -</u>	<u>\$ 6,754,981</u>	<u>\$ -</u>	<u>\$ 211,315</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 11,385	\$ -	\$ -
Retainage payable	-	-	-	-
Due to other funds	-	624,129	-	211,315
Due to other governments	-	-	-	-
Unearned revenue-taxes	-	-	-	-
Total liabilities	<u>-</u>	<u>635,514</u>	<u>-</u>	<u>211,315</u>
Deferred inflows of resources:				
Unavailable revenues	-	3,684,023	-	-
Total deferred inflows of resources	<u>-</u>	<u>3,684,023</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	2,435,444	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>2,435,444</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ -</u>	<u>\$ 6,754,981</u>	<u>\$ -</u>	<u>\$ 211,315</u>

TxDot Projects	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Certificates of Obligation Series 2015A	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017	Certificates of Obligation Series 2018B
\$ -	\$ 31,725	\$ 518,723	\$ 807,466	\$ 7,679,844	\$ 12,317,061	\$ 17,057,883
11,050	-	-	-	-	-	-
-	-	-	-	12,790	20,784	42,367
4,778,648	-	-	-	70,983	1,978,118	6,499,936
5,885,506	83,914	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 10,675,204</u>	<u>\$ 115,639</u>	<u>\$ 518,723</u>	<u>\$ 807,466</u>	<u>\$ 7,763,617</u>	<u>\$ 14,315,963</u>	<u>\$ 23,600,186</u>
\$ 1,257,328	\$ -	\$ 2,531	\$ 7,980	\$ 213,429	\$ 364,519	\$ 1,160,495
267,354	-	2,750	1,155	189,675	292,657	-
6,319,075	-	126,484	497,200	3,181,799	6,489,670	8,898
23,000	-	-	-	-	-	-
2,425,966	-	-	-	-	-	-
<u>10,292,723</u>	<u>-</u>	<u>131,765</u>	<u>506,335</u>	<u>3,584,903</u>	<u>7,146,846</u>	<u>1,169,393</u>
4,894,639	83,914	-	-	-	-	-
4,894,639	83,914	-	-	-	-	-
-	31,725	386,958	301,131	4,178,714	7,169,117	22,430,793
(4,512,158)	-	-	-	-	-	-
<u>(4,512,158)</u>	<u>31,725</u>	<u>386,958</u>	<u>301,131</u>	<u>4,178,714</u>	<u>7,169,117</u>	<u>22,430,793</u>
<u>\$ 10,675,204</u>	<u>\$ 115,639</u>	<u>\$ 518,723</u>	<u>\$ 807,466</u>	<u>\$ 7,763,617</u>	<u>\$ 14,315,963</u>	<u>\$ 23,600,186</u>

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

EXHIBIT D-62
Concluded

	Certification of Obligation Series 2019A	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS		
Cash and cash equivalents	\$ 26,964,848	\$ 68,448,508
Receivables (net of allowance for uncollectibles)		
Accounts receivable	-	11,050
Interest	44,765	120,706
Due from other funds	17,017	13,344,702
Due from other governments	-	6,180,735
Due from others	-	3,684,023
Total assets	<u>\$ 27,026,630</u>	<u>\$ 91,789,724</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 514,707	\$ 3,532,374
Retainage payable	2,228	755,819
Due to other funds	81,330	17,539,900
Due to other governments	-	23,000
Unearned revenue-taxes	-	2,425,966
Total liabilities	<u>598,265</u>	<u>24,277,059</u>
Deferred inflows of resources:		
Unavailable revenues	-	8,662,576
Total deferred inflows of resources	<u>-</u>	<u>8,662,576</u>
Fund balances:		
Restricted	26,428,365	63,362,247
Unassigned	-	(4,512,158)
Total fund balances	<u>26,428,365</u>	<u>58,850,089</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 27,026,630</u>	<u>\$ 91,789,724</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, 2019

	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Notes Series 2014	Border Colonia Access Program Round III
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 503,613
Interest	-	9,467	-	-
Miscellaneous	-	29,822	-	-
Total revenues	<u>-</u>	<u>39,289</u>	<u>-</u>	<u>503,613</u>
EXPENDITURES				
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	123,793	-	503,613
Culture-recreation	-	-	-	-
Debt service:				
Bond issuance costs	-	-	-	-
Total expenditures	<u>-</u>	<u>123,793</u>	<u>-</u>	<u>503,613</u>
Excess (deficiency) of revenues over (under) expenditures	-	(84,504)	-	-
OTHER FINANCING SOURCES				
(USES):				
Transfers in	-	-	-	-
Transfers out	(65)	(637,835)	(3)	-
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Sale of capital assets	-	2,794,659	-	-
Total other financing sources (uses)	<u>(65)</u>	<u>2,156,824</u>	<u>(3)</u>	<u>-</u>
Net change in fund balance	(65)	2,072,320	(3)	-
Fund balances at beginning of year	65	363,124	3	-
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	65	363,124	3	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ 2,435,444</u>	<u>\$ -</u>	<u>\$ -</u>

TxDot Projects	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Certificates of Obligation Series 2015A	Certificates of Obligation Series 2016	Certificates of Obligation Series 2017	Certificates of Obligation Series 2018B
\$ 9,591,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,193	194	3,682	5,121	194,519	390,819	626,877
69,217	-	-	-	-	-	-
<u>9,667,168</u>	<u>194</u>	<u>3,682</u>	<u>5,121</u>	<u>194,519</u>	<u>390,819</u>	<u>626,877</u>
-	-	-	-	3,014,209	5,029,022	97,060
-	-	-	-	4,809	148,188	76,424
13,812,248	-	17,851	43,100	1,282,143	1,462,935	1,834,269
3,928,065	-	30,297	-	270,215	1,872,387	1,108,246
-	-	-	-	-	-	-
<u>17,740,313</u>	<u>-</u>	<u>48,148</u>	<u>43,100</u>	<u>4,571,376</u>	<u>8,512,532</u>	<u>3,115,999</u>
(8,073,145)	194	(44,466)	(37,979)	(4,376,857)	(8,121,713)	(2,489,122)
7,627,527	-	-	-	-	-	-
-	(251)	(196,636)	(505,384)	(1,321,970)	(2,446,932)	(2,079,782)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,627,527</u>	<u>(251)</u>	<u>(196,636)</u>	<u>(505,384)</u>	<u>(1,321,970)</u>	<u>(2,446,932)</u>	<u>(2,079,782)</u>
(445,618)	(57)	(241,102)	(543,363)	(5,698,827)	(10,568,645)	(4,568,904)
(4,066,540)	31,782	633,539	844,494	9,852,943	17,737,762	26,999,697
-	-	(5,479)	-	24,598	-	-
(4,066,540)	31,782	628,060	844,494	9,877,541	17,737,762	26,999,697
<u>\$ (4,512,158)</u>	<u>\$ 31,725</u>	<u>\$ 386,958</u>	<u>\$ 301,131</u>	<u>\$ 4,178,714</u>	<u>\$ 7,169,117</u>	<u>\$ 22,430,793</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, 2019

EXHIBIT D-63
 Concluded

	Certification of Obligation Series 2019A	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
REVENUES		
Intergovernmental	\$ -	\$ 10,095,371
Interest	314,549	1,551,421
Miscellaneous	-	99,039
Total revenues	<u>314,549</u>	<u>11,745,831</u>
EXPENDITURES		
Capital outlay:		
General government	222,828	8,363,119
Public safety	870,330	1,099,751
Highways and streets	1,028,356	20,108,308
Culture-recreation	60,005	7,269,215
Debt service:		
Bond issuance costs	307,359	307,359
Total expenditures	<u>2,488,878</u>	<u>37,147,752</u>
Excess (deficiency) of revenues over (under) expenditures	(2,174,329)	(25,401,921)
OTHER FINANCING SOURCES		
(USES):		
Transfers in	-	7,627,527
Transfers out	(10,347)	(7,199,205)
Bonds issued	24,795,000	24,795,000
Premium on bonds issued	3,818,041	3,818,041
Sale of capital assets	-	2,794,659
Total other financing sources (uses)	<u>28,602,694</u>	<u>31,836,022</u>
Net change in fund balance	26,428,365	6,434,101
Fund balances at beginning of year	-	52,396,869
Prior period adjustments	-	19,119
Fund balances at beginning of year, as restated	-	52,415,988
Fund balances at the end of year	<u>\$ 26,428,365</u>	<u>\$ 58,850,089</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 TAX NOTES SERIES 2007
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Total expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(65)	(65)	-
Total financing sources (uses)	-	(65)	(65)	-
Net change in fund balances	-	(65)	(65)	-
Fund balances at beginning of year	65	65	65	-
Fund balances at the end of year	\$ 65	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 SALE OF CERTIFICATES OF OBLIGATION ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 5,509	\$ 9,467	\$ 3,958
Miscellaneous	-	29,822	29,822	-
Total revenues	-	35,331	39,289	3,958
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	94,644	94,643	1
Commissioner, Pct. No. 3	-	1,303,428	29,128	1,274,300
Commissioner, Pct. No. 4	-	22	22	-
Total highways and streets	-	1,398,094	123,793	1,274,301
Total expenditures	-	1,398,094	123,793	1,274,301
Excess (deficiency) of revenues over (under) expenditures	-	(1,362,763)	(84,504)	1,278,259
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,795,021)	(637,835)	1,157,186
Sale of capital assets	-	2,794,659	2,794,659	-
Total financing sources (uses)	-	999,638	2,156,824	1,157,186
Net change in fund balances	-	(363,125)	2,072,320	2,435,445
Fund balances at beginning of year	363,124	363,124	363,124	-
Fund balances at the end of year	<u>\$ 363,124</u>	<u>\$ (1)</u>	<u>\$ 2,435,444</u>	<u>\$ 2,435,445</u>

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUND
 TAX NOTES SERIES 2014
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Total expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(3)	(3)	-
Total financing sources (uses)	-	(3)	(3)	-
Net change in fund balances	-	(3)	(3)	-
Fund balances at beginning of year	3	3	3	-
Fund balances at the end of year	\$ 3	\$ -	\$ -	\$ -

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 506,013	\$ 503,613	\$ (2,400)
Miscellaneous	-	(2,400)	-	2,400
Total revenues	-	503,613	503,613	-
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	358,118	358,118	-
Commissioner, Pct. No. 3	-	3,501	3,501	-
Commissioner, Pct. No. 4	-	141,994	141,994	-
Total highways and streets	-	503,613	503,613	-
Total expenditures	-	503,613	503,613	-
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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ 13,887,456	\$ 9,591,758	\$ (4,295,698)
Interest	-	5,345	6,193	848
Miscellaneous	-	69,217	69,217	-
Total revenues	-	13,962,018	9,667,168	(4,294,850)
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	5,374,226	2,766,574	2,607,652
Commissioner, Pct. No. 2	-	6,489,517	1,725,756	4,763,761
Commissioner, Pct. No. 3	-	11,992,644	5,957,328	6,035,316
Commissioner, Pct. No. 4	-	7,368,195	3,362,590	4,005,605
Total highways and streets	-	31,224,582	13,812,248	17,412,334
Culture and recreation				
Commissioner, Pct. No. 2	-	5,269,331	3,928,065	1,341,266
Total culture and recreation	-	5,269,331	3,928,065	1,341,266
Total expenditures	-	36,493,913	17,740,313	18,753,600
Excess (deficiency) of revenues over (under) expenditures	-	(22,531,895)	(8,073,145)	14,458,750
OTHER FINANCING SOURCES (USES):				
Transfers in	-	26,598,434	7,627,527	(18,970,907)
Total financing sources (uses)	-	26,598,434	7,627,527	(18,970,907)
Net change in fund balances	-	4,066,539	(445,618)	(4,512,157)
Fund balances at beginning of year	(4,066,540)	(4,066,540)	(4,066,540)	-
Fund balances at the end of year	\$ (4,066,540)	\$ (1)	\$ (4,512,158)	\$ (4,512,157)

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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Interest	\$ -	\$ 153	\$ 194	\$ 41
Total revenues	<u>-</u>	<u>153</u>	<u>194</u>	<u>41</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 2	-	30,638	-	30,638
Total highways and streets	<u>-</u>	<u>30,638</u>	<u>-</u>	<u>30,638</u>
Culture-recreation				
Commissioner, Pct. No. 4	-	1,046	-	1,046
Total culture-recreation	<u>-</u>	<u>1,046</u>	<u>-</u>	<u>1,046</u>
Total expenditures	<u>-</u>	<u>31,684</u>	<u>-</u>	<u>31,684</u>
Excess (deficiency) of revenues over (under) expenditures	-	(31,531)	194	31,725
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(251)	(251)	-
Total financing sources (uses)	<u>-</u>	<u>(251)</u>	<u>(251)</u>	<u>-</u>
Net change in fund balances	-	(31,782)	(57)	31,725
Fund balances at beginning of year	31,782	31,782	31,782	-
Fund balances at the end of year	<u>\$ 31,782</u>	<u>\$ -</u>	<u>\$ 31,725</u>	<u>\$ 31,725</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 2014
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 2,971	\$ 3,682	\$ 711
Total revenues	<u>-</u>	<u>2,971</u>	<u>3,682</u>	<u>711</u>
EXPENDITURES				
Capital outlay:				
General government				
General Government Buildings	-	12,637	-	12,637
Total general government	<u>-</u>	<u>12,637</u>	<u>-</u>	<u>12,637</u>
Public safety				
Sheriff	-	8,008	-	8,008
Total public safety	<u>-</u>	<u>8,008</u>	<u>-</u>	<u>8,008</u>
Highways and streets				
Commissioner, Pct. No. 1	-	144,688	3,615	141,073
Commissioner, Pct. No. 2	-	17,687	14,236	3,451
Total highways and streets	<u>-</u>	<u>162,375</u>	<u>17,851</u>	<u>144,524</u>
Culture-recreation				
Commissioner, Pct. No. 2	-	54,683	30,297	24,386
Total culture-recreation	<u>-</u>	<u>54,683</u>	<u>30,297</u>	<u>24,386</u>
Total expenditures	<u>-</u>	<u>237,703</u>	<u>48,148</u>	<u>189,555</u>
Excess (deficiency) of revenues over (under) expenditures	-	(234,732)	(44,466)	190,266
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(398,808)	(196,636)	202,172
Total financing sources (uses)	<u>-</u>	<u>(398,808)</u>	<u>(196,636)</u>	<u>202,172</u>
Net change in fund balances	-	(633,540)	(241,102)	392,438
Fund balances at beginning of year	633,539	633,539	633,539	-
Prior period adjustment	(5,479)	(5,479)	(5,479)	-
Fund balances at beginning of year, as restated	<u>628,060</u>	<u>628,060</u>	<u>628,060</u>	<u>-</u>
Fund balances at the end of year	<u>\$ 628,060</u>	<u>\$ (5,480)</u>	<u>\$ 386,958</u>	<u>\$ 392,438</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 2015A
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 4,062	\$ 5,121	\$ 1,059
Total revenues	<u>-</u>	<u>4,062</u>	<u>5,121</u>	<u>1,059</u>
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	104,306	43,100	61,206
Total highways and streets	<u>-</u>	<u>104,306</u>	<u>43,100</u>	<u>61,206</u>
Debt service:				
Bond issuance costs	-	5,116	-	5,116
Total debt service	<u>-</u>	<u>5,116</u>	<u>-</u>	<u>5,116</u>
Total expenditures	<u>-</u>	<u>109,422</u>	<u>43,100</u>	<u>66,322</u>
Excess (deficiency) of revenues over (under) expenditures	-	(105,360)	(37,979)	67,381
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(739,133)	(505,384)	233,749
Total financing sources (uses)	<u>-</u>	<u>(739,133)</u>	<u>(505,384)</u>	<u>233,749</u>
Net change in fund balances	-	(844,493)	(543,363)	301,130
Fund balances at beginning of year	844,494	844,494	844,494	-
Fund balances at the end of year	<u>\$ 844,494</u>	<u>\$ 1</u>	<u>\$ 301,131</u>	<u>\$ 301,130</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 2016
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Interest	\$ -	\$ 168,230	\$ 194,519	\$ 26,289
Total revenues	-	168,230	194,519	26,289
EXPENDITURES				
Capital outlay:				
General government				
Executive Office	-	3,014,209	3,014,209	-
Total general government	-	3,014,209	3,014,209	-
Public safety				
Sheriff	-	4,935	4,809	126
Constable, Pct. No. 4	-	8,322	-	8,322
Total public safety	-	13,257	4,809	8,448
Highways and streets				
Commissioner, Pct. No. 1	-	693,374	381,823	311,551
Commissioner, Pct. No. 2	-	788,427	635,496	152,931
Commissioner, Pct. No. 3	-	456,713	46,150	410,563
Commissioner, Pct. No. 4	-	476,292	218,674	257,618
Total highways and streets	-	2,414,806	1,282,143	1,132,663
Culture-recreation				
Commissioner, Pct. No. 2	-	695,825	270,215	425,610
Commissioner, Pct. No. 4	-	113,746	-	113,746
Total culture-recreation	-	809,571	270,215	539,356
Total expenditures	-	6,251,843	4,571,376	1,680,467
Excess (deficiency) of revenues over (under) expenditures	-	(6,083,613)	(4,376,857)	1,706,756
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(3,769,329)	(1,321,970)	2,447,359
Total financing sources (uses)	-	(3,769,329)	(1,321,970)	2,447,359
Net change in fund balances	-	(9,852,942)	(5,698,827)	4,154,115
Fund balances at beginning of year	9,852,943	9,852,943	9,852,943	-
Prior period adjustment	-	-	24,598	24,598
Fund balances at beginning of year, as restated	9,852,943	9,852,943	9,877,541	24,598
Fund balances at the end of year	<u>\$ 9,852,943</u>	<u>\$ 1</u>	<u>\$ 4,178,714</u>	<u>\$ 4,178,713</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 2017
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 349,202	\$ 390,819	\$ 41,617
Total revenues	-	349,202	390,819	41,617
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 1	-	518,536	399,638	118,898
Executive Office	-	4,578,111	4,578,111	-
General Government Buildings	-	270,319	51,273	219,046
Total general government	-	5,366,966	5,029,022	337,944
Public safety				
Sheriff	-	123,017	122,741	276
Constable, Pct. No. 1	-	21,746	21,596	150
Constable, Pct. No. 2	-	3,762	3,202	560
Constable, Pct. No. 4	-	4,749	649	4,100
Total public safety	-	153,274	148,188	5,086
Highways and streets				
Commissioner, Pct. No. 1	-	1,822,031	539,802	1,282,229
Commissioner, Pct. No. 2	-	470,385	93,498	376,887
Commissioner, Pct. No. 3	-	1,127,733	544,421	583,312
Commissioner, Pct. No. 4	-	1,016,224	285,214	731,010
Total highways and streets	-	4,436,373	1,462,935	2,973,438
Culture-recreation				
Commissioner, Pct. No. 2	-	2,527,850	1,827,980	699,870
Commissioner, Pct. No. 4	-	1,447,728	44,407	1,403,321
Total culture-recreation	-	3,975,578	1,872,387	2,103,191
Total expenditures	-	13,932,191	8,512,532	5,419,659
Excess (deficiency) of revenues over (under) expenditures	-	(13,582,989)	(8,121,713)	5,461,276
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(4,154,776)	(2,446,932)	1,707,844
Total financing sources (uses)	-	(4,154,776)	(2,446,932)	1,707,844
Net change in fund balances	-	(17,737,765)	(10,568,645)	7,169,120
Fund balances at beginning of year	17,737,762	17,737,762	17,737,762	-
Fund balances at the end of year	<u>\$ 17,737,762</u>	<u>\$ (3)</u>	<u>\$ 7,169,117</u>	<u>\$ 7,169,120</u>

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 MAJOR CAPITAL PROJECTS FUND
 CERTIFICATES OF OBLIGATION SERIES 2018A
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 1,051,617	\$ 2,740,458	\$ 1,688,841
Total revenues	-	1,051,617	2,740,458	1,688,841
EXPENDITURES				
Capital outlay:				
General government				
Executive Office	-	117,569,925	46,124,371	71,445,554
Total general government	-	117,569,925	46,124,371	71,445,554
Debt service:				
Bond issuance costs	-	4,551	-	4,551
Total debt service	-	4,551	-	4,551
Total expenditures	-	117,574,476	46,124,371	71,450,105
Excess (deficiency) of revenues over (under) expenditures	-	(116,522,859)	(43,383,913)	73,138,946
Net change in fund balances	-	(116,522,859)	(43,383,913)	73,138,946
Fund balances at beginning of year	16,522,860	116,522,860	116,522,860	-
Fund balances at the end of year	<u>\$16,522,860</u>	<u>\$ 1</u>	<u>\$ 73,138,947</u>	<u>\$ 73,138,946</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 2018B
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 542,257	\$ 626,877	\$ 84,620
Total revenues	-	542,257	626,877	84,620
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 1	-	1,110,000	47,611	1,062,389
General Government Buildings	-	3,789,842	49,449	3,740,393
Total general government	-	4,899,842	97,060	4,802,782
Public safety				
Sheriff	-	100,158	76,424	23,734
Total public safety	-	100,158	76,424	23,734
Highways and streets				
Commissioner, Pct. No. 1	-	2,112,730	904,189	1,208,541
Commissioner, Pct. No. 2	-	3,326,209	597,598	2,728,611
Commissioner, Pct. No. 3	-	1,879,000	332,482	1,546,518
Commissioner, Pct. No. 4	-	500,000	-	500,000
Total highways and streets	-	7,817,939	1,834,269	5,983,670
Culture-recreation				
Commissioner, Pct. No. 2	-	2,075,177	1,108,246	966,931
Total culture-recreation	-	2,075,177	1,108,246	966,931
Debt service:				
Bond issuance costs	-	8,934	-	8,934
Total debt service	-	8,934	-	8,934
Total expenditures	-	14,902,050	3,115,999	11,786,051
Excess (deficiency) of revenues over (under) expenditures	-	(14,359,793)	(2,489,122)	11,870,671
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(12,639,903)	(2,079,782)	10,560,121
Net change in fund balances	-	(26,999,696)	(4,568,904)	22,430,792
Fund balances at beginning of year	26,999,697	26,999,697	26,999,697	-
Fund balances at the end of year	<u>\$ 26,999,697</u>	<u>\$ 1</u>	<u>\$ 22,430,793</u>	<u>\$ 22,430,792</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 2019A
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ -	\$ 225,139	\$ 314,549	\$ 89,410
Total revenues	<u>-</u>	<u>225,139</u>	<u>314,549</u>	<u>89,410</u>
EXPENDITURES				
Capital outlay:				
General government				
Executive Office	-	13,525,139	222,828	13,302,311
Total general government	-	13,525,139	222,828	13,302,311
Public safety				
Sheriff	-	2,500,000	576,815	1,923,185
Constable, Pct. No. 1	-	100,000	26,969	73,031
Constable, Pct. No. 2	-	100,000	93,831	6,169
Constable, Pct. No. 3	-	100,000	-	100,000
Constable, Pct. No. 4	-	100,000	72,874	27,126
Constable, Pct. No. 5	-	100,000	99,841	159
Total public safety	-	3,000,000	870,330	2,129,670
Highways and streets				
Commissioner, Pct. No. 1	-	3,000,000	727,566	2,272,434
Commissioner, Pct. No. 2	-	314,303	31,890	282,413
Commissioner, Pct. No. 3	-	3,000,000	-	3,000,000
Commissioner, Pct. No. 4	-	2,200,000	268,900	1,931,100
Total highways and streets	-	8,514,303	1,028,356	7,485,947
Culture-recreation				
Commissioner, Pct. No. 2	-	1,050,000	60,005	989,995
Commissioner, Pct. No. 4	-	800,000	-	800,000
Total culture-recreation	-	1,850,000	60,005	1,789,995
Debt service:				
Bond issuance costs	-	313,041	307,359	5,682
Total debt service	-	313,041	307,359	5,682
Total expenditures	<u>-</u>	<u>27,202,483</u>	<u>2,488,878</u>	<u>24,713,605</u>
Excess (deficiency) of revenues over (under) expenditures	-	(26,977,344)	(2,174,329)	24,803,015
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,635,697)	(10,347)	1,625,350
Bonds issued	-	24,795,000	24,795,000	-
Premium on bonds issued	-	3,818,041	3,818,041	-
Total financing sources (uses)	<u>-</u>	<u>26,977,344</u>	<u>28,602,694</u>	<u>1,625,350</u>
Net change in fund balances	-	-	26,428,365	26,428,365
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,428,365</u>	<u>\$ 26,428,365</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, 2019

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, retirees, and their 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, 2019

EXHIBIT D-77

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 625,890	\$ 3,273,462	\$ 3,899,352
Restricted cash	66,902	-	66,902
Inventories	-	38,327	38,327
Total current assets	692,792	3,311,789	4,004,581
Noncurrent assets:			
Capital assets (net of accumulated depreciation)			
Land	1,001,093	-	1,001,093
Machinery and equipment	-	242,804	242,804
Total capital assets (net of accumulated depreciation)	1,001,093	242,804	1,243,897
Total noncurrent assets	1,001,093	242,804	1,243,897
Total assets	\$ 1,693,885	\$ 3,554,593	\$ 5,248,478
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,386	\$ 108	\$ 1,494
Salaries and benefits payable	-	28,131	28,131
Due to other funds	50,920	-	50,920
Due to other governments	-	5,374	5,374
Compensated absences payable	-	1,937	1,937
Landfill closure/ postclosure care costs	9,364	-	9,364
Total current liabilities	61,670	35,550	97,220
Noncurrent liabilities:			
Compensated absences payable	-	27,267	27,267
Landfill closure/ postclosure care costs	1,485,283	-	1,485,283
Total noncurrent liabilities	1,485,283	27,267	1,512,550
Total liabilities	1,546,953	62,817	1,609,770
NET POSITION			
Net investment in capital assets	1,001,093	242,804	1,243,897
Restricted - bond covenant	66,902	-	66,902
Unrestricted	(921,063)	3,248,972	2,327,909
Total net position	\$ 146,932	\$ 3,491,776	\$ 3,638,708

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-78

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	\$ -	\$ 1,758,138	\$ 1,758,138
Other	-	1,657	1,657
Total operating revenues	<u>-</u>	<u>1,759,795</u>	<u>1,759,795</u>
Operating expenses:			
Costs of services	26,428	613,908	640,336
Operating supplies	-	289,321	289,321
Administrative	-	537,073	537,073
Inmate	-	117,827	117,827
Depreciation	-	25,247	25,247
Total operating expenses	<u>26,428</u>	<u>1,583,376</u>	<u>1,609,804</u>
Operating income (loss)	(26,428)	176,419	149,991
Non-operating revenues (expenses):			
Investment earnings	6,580	45,498	52,078
Total non-operating revenues (expenses)	<u>6,580</u>	<u>45,498</u>	<u>52,078</u>
Income (loss) before contributions	<u>(19,848)</u>	<u>221,917</u>	<u>202,069</u>
Change in net position	(19,848)	221,917	202,069
Net position at beginning of year, as previously reported	166,780	3,273,120	3,439,900
Prior period adjustment	-	(3,261)	(3,261)
Net position at beginning of year, as restated	<u>166,780</u>	<u>3,269,859</u>	<u>3,436,639</u>
Net position at end of year	<u>\$ 146,932</u>	<u>\$ 3,491,776</u>	<u>\$ 3,638,708</u>



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-79

	Sanitary Landfill	Jail Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 1,759,795	\$ 1,759,795
Payments to vendors	(53,487)	(1,019,290)	(1,072,777)
Payments to employees	-	(544,098)	(544,098)
Net cash provided (used) by operating activities	<u>(53,487)</u>	<u>196,407</u>	<u>142,920</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	-	(84,611)	(84,611)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(84,611)</u>	<u>(84,611)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	6,580	45,498	52,078
Net cash provided (used) by investing activities	<u>6,580</u>	<u>45,498</u>	<u>52,078</u>
Net cash increase (decreases) in cash and cash equivalents	(46,907)	157,294	110,387
Cash and cash equivalents at beginning of period	739,699	3,116,168	3,855,867
Cash and cash equivalents at end of period	<u>692,792</u>	<u>3,273,462</u>	<u>3,966,254</u>
Reconciliation of operating income			
(loss) to net cash provided (used) by operating activities			
Operating income (loss)	(26,428)	176,419	149,991
Adjustments to reconcile operating income			
(loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	25,247	25,247
(Increase) decrease in inventory	-	1,665	1,665
Increase (decrease) in salaries and fringe benefit	-	2,500	2,500
Increase (decrease) in accounts payable	-	105	105
Increase (decrease) in retainage payable	-	(9,259)	(9,259)
Increase (decrease) in due to other governments	-	23	23
Increase (decrease) in compensated absences payable	-	(263)	(263)
Increase (decrease) in due to inmate	-	(30)	(30)
Increase (decrease) in due to other funds	(2,567)	-	(2,567)
Increase (decrease) in closure & postclosure costs	(24,492)	-	(24,492)
Total Adjustments	<u>(27,059)</u>	<u>19,988</u>	<u>(7,071)</u>
Net cash provided (used) by operating activities:	<u>\$ (53,487)</u>	<u>\$ 196,407</u>	<u>\$ 142,920</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2019

EXHIBIT D-80

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 241,020	\$ 4,353,000	\$ 4,594,020
Receivables (net of allowance for uncollectibles)			
Accounts receivable	544,114	7,366	551,480
Due from others	1,232	15,191	16,423
Prepays	-	235,294	235,294
Total current assets	<u>786,366</u>	<u>4,610,851</u>	<u>5,397,217</u>
Noncurrent assets:			
Investments	2,000,000	3,000,000	5,000,000
Loans	-	150,000	150,000
Capital assets (net of accumulated depreciation)	-	-	-
Total noncurrent assets	<u>2,000,000</u>	<u>3,150,000</u>	<u>5,150,000</u>
Total assets	<u>\$ 2,786,366</u>	<u>\$ 7,760,851</u>	<u>\$ 10,547,217</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,897,732	\$ 67,696	\$ 1,965,428
Salaries and benefits payable	29,250	17,163	46,413
Due to other funds	129	-	129
Compensated absences payable	2,297	1,211	3,508
Claims and judgments payable	2,194,000	294,018	2,488,018
Capital leases	241	-	241
Total current liabilities	<u>4,123,649</u>	<u>380,088</u>	<u>4,503,737</u>
Noncurrent liabilities:			
Compensated absences payable	32,339	17,047	49,386
Claims and judgments payable	-	1,151,982	1,151,982
Total noncurrent liabilities	<u>32,339</u>	<u>1,169,029</u>	<u>1,201,368</u>
Total liabilities	<u>4,155,988</u>	<u>1,549,117</u>	<u>5,705,105</u>
NET POSITION			
Net investment in capital assets	(241)	-	(241)
Unrestricted	(1,369,381)	6,211,734	4,842,353
Total net position	<u>\$ (1,369,622)</u>	<u>\$ 6,211,734</u>	<u>\$ 4,842,112</u>

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

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	\$ 31,873,139	\$ 2,500,630	\$ 34,373,769
Other	772,099	731	772,830
Total operating revenues	<u>32,645,238</u>	<u>2,501,361</u>	<u>35,146,599</u>
Operating expenses:			
Costs of services	27,127,927	542,157	27,670,084
Administrative	2,930,643	674,699	3,605,342
Depreciation	775	7,966	8,741
Total operating expenses	<u>30,059,345</u>	<u>1,224,822</u>	<u>31,284,167</u>
Operating income (loss)	2,585,893	1,276,539	3,862,432
Non-operating revenues (expenses):			
Investment earnings	33,839	96,524	130,363
Interest expense	(120)	-	(120)
Total non-operating revenues (expenses)	<u>33,719</u>	<u>96,524</u>	<u>130,243</u>
Income (loss) before contributions	<u>2,619,612</u>	<u>1,373,063</u>	<u>3,992,675</u>
Change in net position	2,619,612	1,373,063	3,992,675
Net position at beginning of year, as previously reported	(3,972,045)	4,818,221	846,176
Prior period adjustment	(17,189)	20,450	3,261
Net position at beginning of year restated	<u>(3,989,234)</u>	<u>4,838,671</u>	<u>849,437</u>
Net position at end of year	<u>\$ (1,369,622)</u>	<u>\$ 6,211,734</u>	<u>\$ 4,842,112</u>



COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-82

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund services provided	\$ 32,496,281	\$ 3,446,746	\$ 35,943,027
Payments for interfund services used	(27,153,927)	(969,157)	(28,123,084)
Payments to vendors	(2,612,802)	(397,021)	(3,009,823)
Payments to employees	(519,701)	(290,311)	(810,012)
Net cash provided (used) by operating activities	<u>2,209,851</u>	<u>1,790,257</u>	<u>4,000,108</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	(2,550)	-	(2,550)
Interest paid on capital debt	(120)	-	(120)
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	33,839	96,524	130,363
Purchase of Investments	(2,000,000)	(3,000,000)	(5,000,000)
Net cash provided (used) by investing activities	<u>(1,966,161)</u>	<u>(2,903,476)</u>	<u>(4,869,637)</u>
Net cash increase (decreases) in cash and cash equivalents	241,020	(1,113,219)	(872,199)
Cash and cash equivalents at beginning of period	-	5,466,219	5,466,219
Cash and cash equivalents at end of period	<u>241,020</u>	<u>4,353,000</u>	<u>4,594,020</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	2,585,894	1,276,539	3,862,433
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	775	7,966	8,741
Increase (decrease) in accounts receivable	(542,771)	(5,575)	(548,346)
Increase (decrease) due from other funds	-	958,863	958,863
Increase (decrease) due from others	393,813	(7,904)	385,909
(Increase) decrease in prepaids	-	(18,639)	(18,639)
Increase (decrease) in salaries and fringe benefit	8,050	1,514	9,564
Increase (decrease) in accounts payable	746,153	2,282	748,435
Increase (decrease) due to other funds	(958,933)	-	(958,933)
Increase (decrease) in compensated absences payable	2,870	2,211	5,081
Increase (decrease) in claims and judgements payable	(26,000)	(427,000)	(453,000)
Total Adjustments	<u>(376,043)</u>	<u>513,718</u>	<u>137,675</u>
Net cash provided (used) by operating activities:	<u>\$ 2,209,851</u>	<u>\$ 1,790,257</u>	<u>\$ 4,000,108</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, 2019

Pension Trust Funds

Affiliated Agencies Employees' Retirement Plan (the Plan)

The Plan is a deferred profit sharing 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.

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.

Regular Account – used to account for proceeds from tax sales 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.

Payroll Fund

This fund is used 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, street light collections, street light fee, special inventory fine, special inventory penalty, NSF's and miscellaneous collections.

Special Inventory Account – used to account for the collection of escrow payments and penalties for special inventory taxes for annual disbursement of penalty and fine collections.

Motor Vehicle General 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.

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.

Community Service Agency

This fund is used as a clearing account for payroll deductions.

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 DECEMBER 31, 2019

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-12)
ASSETS				
Cash and cash equivalents	\$ -	\$ 626	\$ -	\$ 626
Investments at fair value				
Mutual funds	25,492,231	496,628	1,029,484	27,018,343
Participant loans	1,674,840	43,089	82,826	1,800,755
Total assets	<u>\$ 27,167,071</u>	<u>\$ 540,343</u>	<u>\$ 1,112,310</u>	<u>\$ 28,819,724</u>
LIABILITIES				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION				
Restricted for pensions	27,167,071	540,343	1,112,310	28,819,724
Total net position	<u>\$ 27,167,071</u>	<u>\$ 540,343</u>	<u>\$ 1,112,310</u>	<u>\$ 28,819,724</u>

COUNTY OF HIDALGO, TEXASCOMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	\$ 2,562,341	\$ -	\$ 175,864	\$ 2,738,205
Investment earnings:				
Unrealized gain (loss)	1,776,046	93,053	97,095	1,966,194
Other income	102,445	-	-	102,445
Total additions	4,440,832	93,053	272,959	4,806,844
DEDUCTIONS				
Benefits paid	2,969,269	-	257,967	3,227,236
Other	41,889	9,331	1,936	53,156
Total deductions	3,011,158	9,331	259,903	3,280,392
Change in net position	1,429,674	83,722	13,056	1,526,452
Net position beginning of the year	25,737,397	456,621	1,099,254	27,293,272
Net position at end of the year	\$ 27,167,071	\$ 540,343	\$ 1,112,310	\$ 28,819,724

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2019

	<u>Unclaimed Money</u>	<u>Unclaimed Money County Clerk</u>	<u>Bail Bond Sureties</u>	<u>District Attorney</u>
ASSETS				
Cash and cash equivalents	\$ 640,831	\$ 155,758	\$ -	\$ 45,953
Investments	-	-	2,215,626	3,136,036
Accounts receivable	-	-	-	-
Due from others	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	5,829,868	-
Total assets	<u>\$ 640,831</u>	<u>\$ 155,758</u>	<u>\$ 8,045,494</u>	<u>\$ 3,181,989</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 60,436
Due to others	-	-	-	4,796
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,232</u>
NET POSITION				
Held in trust for others	640,831	155,758	8,045,494	3,116,757
Total net position	<u>\$ 640,831</u>	<u>\$ 155,758</u>	<u>\$ 8,045,494</u>	<u>\$ 3,116,757</u>

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-12)
\$ 8,680,954	\$ 23,719,302	\$ 119,923	\$ 995,406	\$ 34,358,127
6,097,102	10,209,135	-	-	21,657,899
3	3,530	-	-	3,533
-	51	-	-	51
-	-	-	-	5,829,868
<u>\$ 14,778,059</u>	<u>\$ 33,932,018</u>	<u>\$ 119,923</u>	<u>\$ 995,406</u>	<u>\$ 61,849,478</u>
\$ -	\$ -	\$ -	\$ -	\$ 60,436
8,562	3,302	64,802	-	81,462
<u>8,562</u>	<u>3,302</u>	<u>64,802</u>	<u>-</u>	<u>141,898</u>
14,769,497	33,928,716	55,121	995,406	61,707,580
<u>\$ 14,769,497</u>	<u>\$ 33,928,716</u>	<u>\$ 55,121</u>	<u>\$ 995,406</u>	<u>\$ 61,707,580</u>

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney
Additions:				
Bail bond surety collateral	\$ -	\$ -	\$ 3,982,995	\$ -
Confiscations	-	-	-	1,226,084
Registry	-	-	-	-
Inmate property	-	-	-	-
Various boards	-	-	-	-
Section 108 loans	-	-	-	-
Bail bond inmates	-	-	-	-
Interest	14,721	2,573	-	-
Total additions	<u>14,721</u>	<u>2,573</u>	<u>3,982,995</u>	<u>1,226,084</u>
Deductions:				
Released collateral	340,404	-	3,632,466	-
Forfeitures	-	-	-	1,222,164
Judgments	-	-	-	-
Release of inmate property	-	-	-	-
Various boards	-	-	-	-
Release bail bond inmates	-	-	-	-
Total deductions	<u>340,404</u>	<u>-</u>	<u>3,632,466</u>	<u>1,222,164</u>
Change in net position	(325,683)	2,573	350,529	3,920
Net position at the beginning of the year	966,514	153,185	7,694,965	3,112,837
Net position at the end of the year	<u>\$ 640,831</u>	<u>\$ 155,758</u>	<u>\$ 8,045,494</u>	<u>\$ 3,116,757</u>

District Clerk	County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-13)
\$ -	\$ -	\$ -	\$ -	\$ 3,982,995
-	-	1,523,656	-	2,749,740
74,957,090	28,329,736	-	-	103,286,826
-	-	3,031,253	-	3,031,253
-	-	-	8,976	8,976
-	-	-	28,762	28,762
-	-	462,855	-	462,855
-	-	-	-	17,294
<u>74,957,090</u>	<u>28,329,736</u>	<u>5,017,764</u>	<u>37,738</u>	<u>113,568,701</u>
-	-	-	-	3,972,870
-	-	1,523,656	-	2,745,820
74,745,089	9,594,362	-	-	84,339,451
-	-	3,059,797	-	3,059,797
-	-	-	1,710	1,710
-	-	463,114	-	463,114
<u>74,745,089</u>	<u>9,594,362</u>	<u>5,046,567</u>	<u>1,710</u>	<u>94,582,762</u>
212,001	18,735,374	(28,803)	36,028	18,985,939
14,557,496	15,193,342	83,924	959,378	42,721,641
<u>\$ 14,769,497</u>	<u>\$ 33,928,716</u>	<u>\$ 55,121</u>	<u>\$ 995,406</u>	<u>\$ 61,707,580</u>

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2019

	<u>Clearing Fund</u>	<u>Payroll</u>	<u>Group Insurance</u>	<u>District Attorney Hot Checks</u>	<u>District Clerk</u>
ASSETS					
Cash and cash equivalents	\$ 2,374,659	\$ 31,032	\$ 2	\$ 99,833	\$ 365,970
Accounts receivable	379	-	46	-	5,206
Other receivables	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	18,112
Total assets	<u>\$ 2,375,038</u>	<u>\$ 31,032</u>	<u>\$ 48</u>	<u>\$ 99,833</u>	<u>\$ 389,288</u>
LIABILITIES					
Accounts payable	\$ 2,375,038	\$ -	\$ 46	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	31,032	-	-	-
Due to other governments	-	-	-	-	23,611
Due to others	-	-	2	99,833	365,677
Total liabilities	<u>2,375,038</u>	<u>31,032</u>	<u>48</u>	<u>99,833</u>	<u>389,288</u>
NET POSITION					
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tax Assessor/ Collector	Adult Probation	Head Start Program	Urban County Program	Community Service Agency	Total Agency Funds (See Exhibit A-12)
\$ 65,842,520	\$ 796,956	\$ 802,328	\$ 3,675	\$ 62,985	\$ 70,379,960
1,562,040	20,835,468	-	-	-	22,403,139
-	-	-	2,904	-	2,904
-	-	-	105,846	-	105,846
254,095	-	-	-	-	272,207
<u>\$ 67,658,655</u>	<u>\$ 21,632,424</u>	<u>\$ 802,328</u>	<u>\$ 112,425</u>	<u>\$ 62,985</u>	<u>\$ 93,164,056</u>
\$ -	\$ -	\$ 802,328	\$ 5,206	\$ -	\$ 3,182,618
-	-	-	107,219	62,985	170,204
-	-	-	-	-	31,032
54,731,757	5,506	-	-	-	54,760,874
12,926,898	21,626,918	-	-	-	35,019,328
<u>67,658,655</u>	<u>21,632,424</u>	<u>802,328</u>	<u>112,425</u>	<u>62,985</u>	<u>93,164,056</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, 2019

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
<u>Clearing Fund</u>				
Assets				
Cash and cash equivalents	2,550,081	212,679,803	212,855,225	2,374,659
Accounts receivable	285	379	285	379
Total assets	2,550,366	212,680,183	212,855,510	2,375,038
Liabilities				
Accounts payable	2,550,366	124,219,823	124,395,151	2,375,038
Total liabilities	2,550,366	124,219,823	124,395,151	2,375,038
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	-	210,111,930	210,080,898	31,032
Total assets	-	210,111,930	210,080,898	31,032
Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	31,032	-	31,032
Total liabilities	-	31,032	-	31,032
<u>Group Insurance Fund</u>				
Assets				
Cash and cash equivalents	2	611,657	611,657	2
Accounts Receivable	592	46	592	46
Total assets	594	611,703	612,249	48
Liabilities				
Accounts payable	592	613,482	614,028	46
Due to others	2	-	-	2
Total liabilities	594	613,482	614,028	48
<u>District Attorney Hot Check</u>				
Assets				
Cash and cash equivalents	55,564	1,116,254	1,071,985	99,833
Accounts receivable	824	16	840	-
Total assets	56,388	1,116,270	1,072,825	99,833
Liabilities				
Due to others	56,388	1,002,193	958,748	99,833
Total liabilities	56,388	1,002,193	958,748	99,833
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	362,625	11,615,505	11,612,160	365,970
Accounts receivable	4,539	14,699	14,032	5,206
Due from other funds	46	417	463	-
Due from others	21,312	786,360	789,560	18,112
Total assets	388,522	12,416,981	12,416,215	389,288
Liabilities				
Due to other governments	25,932	5,751	8,072	23,611
Due to others	362,590	163,688	160,601	365,677
Total liabilities	388,522	169,439	168,673	389,288
<u>Tax Assessor/Collector</u>				
Assets				
Cash and cash equivalents	56,775,178	1,470,569,026	1,461,501,684	65,842,520
Accounts receivable	1,172,965	25,465,375	25,076,300	1,562,040
Due from others	379,434	86,807,878	86,933,217	254,095
Total assets	58,327,577	1,582,842,279	1,573,511,201	67,658,655
Liabilities				
Due to other governments	46,867,069	797,958,504	790,093,816	54,731,757
Due to others	11,460,508	144,875,687	143,409,297	12,926,898
Total liabilities	58,327,577	942,834,191	933,503,113	67,658,655
<u>County Clerk</u>				
Assets				
Cash and cash equivalents	10	1,853	1,863	-
Total assets	10	1,853	1,863	-
Liabilities				
Due to other governments	10	1,614	1,624	-
Total liabilities	10	1,614	1,624	-

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
<u>Adult Probation</u>				
Assets				
Cash and cash equivalents	851,779	20,931,093	20,985,916	796,956
Accounts receivable	20,133,119	1,073,625	371,276	20,835,468
Total assets	20,984,898	22,004,718	21,357,192	21,632,424
Liabilities				
Due to other funds	46	-	46	-
Due to other governments	3,983	56,856	55,333	5,506
Due to others	20,980,869	2,618,759	1,972,710	21,626,918
Total liabilities	20,984,898	2,675,615	2,028,089	21,632,424
<u>Other Agency Funds</u>				
Assets				
Cash and cash equivalents	-	13,825	13,825	-
Total assets	-	13,825	13,825	-
Liabilities				
Total liabilities	-	-	-	-
<u>Head Start Program</u>				
Assets				
Cash and cash equivalents	3,220	27,203,890	26,404,782	802,328
Due from other funds	-	26,787,603	26,787,603	-
Total assets	3,220	53,991,493	53,192,385	802,328
Liabilities				
Accounts payable	3,220	15,122,600	14,323,492	802,328
Salaries and benefits payable	-	27,493,362	27,493,362	-
Total liabilities	3,220	42,615,962	41,816,854	802,328
<u>Urban County Program</u>				
Assets				
Cash and cash equivalents	3,675	14,386,385	14,386,385	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	92,846	105,846	92,846	105,846
Total assets	99,425	14,492,231	14,479,231	112,425
Liabilities				
Accounts payable	5,206	15,937,887	15,937,887	5,206
Salaries and benefits payable	94,219	107,219	94,219	107,219
Total liabilities	99,425	16,045,106	16,032,106	112,425
<u>Community Service Agency</u>				
Assets				
Cash and cash equivalents	-	1,759,249	1,696,264	62,985
Due from other funds	-	1,765,491	1,765,491	-
Total assets	-	3,524,740	3,461,755	62,985
Liabilities				
Accounts payable	-	264,775	264,775	-
Salaries and benefits payable	-	967,377	904,392	62,985
Due to other funds	-	385	385	-
Total liabilities	-	1,232,537	1,169,552	62,985
<u>Total Agency Funds</u>				
Assets				
Cash and cash equivalents	60,602,134	1,971,000,470	1,961,222,644	70,379,960
Investments	-	-	-	-
Accounts receivable	21,312,324	26,554,140	25,463,325	22,403,139
Other receivables	2,904	-	-	2,904
Due from other funds	46	28,553,511	28,553,557	-
Due from other governments	92,846	105,846	92,846	105,846
Due from others	400,746	87,594,238	87,722,777	272,207
Total assets	82,411,000	2,113,808,205	2,103,055,149	93,164,056
Liabilities				
Accounts payable	2,559,384	156,158,567	155,535,333	3,182,618
Salaries and benefits payable	94,219	28,567,958	28,491,973	170,204
Due to other funds	46	31,417	431	31,032
Due to other governments	46,896,994	798,022,725	790,158,845	54,760,874
Due to others	32,860,357	148,660,327	146,501,356	35,019,328
Total liabilities	82,411,000	1,131,440,994	1,120,687,938	93,164,056



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, 2019

	Special Revenue Funds	Trust & Agency Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 647,648	\$ 62,985	\$ -	\$ -	\$ 710,633
Investments, at fair value:					
Mutual funds	-	1,029,484	-	-	1,029,484
Participant loans	-	82,826	-	-	82,826
Due from other funds	4,534	-	-	-	4,534
Due from other governments	112,883	-	-	-	112,883
Accounts receivable	111	-	-	-	111
Prepays	13,500	-	-	-	13,500
General capital assets	-	-	60,933	-	60,933
Total assets	778,676	1,175,295	60,933	-	2,014,904
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	46,056	46,056
Total other debits	-	-	-	46,056	46,056
Total assets and other debits	\$ 778,676	\$ 1,175,295	\$ 60,933	\$ 46,056	\$ 2,060,960
LIABILITIES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 69,462	\$ -	\$ -	\$ -	\$ 69,462
Salaries and benefits payable	41,885	62,985	-	-	104,870
Due to other funds	4,534	-	-	-	4,534
Due to other governments	245,172	-	-	-	245,172
Unearned revenue-taxes	206,867	-	-	-	206,867
Accrued vacation	-	-	-	46,056	46,056
Total liabilities	567,920	62,985	-	46,056	676,961
Fund balances and other credits:					
Net investment in capital assets	-	-	60,933	-	60,933
Held in trust for pension benefits	-	1,112,310	-	-	1,112,310
Restricted	210,756	-	-	-	210,756
Total fund balances and other credits	210,756	1,112,310	60,933	-	1,383,999
Total liabilities, fund balances, and other credits	\$ 778,676	\$ 1,175,295	\$ 60,933	\$ 46,056	\$ 2,060,960

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Community Services Block Grant	NCS Retired Senior Volunteer Program	HHS Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	\$ 92,065	\$ 3,402	\$ -	\$ 271,685	\$ 51,936
Due from other funds	-	-	-	4,217	-
Due from other governments	-	1,064	-	-	-
Accounts receivable	-	-	-	111	-
Prepays	6,615	-	-	-	-
Total assets	<u>\$ 98,680</u>	<u>\$ 4,466</u>	<u>\$ -</u>	<u>\$ 276,013</u>	<u>\$ 51,936</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,575	\$ -	\$ -	\$ 85	\$ -
Salaries and benefits payable	20,798	1,064	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	65,172	-
Unearned revenue-taxes	75,307	3,402	-	-	51,936
Total liabilities	<u>98,680</u>	<u>4,466</u>	<u>-</u>	<u>65,257</u>	<u>51,936</u>
Fund balances:					
Restricted	-	-	-	210,756	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,756</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 98,680</u>	<u>\$ 4,466</u>	<u>\$ -</u>	<u>\$ 276,013</u>	<u>\$ 51,936</u>

Comprehensive Energy Assistance Program	Texas Gas Service	Community Service Member to Member	Reliant Care Program	Share the Warmth	FVA Veterans General Assistance	CNCS Senior Companion Program	HHS Senior Companion Program
\$ 108,131	\$ -	\$ 461	\$ 29,656	\$ 18	\$ 86,580	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	103,001	6,531	-
-	-	-	-	-	-	-	-
5,670	-	-	-	-	270	540	-
<u>\$ 113,801</u>	<u>\$ -</u>	<u>\$ 461</u>	<u>\$ 29,656</u>	<u>\$ 18</u>	<u>\$ 189,851</u>	<u>\$ 7,071</u>	<u>\$ -</u>
\$ 63,409	\$ -	\$ -	\$ 140	\$ -	\$ 3,253	\$ -	\$ -
15,194	-	-	-	-	308	2,551	-
-	-	-	-	-	-	3,980	-
-	-	-	-	-	180,000	-	-
35,198	-	461	29,516	18	6,290	540	-
<u>113,801</u>	<u>-</u>	<u>461</u>	<u>29,656</u>	<u>18</u>	<u>189,851</u>	<u>7,071</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 113,801</u>	<u>\$ -</u>	<u>\$ 461</u>	<u>\$ 29,656</u>	<u>\$ 18</u>	<u>\$ 189,851</u>	<u>\$ 7,071</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

EXHIBIT D-9\$
Concluded

	CNCS Foster Grandparent Program	HHS Foster Grandparent Program	TXU Energy	Total Special Revenue Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 3,714	\$ 647,648
Due from other funds	317	-	-	4,534
Due from other governments	1,970	317	-	112,883
Accounts receivable	-	-	-	111
Prepays	405	-	-	13,500
Total assets	<u>\$ 2,692</u>	<u>\$ 317</u>	<u>\$ 3,714</u>	<u>\$ 778,676</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 69,462
Salaries and benefits payable	1,970	-	-	41,885
Due to other funds	237	317	-	4,534
Due to other governments	-	-	-	245,172
Unearned revenue-taxes	485	-	3,714	206,867
Total liabilities	<u>2,692</u>	<u>317</u>	<u>3,714</u>	<u>567,920</u>
Fund balances:				
Restricted	-	-	-	210,756
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,756</u>
Total liabilities and fund balances	<u>\$ 2,692</u>	<u>\$ 317</u>	<u>\$ 3,714</u>	<u>\$ 778,676</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, 2019

	Community Services Block Grant	NCS Retired Senior Volunteer Program	HHS Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
REVENUES					
Intergovernmental	\$1,725,652	\$ 111,541	\$ 34,085	\$ -	\$ -
Interest	-	-	-	8,825	-
Miscellaneous	-	-	-	7,165	53,011
Total revenues	<u>1,725,652</u>	<u>111,541</u>	<u>34,085</u>	<u>15,990</u>	<u>53,011</u>
EXPENDITURES					
Health and welfare	<u>1,725,652</u>	<u>111,541</u>	<u>34,085</u>	<u>8,690</u>	<u>53,011</u>
Total expenditures	<u>1,725,652</u>	<u>111,541</u>	<u>34,085</u>	<u>8,690</u>	<u>53,011</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	7,300	-
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	79,050	-
Transfers out	-	-	-	(8,766)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,284</u>	<u>-</u>
Net change in fund balance	-	-	-	77,584	-
Fund balances at beginning of year	-	-	-	133,172	-
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,756</u>	<u>\$ -</u>

Comprehensive Energy Assistance Program	Texas Gas Service	Community Service Member to Member	Reliant Care Program	Share the Warmth	FVA Veterans General Assistance	CNCS Senior Companion Program
\$ 6,455,534	\$ -	\$ -	\$ -	\$ -	\$ 339,825	\$ 305,331
-	-	-	-	-	-	-
-	-	-	5,597	1,657	-	-
<u>6,455,534</u>	<u>-</u>	<u>-</u>	<u>5,597</u>	<u>1,657</u>	<u>339,825</u>	<u>305,331</u>
6,455,534	4,469	-	5,597	1,657	339,825	307,355
<u>6,455,534</u>	<u>4,469</u>	<u>-</u>	<u>5,597</u>	<u>1,657</u>	<u>339,825</u>	<u>307,355</u>
-	(4,469)	-	-	-	-	(2,024)
-	-	-	-	-	-	2,024
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,024</u>
-	(4,469)	-	-	-	-	-
-	4,469	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019

EXHIBIT D-91
Concluded

	HHS Senior Companion Program	CNCS Foster Grandparent Program	HHS Foster Grandparent Program	TXU Energy	Total Special Revenue Funds
REVENUES					
Intergovernmental	\$ 5,525	\$ 187,371	\$ 5,793	\$ -	\$ 9,170,657
Interest	-	-	-	-	8,825
Miscellaneous	-	-	-	6,286	73,716
Total revenues	<u>5,525</u>	<u>187,371</u>	<u>5,793</u>	<u>6,286</u>	<u>9,253,198</u>
EXPENDITURES					
Health and welfare	<u>5,525</u>	<u>194,113</u>	<u>5,793</u>	<u>6,286</u>	<u>9,259,133</u>
Total expenditures	<u>5,525</u>	<u>194,113</u>	<u>5,793</u>	<u>6,286</u>	<u>9,259,133</u>
Excess (deficiency) of revenues over (under) expenditures	-	(6,742)	-	-	(5,935)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	6,742	-	-	87,816
Transfers out	-	-	-	-	(8,766)
Total other financing sources (uses)	<u>-</u>	<u>6,742</u>	<u>-</u>	<u>-</u>	<u>79,050</u>
Net change in fund balance	-	-	-	-	73,115
Fund balances at beginning of year	-	-	-	-	137,641
Fund balances at the end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,756</u>

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2019

EXHIBIT D-92

	Pension Trust		
	Fund	Payroll Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ 62,985	\$ 62,985
Investments, at fair value:			
Mutual funds	1,029,484	-	1,029,484
Participant loans	82,826	-	82,826
Total assets	<u>1,112,310</u>	<u>62,985</u>	<u>1,175,295</u>
LIABILITIES			
Salaries and benefits payable	-	62,985	62,985
Total liabilities	<u>-</u>	<u>62,985</u>	<u>62,985</u>
NET POSITION			
Held in trust for pension benefits	1,112,310	-	1,112,310
Total net position	<u>\$ 1,112,310</u>	<u>\$ 62,985</u>	<u>\$ 1,175,295</u>

COUNTY OF HIDALGO, TEXAS
 COMMUNITY SERVICE AGENCY
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ 175,864
Unrealized gain (loss)	97,095
Total additions	<u>272,959</u>
DEDUCTIONS	
Benefits paid	257,967
Other	1,936
Total deductions	<u>259,903</u>
Change in net position	13,056
Net position at beginning of year	1,099,254
Net position at the end of year	<u>\$ 1,112,310</u>

COUNTY OF HIDALGO, TEXAS**EXHIBIT D-94**

COMMUNITY SERVICE AGENCY

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance January 01, 2019	Additions	Deductions	Balance December 31, 2019
<u>Payroll Fund</u>				
Assets				
Cash and cash equivalents	\$ -	\$ 1,759,249	\$ 1,696,264	\$ 62,985
Due from other funds	-	1,765,491	1,765,491	-
Total assets	-	3,524,740	3,461,755	62,985
Liabilities				
Accounts payable	-	264,775	264,775	-
Salaries and benefits payable	-	967,377	904,392	62,985
Due to other funds	-	385	385	-
Total liabilities	\$ -	\$ 1,232,537	\$ 1,169,552	\$ 62,985

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-95

Federal Financial Assistance
Federal Grantor: U.S. Department of Health and Human Services
Passed Through Grantor: Texas Department of Housing and Community Affairs
CFDA Number: 93.568
Contract Number: 58190002984
Contract Period: 01/01/19 to 08/31/20
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 6,177,817	\$ -	\$ 6,177,817	\$ 8,150,896	\$ (1,973,079)
Total revenues	<u>6,177,817</u>	<u>-</u>	<u>6,177,817</u>	<u>8,150,896</u>	<u>(1,973,079)</u>
EXPENDITURES					
Health and welfare					
Administration	309,158	-	309,158	588,495	279,337
Travel and training	737	-	737	737	-
Direct services:					
Household crisis	364,032	-	364,032	3,278,359	2,914,327
Utility assistance	5,112,814	-	5,112,814	3,278,360	(1,834,454)
Program services	391,076	-	391,076	1,004,945	613,869
Total expenditures	<u>6,177,817</u>	<u>-</u>	<u>6,177,817</u>	<u>8,150,896</u>	<u>1,973,079</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

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: 93.568
Contract Number: 58180002784
Contract Period: 01/01/18 to 03/31/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 277,717	\$ 5,728,536	\$ 6,006,253	\$ 6,006,253	\$ -
Total revenues	<u>277,717</u>	<u>5,728,536</u>	<u>6,006,253</u>	<u>6,006,253</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Administration	32,273	350,740	383,013	433,651	50,638
Travel and training	-	1,180	1,180	1,200	20
Direct services					
Household crisis	31,076	319,604	350,680	2,415,482	2,064,802
Utility assistance	91,612	4,735,643	4,827,255	2,415,481	(2,411,774)
Program services	122,756	321,369	444,125	740,439	296,314
Total expenditures	<u>277,717</u>	<u>5,728,536</u>	<u>6,006,253</u>	<u>6,006,253</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2019

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: 61190003053
Contract Period: 01/01/19 to 03/31/20
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 1,345,188	\$ -	\$ 1,345,188	\$ 1,685,432	\$ (340,244)
Total revenues	<u>1,345,188</u>	<u>-</u>	<u>1,345,188</u>	<u>1,685,432</u>	<u>(340,244)</u>
EXPENDITURES					
Health and welfare					
Personnel	521,434	-	521,434	659,580	138,146
Fringe benefits	177,529	-	177,529	236,854	59,325
Travel	29,443	-	29,443	31,800	2,357
Equipment and supplies	53,912	-	53,912	80,906	26,994
Contractual	10,850	-	10,850	11,659	809
TOP, direct services and other	552,020	-	552,020	664,633	112,613
Total expenditures	<u>1,345,188</u>	<u>-</u>	<u>1,345,188</u>	<u>1,685,432</u>	<u>340,244</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2019

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: 61180002861
Contract Period: 01/01/18 to 03/31/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 356,496	\$ 1,313,441	\$ 1,669,937	\$ 1,678,747	\$ (8,810)
Total revenues	<u>356,496</u>	<u>1,313,441</u>	<u>1,669,937</u>	<u>1,678,747</u>	<u>(8,810)</u>
EXPENDITURES					
Health and welfare					
Personnel	85,220	443,433	528,653	528,653	-
Fringe benefits	71,792	220,613	292,405	292,405	-
Travel	12,092	17,634	29,726	25,023	(4,703)
Equipment and supplies	50,163	25,751	75,914	68,952	(6,962)
Contractual	-	19,918	19,918	19,918	-
Other	137,229	586,092	723,321	743,796	20,475
Total expenditures	<u>356,496</u>	<u>1,313,441</u>	<u>1,669,937</u>	<u>1,678,747</u>	<u>8,810</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-99

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: 61190003089
Contract Period: 04/01/19 to 03/31/20
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 23,968	\$ -	\$ 23,968	\$ 23,968	\$ -
Total revenues	<u>23,968</u>	<u>-</u>	<u>23,968</u>	<u>23,968</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Travel	13,538	-	13,538	13,643	105
Other	10,430	-	10,430	10,325	(105)
Total expenditures	<u>23,968</u>	<u>-</u>	<u>23,968</u>	<u>23,968</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-100

COMMUNITY SERVICE AGENCY

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

CNCS RETIRED SENIOR VOLUNTEER PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

CFDA Number: 94.002

Contract Number: 17SRWTX017-03

Contract Period: 07/01/19 to 06/30/20

Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 54,037	\$ -	\$ 54,037	\$ 84,251	\$ (30,214)
Total revenues	<u>54,037</u>	<u>-</u>	<u>54,037</u>	<u>84,251</u>	<u>(30,214)</u>
EXPENDITURES					
Health and welfare					
Personnel	34,756	-	34,756	48,653	13,897
Fringe benefits	13,378	-	13,378	15,520	2,142
Travel	4,449	-	4,449	7,400	2,951
Supplies	601	-	601	1,800	1,199
Contractual and consultant services	603	-	603	-	(603)
Other volunteer support costs	144	-	144	1,000	856
Other volunteer costs	106	-	106	9,878	9,772
Total expenditures	<u>54,037</u>	<u>-</u>	<u>54,037</u>	<u>84,251</u>	<u>30,214</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

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

CNCS RETIRED SENIOR VOLUNTEER PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

CFDA Number: 94.002

Contract Number: 17SRWTX017-02

Contract Period: 07/01/18 to 06/30/19

Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 57,504	\$ 19,747	\$ 77,251	\$ 77,251	\$ -
Total revenues	<u>57,504</u>	<u>19,747</u>	<u>77,251</u>	<u>77,251</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Personnel	32,820	13,075	45,895	46,155	260
Fringe benefits	12,126	3,891	16,017	17,799	1,782
Travel	3,671	901	4,572	5,410	838
Supplies	1,013	1,384	2,397	2,270	(127)
Contractual and consultant services	-	-	-	200	200
Other volunteer support costs	963	79	1,042	1,347	305
Volunteer meals and snacks	146	179	325	1,000	675
Volunteer recognition	6,765	238	7,003	3,070	(3,933)
Total expenditures	<u>57,504</u>	<u>19,747</u>	<u>77,251</u>	<u>77,251</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-102

COMMUNITY SERVICE AGENCY

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

HHS RETIRED SENIOR VOLUNTEER PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Financial Assistance

Federal Grantor: Corporation for National and Community Service

Passed Through Grantor: Texas Health and Human Services

CFDA Number: 94.002

Contract Number: 17SRWTX038-03

Contract Period: 09/01/19 to 08/31/20

Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 34,085	\$ -	\$ 34,085	\$ 35,036	\$ (951)
Total revenues	<u>34,085</u>	<u>-</u>	<u>34,085</u>	<u>35,036</u>	<u>(951)</u>
EXPENDITURES					
Health and welfare					
Personnel	18,285	-	18,285	17,497	(788)
Travel	4,073	-	4,073	3,900	(173)
Supplies	1,415	-	1,415	1,500	85
Contractual and consultant services	1,340	-	1,340	350	(990)
Other volunteer costs	456	-	456	340	(116)
Volunteer costs	8,516	-	8,516	11,449	2,933
Total expenditures	<u>34,085</u>	<u>-</u>	<u>34,085</u>	<u>35,036</u>	<u>951</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
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 HHS RETIRED SENIOR VOLUNTEER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-103

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Health and Human Services
CFDA Number: 94.002
Contract Number: 17SRWTX038-02
Contract Period: 09/01/18 to 08/31/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ -	\$ 951	\$ 951	\$ 35,036	(34,085)
Total revenues	<u>-</u>	<u>951</u>	<u>951</u>	<u>35,036</u>	<u>(34,085)</u>
EXPENDITURES					
Health and welfare					
Personnel	-	-	-	17,497	17,497
Travel	-	272	272	3,600	3,328
Supplies	-	582	582	2,000	1,418
Contractual and consultant services	-	97	97	2,130	2,033
Other volunteer support costs	-	-	-	9,809	9,809
Total expenditures	<u>-</u>	<u>951</u>	<u>951</u>	<u>35,036</u>	<u>34,085</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CNCS SENIOR COMPANION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-104

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.016
Contract Number: 18SCWTX003-01
Contract Period: 07/01/18 to 06/30/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 138,662	\$ 36,233	\$ 174,895	\$ 432,428	\$ (257,533)
Local match	749	2,278	3,027	48,000	(44,973)
Total revenues	<u>139,411</u>	<u>38,511</u>	<u>177,922</u>	<u>480,428</u>	<u>(302,506)</u>
EXPENDITURES					
Health and welfare					
Personnel	26,713	18,713	45,426	53,920	8,494
Fringe benefits	9,920	6,743	16,663	20,420	3,757
Travel	3,321	674	3,995	5,286	1,291
Supplies	4,592	3,259	7,851	2,287	(5,564)
Contractual and consultant services	647	166	813	2,353	1,540
Other volunteer support costs	5,188	2,085	7,273	12,205	4,932
Stipends	52,248	3,350	55,598	196,457	140,859
Other volunteer costs	36,782	3,521	40,303	187,500	147,197
Total expenditures	<u>139,411</u>	<u>38,511</u>	<u>177,922</u>	<u>480,428</u>	<u>302,506</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CNCS SENIOR COMPANION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-105

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.016
Contract Number: 18SCWTX003-02
Contract Period: 07/01/19 to 03/31/21
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 166,669	\$ -	\$ 166,669	\$ 816,347	\$ (649,678)
Local match	1,275	-	1,275	82,415	(81,140)
Total revenues	<u>167,944</u>	<u>-</u>	<u>167,944</u>	<u>898,762</u>	<u>(730,818)</u>
EXPENDITURES					
Health and welfare					
Personnel	38,489	-	38,489	180,512	142,023
Fringe benefits	13,095	-	13,095	67,083	53,988
Travel	2,938	-	2,938	16,297	13,359
Supplies	4,992	-	4,992	14,475	9,483
Contractual and consultant services	3,696	-	3,696	12,040	8,344
Other volunteer support costs	5,578	-	5,578	13,572	7,994
Stipends	69,384	-	69,384	386,658	317,274
Other volunteer costs	29,772	-	29,772	208,125	178,353
Total expenditures	<u>167,944</u>	<u>-</u>	<u>167,944</u>	<u>898,762</u>	<u>730,818</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
HHS SENIOR COMPANION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-106

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Health and Human Services
CFDA Number: 94.016
Contract Number: 18SCWTX004-01
Contract Period: 09/01/18 to 08/31/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 5,525	\$ 950	\$ 6,475	\$ 6,475	-
Total revenues	<u>5,525</u>	<u>950</u>	<u>6,475</u>	<u>6,475</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Travel	-	-	-	2,036	2,036
Supplies	3,525	950	4,475	2,359	(2,116)
Other volunteer costs	2,000	-	2,000	2,080	80
Total expenditures	<u>5,525</u>	<u>950</u>	<u>6,475</u>	<u>6,475</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CNCS FOSTER GRANDPARENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-107

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.011
Contract Number: 14SFWTX002-01
Contract Period: 07/01/18 to 06/30/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 87,406	\$ 25,664	\$ 113,070	\$ 245,447	\$ (132,377)
Local match	1,438	3,759	5,197	27,300	(22,103)
Total revenues	<u>88,844</u>	<u>29,423</u>	<u>118,267</u>	<u>272,747</u>	<u>(154,480)</u>
EXPENDITURES					
Health and welfare					
Personnel	21,433	14,356	35,789	44,080	8,291
Fringe benefits	8,343	5,497	13,840	16,558	2,718
Travel	378	268	646	193	(453)
Supplies	943	2,258	3,201	2,506	(695)
Contractual and consultant services	623	198	821	1,675	854
Other volunteer support costs	3,608	1,159	4,767	6,000	1,233
Stipends	32,619	2,536	35,155	110,680	75,525
Other volunteer costs	20,897	3,151	24,048	91,055	67,007
Total expenditures	<u>88,844</u>	<u>29,423</u>	<u>118,267</u>	<u>272,747</u>	<u>154,480</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CNCS FOSTER GRANDPARENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-108

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.011
Contract Number: 18SFWTX002-02
Contract Period: 07/01/19 to 03/31/21
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 99,965	\$ -	\$ 99,965	\$ 463,564	\$ (363,599)
Local match	5,304	-	5,304	40,681	(35,377)
Total revenues	<u>105,269</u>	<u>-</u>	<u>105,269</u>	<u>504,245</u>	<u>(398,976)</u>
EXPENDITURES					
Health and welfare					
Personnel	33,977	-	33,977	159,070	125,093
Fringe benefits	9,429	-	9,429	42,468	33,039
Travel	2,769	-	2,769	11,309	8,540
Supplies	1,808	-	1,808	8,590	6,782
Contractual and consultant services	2,430	-	2,430	9,505	7,075
Other volunteer support costs	4,197	-	4,197	7,761	3,564
Stipends	34,610	-	34,610	204,991	170,381
Other volunteer costs	16,049	-	16,049	60,551	44,502
Total expenditures	<u>105,269</u>	<u>-</u>	<u>105,269</u>	<u>504,245</u>	<u>398,976</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
HHS FOSTER GRANDPARENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-109

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Health and Human Services
CFDA Number: 94.011
Contract Number: 18SFWTX003-01
Contract Period: 09/01/18 to 08/31/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 5,476	\$ -	\$ 5,476	\$ 5,476	-
Total revenues	<u>5,476</u>	<u>-</u>	<u>5,476</u>	<u>5,476</u>	<u>-</u>
EXPENDITURES					
Health and welfare					
Travel	2,921	-	2,921	2,036	(885)
Supplies	1,913	-	1,913	1,240	(673)
Other volunteer costs	642	-	642	2,200	1,558
Total expenditures	<u>5,476</u>	<u>-</u>	<u>5,476</u>	<u>5,476</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
HHS FOSTER GRANDPARENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-110

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Health and Human Services
CFDA Number: 94.011
Contract Number: 18SFWTX003-02
Contract Period: 09/01/19 to 08/31/20
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 317	\$ -	\$ 317	\$ 5,476	(5,159)
Total revenues	<u>317</u>	<u>-</u>	<u>317</u>	<u>5,476</u>	<u>(5,159)</u>
EXPENDITURES					
Health and welfare					
Travel	-	-	-	1,203	1,203
Supplies	-	-	-	100	100
Stipends	-	-	-	2,767	2,767
Other volunteer support costs	317	-	317	340	23
Other volunteer costs	-	-	-	1,066	1,066
Total expenditures	<u>317</u>	<u>-</u>	<u>317</u>	<u>5,476</u>	<u>5,159</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FVA VETERANS GENERAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-111

State Financial Assistance
State Grantor: Texas Veterans Commission
Contract Number: FVA_18_0524
Contract Period: 07/01/18 to 06/30/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 157,807	\$ 112,859	\$ 270,666	\$ 300,000	\$ (29,334)
Total revenues	<u>157,807</u>	<u>112,859</u>	<u>270,666</u>	<u>300,000</u>	<u>(29,334)</u>
EXPENDITURES					
Health and welfare					
Travel	180	144	324	2,000	1,676
Supplies	458	-	458	800	342
Client Services	132,336	112,601	244,937	270,000	25,063
Indirect Costs	24,833	114	24,947	27,200	2,253
Total expenditures	<u>157,807</u>	<u>112,859</u>	<u>270,666</u>	<u>300,000</u>	<u>29,334</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
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FVA VETERANS GENERAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-112

State Financial Assistance
State Grantor: Texas Veterans Commission
Contract Number: FVA19-040
Contract Period: 07/01/19 to 06/30/20
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 182,018	\$ -	\$ 182,018	\$ 300,000	\$ (117,982)
Total revenues	<u>182,018</u>	<u>-</u>	<u>182,018</u>	<u>300,000</u>	<u>(117,982)</u>
EXPENDITURES					
Health and welfare					
Travel	45	-	45	500	455
Supplies	762	-	762	320	(442)
Client Services	173,948	-	173,948	270,000	96,052
Other Direct	-	-	-	1,980	1,980
Indirect Costs	7,263	-	7,263	27,200	19,937
Total expenditures	<u>182,018</u>	<u>-</u>	<u>182,018</u>	<u>300,000</u>	<u>117,982</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, 2019

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 244,023	\$ 802,328	\$ -	\$ 1,046,351
Investments, at fair value:				
Mutual funds	-	25,492,231	-	25,492,231
Participant loans	-	1,674,840	-	1,674,840
Due from other governments	669,607	-	-	669,607
Due from others	120	-	-	120
General capital assets	-	-	613,652	613,652
Total assets	<u>913,750</u>	<u>27,969,399</u>	<u>613,652</u>	<u>29,496,801</u>
Other debits:				
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 913,750</u>	<u>\$ 27,969,399</u>	<u>\$ 613,652</u>	<u>\$ 29,496,801</u>
LIABILITIES, FUND BALANCES, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 235,346	\$ 802,328	\$ -	\$ 1,037,674
Salaries and benefits payable	158,580	-	-	158,580
Total liabilities	<u>393,926</u>	<u>802,328</u>	<u>-</u>	<u>1,196,254</u>
Fund balances and other credits:				
Net investment in capital assets	-	-	613,652	613,652
Held in trust for pension benefits	-	27,167,071	-	27,167,071
Restricted	519,824	-	-	519,824
Total fund balances and other credits	<u>519,824</u>	<u>27,167,071</u>	<u>613,652</u>	<u>28,300,547</u>
Total liabilities, fund balances, and other credits	<u>\$ 913,750</u>	<u>\$ 27,969,399</u>	<u>\$ 613,652</u>	<u>\$ 29,496,801</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	<u>Head Start Program</u>	<u>TDA Program</u>	<u>Total Special Revenue Funds</u>
ASSETS			
Cash and cash equivalents	\$ 30,663	\$ 213,360	\$ 244,023
Due from others	120	-	120
Due from other governments	<u>290,935</u>	<u>378,672</u>	<u>669,607</u>
Total assets	<u><u>\$ 321,718</u></u>	<u><u>\$ 592,032</u></u>	<u><u>\$ 913,750</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 161,538	\$ 73,808	\$ 235,346
Salaries and benefits payable	<u>149,620</u>	<u>8,960</u>	<u>158,580</u>
Total liabilities	<u><u>311,158</u></u>	<u><u>82,768</u></u>	<u><u>393,926</u></u>
Fund balances:			
Restricted	<u>10,560</u>	<u>509,264</u>	<u>519,824</u>
Total fund balances	<u><u>10,560</u></u>	<u><u>509,264</u></u>	<u><u>519,824</u></u>
Total liabilities and fund balances	<u><u>\$ 321,718</u></u>	<u><u>\$ 592,032</u></u>	<u><u>\$ 913,750</u></u>

COUNTY OF HIDALGO, TEXAS**HEAD START PROGRAM****COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	\$ 27,529,609	\$ 3,395,689	\$ 30,925,298
Other Funding - Miscellaneous	5,009	-	5,009
Other in kind	7,158,701	-	7,158,701
Interest	-	6,218	6,218
Total revenues	<u>34,693,319</u>	<u>3,401,907</u>	<u>38,095,226</u>
EXPENDITURES			
Health and welfare			
Personnel	17,228,505	1,027,860	18,256,365
Fringe benefits	7,095,063	485,877	7,580,940
Equipment	-	59,394	59,394
Supplies	1,342,566	178,678	1,521,244
Food cost	-	1,455,054	1,455,054
Other	1,863,675	183,403	2,047,078
Other-local travel	-	2,986	2,986
Other-in kind	7,158,701	-	7,158,701
Total expenditures	<u>34,688,510</u>	<u>3,393,252</u>	<u>38,081,762</u>
Excess (deficiency) of revenues over (under) expenditures	4,809	8,655	13,464
OTHER FINANCING SOURCES (USES):			
Net change in fund balances	4,809	8,655	13,464
Fund balances at beginning of year	5,751	500,609	506,360
Fund balances at the end of year	<u>\$ 10,560</u>	<u>\$ 509,264</u>	<u>\$ 519,824</u>

COUNTY OF HIDALGO, TEXAS
HEAD START PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2019

	Pension Trust		
	<u>Fund</u>	<u>Agency Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 802,328	\$ 802,328
Investments, at fair value:			
Mutual funds	25,492,231	-	25,492,231
Participant loans	1,674,840	-	1,674,840
Total assets	<u>27,167,071</u>	<u>802,328</u>	<u>27,969,399</u>
LIABILITIES			
Accounts payable	-	802,328	802,328
Total liabilities	<u>-</u>	<u>802,328</u>	<u>802,328</u>
NET POSITION			
Held in trust for pension benefits	27,167,071	-	27,167,071
Total net position	<u>\$ 27,167,071</u>	<u>\$ -</u>	<u>\$ 27,167,071</u>

COUNTY OF HIDALGO, TEXAS
 HEAD START PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Pension Trust Fund</u>
ADDITIONS	
Retirement contributions	\$ 2,562,341
Unrealized gain (loss)	1,776,046
Other income	102,445
Total additions	<u>4,440,832</u>
DEDUCTIONS	
Benefits paid	2,969,269
Other	41,889
Total deductions	<u>3,011,158</u>
Change in net position	1,429,674
Net position at beginning of year	25,737,397
Net position at the end of year	<u><u>\$27,167,071</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, 2019

	Balance January 01, 2019	Additions	Deductions	Balance December 31, 2019
Payroll Fund				
Assets				
Cash and cash equivalents	\$ 3,220	\$ 27,203,890	\$ 26,404,782	\$ 802,328
Due from other funds	-	26,787,603	26,787,603	-
Total assets	<u>\$ 3,220</u>	<u>\$ 53,991,493</u>	<u>\$ 53,192,385</u>	<u>\$ 802,328</u>
Liabilities				
Accounts payable	3,220	15,122,600	14,323,492	802,328
Salaries and benefits payable	-	27,493,362	27,493,362	-
Total liabilities	<u>\$ 3,220</u>	<u>\$ 42,615,962</u>	<u>\$ 41,816,854</u>	<u>\$ 802,328</u>

COUNTY OF HIDALGO, TEXAS
 HEAD START PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 HEAD START GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-119

Federal Financial Assistance
Federal Grantor: U.S. Department of Health and Human Services
CFDA Number: 93.600
Project Number: 06CH010420-04
Contract Period: 01/01/19 to 12/31/19
Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$27,529,609	\$ -	\$ 27,529,609	\$ 28,634,802	\$(1,105,193)
Other Funding - Miscellaneous	5,009	-	5,009	-	5,009
Other - In-Kind	7,158,701	-	7,158,701	7,158,701	-
Total revenues	34,693,319	-	34,693,319	35,793,503	(1,100,184)
EXPENDITURES					
Health and welfare					
Personnel	17,228,505	-	17,228,505	17,770,312	541,807
Fringe benefits	7,095,063	-	7,095,063	7,622,472	527,409
Equipment	-	-	-	987,070	987,070
Supplies	1,342,566	-	1,342,566	675,487	(667,079)
Other	1,863,675	-	1,863,675	1,579,461	(284,214)
Other-In-Kind	7,158,701	-	7,158,701	7,158,701	-
Total expenditures	34,688,510	-	34,688,510	35,793,503	1,104,993
Excess(deficiency) of revenues over (under) expenditures	4,809	-	4,809	-	4,809
OTHER FINANCIAL SOURCES (USES):					
Sales of capital assets	-	-	-	-	-
Total financing sources (uses)	-	-	-	-	-
Change in Fund Balance	\$ 4,809	\$ -	\$ 4,809	\$ -	\$ 4,809

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-120

HEAD START PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

TDA GRANT

FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Financial Assistance

Federal Grantor: U.S. Department of Agriculture

Passed through grantor: Texas Department of Agriculture

CFDA Number: 10.558

Project Number: TX-1080006/806780706

Contract Period: 10/01/18 to 09/30/19

Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 2,546,767	\$ 852,838	\$ 3,399,605	\$ 3,466,977	\$ (67,372)
Interest	4,663	1,163	5,826	-	5,826
Total revenues	<u>2,551,430</u>	<u>854,001</u>	<u>3,405,431</u>	<u>3,466,977</u>	<u>(61,546)</u>
EXPENDITURES					
Health and welfare					
Personnel	770,895	269,796	1,040,691	1,106,977	66,286
Fringe benefits	364,408	125,865	490,273	545,041	54,768
Equipment	44,545	18,184	62,729	82,634	19,905
Supplies	134,009	39,505	173,514	133,363	(40,151)
Food costs	1,091,290	347,641	1,438,931	1,419,962	(18,969)
Other	136,806	41,527	178,333	174,500	(3,833)
Other-local travel	2,986	1,159	4,145	4,500	355
Total expenditures	<u>2,544,939</u>	<u>843,677</u>	<u>3,388,616</u>	<u>3,466,977</u>	<u>78,361</u>
Excess(deficiency) of revenues over (under) expenditures	6,491	10,324	16,815	-	16,815
OTHER FINANCIAL SOURCES (USES):					
Sales of capital assets		281	281	-	281
Total financing sources (uses)	<u>-</u>	<u>281</u>	<u>281</u>	<u>-</u>	<u>281</u>
Change in Fund Balance	<u>\$ 6,491</u>	<u>\$ 10,605</u>	<u>\$ 17,096</u>	<u>\$ -</u>	<u>\$ 17,096</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-121

HEAD START PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

TDA GRANT

FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Financial Assistance

Federal Grantor: U.S. Department of Agriculture

Passed through grantor: Texas Department of Agriculture

CFDA Number: 10.558

Project Number: TX-1080006/806780706

Contract Period: 10/01/19 to 09/30/20

Period of Audit: 01/01/19 to 12/31/19

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	\$ 848,922	\$ -	\$ 848,922	\$ 3,487,655	\$(2,638,733)
Interest	1,555	-	1,555	-	1,555
Total revenues	<u>850,477</u>	<u>-</u>	<u>850,477</u>	<u>3,487,655</u>	<u>(2,637,178)</u>
EXPENDITURES					
Health and welfare					
Personnel	256,965	-	256,965	1,128,873	871,908
Fringe benefits	121,469	-	121,469	569,805	448,336
Equipment	14,849	-	14,849	48,292	33,443
Supplies	44,669	-	44,669	152,647	107,978
Food costs	363,764	-	363,764	1,419,963	1,056,199
Other	46,597	-	46,597	168,075	121,478
Total expenditures	<u>848,313</u>	<u>-</u>	<u>848,313</u>	<u>3,487,655</u>	<u>2,639,342</u>
Excess(deficiency) of revenues over (under) expenditures	2,164	-	2,164	-	2,164
OTHER FINANCIAL SOURCES (USES):					
Sales of capital assets	-	-	-	-	-
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 2,164</u>	<u>\$ -</u>	<u>\$ 2,164</u>	<u>\$ -</u>	<u>\$ 2,164</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINED BALANCE SHEET
 DECEMBER 31, 2019

	Special Revenue Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 252,875	\$ 999,707	\$ -	\$ -	\$ 1,252,582
Investments, at fair value:					
Mutual funds	-	496,628	-	-	496,628
Participant loans	-	43,089	-	-	43,089
Due from other governments	2,159,644	105,846	-	-	2,265,490
Other receivables	-	2,904	-	-	2,904
Other assets	3,656,838	-	-	-	3,656,838
General fixed assets	-	-	145,148	-	145,148
Total assets	6,069,357	1,648,174	145,148	-	7,862,679
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	260,000	260,000
Amount to be provided for payment of accrued vacation	-	-	-	32,956	32,956
Total other debits	-	-	-	292,956	292,956
Total assets and other debits	\$ 6,069,357	\$ 1,648,174	\$ 145,148	\$ 292,956	\$ 8,155,635
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 1,163,230	\$ 5,206	\$ -	\$ -	\$ 1,168,436
Salaries and benefits payable	-	107,219	-	-	107,219
Due to other governments	823,248	-	-	-	823,248
Due to other funds	-	-	-	-	-
Unearned revenue-taxes	3,908,402	-	-	-	3,908,402
Notes payable	174,477	-	-	260,000	434,477
Accrued vacation	-	-	-	32,956	32,956
Total liabilities	6,069,357	112,425	-	292,956	6,474,738
Deferred inflows of resources:					
Fund balances and other credits:					
Net investment in capital assets	-	-	145,148	-	145,148
Held in trust for pension benefits	-	540,343	-	-	540,343
Held in trust for others	-	995,406	-	-	995,406
Total fund balances and other credits	-	1,535,749	145,148	-	1,680,897
Total liabilities, deferred inflows of resources, fund balances, and other credits	\$ 6,069,357	\$ 1,648,174	\$ 145,148	\$ 292,956	\$ 8,155,635

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program	Texas Department of Housing and Community Affairs (DRP)
ASSETS					
Cash and cash equivalents	\$ 48,719	\$ -	\$ -	\$ 56,139	\$ -
Due from other governments	408,912	101,699	136,843	-	-
Other assets	-	-	-	-	-
Total assets	<u>\$ 457,631</u>	<u>\$ 101,699</u>	<u>\$ 136,843</u>	<u>\$ 56,139</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 408,995	\$ 101,699	\$ 136,843	\$ -	\$ -
Due to other governments	1,123	-	-	-	-
Unearned revenue-taxes	47,513	-	-	56,139	-
Notes payable - short-term	-	-	-	-	-
Total liabilities	<u>457,631</u>	<u>101,699</u>	<u>136,843</u>	<u>56,139</u>	<u>-</u>
Fund balances:					
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 457,631</u>	<u>\$ 101,699</u>	<u>\$ 136,843</u>	<u>\$ 56,139</u>	<u>\$ -</u>

Texas General Land Office (DRS)	Colonia	Loans Fund	Total Special Revenue Funds
\$ -	\$ 105	\$ 147,912	\$ 252,875
1,343,058	169,132	-	2,159,644
-	-	3,656,838	3,656,838
<u>\$ 1,343,058</u>	<u>169,237</u>	<u>\$ 3,804,750</u>	<u>\$ 6,069,357</u>

\$ 515,670	\$ 23	\$ -	\$ 1,163,230
667,798	154,327	-	823,248
-	-	3,804,750	3,908,402
159,590	14,887	-	174,477
<u>1,343,058</u>	<u>169,237</u>	<u>3,804,750</u>	<u>6,069,357</u>

-	-	-	-
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<u>\$ 1,343,058</u>	<u>\$ 169,237</u>	<u>\$ 3,804,750</u>	<u>\$ 6,069,357</u>
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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, 2019

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program
REVENUES				
Intergovernmental	\$ 8,247,849	\$ 501,593	\$ 1,515,844	\$ -
Miscellaneous	20,749	-	207,690	-
Total revenues	<u>8,268,598</u>	<u>501,593</u>	<u>1,723,534</u>	<u>-</u>
EXPENDITURES				
Urban and economic development	8,268,598	501,593	1,723,534	-
Debt Service:				
Total expenditures	<u>8,268,598</u>	<u>501,593</u>	<u>1,723,534</u>	<u>-</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at the end of year	<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
\$ -	\$ 1,710,284	\$ 633,726	\$ 12,609,296
-	-	-	228,439
-	1,710,284	633,726	12,837,735
-	1,710,284	633,726	12,837,735
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION
 DECEMBER 31, 2019

	Trust Funds			Agency Fund	Total
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	
ASSETS					
Cash and cash equivalents	\$ 626	\$ 561,893	\$ 433,513	\$ 3,675	\$ 999,707
Investments, at fair value:					
Mutual funds	496,628	-	-	-	496,628
Participant loans	43,089	-	-	-	43,089
Due from other governments	-	-	-	105,846	105,846
Other receivables	-	-	-	2,904	2,904
Total assets	<u>\$ 540,343</u>	<u>\$ 561,893</u>	<u>\$ 433,513</u>	<u>\$ 112,425</u>	<u>\$ 1,648,174</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,206	\$ 5,206
Salaries and benefits payable	-	-	-	107,219	107,219
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,425</u>	<u>\$ 112,425</u>
NET POSITION					
Held in trust for pension benefits	\$ 540,343	\$ -	\$ -	\$ -	\$ 540,343
Held in trust for others	-	561,893	433,513	-	995,406
Total net position	<u>\$ 540,343</u>	<u>\$ 561,893</u>	<u>\$ 433,513</u>	<u>\$ -</u>	<u>\$ 1,535,749</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PENSION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Pension Trust Fund
ADDITIONS	
Retirement contributions	\$ -
Unrealized gain (loss)	93,053
Other income	-
Total additions	<u>93,053</u>
DEDUCTIONS	
Other	<u>9,331</u>
Total deductions	<u>9,331</u>
Change in net position	83,722
Net position at beginning of year	456,621
Net position at the end of year	<u><u>\$ 540,343</u></u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-127

URBAN COUNTY PROGRAM

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION

HOUSING AND URBAN DEVELOPMENT SECTION 108

FOR THE YEAR ENDED DECEMBER 31, 2019

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	\$ 28,762
Total additions	<u>28,762</u>
DEDUCTIONS	
Total deductions	<u>-</u>
Change in net position	28,762
Net position at beginning of year	404,751
Net position at end of year	<u>\$ 433,513</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-128

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	\$ 8,976
Total additions	<u>8,976</u>
DEDUCTIONS	
Various boards	<u>1,710</u>
Total deductions	<u>1,710</u>
Change in net position	7,266
Net position at beginning of year	554,627
Net position at end of year	<u>\$ 561,893</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance			Balance
	January 01, 2019	Additions	Deductions	December 31, 2019
Assets				
Cash	\$ 3,675	\$ 14,386,385	\$ 14,386,385	\$ 3,675
Due from other governments	92,846	105,846	92,846	105,846
Other receivables	2,904	-	-	2,904
Total assets	<u>\$ 99,425</u>	<u>\$ 14,492,231</u>	<u>\$ 14,479,231</u>	<u>\$ 112,425</u>
Liabilities				
Accounts payable	5,206	15,937,887	15,937,887	5,206
Salaries and benefits payable	94,219	107,219	94,219	107,219
Total liabilities	<u>\$ 99,425</u>	<u>\$ 16,045,106</u>	<u>\$ 16,032,106</u>	<u>\$ 112,425</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-130

URBAN COUNTY PROGRAM

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL

DISASTER RECOVERY PROGRAM FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

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: 2015 Floods and Storms Grant Non-Housing

Contract Period: 01/24/18 to 05/29/20

Period of Audit: 01/01/19 to 12/31/19

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Grant - GLO	\$ 1,622,288	\$ -	\$ 240,821	\$ 1,863,109	\$ 4,583,581	\$ (2,720,472)
Total revenues	<u>1,622,288</u>	<u>-</u>	<u>240,821</u>	<u>1,863,109</u>	<u>4,583,581</u>	<u>(2,720,472)</u>
EXPENDITURES						
Engineering services	36,039	-	182,880	218,919	279,000	60,081
Construction services	982,512	-	-	982,512	3,389,581	2,407,069
Acquisition/appraisals	571,794	-	44,850	616,644	815,000	198,356
General administration	31,943	-	13,091	45,034	100,000	54,966
Total expenditures	<u>1,622,288</u>	<u>-</u>	<u>240,821</u>	<u>1,863,109</u>	<u>4,583,581</u>	<u>2,720,472</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 DISASTER RECOVERY PROGRAM FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-131

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: 2015 Floods and Storms Grant Housing
Contract Period: 07/10/18 to 10/20/20
Period of Audit: 01/01/19 to 12/31/19

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Grant - GLO	\$ 87,996	\$ -	\$ 30,846	\$ 118,842	\$ 2,156,979	\$(2,038,137)
Total revenues	<u>87,996</u>	<u>-</u>	<u>30,846</u>	<u>118,842</u>	<u>2,156,979</u>	<u>(2,038,137)</u>
EXPENDITURES						
Homeownership rehabilitation and construction	-	-	-	-	1,898,142	1,898,142
Project delivery	81,806	-	29,005	110,811	215,698	104,887
General administration	6,190	-	1,841	8,031	43,139	35,108
Total expenditures	<u>87,996</u>	<u>-</u>	<u>30,846</u>	<u>118,842</u>	<u>2,156,979</u>	<u>2,038,137</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 COLONIA FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-132

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: 01/01/19 to 12/31/19

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Grant - TDA	\$ 379,330	\$ -	\$ 165,634	\$ 544,964	\$ 1,000,000	\$ (455,036)
Total revenues	<u>379,330</u>	<u>-</u>	<u>165,634</u>	<u>544,964</u>	<u>1,000,000</u>	<u>(455,036)</u>
EXPENDITURES						
Rehab single-unit construction	365,455	-	142,245	507,700	950,000	442,300
General administration	13,875	-	23,389	37,264	50,000	12,736
Total expenditures	<u>379,330</u>	<u>-</u>	<u>165,634</u>	<u>544,964</u>	<u>1,000,000</u>	<u>455,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
 URBAN COUNTY PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
 COLONIA FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

EXHIBIT D-133

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: 7216003
Contract Period: 9/01/16 to 9/01/20
Period of Audit: 01/01/19 to 12/31/19

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Grant - TDHCA	\$ 254,396	\$ -	\$ 22,059	\$ 276,455	\$ 700,000	\$ (423,545)
Total revenues	<u>254,396</u>	<u>-</u>	<u>22,059</u>	<u>276,455</u>	<u>700,000</u>	<u>(423,545)</u>
EXPENDITURES						
Public services	2,276	-	15,026	17,302	56,000	38,698
Rehab single-unit construction	243,280	-	-	243,280	550,000	306,720
General administration	8,840	-	7,033	15,873	94,000	78,127
Total expenditures	<u>254,396</u>	<u>-</u>	<u>22,059</u>	<u>276,455</u>	<u>700,000</u>	<u>423,545</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, 2019

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			
	2019	2018	2017	2016
Governmental activities:				
Net investment in capital assets	\$ 156,278,456	\$ 147,811,075	\$ 204,997,745	\$ 201,487,391
Restricted for:				
Special revenue				
Legislative (1)	54,551,061	63,432,275	47,661,345	55,276,020
Grants (1)	7,442,479	6,342,276	6,288,024	11,827,656
Debt service	30,365,635	11,177,053	18,329,875	17,353,451
Drainage improvements	-	-	25,538,553	-
Capital projects	-	-	-	-
Unrestricted	16,959,714	37,877,043	62,898,149	84,575,534
Subtotal governmental activities net position	\$ 265,597,345	\$ 266,639,722	\$ 365,713,691	\$ 370,520,052
% change from prior year	-0.4%	-27.1%	-1.3%	-5.2%
Business-type activities:				
Net investment in capital assets	\$ 1,243,897	\$ 1,184,531	\$ 1,208,247	\$ 1,178,229
Restricted for:				
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	2,341,041	2,188,467	2,308,857	2,204,009
Subtotal business-type activities net position	\$ 3,651,840	\$ 3,439,900	\$ 3,584,006	\$ 3,449,140
% change from prior year	6.2%	-4.0%	3.9%	5.4%
Primary government:				
Net investment in capital assets	\$ 157,522,353	\$ 148,995,606	\$ 206,205,992	\$ 202,665,620
Restricted for:				
Special revenue				
Legislative (1)	54,551,061	63,432,275	47,661,345	55,276,020
Grants (1)	7,442,479	6,342,276	6,288,024	11,827,656
Debt service	30,365,635	11,177,053	18,329,875	17,353,451
Drainage improvements	-	-	25,538,553	-
Capital projects	-	-	-	-
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	19,300,755	40,065,510	65,207,006	86,779,543
Total primary government net position (2)	\$ 269,249,185	\$ 270,079,622	\$ 369,297,697	\$ 373,969,192
% change from prior year	-0.3%	-26.9%	-1.2%	-5.2%

(1) Beginning in 2009, Restricted for Special Revenue was further categorized.

(2) See Exhibit E-2 for changes in net position from year to year.

Fiscal Year						
2015	2014	2013	2012	2011	2010	
\$ 188,600,929	\$ 177,495,406	\$ 148,499,402	\$ 161,875,118	\$ 178,709,088	\$ 210,602,444	
78,915,877	36,486,299	21,687,062	23,006,135	21,076,307	11,345,966	
9,082,734	9,294,532	8,650,732	3,724,551	3,369,434	4,343,556	
16,599,037	15,217,023	14,260,869	14,949,039	14,608,681	13,130,279	
-	-	-	-	-	-	
1,699,098	8,828,171	28,064,399	28,064,984	44,934,228	9,773,223	
96,108,470	101,139,761	114,635,154	109,671,244	64,980,672	66,445,469	
<u>\$ 391,006,145</u>	<u>\$ 348,461,192</u>	<u>\$ 335,797,617</u>	<u>\$ 341,291,071</u>	<u>\$ 327,678,410</u>	<u>\$ 315,640,937</u>	
12.2%	3.8%	-1.6%	4.2%	3.8%	2.3%	
\$ 1,042,021	\$ 1,055,448	\$ 1,003,375	\$ 1,003,375	\$ 1,003,375	\$ 1,003,717	
66,902	66,902	66,902	66,902	66,902	66,902	
2,163,608	2,024,982	1,818,506	1,502,692	1,189,802	1,007,825	
<u>\$ 3,272,531</u>	<u>\$ 3,147,332</u>	<u>\$ 2,888,783</u>	<u>\$ 2,572,969</u>	<u>\$ 2,260,080</u>	<u>\$ 2,078,444</u>	
4.0%	9.0%	12.3%	13.8%	8.7%	11.2%	
\$ 189,642,950	\$ 178,550,854	\$ 149,502,777	\$ 162,878,493	\$ 179,712,463	\$ 211,606,161	
78,915,877	36,486,299	21,687,062	23,006,135	21,076,307	11,345,966	
9,082,734	9,294,532	8,650,732	3,724,551	3,369,434	4,343,556	
16,599,037	15,217,023	14,260,869	14,949,039	14,608,681	13,130,279	
-	-	-	-	-	-	
1,699,098	8,828,171	28,064,399	28,064,984	44,934,228	9,773,223	
66,902	66,902	66,902	66,902	66,902	66,902	
98,272,078	103,164,743	116,453,660	111,173,936	66,170,474	67,453,294	
<u>\$ 394,278,676</u>	<u>\$ 351,608,524</u>	<u>\$ 338,686,400</u>	<u>\$ 343,864,040</u>	<u>\$ 329,938,490</u>	<u>\$ 317,719,381</u>	
12.1%	3.8%	-1.5%	4.2%	3.8%	2.4%	

COUNTY OF HIDALGO, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year			
	2019	2018	2017	2016
Expenses				
<i>Governmental activities:</i>				
General government	\$ 133,717,229	\$ 125,375,803	\$ 127,938,415	\$ 123,633,293
Public safety	119,131,006	111,686,054	108,582,746	108,710,146
Highways and streets	33,062,109	50,216,442	44,527,862	39,422,685
Sanitation	8,083,771	7,444,245	7,160,516	6,526,135
Drainage flood control	-	-	13,300,999	14,854,988
Health and welfare	166,769,442	169,680,198	151,409,441	132,027,373
Culture-recreation	5,499,921	4,226,958	4,736,178	4,267,350
Conservation of natural resources	1,176,675	1,236,155	1,244,656	924,511
Urban and economic development	14,157,281	14,217,950	20,237,852	21,856,952
Interest on long-term debt	13,669,580	9,715,467	12,631,601	11,054,231
Total governmental activities expenses	495,267,014	493,799,272	491,770,266	463,277,664
<i>Business-type activities:</i>				
Sanitary Landfill	26,428	34,154	27,203	20,197
Jail Commissary	1,570,244	1,874,267	1,379,137	1,285,061
Total business-type activities expenses	1,596,672	1,908,421	1,406,340	1,305,258
Total primary government expenses	496,863,686	495,707,693	493,176,606	464,582,922
Program revenues				
<i>Governmental activities:</i>				
Charges for services				
General government	62,796,763	63,420,766	62,435,928	64,747,562
Public safety	8,498,131	8,616,963	9,143,107	8,920,343
Highways and streets	2,502,363	523,292	1,040,880	1,016,673
Sanitation	1,449,257	1,478,849	1,419,956	1,301,020
Drainage flood control	-	-	61,000	57,607
Health and welfare	870,893	750,908	712,277	875,328
Culture-recreation	-	-	-	-
Operating grants and contributions	180,280,389	207,611,813	179,413,113	180,883,512
Capital grants and contributions	10,235,179	8,606,425	1,008,184	3,389,757
Total governmental activities program revenues	266,632,975	291,009,016	255,234,445	261,191,802
<i>Business-type activities:</i>				
Charges for services				
Sanitary Landfill	-	-	-	-
Jail Commissary	1,759,795	1,717,131	1,524,670	1,496,797
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	1,759,795	1,717,131	1,524,670	1,496,797
Total primary government program revenues	268,392,770	292,726,147	256,759,115	262,688,599
Net (expenses) revenues				
<i>Governmental activities</i>	(228,634,039)	(202,790,256)	(236,535,821)	(202,085,862)
<i>Business-type activities</i>	163,123	(191,290)	118,330	191,539
Total primary government net expenses	\$ (228,470,916)	\$ (202,981,546)	\$ (236,417,491)	\$ (201,894,323)

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

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 112,902,355	\$ 112,787,403	\$ 112,827,372	\$ 101,093,597	\$ 97,811,363	\$ 97,842,494
102,440,534	103,807,554	99,428,539	90,336,106	90,185,262	89,801,722
36,914,350	29,595,835	35,538,330	28,095,900	29,560,143	42,230,362
5,661,819	5,652,481	5,768,425	5,901,785	6,172,858	6,044,230
11,269,630	7,279,792	18,402,498	11,625,550	13,366,540	19,517,938
128,626,443	122,414,102	85,762,647	71,258,891	72,326,836	76,408,955
3,922,965	4,177,463	4,212,908	3,892,851	3,343,123	3,995,919
846,851	864,399	950,619	916,059	884,829	812,425
15,875,415	15,689,191	13,464,903	18,498,452	18,321,321	15,764,794
14,767,411	9,725,334	10,017,010	11,411,173	10,998,944	7,663,745
433,227,773	411,993,554	386,373,251	343,030,364	342,971,219	360,082,584
15,891	24,153	24,777	28,558	120,006	13,329
1,353,765	1,108,065	995,192	1,032,782	1,046,429	1,132,218
1,369,656	1,132,218	1,019,969	1,061,340	1,166,435	1,145,547
434,597,429	413,125,772	387,393,220	344,091,704	344,137,655	361,228,131
60,828,736	57,973,975	56,453,021	50,492,028	44,504,246	43,332,476
7,830,401	10,160,583	7,968,233	9,111,919	7,051,187	8,000,597
374,282	704,295	429,606	326,583	749,638	339,740
1,457,721	-	-	-	-	-
61,590	48,000	37,250	48,750	39,750	33,668
855,534	965,728	926,460	1,010,148	757,964	661,955
-	-	-	-	-	-
197,340,475	149,802,839	113,472,504	99,576,927	102,223,888	106,642,998
837,756	2,157,041	2,425,071	2,720,365	4,901,517	4,716,404
269,586,495	221,812,461	181,712,145	163,286,720	160,228,190	163,727,838
-	-	-	-	-	-
1,494,855	1,390,767	1,335,583	1,371,909	1,318,592	1,337,541
-	-	-	-	-	-
-	-	-	-	27,800	15,000
1,494,855	1,390,767	1,335,583	1,371,909	1,346,392	1,352,541
271,081,350	223,203,228	183,047,728	164,658,629	161,574,582	165,080,379
(163,641,278)	(190,181,093)	(204,661,106)	(179,743,644)	(182,743,029)	(196,354,746)
125,199	258,549	315,614	310,569	179,957	206,994
\$ (163,516,079)	\$ (189,922,544)	\$ (204,345,492)	\$ (179,433,075)	\$ (182,563,072)	\$ (196,147,752)

COUNTY OF HIDALGO, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2019	2018	2017	2016
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Taxes:				
Property taxes	\$ 205,824,338	\$ 200,281,653	\$ 222,872,417	\$ 211,310,049
Unrestricted grants and contributions	7,799,749	6,868,721	7,088,496	7,125,603
Interest earnings	9,035,879	5,711,395	3,393,343	2,001,289
Miscellaneous	4,870,117	2,929,439	3,491,823	2,665,512
Gain on sale of capital assets	213,097	218,603	109,303	425,251
Total governmental activities	<u>227,743,180</u>	<u>216,009,811</u>	<u>236,955,382</u>	<u>223,527,704</u>
<i>Business-type activities:</i>				
Interest earnings	52,078	46,885	16,258	-
Gain on sale of capital assets	-	-	278	-
Total business-type activities	<u>52,078</u>	<u>46,885</u>	<u>16,536</u>	<u>-</u>
Total primary government	<u>227,795,258</u>	<u>216,056,696</u>	<u>236,971,918</u>	<u>223,527,704</u>
Change in net position				
<i>Governmental activities</i>	(890,859)	13,219,555	419,561	21,441,842
<i>Business-type activities</i>	215,201	(144,405)	134,866	191,539
Total primary government (1)	<u>\$ (675,658)</u>	<u>\$ 13,075,150</u>	<u>\$ 554,427</u>	<u>\$ 21,633,381</u>

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

Fiscal Year						
2015	2014	2013	2012	2011	2010	
\$ 208,801,985	\$ 192,457,753	\$ 188,630,519	\$ 183,936,243	\$ 186,117,473	\$ 188,947,946	
6,942,483	5,975,466	11,497,279	3,833,434	3,284,212	2,723,685	
856,182	677,590	589,637	521,437	927,663	889,067	
4,383,843	3,593,488	1,991,573	3,124,867	6,414,684	10,956,166	
286,060	406,612	442,877	435,795	53,953	141,649	
<u>221,270,553</u>	<u>203,110,909</u>	<u>203,151,885</u>	<u>191,851,776</u>	<u>196,797,985</u>	<u>203,658,513</u>	
-	-	189	2,239	1,627	2,094	
-	-	11	81	52	130	
-	-	200	2,320	1,679	2,224	
<u>221,270,553</u>	<u>203,110,909</u>	<u>203,152,085</u>	<u>191,854,096</u>	<u>196,799,664</u>	<u>203,660,737</u>	
57,629,275	12,929,816	(1,509,221)	12,108,132	14,054,956	7,303,767	
125,199	258,549	315,814	312,889	181,636	209,218	
<u>\$ 57,754,474</u>	<u>\$ 13,188,365</u>	<u>\$ (1,193,407)</u>	<u>\$ 12,421,021</u>	<u>\$ 14,236,592</u>	<u>\$ 7,512,985</u>	

COUNTY OF HIDALGO, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2019 (1)	2018 (1)	2017 (1)	2016 (1)
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 353-357.

Fiscal Year					
2015 (1)	2014 (1)	2013 (1)	2012 (1)	2011 (1)	2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,824
-	-	-	-	-	1,632,127
-	-	-	-	-	1,125,429
-	-	-	-	-	3,837,841
-	-	-	-	-	718,213
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	150,000
-	-	-	-	-	3,869,336
-	-	-	-	-	31,456,771
-	-	-	-	-	43,390,541
-	-	-	-	-	49.7%
-	-	-	-	-	19,332
-	-	-	-	-	10,200
-	-	-	-	-	48,910
-	-	-	-	-	2,365,838
-	-	-	-	-	414,612
-	-	-	-	-	-
-	-	-	-	-	32,001,740
-	-	-	-	-	6,055,333
-	-	-	-	-	55,379,246
-	-	-	-	-	96,295,211
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,685,752
-	-	-	-	-	25.5%

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

	Fiscal Year			
	2019	2018	2017	2016
General fund:				
Nonspendable:				
Inventory	\$ 825,417	\$ 816,451	\$ 754,980	\$ 896,271
Prepays	2,819,638	793,408	3,397,528	3,254,596
Noncurrent loans receivables	109,575	101,500	108,900	108,800
Restricted for:				
Grand jury program	145,730	176,433	221,706	198,158
Community & economic development programs	1,519,816	514,644	603,787	680,782
Bond forfeitures commissionse	-	-	-	-
Record archives	2,835,736	2,522,026	2,449,187	2,074,244
Elections	328,818	254,096	266,723	259,371
Sheriff's confiscations	14,100	14,100	14,100	3,000
Bail bond board	153,470	162,482	164,105	172,126
Family protection fee	558,392	535,669	510,325	476,180
Drug court program	111,187	66,089	113,240	138,846
District Court record archives	337,028	244,956	387,758	287,425
Grant cash match	1,496,245	1,032,844	1,039,063	2,333,133
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	-	-
Electronic filing	30,795	31,946	-	-
Garage motor vehicle fee	13,400	10,520	7,960	5,150
Scofflaw	1,649,233	1,284,732	919,087	678,580
Preservation of vital statistics fee	253,176	240,232	226,165	217,963
Court facilities fee	1,312,072	3,709,951	2,464,329	1,239,093
Juvenile Probation	175	175	175	-
Committed for:				
Renovation of historical site	-	-	-	-
Assigned for:				
Jail repairs/Landmark	-	-	-	-
Designated for 1115 Waiver	3,554,689	3,833,719	3,208,276	3,533,947
Designated appropriations subsequent year	5,959,162	6,746,128	-	-
Designated capital outlay	-	-	19,394	19,394
Designated TXDOT	-	-	-	182,346
Designated for new courthouse	2,510,824	2,651,773	2,786,349	3,951,866
Designated for park repairs	-	-	176,397	279,375
Designated for flood control	71,100	831,779	-	-
Designated for CC & DC E-Filing	66,187	-	-	-
Designated for CW Administration buildings	600,000	-	-	-
Designated for IT countywide infrastructure	4,000,000	-	-	-
Designated for Drug Court Program	10,592	-	-	-
Designated for Alternative Incarceration Program	168,136	-	-	-
Unassigned:	29,442,241	34,692,619	36,360,709	30,260,498
Total general fund	\$ 60,896,934	\$ 61,268,272	\$ 56,200,243	\$ 51,251,144
% change from prior year	-0.6%	9.0%	9.7%	9.5%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 353-357.

Fiscal Year						
2015	2014	2013	2012	2011	2010 (1)	
\$ 844,546	\$ 799,503	\$ 758,513	\$ 747,218	\$ 716,038	\$ -	
2,406,824	2,664,572	2,592,664	2,364,688	2,038,401	-	
265,544	260,844	295,975	401,706	390,500	-	
185,472	128,044	140,093	116,460	103,024	-	
765,962	498,056	238,737	288,737	175,415	-	
-	-	-	-	216,415	-	
1,375,995	1,223,211	984,667	1,423,485	2,372,111	-	
264,707	200,027	156,322	122,654	106,291	-	
100	-	-	12,805	12,805	-	
167,136	163,145	161,155	158,690	160,209	-	
439,025	399,543	362,425	323,129	284,250	-	
176,709	183,311	197,555	216,145	209,103	-	
426,987	352,412	209,865	-	-	-	
419,020	785,885	929,059	676,820	676,127	-	
-	-	-	-	-	-	
-	-	-	20,168	204,598	-	
-	167,340	-	-	-	-	
2,130	-	-	-	-	-	
416,881	137,584	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	150,000	-	
-	-	5,125,172	4,176,073	3,869,336	-	
3,189,210	3,436,694	4,164,602	-	-	-	
4,730,357	9,135,973	11,706,190	17,607,896	-	-	
11,569	20,168	20,168	-	-	-	
272,198	674,334	709,347	-	-	-	
4,000,000	4,041,000	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
26,426,521	19,689,742	21,279,236	21,594,958	36,728,229	-	
\$ 46,786,893	\$ 44,961,388	\$ 50,031,744	\$ 50,251,632	\$ 48,412,852	\$ -	
4.1%	-10.1%	-0.4%	3.8%	11.6%		

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

	Fiscal Year			
	2019	2018	2017	2016
Other governmental funds:				
Nonspendable:				
Prepays	\$ 1,751	\$ 1,137	\$ 1,414	\$ 15,594
Noncurrent loans receivables	-	-	-	10,400
Restricted for:				
Noncurrent loans receivables	11,200	11,200	11,200	-
Legally restricted revenues	-	-	-	-
Grants	4,059,943	3,592,953	4,890,351	4,161,085
Road maintenance and construction	3,414,773	8,251,378	8,695,553	7,972,266
Road districts	7,222,329	-	-	-
TXDOT cash match	1,037,125	121,138	417,706	491,534
Grant cash match	148,804	349,621	114,050	100,920
Law enforcement officers special education	31,880	23,501	22,228	25,504
District attorney programs	35,064	84,248	127,390	162,971
Court ordered confiscations	4,114,069	6,051,674	7,255,273	7,627,195
Drug abuse prevention rehabilitation	443,914	433,673	410,741	398,452
Pretrial intervention	225,622	132,031	144,967	214,545
Child abuse prevention	57,090	52,366	45,930	40,039
District Clerk Title IV-D	380,433	453,927	424,851	360,747
Records management & preservation	4,037,164	4,424,656	4,319,253	3,697,858
Court reporter	82,795	32,251	76,851	153,330
Juvenile delinquency prevention	5,003	4,939	4,898	4,847
Courthouse security	92,419	88,993	67,009	125,573
Probate court contributions	380,375	368,944	352,518	347,748
Court building security	136,965	134,360	141,679	95,061
T.A.C. special vehicle inventory	614,733	524,330	430,821	300,689
Law library	1,422,667	1,367,403	1,273,366	1,202,145
Supplemental court-ordered guardianship fee	115,720	101,539	86,516	87,467
Court technology	619,703	499,844	379,563	345,468
Asset forfeiture	6,113,137	6,340,545	6,677,435	5,843,275
Adult probation	61,224	45,432	17,837	41,091
Health Care Funding District	14,472,491	23,853,187	7,571,074	15,033,919
Capital outlay cash match	-	-	-	10,833
Capital improvements	136,501,194	172,986,269	57,012,764	48,571,297
Drainage improvement projects	-	-	38,082,541	43,531,469
Debt service reserve	8,807,369	5,952,142	8,301,257	8,324,004
Committed for:				
Department of Homeland pre-award costs	-	-	-	-
Debt service reserve	-	-	-	-
Unassigned:				
Capital projects funds	(4,512,158)	(4,066,540)	(3,295,101)	(3,748,979)
Total other governmental funds	<u>190,134,798</u>	<u>232,217,141</u>	<u>144,061,935</u>	<u>145,548,347</u>
Total governmental funds	<u>\$ 251,031,732</u>	<u>\$ 293,485,413</u>	<u>\$ 200,262,178</u>	<u>\$ 196,799,491</u>
% change from prior year	-14.5%	46.6%	1.8%	-4.9%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit E-3 pages 353-357.

Fiscal Year						
2015	2014	2013	2012	2011	2010 (1)	
\$ 4,891	\$ 50,358	\$ 27,883	\$ 58,052	\$ 17,085	\$ -	
10,400	10,400	10,400	10,400	10,300	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
2,871,895	3,494,020	3,719,789	3,676,365	3,367,568	-	
9,012,587	4,091,317	6,409,633	8,160,823	8,279,598	-	
-	-	70,445	68,907	66,144	-	
732,637	541,625	718,779	-	364,446	-	
100,920	100,920	-	740,569	-	-	
26,604	14,253	7,406	12,608	24,556	-	
193,475	192,522	212,868	229,315	331,314	-	
7,255,814	5,984,303	3,229,369	3,278,101	3,281,915	-	
337,323	329,557	29,564	28,042	24,992	-	
265,641	265,874	417,950	365,307	61,250	-	
36,769	31,844	26,469	21,499	15,331	-	
288,609	216,972	127,175	93,389	50,565	-	
3,108,924	2,734,579	1,853,276	1,419,450	1,318,195	-	
160,738	152,056	111,838	106,917	144,976	-	
4,549	3,950	3,748	3,400	3,345	-	
79,082	79,467	128,204	40,250	37,741	-	
336,691	319,585	306,890	286,839	276,892	-	
57,009	126,550	134,811	179,794	149,563	-	
184,119	110,824	70,041	88,887	194,443	-	
1,113,020	1,017,735	685,387	457,359	376,924	-	
82,479	81,286	71,491	58,699	45,743	-	
532,352	889,592	806,006	900,492	837,155	-	
5,639,248	5,934,853	6,075,535	6,458,311	3,959,955	-	
47,022	-	40,152	-	-	-	
41,971,575	6,709,092	194,668	-	-	-	
10,833	49,207	-	-	-	-	
30,440,298	95,482,291	94,738,510	26,734,575	42,330,642	-	
50,697,492	1,020,679	1,586,918	1,860,399	2,791,771	-	
-	-	-	-	-	-	
-	-	-	2,365,838	2,365,840	-	
6,957,637	7,548,192	6,848,513	7,830,098	7,856,641	-	
(2,484,546)	(1,695,177)	(1,714,888)	(544,479)	(202,674)	-	
160,076,087	135,888,726	126,948,830	64,990,206	78,382,217	-	
\$ 206,862,980	\$ 180,850,114	\$ 176,980,574	\$ 115,241,838	\$ 126,795,069	\$ -	
14.4%	2.2%	53.6%	-9.1%	-0.9%		

COUNTY OF HIDALGO, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2019	2018	2017	2016
Revenues				
Taxes	\$ 201,652,972	\$ 195,149,578	\$ 218,486,183	\$ 209,573,583
Licenses and permits	8,296,630	8,131,808	7,795,433	7,788,639
Intergovernmental	120,339,337	111,617,906	118,629,602	115,463,417
Charges for services	30,477,844	29,215,061	28,654,650	28,629,752
Fines and forfeits	5,902,952	6,197,302	8,630,606	9,343,882
Special assessments	70,968,512	108,140,549	68,327,335	70,546,968
Interest	9,207,423	5,912,653	3,593,573	2,087,070
Miscellaneous	10,642,351	5,145,132	5,844,890	6,312,867
Total revenues	457,488,021	469,509,989	459,962,272	449,746,178
% change from prior year	-2.6%	2.1%	2.3%	-0.3%
Expenditures				
Current:				
General government	96,153,311	90,068,584	89,488,250	87,499,117
Public safety	109,720,238	105,221,231	99,844,248	97,284,442
Highways and streets	23,225,540	23,983,573	27,936,662	24,337,297
Sanitation	7,615,096	7,292,865	6,668,732	7,136,346
Drainage flood control	-	-	11,057,559	14,800,681
Health and welfare	165,091,948	168,297,766	149,761,804	129,723,614
Culture-recreation	3,960,709	4,040,318	4,285,572	3,880,844
Conservation of natural resources	1,160,084	1,224,863	1,235,186	904,497
Urban and economic development	14,270,106	14,084,212	20,295,867	21,889,579
Debt service:	-	-	-	-
Principal	13,800,345	16,014,223	25,399,212	23,448,124
Interest and fiscal charges	14,222,970	9,366,103	14,486,833	11,939,149
Bond issuance costs	579,363	1,806,846	429,085	1,075,414
Advance refunding escrow	295,000	-	249,917	1,350,683
Capital outlay	82,964,764	51,017,265	38,912,042	36,141,484
Intergovernmental	-	-	-	1,919,291
Total expenditures	533,059,474	492,417,849	490,050,969	463,330,562
% change from prior year	8.3%	0.5%	5.8%	5.4%
Excess (deficiency) of revenues over (under) expenditures	(75,571,453)	(22,907,860)	(30,088,697)	(13,584,384)
Other financing sources (uses)				
Transfers in	24,728,094	17,720,079	21,307,834	15,759,254
Transfers out	(24,728,094)	(17,720,079)	(21,307,834)	(15,759,254)
Bonds issued	24,795,000	143,580,000	28,405,000	(62,360,377)
Premium (discount) on bonds issued	7,824,719	12,444,293	4,533,730	15,733,542
Payment to refunded bond escrow agent	(24,372,186)	(22,896,147)	(1,955,083)	35,045,000
Refunding bonds issued	20,645,000	23,200,000	1,960,000	52,625,000
Capital leases	1,300,575	1,458,666	272,655	1,092,597
Long-term notes issued	-	-	-	1,243,079
Sale of capital assets	3,006,353	515,415	962,502	1,232,939
Finance agreement	73,090	-	-	-
Total other financing sources (uses)	33,272,551	158,302,227	34,178,804	44,611,780
Net change in fund balances	\$ (42,298,902)	\$ 135,394,367	\$ 4,090,107	\$ 31,027,396
Capital outlay	92,577,647	42,246,502	39,693,702	49,728,574
Debt service as a percentage of non-capital expenditures	6.4%	5.6%	8.9%	8.6%

Fiscal Year						
2015	2014	2013	2012	2011	2010	
\$ 200,327,733	\$ 193,094,738	\$ 182,137,224	\$ 182,147,807	\$ 182,840,942	\$ 184,347,658	
7,617,963	6,004,203	5,712,911	5,486,262	5,088,359	4,864,443	
111,594,304	105,107,332	104,101,649	105,521,055	109,832,977	113,702,368	
26,367,977	27,039,877	25,114,781	22,599,769	21,409,704	21,025,550	
8,730,283	10,149,010	17,167,982	8,540,606	5,860,638	6,953,579	
91,320,604	52,736,756	-	-	-	-	
877,102	686,059	591,291	511,348	913,029	856,022	
4,119,125	3,765,047	2,159,747	3,013,222	6,641,260	11,165,414	
450,955,091	398,583,022	336,985,585	327,820,069	332,586,909	342,915,034	
13.1%	18.3%	2.8%	-1.4%	-3.0%	-12.1%	
81,675,598	79,324,972	76,497,048	73,573,391	72,365,619	74,714,569	
96,145,326	96,299,684	97,036,418	85,778,304	85,334,368	84,337,684	
21,100,188	21,667,625	21,715,045	21,343,985	22,195,775	18,871,184	
5,631,443	5,542,244	5,412,808	5,389,707	5,816,510	5,655,893	
12,671,056	8,830,537	12,432,685	9,595,163	10,063,974	21,621,227	
127,773,508	120,073,540	84,156,726	70,698,752	72,190,123	76,236,976	
3,431,426	3,815,783	3,574,655	3,452,517	3,639,117	3,263,433	
835,496	866,688	935,392	904,340	873,637	802,560	
15,955,567	15,724,382	13,369,457	18,503,247	18,347,033	16,506,525	
23,199,767	19,433,578	16,581,252	15,413,094	16,832,917	13,044,678	
13,284,727	15,463,246	12,298,777	12,921,585	12,652,116	8,872,551	
805,463	1,177,914	545,831	-	-	453,042	
283,435	664,818	-	-	-	-	
35,214,539	32,315,706	35,134,158	22,216,302	14,553,567	21,724,416	
1,390,935	2,899,101	667,181	-	-	-	
439,398,474	424,099,818	380,357,433	339,790,387	334,864,756	346,104,738	
3.6%	11.5%	11.9%	1.5%	-3.2%	-22.2%	
11,556,617	(25,516,796)	(43,371,848)	(11,970,318)	(2,277,847)	(3,189,704)	
19,031,104	12,385,072	12,132,490	12,112,024	14,472,147	29,917,431	
(19,031,104)	(12,385,070)	(12,132,493)	(12,112,022)	(14,472,147)	(29,917,430)	
(41,782,722)	(72,230,634)	-	-	-	-	
2,997,064	7,905,225	7,415,831	-	-	607,190	
15,785,000	25,615,000	77,130,000	-	-	27,850,000	
39,750,000	68,371,980	-	-	-	-	
743,919	607,415	7,043,680	796,378	598,253	1,847,685	
-	-	-	-	-	-	
2,037,476	1,597,942	14,981,488	1,122,375	1,192,469	1,356,187	
-	-	-	-	-	-	
19,530,737	31,866,930	106,570,996	1,918,755	1,790,722	31,661,063	
\$ 31,087,354	\$ 6,350,134	\$ 63,199,148	\$ (10,051,563)	\$ (487,125)	\$ 28,471,359	
49,933,236	42,320,056	41,837,369	35,210,330	23,489,541	26,821,784	
9.4%	9.1%	8.5%	9.3%	9.5%	6.9%	

COUNTY OF HIDALGO, TEXAS**EXHIBIT E-5**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
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%
2018	2017	44,366,267,454	3,950,449,724	40,415,817,730	0.5800	44,366,267,454	91.10%
2019	2018	46,726,114,628	4,291,628,305	42,434,486,323	0.5800	46,726,114,628	90.82%

(1) Includes minerals.

(2) Total assessed value was recalculated for Tax Roll Years 2009-2017.

Source: Hidalgo County Tax Office Levy Rolls

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

EXHIBIT E-6

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation	Taxable Valuation
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
2018	2017	44,366,267,454	40,415,817,730	33,736,389,208
2019	2018	46,726,114,628	42,434,486,323	35,459,441,332

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-7

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

	Fiscal Year:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Tax Roll Year:	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Hidalgo County											
Operating:											
General Fund		0.5100	0.5112	0.5186	0.5225	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127
Road & Bridge Fund		-	-	-	-	-	-	-	-	-	-
Park Fund		-	-	-	-	-	-	-	-	-	-
Total Operating		0.5100	0.5112	0.5186	0.5225	0.5308	0.5208	0.5235	0.5225	0.5107	0.5127
Debt Service:											
Refunding Bonds 2005		-	-	-	-	0.0127	0.0220	0.0219	0.0235	0.0192	0.0103
Refunding Bonds 2006		-	-	-	-	-	-	-	-	-	0.0018
Refunding Bonds 2007		-	-	-	0.0022	0.0040	0.0042	0.0043	0.0035	0.0045	0.0042
Refunding Bonds 2009A		-	0.0009	0.0010	0.0009	0.0011	0.0009	0.0011	0.0006	0.0050	0.0149
Refunding Bonds 2014A		0.0021	-	-	0.0037	0.0069	-	-	-	-	-
Refunding Bonds 2014B		0.0077	0.0177	0.0193	0.0187	0.0035	-	-	-	-	-
Refunding Bonds 2014C		0.0078	0.0076	0.0073	0.0057	-	-	-	-	-	-
Refunding Bonds 2015B		0.0019	0.0022	0.0022	0.0034	-	-	-	-	-	-
Refunding Bonds 2015C		-	0.0019	0.0034	0.0052	-	-	-	-	-	-
Refunding Bonds 2018C		0.0043	-	-	-	-	-	-	-	-	-
Certificates of Obligation 1998		-	-	-	-	-	-	-	-	-	-
Certificates of Obligation 2000		-	-	-	-	-	-	-	-	-	0.0079
Certificates of Obligation 2001		-	-	-	-	-	-	-	-	0.0039	0.0038
Certificates of Obligation 2002		-	-	-	-	-	0.0035	0.0036	0.0040	0.0040	0.0036
Certificates of Obligation 2004		-	-	-	-	-	0.0078	0.0082	0.0085	0.0094	0.0091
Certificates of Obligation 2006		-	-	-	0.0035	0.0151	0.0114	0.0107	0.0092	0.0092	0.0095
Certificates of Obligation 2009		-	0.0036	0.0039	0.0024	0.0066	0.0070	0.0071	0.0072	0.0076	0.0079
Certificates of Obligation 2009B&C		0.0017	0.0025	0.0026	0.0026	0.0027	0.0035	0.0028	0.0028	0.0044	0.0043
Certificates of Obligation 2010A&B		0.0040	0.0059	0.0062	0.0062	0.0062	0.0085	0.0064	0.0080	0.0121	-
Certificates of Obligation 2014		0.0061	0.0050	0.0044	0.0046	-	-	-	-	-	-
Certificates of Obligation 2015A		0.0019	0.0020	0.0018	0.0035	-	-	-	-	-	-
Certificates of Obligation 2016		0.0071	0.0074	0.0151	-	-	-	-	-	-	-
Certificates of Obligation 2017		0.0054	0.0081	-	-	-	-	-	-	-	-
Certificates of Obligation 2018A		0.0118	-	-	-	-	-	-	-	-	-
Certificates of Obligation 2018B		0.0048	-	-	-	-	-	-	-	-	-
Notes Payable		0.0034	0.0040	0.0042	0.0049	0.0004	0.0004	0.0004	0.0002	-	-
Total Debt Service		0.0700	0.0688	0.0714	0.0675	0.0592	0.0692	0.0665	0.0675	0.0793	0.0773
Total Hidalgo County		0.5800	0.5800	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900

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

Source: Hidalgo County Tax Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-8

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

	Fiscal Year:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Tax Roll Year:	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Hidalgo County	0.5800	0.5800	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	0.0951	0.0951	0.0951	0.0957	0.0957	0.0750	0.0733	0.0725	0.0725
EMS District No. 1	0.0194	0.0176	0.0200	0.0185	0.0165	0.0154	0.0154	0.0143	0.0134	0.0134	0.0132
EMS District No. 2	0.0360	0.0380	0.0380	0.0361	0.0361	0.0361	0.0361	0.0336	0.0311	0.0284	0.0284
EMS District No. 3	0.0257	0.0285	0.0300	0.0300	0.0300	0.0300	0.0300	0.0100	0.0088	0.0080	0.0080
EMS District No. 4	0.0252	0.0254	0.0272	0.0272	0.0272	0.0267	0.0262	0.0245	0.0245	0.0240	0.0240
Red Sands GWC District	0.1528	0.1690	0.1690	0.1690	0.1690	0.1690	0.1690	0.1690	0.1800	-	-
City of Alamo	0.5817	0.5565	0.5810	0.5881	0.5990	-	-	-	-	-	-
City of Alton	0.4440	0.4440	0.4490	0.4540	0.4591	0.4624	0.4799	0.4825	0.4850	0.4850	0.4950
City of Edcouch	0.9687	0.9154	0.9286	0.9286	0.9286	0.9705	0.9999	0.8842	0.8542	0.8542	0.8542
City of Edinburg	0.6350	0.6350	0.6350	0.6350	0.6350	0.6350	0.6350	0.6350	-	-	-
City of Elsa	0.8822	0.9018	0.9177	0.8566	0.9867	0.9916	0.9900	0.9900	0.9042	0.9042	0.9042
City of Granjeno	0.4607	0.4469	0.4419	0.4251	0.4230	0.4253	0.4253	0.4253	0.3757	0.3072	0.3072
City of Hidalgo	0.3514	0.3514	0.3514	0.3514	0.3514	0.3514	0.3514	0.3514	-	-	-
City of La Joya	0.5251	0.5394	0.5435	0.5700	0.5678	0.5678	0.5452	0.5323	0.5176	0.5678	0.5678
City of La Villa	0.7836	0.7836	0.7836	0.7836	0.7836	0.7836	0.7836	0.6224	0.6234	0.6234	0.6234
City of Mercedes	0.7450	0.7450	0.7450	0.7550	0.7600	0.7750	0.7850	0.7850	0.7900	0.7900	0.7900
City of Mission	0.4862	0.4862	0.4962	0.4988	0.5188	0.5288	0.5288	0.5388	0.5566	0.5566	0.5566
City of Palmview	0.5001	0.5001	0.4751	0.4751	0.4790	0.4665	0.4665	0.4600	0.4534	0.4438	0.4438
City of Peñitas	0.5562	0.5562	0.5060	0.5060	0.4595	0.4345	0.4100	0.3625	0.3296	0.3085	0.3085
City of Pharr	0.6490	0.6490	0.6540	0.6540	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800
City of Progreso	0.8129	0.7840	0.7961	0.8061	0.7930	0.8126	0.5389	0.4999	0.4553	0.4553	0.4553
City of San Juan	0.6993	0.6993	0.6993	0.6993	0.6993	0.7386	0.7386	0.7386	0.7386	0.7386	0.7386
City of Sullivan	0.5000	0.5000	0.4606	0.4668	0.4478	0.4160	0.3838	0.3535	0.3220	0.3232	0.3232
City of Weslaco	0.6667	0.6667	0.6667	0.6767	0.6767	0.6867	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	1.2582	1.2582	1.2582	1.1779
Edcouch-Elsa ISD	1.2580	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	1.2398	1.2398	1.2398	1.2198
Hidalgo ISD	1.4700	1.4700	1.4900	1.5300	1.5300	1.5564	1.5564	1.5864	-	-	-
La Joya ISD	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110	1.3110
La Villa ISD	1.4838	1.3038	1.3038	1.3038	1.3038	1.3038	1.3038	1.3038	1.2248	1.2248	1.2248
McAllen ISD	1.1550	1.1550	1.1550	1.1550	1.1650	1.1650	1.1650	1.1650	1.1650	1.1650	1.1650
Mercedes ISD	1.3800	1.3800	1.3800	1.3800	1.3800	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900
Mission CISD	1.3398	1.3502	1.3582	1.3672	1.3300	1.3000	1.3000	1.3000	1.3000	1.3000	1.2800
Monte Alto ISD	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.2200
Pharr-San Juan-Alamo ISD	1.3792	1.3892	1.3992	1.3992	1.3592	1.3592	1.3592	1.3592	1.3592	1.3592	1.3013
Progreso ISD	1.3900	1.3900	1.3900	1.3700	1.3700	1.3275	1.3700	1.4300	1.4300	1.3100	1.3100
Sharyland ISD	1.3755	1.3755	1.3755	1.3355	1.3350	1.2855	1.2855	1.2000	1.2000	1.2000	1.2000
South Texas College	0.1780	0.1850	0.1850	0.1850	0.1850	0.1500	0.1507	0.1507	0.1497	0.1491	0.1491
South Texas ISD	0.0492	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	1.2770	1.2770	1.3170	1.3170	1.3170	1.3170
Weslaco ISD	1.1597	1.1597	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397

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

Source: Hidalgo County Tax Office

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

EXHIBIT E-9

Taxpayer	Fiscal Year: 2019 Tax Roll Year: 2018				2010 2009			
	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	\$ 348,487,640	1	0.99%	2,021,228	\$ 155,601,470	4	0.57%	\$ 918,049
Merit Energy Company	145,371,113	2	0.41%	843,152				
Simon Property Group-McAllen No 2	135,839,131	3	0.39%	787,867				
H E Butt Grocery Company	104,522,304	4	0.30%	606,229	114,289,734	5	0.42%	674,309
Electric Transmission of Texas	103,752,010	5	0.30%	601,762				
CPG Mercedes LP	89,891,425	6	0.26%	521,370				
Big Sky Commercial Property	61,421,881	7	0.18%	356,247				
McAllen Levcal LLC	60,056,707	8	0.17%	348,329				
Frontera Generation LTD PTNSHP	56,052,250	9	0.16%	325,103				
Magic Valley Elec Coop	56,017,320	10	0.16%	324,900				
Shell Western E & P, Inc.					414,323,580	1	1.51%	2,444,509
Chevron USA Inc					194,500,240	2	0.71%	1,147,551
El Paso E&P Co					166,706,540	3	0.61%	983,569
Universal Health Services					83,905,804	9	0.31%	495,044
Wal-Mart Property Tax Department					104,810,618	6	0.38%	618,383
Southwestern Bell Telephone					93,005,380	7	0.34%	548,732
Calpine Cntrl LP (Magic Vly Pw)					87,490,000	8	0.32%	516,191
Chesapeake Operating					82,100,300	10	0.30%	484,392
Total	\$ 1,161,411,781		3.32%	\$ 6,736,187	\$ 1,496,733,666		5.47%	\$ 8,830,730

(1) Appraisal District certified values for Fiscal Year 2019 and Tax Roll Year 2018.

(2) Total tax levy is: \$ 203,193,192 \$ 161,386,867

(3) Tax rate is: 0.5800 0.5900

Source: Hidalgo County Appraisal District and 2010 Hidalgo County Annual Financial Report

COUNTY OF HIDALGO, TEXAS
PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2019

EXHIBIT E-10

	Tax Levy (1)	Reserve For Uncollectible Taxes	Current Tax Levy Net of Uncollectible Amount
Hidalgo County			
Operating:			
General Fund	\$ 178,669,876	\$ (1,133,708)	\$ 177,536,168
Total Operating	<u>178,669,876</u>	<u>(1,133,708)</u>	<u>177,536,168</u>
Debt Service:			
Refunding Bonds 2014A	735,699	(4,668)	731,031
Refunding Bonds 2014B	2,697,565	(17,117)	2,680,448
Refunding Bonds 2014C	2,732,598	(17,339)	2,715,259
Refunding Bonds 2015B	665,633	(4,224)	661,409
Refunding Bonds 2018C	1,506,432	(9,559)	1,496,873
Certificates of Obligation 2009B&C	595,566	(3,779)	591,787
Certificates of Obligation 2010A&B	1,401,332	(8,892)	1,392,440
Certificates of Obligation 2014	2,137,032	(13,560)	2,123,472
Certificates of Obligation 2015A	665,633	(4,224)	661,409
Certificates of Obligation 2016	2,487,365	(15,783)	2,471,582
Certificates of Obligation 2017	1,891,799	(12,004)	1,879,795
Certificates of Obligation 2018A	4,133,930	(26,231)	4,107,699
Certificates of Obligation 2018B	1,681,599	(10,670)	1,670,929
Notes Payable	1,191,133	(7,558)	1,183,575
Total Debt Service	<u>24,523,316</u>	<u>(155,608)</u>	<u>24,367,708</u>
Total Hidalgo County	<u>\$ 203,193,192</u>	<u>\$ (1,289,316)</u>	<u>\$ 201,903,876</u>

(1) 2018 Tax Roll

Source: Hidalgo County Auditor's Office

COUNTY OF HIDALGO, TEXAS

PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

	Fiscal Year:	2019	2018	2017	2016
	Tax Roll Year:	2018	2017	2016	2015
Hidalgo County					
Operating:					
General Fund		\$ 178,669,876	\$ 170,404,484	\$ 166,161,608	\$ 158,272,413
Total Operating		178,669,876	170,404,484	166,161,608	158,272,413
Debt Service:					
Refunding Bonds 2005		-	-	-	-
Refunding Bonds 2006		-	-	-	-
Refunding Bonds 2007		-	-	-	666,410
Refunding Bonds 2009A		-	300,008	320,404	272,622
Refunding Bonds 2014A		735,699	-	-	1,120,781
Refunding Bonds 2014B		2,697,565	5,900,155	6,183,801	5,664,486
Refunding Bonds 2014C		2,732,598	2,533,400	2,338,951	1,726,608
Refunding Bonds 2015B		665,633	733,353	704,889	1,029,907
Refunding Bonds 2015C		-	633,350	1,089,374	1,575,151
Refunding Bonds 2018C		1,506,432	-	-	-
Certificates of Obligation 2000		-	-	-	-
Certificates of Obligation 2001		-	-	-	-
Certificates of Obligation 2002		-	-	-	-
Certificates of Obligation 2004		-	-	-	-
Certificates of Obligation 2006		-	-	-	1,060,198
Certificates of Obligation 2009		-	1,200,032	1,249,576	726,993
Certificates of Obligation 2009B&C		595,566	833,355	833,051	787,576
Certificates of Obligation 2010A&B		1,401,332	1,966,718	1,986,506	1,878,065
Certificates of Obligation 2014		2,137,032	1,666,711	1,409,778	1,393,403
Certificates of Obligation 2015A		665,633	666,684	576,728	1,060,198
Certificates of Obligation 2016		2,487,365	2,466,732	4,838,103	-
Certificates of Obligation 2017		1,891,799	2,700,071	-	-
Certificates of Obligation 2018A		4,133,930	-	-	-
Certificates of Obligation 2018B		1,681,599	-	-	-
Notes Payable		1,191,133	1,333,368	1,345,698	1,484,277
Total Debt Service		24,523,316	22,933,937	22,876,858	20,446,675
Total Hidalgo County		\$ 203,193,192	\$ 193,338,421	\$ 189,038,466	\$ 178,719,088

Source: Hidalgo County Auditor's Office

2015	2014	2013	2012	2011	2010
2014	2013	2012	2011	2010	2009
\$ 150,474,424	\$ 144,030,542	\$ 141,584,642	\$ 140,062,990	\$ 138,770,368	\$ 140,242,452
150,474,424	144,030,542	141,584,642	140,062,990	138,770,368	140,242,452
3,600,274	6,084,240	5,923,025	6,299,484	5,217,135	2,817,432
-	-	-	-	-	492,367
1,133,944	1,161,537	1,162,968	938,221	1,222,766	1,148,856
311,835	248,901	297,504	160,838	1,358,629	4,075,702
1,956,054	-	-	-	-	-
992,201	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,160,943
-	-	-	-	1,059,731	1,039,441
-	967,947	973,648	1,072,253	1,086,903	984,733
-	2,157,139	2,217,754	2,278,537	2,554,223	2,489,187
4,280,640	3,152,742	2,893,898	2,466,181	2,499,877	2,598,602
1,871,008	1,935,894	1,920,250	1,930,055	2,065,116	2,160,943
765,412	967,947	757,282	750,577	1,195,594	1,176,209
1,757,614	2,350,729	1,730,930	2,144,505	3,287,882	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
113,394	110,623	108,183	53,613	-	-
16,782,377	19,137,699	17,985,442	18,094,262	21,547,856	21,144,415
\$ 167,256,802	\$ 163,168,241	\$ 159,570,084	\$ 158,157,252	\$ 160,318,224	\$ 161,386,867

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

	Fiscal Year:	2018	2017	2016	2015	2014	2013
	Tax Roll Year:	2017	2016	2015	2014	2013	2012
Hidalgo County							
Operating:							
General Fund	\$	3,207,690	\$ 2,292,427	\$ 1,756,105	\$ 1,249,721	\$ 1,008,370	\$ 927,179
Total Operating		3,207,690	2,292,427	1,756,105	1,249,721	1,008,370	927,179
Debt Service:							
Refunding Bonds 1998		-	-	-	-	-	-
Refunding Bonds 2005					29,901	42,596	38,787
Refunding Bonds 2006							
Refunding Bonds 2007				7,394	9,418	8,132	7,616
Refunding Bonds 2009A		5,647	4,420	3,025	2,590	1,743	1,948
Refunding Bonds 2014A				12,436	16,245		
Refunding Bonds 2014B		111,064	85,314	62,850	8,240		
Refunding Bonds 2014C		47,689	32,269	19,158	-	-	-
Refunding Bonds 2015B		13,805	9,725	11,427			
Refunding Bonds 2015C		11,922	15,029	17,477			
Certificates of Obligation 1998							
Certificates of Obligation 2000							
Certificates of Obligation 2001							
Certificates of Obligation 2002						6,777	6,376
Certificates of Obligation 2004						15,102	14,523
Certificates of Obligation 2006				11,763	35,552	22,073	18,951
Certificates of Obligation 2009		22,589	17,240	8,066	15,539	13,553	12,575
Certificates of Obligation 2009B&C		15,687	11,493	8,739	6,357	6,777	4,959
Certificates of Obligation 2010A&B		37,021	27,407	20,838	14,597	16,458	11,335
Certificates of Obligation 2014		31,374	19,450	15,460			
Certificates of Obligation 2015A		12,550	7,957	11,763			
Certificates of Obligation 2016		46,434	66,748				
Certificates of Obligation 2017		50,826					
Notes Payable		25,099	18,566	16,469	942	774	708
Total Debt Service		431,707	315,618	226,865	139,381	133,985	117,778
Total Hidalgo County	\$	3,639,397	\$ 2,608,045	\$ 1,982,970	\$ 1,389,102	\$ 1,142,355	\$ 1,044,957

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2019

EXHIBIT E-12

2012 2011	2011 2010	2010 2009	2009 2008	Not Barred By Limitation	Reserve for Loss on Collections	Net Property Taxes Receivable
\$ 859,557	\$ 829,523	\$ 772,377	\$ 659,510	\$ 13,562,459	(\$8,356,033.00)	\$ 5,206,426
859,557	829,523	772,377	659,510	13,562,459	(8,356,033)	5,206,426
-	-	-	-	-	-	-
38,659	31,186	15,517	11,943	208,589	(182,706)	25,883
		2,712	2,414	5,126	(5,126)	-
5,758	7,309	6,327	5,463	57,417	(47,768)	9,649
987	8,121	22,447	-	50,928	(41,167)	9,761
				28,681	(17,610)	11,071
				267,468	(107,263)	160,205
-	-	-	-	99,116	(37,770)	61,346
				34,957	(14,127)	20,830
				44,428	(18,876)	25,552
			2,795	2,795	(2,795)	-
		11,901	9,910	21,811	(21,811)	-
	6,335	5,725	4,828	16,888	(16,618)	270
6,580	6,497	5,423	5,082	36,735	(33,976)	2,759
13,983	15,268	13,709	12,451	85,036	(78,860)	6,176
15,135	14,943	14,312	10,799	143,528	(118,711)	24,817
11,845	12,345	11,901	-	125,653	(85,729)	39,924
4,606	7,147	6,478		72,243	(45,918)	26,325
13,161	19,654			160,471	(97,890)	62,581
				66,284	(25,584)	40,700
				32,270	(13,185)	19,085
				113,182	(41,810)	71,372
				50,826	(15,454)	35,372
329			24,393	87,280	(50,431)	36,849
111,043	128,805	116,452	90,078	1,811,712	(1,121,185)	690,527
\$ 970,600	\$ 958,328	\$ 888,829	\$ 749,588	\$ 15,374,171	\$ (9,477,218)	\$ 5,896,953

COUNTY OF HIDALGO, TEXAS
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
2010	2009	\$ 27,599,319,458	0.5900	19,515	\$ 161,386,867	\$ 168,914	\$ 161,555,781
2011	2010	27,420,237,899	0.5900	204	160,318,224	(772,103)	159,546,121
2012	2011	27,044,262,202	0.5900	46	158,157,252	(916,179)	157,241,073
2013	2012	27,320,028,938	0.5900	-	159,570,084	(1,076,872)	158,493,212
2014	2013	27,911,368,187	0.5900	12	163,168,241	(797,948)	162,370,293
2015	2014	28,613,115,990	0.5900	-	167,256,802	1,355,497	168,612,298
2016	2015	30,650,388,814	0.5900	-	178,719,088	(20,054)	178,699,034
2017	2016	32,436,704,063	0.5900	-	189,038,466	(1,496,915)	187,541,551
2018	2017	33,736,389,208	0.5800	-	193,338,421	521,309	193,859,731
2019	2018	35,459,441,332	0.5800	8,717	203,193,192	(410,755)	202,782,437

(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
\$ 152,608,616	94.46%	\$ 8,058,790	\$ 160,667,407	99.45%	\$ 888,375	0.55%
151,534,745	94.98%	7,054,345	158,589,090	99.40%	957,031	0.60%
150,676,328	95.83%	5,594,975	156,271,303	99.38%	969,770	0.62%
152,090,213	95.96%	5,366,515	157,456,728	99.35%	1,036,484	0.65%
156,313,187	96.27%	4,928,134	161,241,322	99.30%	1,128,972	0.70%
162,745,223	96.52%	4,527,385	167,272,608	99.21%	1,339,690	0.79%
172,168,269	96.35%	4,603,304	176,771,573	98.92%	1,927,461	1.08%
180,752,358	96.38%	4,243,319	184,995,677	98.64%	2,545,874	1.36%
187,309,847	96.62%	2,949,535	190,259,382	98.14%	3,600,349	1.86%
195,601,203	96.46%	-	195,601,203	96.46%	7,181,234	3.54%

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

EXHIBIT E-14

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
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%
2018	2017	670,051	295,153	965,204	677,593	287,612	70.20%
2019	2018	287,612	635,845	923,457	662,846	260,611	71.78%

(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
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

EXHIBIT E-15

Fiscal Year	Governmental Activity					Total Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds (2)(3)	Special District Bonds	Term Loans (2)(3)	Capital Leases	Finance Agreement			
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	1.70%	437
2018	368,547,623	-	505,000	5,777,212	-	374,829,835	1.70%	433
2019	383,851,309	-	260,000	5,678,882	54,822	389,845,013	1.70%	449

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-34.
- (2) Fiscal years 2010 through 2017 include Drainage District No.1 data.
- (3) Drainage District No.1 data not included in fiscal year 2018-2019.

COUNTY OF HIDALGO, TEXAS

**RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

EXHIBIT E-16

General Bonded Debt Outstanding

Fiscal Year	General Obligation Bonds (4)(5)	Less: Amounts Available in Debt Service Funds (1)(4)(5)	Total(4)(5)	Percentage of Actual Value of Taxable Property (2)	Per Capita (3)
2010	\$ 297,620,181	\$ (5,862,451)	\$ 291,757,730	1.06%	377
2011	282,888,809	(7,775,852)	275,112,957	1.00%	346
2012	268,394,234	(7,809,216)	260,585,018	0.96%	323
2013	336,795,287	(6,833,246)	329,962,041	1.21%	404
2014	347,597,260	(7,534,889)	340,062,371	1.22%	409
2015	342,606,927	(6,957,637)	335,649,290	1.17%	398
2016	363,119,092	(8,324,004)	354,795,088	1.16%	417
2017	368,424,754	(8,301,257)	360,123,497	1.11%	418
2018	368,767,375	(5,952,142)	362,815,233	1.08%	419
2019	380,067,224	(8,807,369)	371,259,855	1.05%	427

- (1) Amount available for repayment of general obligation bonds as of December 31st.
- (2) See Exhibit E-6 for property value data.
- (3) See Exhibit E-34 for population data.
- (4) Fiscal years 2010 through 2017 include Drainage District No.1 data.
- (5) Drainage District No.1 data not included in fiscal year 2018-2019.

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

EXHIBIT E-17

Fiscal Year	Principal	Interest (1)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
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	424,099,818	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%
2018	14,435,000	9,107,895	23,542,895	492,417,849	4.78%
2019	12,400,000	13,938,522	26,338,522	533,059,474	4.94%

(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 DEBT
DECEMBER 31, 2019

EXHIBIT E-18

Jurisdiction	Debt Outstanding	Percentage Applicable to Hidalgo County	Amount Applicable to Hidalgo County
Direct Debt:			
Hidalgo County	\$ 386,251,106	100.00%	\$ 386,251,106
Total Direct Debt	<u>386,251,106</u>		<u>386,251,106</u>
Overlapping Debt:			
Component Unit:			
Drainage District No.1	183,725,000	100.00%	183,725,000
Independent School Districts:			
Donna	63,030,000	100.00%	63,030,000
Edcouch - Elsa	38,261,192	100.00%	38,261,192
Edinburg	112,930,000	100.00%	112,930,000
Hidalgo	29,709,000	100.00%	29,709,000
La Joya	241,445,945	100.00%	241,445,945
La Villa	10,325,000	100.00%	10,325,000
McAllen	77,121,000	100.00%	77,121,000
Mercedes	59,134,880	100.00%	59,134,880
Mission	118,288,000	100.00%	118,288,000
Monte Alto	13,365,000	100.00%	13,365,000
Pharr - San Juan - Alamo	316,645,000	100.00%	316,645,000
Progreso	22,230,000	100.00%	22,230,000
Sharyland	101,825,000	100.00%	101,825,000
Valley View	40,740,000	100.00%	40,740,000
Weslaco	70,922,000	100.00%	70,922,000
Cities:			
Alamo	12,530,000	100.00%	12,530,000
Alton	12,718,000	100.00%	12,718,000
Donna	52,210,000	100.00%	52,210,000
Edcouch	1,460,000	100.00%	1,460,000
Edinburg	74,485,000	100.00%	74,485,000
Hidalgo	3,060,000	100.00%	3,060,000
La Villa	3,653,000	100.00%	3,653,000
McAllen	107,865,000	100.00%	107,865,000
Mercedes	25,575,000	100.00%	25,575,000
Mission	43,930,000	100.00%	43,930,000
Palmview	6,708,000	100.00%	6,708,000
Penitas	5,176,000	100.00%	5,176,000
Pharr	71,849,879	100.00%	71,849,879
Progreso	1,548,000	100.00%	1,548,000
San Juan	24,645,000	100.00%	24,645,000
Weslaco	73,530,000	100.00%	73,530,000
County Line School Districts:			
Lyford	4,745,000	1.69%	80,191
South Texas College District	136,110,000	94.36%	128,433,396
Total Overlapping Debt	<u>2,161,494,896</u>		<u>2,149,153,483</u>
Total Direct and Overlapping Debt	<u>\$ 2,547,746,002</u>		<u>\$ 2,535,404,589</u>

Source: The information contained in this statement was provided by the Municipal Advisory Council of Texas (12/31/2019) 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			
	2019	2018	2017	2016
Assessed Value (1) (3)	\$ 42,434,486,323	\$ 40,415,817,730	\$ 38,452,674,171	\$ 36,439,231,049
Debit limit, 25 % of Assessed Value (2)	10,608,621,581	10,103,954,433	9,613,168,543	9,109,807,762
Debt Applicable to Limitation:				
Bonded debt:				
County Wide	350,540,000	340,970,000	211,290,000	198,210,000
Drainage District No. 1	-	-	131,260,000	137,910,000
Total bonded debt (4)	350,540,000	340,970,000	342,550,000	336,120,000
Less: amounts available for repayment of general obligation bonds				
Drainage District No. 1 (4)	-	-	(3,185,459)	(3,264,751)
Refunding Bonds, Series 2005	-	-	-	-
Refunding Bonds, Series 2006	-	-	-	-
Refunding Bonds, Series 2007	-	-	(13)	(5,669)
Refunding Bonds, Series 2009A	-	(12,410)	(21,481)	(20,047)
Refunding Bonds, Series 2014A	(21,863)	(286,571)	(195,261)	(75,671)
Refunding Bonds, Series 2014B	(31,492)	(335,424)	(337,842)	(198,865)
Refunding Bonds, Series 2014C	(493,991)	(565,328)	(566,440)	(576,362)
Refunding Bonds, Series 2015B	(438,336)	(380,232)	(364,664)	(399,955)
Refunding Bonds, Series 2015C	(97,911)	(380,347)	(377,891)	(949,089)
Refunding Bonds, Series 2018C	(736,827)	(7,815)	-	-
Refunding Bonds, Series 2019B	(21,297)	-	-	-
Certificates of Obligation, Series 2000	-	-	-	-
Certificates of Obligation, Series 2001	-	-	-	-
Certificates of Obligation, Series 2002	-	-	-	-
Certificates of Obligation, Series 2004	-	-	-	-
Certificates of Obligation, Series 2006	-	-	(920)	(214,388)
Certificates of Obligation, Series 2009	-	(53,052)	(41,485)	(8,838)
Certificates of Obligation, Series 2009B&C	(56,777)	(465,907)	(456,361)	(467,510)
Certificates of Obligation, Series 2010A&B	(762,393)	(1,135,915)	(1,095,164)	(1,105,858)
Certificates of Obligation, Series 2014	(471,309)	(474,523)	(458,994)	(469,496)
Certificates of Obligation, Series 2015A	(339,938)	(335,340)	(339,837)	(453,607)
Certificates of Obligation, Series 2016	(740,132)	(752,564)	(780,971)	-
Certificates of Obligation, Series 2017	(685,313)	(696,212)	-	-
Certificates of Obligation, Series 2018	(3,210,750)	-	-	-
Certificates of Obligation, Series 2018B	(655,878)	-	-	-
Certificates of Obligation, Series 2019A	(209)	-	-	-
Tax Notes, Series 2014	(42,953)	(70,502)	(78,474)	(113,898)
Total amount available for repayment of general obligation bonds	(8,807,369)	(5,952,142)	(8,301,257)	(8,324,004)
Total debt applicable to limitation	341,732,631	335,017,858	334,248,743	327,795,996
Legal Debt Margin	\$ 10,266,888,950	\$ 9,768,936,575	\$ 9,278,919,800	\$ 8,782,011,766
Total net debt applicable to the limit as a percentage of debt limit	3.22%	3.32%	3.48%	3.60%

(1) FY 2019-2010 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 2010-2014 and 2016.

(4) Drainage District No.1 data not included in fiscal year 2018-2019.

EXHIBIT E-19

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 34,063,956,028	\$ 33,193,667,610	\$ 32,466,210,900	\$ 32,020,027,044	\$ 32,255,682,645	\$ 32,270,566,157
8,515,989,007	8,298,416,903	8,116,552,725	8,005,006,761	8,063,920,661	8,067,641,539
177,400,000	175,805,000	162,385,000	174,275,000	185,405,000	197,250,000
150,445,000	157,700,000	163,535,000	90,305,000	93,740,000	96,675,000
327,845,000	333,505,000	325,920,000	264,580,000	279,145,000	293,925,000
(2,461,315)	(2,116,581)	(1,903,111)	(1,805,618)	(1,553,289)	(1,393,943)
(222,310)	(1,137,780)	(1,238,122)	(1,536,350)	(1,469,361)	(1,375,094)
-	-	-	-	(58,025)	(44,606)
(428,325)	(590,791)	(580,015)	(568,630)	(616,651)	(545,081)
(55,203)	(32,274)	(66,375)	(30,848)	(97,524)	(86,352)
(182,826)	(21,684)	-	-	-	-
(423,610)	(55,011)	-	-	-	-
(2,531)	-	-	-	-	-
(5,765)	-	-	-	-	-
(5,495)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(173,209)
-	-	-	-	(85,101)	(96,055)
-	(66,737)	(134,593)	(198,258)	(149,173)	(94,079)
-	(170,297)	(268,077)	(346,711)	(432,874)	(361,845)
(1,025,239)	(836,471)	(852,180)	(911,840)	(948,697)	(890,796)
(399,170)	(538,094)	(533,643)	(559,135)	(582,407)	(524,358)
(516,893)	(572,149)	(373,665)	(529,125)	(603,107)	(277,033)
(1,208,830)	(1,397,021)	(883,464)	(1,322,700)	(1,179,643)	-
(1,500)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(18,625)	-	-	-	-	-
(6,957,637)	(7,534,890)	(6,833,246)	(7,809,216)	(7,775,852)	(5,862,451)
320,887,363	325,970,110	319,086,754	256,770,784	271,369,148	288,062,549
\$ 8,195,101,644	\$ 7,972,446,792	\$ 7,797,465,971	\$ 7,748,235,977	\$ 7,792,551,513	\$ 7,779,578,990
3.77%	3.93%	3.93%	3.21%	3.37%	3.57%

COUNTY OF HIDALGO, TEXAS

CERTIFICATES OF OBLIGATION SERIES 2010A&B (1442)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			32,656	32,656
8/15/2020	4.820%	1,355,000	32,656	1,387,656
	TOTALS	<u>\$ 1,355,000</u>	<u>\$ 65,311</u>	<u>\$ 1,420,311</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-21

GENERAL OBLIGATION REFUNDING BONDS SERIES 2014B (1444)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			26,500	26,500
8/15/2020	2.650%	2,000,000	26,500	2,026,500
	TOTALS	<u>\$ 2,000,000</u>	<u>\$ 53,000</u>	<u>\$ 2,053,000</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

CERTIFICATES OF OBLIGATION SERIES 2014 (1445)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			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		\$ 17,455,000	\$ 6,755,075	\$ 24,210,075

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-23

GENERAL OBLIGATION REFUNDING BONDS SERIES 2014C (1446)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			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>\$ 17,230,000</u>	<u>\$ 3,708,000</u>	<u>\$ 20,938,000</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-24

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

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			317,247	317,247
8/15/2020	5.000%	50,000	317,247	367,247
2/15/2021		-	315,997	315,997
8/15/2021	5.000%	505,000	315,997	820,997
2/15/2022		-	303,372	303,372
8/15/2022	5.000%	535,000	303,372	838,372
2/15/2023		-	289,997	289,997
8/15/2023	5.000%	560,000	289,997	849,997
2/15/2024		-	275,997	275,997
8/15/2024	5.000%	585,000	275,997	860,997
2/15/2025		-	261,372	261,372
8/15/2025	5.000%	615,000	261,372	876,372
2/15/2026		-	245,997	245,997
8/15/2026	5.000%	645,000	245,997	890,997
2/15/2027		-	229,872	229,872
8/15/2027	3.000%	680,000	229,872	909,872
2/15/2028		-	219,672	219,672
8/15/2028	3.000%	700,000	219,672	919,672
2/15/2029		-	209,172	209,172
8/15/2029	3.250%	720,000	209,172	929,172
2/15/2030		-	197,472	197,472
8/15/2030	3.375%	745,000	197,472	942,472
2/15/2031		-	184,900	184,900
8/15/2031	4.000%	770,000	184,900	954,900
2/15/2032		-	169,500	169,500
8/15/2032	4.000%	800,000	169,500	969,500
2/15/2033		-	153,500	153,500
8/15/2033	4.000%	835,000	153,500	988,500
2/15/2034		-	136,800	136,800
8/15/2034	4.000%	865,000	136,800	1,001,800
2/15/2035		-	119,500	119,500
8/15/2035	4.000%	900,000	119,500	1,019,500
2/15/2036		-	101,500	101,500
8/15/2036	4.000%	935,000	101,500	1,036,500
2/15/2037		-	82,800	82,800
8/15/2037	4.000%	975,000	82,800	1,057,800
2/15/2038		-	63,300	63,300
8/15/2038	4.000%	1,015,000	63,300	1,078,300
2/15/2039		-	43,000	43,000
8/15/2039	4.000%	1,055,000	43,000	1,098,000
2/15/2040		-	21,900	21,900
8/15/2040	4.000%	1,095,000	21,900	1,116,900
	TOTALS	\$ 15,585,000	\$ 7,885,731	\$ 23,470,731

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-25

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

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			369,000	369,000
8/15/2020			369,000	369,000
2/15/2021			369,000	369,000
8/15/2021			369,000	369,000
2/15/2022			369,000	369,000
8/15/2022			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>\$ 4,902,000</u>	<u>\$ 19,662,000</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

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

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			175,221	175,221
8/15/2020	2.392%	2,000,000	175,221	2,175,221
2/15/2021		-	151,301	151,301
8/15/2021	2.723%	3,795,000	151,301	3,946,301
2/15/2022		-	99,632	99,632
8/15/2022	2.973%	4,135,000	99,632	4,234,632
2/15/2023		-	38,166	38,166
8/15/2023	3.165%	1,205,000	38,166	1,243,166
2/15/2024		-	19,096	19,096
8/15/2024	3.365%	1,135,000	19,096	1,154,096
	TOTALS	<u>\$ 12,270,000</u>	<u>\$ 966,833</u>	<u>\$ 13,236,833</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

CERTIFICATES OF OBLIGATION SERIES 2016 (1450)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			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		\$ 30,535,000	\$ 12,881,900	\$ 43,416,900

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

CERTIFICATES OF OBLIGATION SERIES 2017 (1451)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			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	\$ 27,130,000	\$ 13,257,650	\$ 40,387,650

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-29

CERTIFICATES OF OBLIGATION SERIES 2018A (1452)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2020			2,739,850	2,739,850
8/15/2020			2,739,850	2,739,850
2/15/2021			2,739,850	2,739,850
8/15/2021	5.000%	100,000	2,739,850	2,839,850
2/15/2022		-	2,737,350	2,737,350
8/15/2022	5.000%	200,000	2,737,350	2,937,350
2/15/2023		-	2,732,350	2,732,350
8/15/2023	5.000%	300,000	2,732,350	3,032,350
2/15/2024		-	2,724,850	2,724,850
8/15/2024	5.000%	350,000	2,724,850	3,074,850
2/15/2025		-	2,716,100	2,716,100
8/15/2025	5.000%	400,000	2,716,100	3,116,100
2/15/2026		-	2,706,100	2,706,100
8/15/2026	5.000%	500,000	2,706,100	3,206,100
2/15/2027		-	2,693,600	2,693,600
8/15/2027	5.000%	1,500,000	2,693,600	4,193,600
2/15/2028		-	2,656,100	2,656,100
8/15/2028	5.000%	1,500,000	2,656,100	4,156,100
2/15/2029		-	2,618,600	2,618,600
8/15/2029	5.000%	1,750,000	2,618,600	4,368,600
2/15/2030		-	2,574,850	2,574,850
8/15/2030	5.000%	2,750,000	2,574,850	5,324,850
2/15/2031		-	2,506,100	2,506,100
8/15/2031	5.000%	6,240,000	2,506,100	8,746,100
2/15/2032		-	2,350,100	2,350,100
8/15/2032	5.000%	6,550,000	2,350,100	8,900,100
2/15/2033		-	2,186,350	2,186,350
8/15/2033	5.000%	6,875,000	2,186,350	9,061,350
2/15/2034		-	2,014,475	2,014,475
8/15/2034	5.000%	7,220,000	2,014,475	9,234,475
2/15/2035		-	1,833,975	1,833,975
8/15/2035	5.000%	7,580,000	1,833,975	9,413,975
2/15/2036		-	1,644,475	1,644,475
8/15/2036	5.000%	7,960,000	1,644,475	9,604,475
2/15/2037		-	1,445,475	1,445,475
8/15/2037	5.000%	8,360,000	1,445,475	9,805,475
2/15/2038		-	1,236,475	1,236,475
8/15/2038	5.000%	8,775,000	1,236,475	10,011,475
2/15/2039		-	1,017,100	1,017,100
8/15/2039	***	9,215,000	1,017,100	10,232,100
2/15/2040		-	829,625	829,625
8/15/2040	***	9,590,000	829,625	10,419,625
2/15/2041		-	634,500	634,500
8/15/2041	***	9,980,000	634,500	10,614,500
2/15/2042		-	431,400	431,400
8/15/2042	***	10,385,000	431,400	10,816,400
2/15/2043		-	220,050	220,050
8/15/2043	***	10,810,000	220,050	11,030,050
TOTALS		<u>\$ 118,890,000</u>	<u>\$ 95,979,400</u>	<u>\$ 214,869,400</u>

DATE: September 15, 2018
 ISSUED: \$ 118,890,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2029 are callable in whole or in part on any date beginning 08/15/2028 @ par plus accrued interest to the date fixed for redemption.
 COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

CERTIFICATES OF OBLIGATION SERIES 2018B (1453)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

<u>Date of Payment</u>	<u>Interest Rate (Per Bond) February & August 15th</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Annual Requirements</u>
2/15/2020			607,525	607,525
8/15/2020	5.000%	810,000	607,525	1,417,525
2/15/2021		-	587,275	587,275
8/15/2021	5.000%	850,000	587,275	1,437,275
2/15/2022		-	566,025	566,025
8/15/2022	5.000%	890,000	566,025	1,456,025
2/15/2023		-	543,775	543,775
8/15/2023	5.000%	935,000	543,775	1,478,775
2/15/2024		-	520,400	520,400
8/15/2024	5.000%	985,000	520,400	1,505,400
2/15/2025		-	495,775	495,775
8/15/2025	5.000%	1,030,000	495,775	1,525,775
2/15/2026		-	470,025	470,025
8/15/2026	5.000%	1,085,000	470,025	1,555,025
2/15/2027		-	442,900	442,900
8/15/2027	5.000%	1,140,000	442,900	1,582,900
2/15/2028		-	414,400	414,400
8/15/2028	5.000%	1,195,000	414,400	1,609,400
2/15/2029		-	384,525	384,525
8/15/2029	5.000%	1,255,000	384,525	1,639,525
2/15/2030		-	353,150	353,150
8/15/2030	5.000%	1,315,000	353,150	1,668,150
2/15/2031		-	320,275	320,275
8/15/2031	5.000%	1,380,000	320,275	1,700,275
2/15/2032		-	285,775	285,775
8/15/2032	5.000%	1,450,000	285,775	1,735,775
2/15/2033		-	249,525	249,525
8/15/2033	5.000%	1,525,000	249,525	1,774,525
2/15/2034		-	211,400	211,400
8/15/2034	5.000%	1,600,000	211,400	1,811,400
2/15/2035		-	171,400	171,400
8/15/2035	5.000%	1,680,000	171,400	1,851,400
2/15/2036		-	129,400	129,400
8/15/2036	5.000%	1,765,000	129,400	1,894,400
2/15/2037		-	85,275	85,275
8/15/2037	5.000%	1,855,000	85,275	1,940,275
2/15/2038		-	38,900	38,900
8/15/2038	4.000%	1,945,000	38,900	1,983,900
	TOTALS	\$ 24,690,000	\$ 13,755,450	\$ 38,445,450

DATE: September 15, 2018
 ISSUED: \$ 24,690,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2029 are callable in whole or in part on any date beginning 08/15/2028 @ par plus accrued interest to the date fixed for redemption.
 COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-31

GENERAL OBLIGATION REFUNDING BONDS SERIES 2018C (1454)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2020			460,353	460,353
8/15/2020			460,353	460,353
2/15/2021			460,353	460,353
8/15/2021			460,353	460,353
2/15/2022			460,353	460,353
8/15/2022			460,353	460,353
2/15/2023			460,353	460,353
8/15/2023			460,353	460,353
2/15/2024			460,353	460,353
8/15/2024			460,353	460,353
2/15/2025			460,353	460,353
8/15/2025			460,353	460,353
2/15/2026			460,353	460,353
8/15/2026			460,353	460,353
2/15/2027			460,353	460,353
8/15/2027	3.744%	3,380,000	460,353	3,840,353
2/15/2028		-	397,079	397,079
8/15/2028	3.844%	2,765,000	397,079	3,162,079
2/15/2029		-	343,936	343,936
8/15/2029	3.944%	5,425,000	343,936	5,768,936
2/15/2030		-	236,955	236,955
8/15/2030	4.044%	5,590,000	236,955	5,826,955
2/15/2031		-	123,925	123,925
8/15/2031	4.094%	4,895,000	123,925	5,018,925
2/15/2032		-	23,724	23,724
8/15/2032	4.144%	1,145,000	23,724	1,168,724
TOTALS		<u>\$ 23,200,000</u>	<u>\$ 9,616,883</u>	<u>\$ 32,816,883</u>

DATE: September 15, 2018
 ISSUED: \$ 23,200,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2029 are callable in whole or in part on any date beginning 08/15/2028 @ par plus accrued interest to the date fixed for redemption.
 COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

CERTIFICATES OF OBLIGATION SERIES 2019A (1455)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2020			569,975	569,975
8/15/2020	5.000%	765,000	569,975	1,334,975
2/15/2021		-	550,850	550,850
8/15/2021	5.000%	805,000	550,850	1,355,850
2/15/2022		-	530,725	530,725
8/15/2022	5.000%	200,000	530,725	730,725
2/15/2023		-	525,725	525,725
8/15/2023	5.000%	855,000	525,725	1,380,725
2/15/2024		-	504,350	504,350
8/15/2024	5.000%	895,000	504,350	1,399,350
2/15/2025		-	481,975	481,975
8/15/2025	5.000%	1,560,000	481,975	2,041,975
2/15/2026		-	442,975	442,975
8/15/2026	5.000%	1,020,000	442,975	1,462,975
2/15/2027		-	417,475	417,475
8/15/2027	5.000%	1,070,000	417,475	1,487,475
2/15/2028		-	390,725	390,725
8/15/2028	5.000%	1,125,000	390,725	1,515,725
2/15/2029		-	362,600	362,600
8/15/2029	5.000%	1,180,000	362,600	1,542,600
2/15/2030		-	333,100	333,100
8/15/2030	5.000%	1,240,000	333,100	1,573,100
2/15/2031		-	302,100	302,100
8/15/2031	5.000%	1,300,000	302,100	1,602,100
2/15/2032		-	269,600	269,600
8/15/2032	5.000%	1,365,000	269,600	1,634,600
2/15/2033		-	235,475	235,475
8/15/2033	5.000%	1,435,000	235,475	1,670,475
2/15/2034		-	199,600	199,600
8/15/2034	4.000%	1,505,000	199,600	1,704,600
2/15/2035		-	169,500	169,500
8/15/2035	4.000%	1,565,000	169,500	1,734,500
2/15/2036		-	138,200	138,200
8/15/2036	4.000%	1,625,000	138,200	1,763,200
2/15/2037		-	105,700	105,700
8/15/2037	4.000%	1,695,000	105,700	1,800,700
2/15/2038		-	71,800	71,800
8/15/2038	4.000%	1,760,000	71,800	1,831,800
2/15/2039		-	36,600	36,600
8/15/2039	4.000%	1,830,000	36,600	1,866,600
TOTALS		\$ 24,795,000	\$ 13,278,100	\$ 38,073,100

DATE: May 15,2019
 ISSUED: \$ 24,795,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2029 are callable in whole or in part on any date beginning 08/15/2028 @ par plus accrued interest to the date fixed for redemption.
 COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT E-33

GENERAL OBLIGATION REFUNDING BONDS SERIES 2019B (1456)
 SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2020			516,125	516,125
8/15/2020			516,125	516,125
2/15/2021			516,125	516,125
8/15/2021	5.000%	800,000	516,125	1,316,125
2/15/2022		-	496,125	496,125
8/15/2022	5.000%	1,800,000	496,125	2,296,125
2/15/2023		-	451,125	451,125
8/15/2023	5.000%	1,950,000	451,125	2,401,125
2/15/2024		-	402,375	402,375
8/15/2024	5.000%	2,090,000	402,375	2,492,375
2/15/2025		-	350,125	350,125
8/15/2025	5.000%	2,190,000	350,125	2,540,125
2/15/2026		-	295,375	295,375
8/15/2026	5.000%	2,295,000	295,375	2,590,375
2/15/2027		-	238,000	238,000
8/15/2027	5.000%	2,410,000	238,000	2,648,000
2/15/2028		-	177,750	177,750
8/15/2028	5.000%	2,530,000	177,750	2,707,750
2/15/2029		-	114,500	114,500
8/15/2029	5.000%	2,655,000	114,500	2,769,500
2/15/2030		-	48,125	48,125
8/15/2030	5.000%	1,925,000	48,125	1,973,125
TOTALS		<u>\$ 20,645,000</u>	<u>\$ 7,211,500</u>	<u>\$ 27,856,500</u>

DATE: May 15, 2019
 ISSUED: \$ 20,645,000
 PAYABLE: The Bank of New York Mellon
 CALL OPTION: Bonds maturing on and after 08/15/2029 are callable in whole or in part on any date beginning 08/15/2028 @ par plus accrued interest to the date fixed for redemption.
 COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS

EXHIBIT E-34

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (4)
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	22,047,447,000	25,617	240,049	7.4%
2018	865,939	22,047,447,000	25,617	245,344	6.6%
2019	868,707	22,869,174,000	26,410	250,190	6.2%

(1) Source: U.S. Census Bureau

(2) Source: The County Information Program, Texas Association of Counties

(3) Source: Texas Education Agency (TEA)

(4) Source: Bureau of Labor Statistics

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

EXHIBIT E-35

Employer	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Texas-Rio Grande Valley	5,822	1	1.72%	2,850	8	1.04%
(4) H-E-B	5,586	2	1.65%	4,233	1	1.55%
(5) Wal-Mart	5,040	3	1.49%	3,699	4	1.35%
Edinburg Consolidated Independent School District	4,878	4	1.44%	3,600	5	1.32%
Doctor's Hospital at Renaissance	4,600	5	1.36%			
Pharr-San Juan-Alamo Independent School District	4,370	6	1.29%	4,200	2	1.53%
La Joya Independent School District	4,214	7	1.25%			0.00%
(1) Hidalgo County	4,135	8	1.22%	3,862	3	1.41%
McAllen Independent School District	3,265	9	0.97%	3,595	6	1.31%
South Texas Health System	2,500	10	0.74%			
Edinburg Regional Medical Center				3,000	7	1.10%
Weslaco Consolidated ISD				2,817	9	1.03%
McAllen Medical Center				2,800	10	1.02%
	<u>44,410</u>		<u>13.13%</u>	<u>34,656</u>		<u>12.66%</u>
			(2)			(3)

Source: HEB, Wikipedia, Edinburg CISD, Walmart, La Joya ISD, PSJA ISD, Holds Worth Center, McAllen ISD, City of Mcallen, Data USA

- (1) Includes Hidalgo County and County related agencies employees.
- (2) Total employment in 2019 was 338,116.
- (3) Total employment in 2010 was 273,741.
- (4) Based on 19 stores with an average of 294 employees.
- (5) Based on 18 stores with an average of 280 employees.

COUNTY OF HIDALGO, TEXAS

MISCELLANEOUS STATISTICS

DECEMBER 31, 2019

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:	18
County Seat:	Edinburg, Texas	* Total Deposits as of June 30, 2018(millions):	\$ 9,950
Number of employees:	4,135		
Area in acres:	9,525,000		
Miles of County maintained roads:	Precinct 1	711	
	Precinct 2	123	
	Precinct 3	566	
	Precinct 4	500	

Education

Four year universities:	University of Texas Rio Grande Valley	Edinburg
Two-four year colleges:	South Texas College	McAllen
Number of school districts:	20	

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:	17	
Number of County Parks:	20	
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: \$	38,785	Principal industries: Construction
(1) People below poverty level:	260,612	Educational Services
(1) % of people below poverty level:	30.0%	Financial Activities
Labor force:	352,815	Health Services
People employed:	330,817	Government
People unemployed:	21,998	Information
Unemployment rate:	6.2%	Leisure and Hospitality
		Manufacturing
		Natural Resources and Mining
		Professional and Business services
		Trade, Transportation and Utilities

Gross Sales

Industry	2019	2018	2017	2016
Construction	\$ 848,844,388	\$ 523,620,438	\$ 557,496,434	\$ 3,962,552,952
Finance, Real Estate, Insurance	280,137,804	151,756,985	124,618,000	215,554,680
Manufacturing	1,507,637,236	872,848,169	965,519,783	1,596,796,504
Mining	79,180,394	60,116,672	56,097,299	73,229,906
Other	29,138	15,715	12,902	31,257
Retail	10,995,740,574	7,218,878,573	6,707,582,147	9,427,288,231
Other Services	945,762,816	845,448,930	754,546,459	836,570,177
Transportation, Communications, and Utilities	361,799,272	220,427,867	235,237,770	291,565,399
Wholesale-Trade	2,545,216,060	1,754,956,631	1,546,262,553	2,226,358,928
	<u>\$ 17,564,347,682</u>	<u>\$ 11,648,069,980</u>	<u>\$ 10,947,373,347</u>	<u>\$ 18,629,948,034</u>

Agriculture

Products Raised	Crops	Acres	Production
		Harvested	
(1) Grain Sorghum		59,250	2,694,000 Bushels
(1) Sugar Cane		18,400	691,000 Tons
(1) Corn		32,100	2,860,000 Bushels
(1) Upland Cotton		50,600	104,400 Bales

Sources:

Websites: Federal Deposit Insurance Corporation, United States Department of Agriculture, Bureau of Labor Statistics, Museums U.S.A., Texas State Library and Archives Commission, Texas Association of Counties, Texas Department of Transportation, Texas Comptroller of Public Accounts, Texas Education Agency, Town Square Publications, texas.hometownlocator.com, and Hidalgo County related agencies.

(1) Data not available for 2019, used 2018.

COUNTY OF HIDALGO, TEXAS

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

Function	Fiscal Year			
	2019	2018	2017	2016
General government				
Judicial	537	401	383	383
Executive	35	22	26	26
Elections	236	28	25	25
Financial administration	432	347	351	351
Other-unclassified	142	130	126	126
Public safety				
Police	507	447	434	434
Fire	8	7	7	7
Corrections	1001	802	780	780
Other protection	45	7	5	5
Highways and streets	287	259	270	270
Sanitation	113	94	75	75
Health and welfare				
Hidalgo County	426	377	382	382
Head Start Program	721	730	734	751
Community Service Agency	37	37	31	35
Culture-recreation				
Parks	74	47	52	52
Conservation	12	8	10	10
Urban and economic development				
Hidalgo County	29	24	22	22
Urban County	24	23	22	22
Economic opportunity	20	13	15	15
Total	4,686	3,803	3,750	3,771

Source: Hidalgo County payroll database and county related agencies.

Fiscal Year					
2015	2014	2013	2012	2011	2010
363	342	349	371	375	327
22	31	25	28	29	13
212	22	27	26	27	25
470	345	350	350	353	371
107	119	129	127	138	130
395	437	450	407	419	389
8	9	6	7	7	7
784	789	831	790	769	799
3	5	5	5	5	4
193	267	286	291	292	267
55	65	70	73	73	75
339	389	416	434	446	441
760	760	760	804	780	778
31	36	32	32	50	45
-	50	51	55	57	47
7	8	11	7	6	10
21	-	-	-	-	-
23	24	26	30	29	30
	13	11	11	10	10
3,793	3,711	3,835	3,848	3,865	3,768

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

Function	Fiscal Year			
	2019	2018	2017	2016
General government				
Criminal cases on docket (2) (3)	48,756	45,366	41,709	53,706
Criminal cases disposed (2) (3)	23,488	22,259	22,275	23,059
Civil cases on docket (2) (3)	26,723	26,480	28,715	31,860
Civil cases disposed (2) (3)	7,771	7,592	7,637	7,783
Number of inquests (5)	193	34	-	205
Vehicles registered	634,068	620,957	608,697	595,640
Average daily inmate population	1,085	1,074	1,050	1,091
Drainage				
Subdivision drainage reviews	262	214	205	230
Health and welfare				
Restaurant permits	1,590	1,593	1,592	2,011
Food handler permits	-	-	-	500
Mobile vendor permits	-	-	-	-
Septic tank inspections	1,821	1,029	1,107	1,383
Children served by Head Start (4)	4,354	4,288	4,367	4,408
Children with disabilities served by Head Start (4)	583	543	507	460
Individuals assisted by CSA (5)	19,044	25,194	17,463	23,978
Urban and economic development				
Home rehabilitations/reconstructions	(1)	18	22	14
New home constructions	(1)	10	22	24
First time home buyers assisted with downpayment	(1)	-	-	-

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 Texas 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					
2015	2014	2013	2012	2011	2010
509,418	185,184	537,239	240,482	147,780	96,183
54,963	56,693	95,939	47,413	46,925	60,120
38,977	56,108	79,750	32,940	20,311	74,943
2,320	11,876	62,124	33,272	7,744	9,986
345	422	373	86	206	547
583,042	568,966	549,205	529,102	505,523	488,215
1,101	1,094	1,098	1,094	1,286	1,275
246	192	149	195	159	135
2,095	2,265	2,348	2,222	2,275	2,084
2,400	4,984	5,497	5,410	5,798	5,697
-	74	N/A	N/A	N/A	N/A
813	1,301	1,037	1,453	1,061	1,386
4,389	4,303	4,241	4,237	4,343	4,351
465	440	438	429	230	85
23,023	15,359	14,684	18,790	21,692	21,891
22	19	14	26	28	27
11	37	26	39	24	50
-	5	14	9	36	20

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

Function	Fiscal Year				
	2019	2018	2017	2016	2015
General government					
Courthouse-number of courts	25	25	25	25	25
Justice of the Peace courts	9	9	9	8	8
Motor vehicle department substations	7	6	7	6	6
Public safety					
County jail-number of beds	1232	1,232	1,287	1,229	1,371
Patrol units	389	379	475	424	506
Drainage					
Administration office	1	1	1	1	1
Health and welfare					
Health department offices that issue restaurant permits and septic tank inspections	4	3	3	3	3
Head Start centers	26	26	27	27	27
Head Start school buses	34	34	34	34	39
Urban redevelopment and housing					
Urban County administration office	1	1	1	1	1

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

Fiscal Year				
2014	2013	2012	2011	2010
25	24	24	23	22
9	9	9	9	9
5	6	6	6	6
1,397	1,385	1,430	1,097	1,232
426	395	363	365	380
1	1	1	1	1
3	3	3	3	3
27	27	27	27	27
38	39	39	39	34
1	1	1	1	1

