County of Hidalgo, Texas

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

Raymundo Eufracio, CPA

Hidalgo County Auditor's Office

COUNTY OF HIDALGO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014

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

THE COUNTY OF HIDALGO

TEXAS

COUNTY OF HIDALGO, TEXAS
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014

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

INTRODUCTORY SECTION

THE COUNTY OF HIDALGO
TEXAS

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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July 24, 2015

To the Honorable District Judges, County Court at Law Judges,
County Probate Judge, Commissioners Court Members,
Citizens of Hidalgo County, and the Financial Community:

Texas Local Government Code §114.025 requires that the County Auditor publish, after the close of the fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants. Pursuant to that requirement, the Comprehensive Annual Financial Report (CAFR) for Hidalgo County, Texas (the County) for the year ended December 31, 2014, is submitted herewith.

Responsibility for Financial Statements

This report was prepared by the County Auditor's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to obtain the maximum understanding of the County's financial affairs have been included.

The County Auditor is appointed by and reports to the District Judges having jurisdiction over the County. This independence from the Commissioners Court is integral to the system of checks and balances needed to ensure no one branch of government is without accountability in complying with the State's statutes. By law, the County Auditor has oversight of all financial books and records of all officers of the County and is charged with strictly enforcing laws governing county finances.

Independent Audit

Burton, McCumber & Cortez, LLP, an independent certified public accounting firm, has audited the County's financial statements. The goal of the independent audit was to provide reasonable, but not absolute, assurance that the financial statements of the County for the year ended December 31, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the year ended December 31, 2014, are fairly presented in conformity with U.S. generally accepted accounting principles. The independent auditors' report is presented as the first component of the Financial Section of this report.

Additionally, the County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget's Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The mandated "Single Audit" is designed to meet the needs of the federal grantor agencies. Standards governing the Single Audit engagement require the

HIDALGO COUNTY DISTRICT JUDGES

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

independent auditors to report not only on the fair presentation of the financial statements, but also on the County's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. Their consideration of the internal controls over compliance does not necessarily disclose all matters in the internal control that might be material weakness because their auditing procedures are performed on a test basis. The County's Single Audit for the year ended December 31, 2014 is presented in a separate report dated July 24, 2015.

Reporting Standards

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.

Financial Statement Format

The basic structure and contents of a CAFR are set by authoritative accounting and financial reporting standards. The CAFR contains the following three sections:

1. Introductory Section – This section includes the letter of transmittal, copy of the GFOA Certificate of Achievement, organizational chart, list of governing body, and list of principal officials.

2. Financial Section – This section includes the independent auditor's report, MD&A, basic financial statements (including the notes), combining statements, and individual fund financial statements and schedules.

3. Statistical Section – This section offers operational, economic, and historical data that provide a context for assessing the County's economic condition.

Hidalgo County Government Profile

Geographic Information

Hidalgo County was created in 1852 from Cameron County, and at that time had an area of 2,356 square miles. When first organized, the County extended almost as far north as Nueces County; however, later reductions in land area to form counties to its north have reduced Hidalgo County to its present area of 1,570 square miles.

Cameron, Willacy, and Kennedy Counties border Hidalgo County on the east, Brooks County on the north, Starr County on the west, and the Rio Grande River separates the County from the Republic of Mexico on the south.

The 2014 population of Hidalgo County is estimated to be 831,073, an increase of 15,077 (2%) over the 2013 estimated population.

The county seat is located in the City of Edinburg.

Government Structure

The governing body of the County is the Commissioners Court. The Commissioners Court is comprised of the County Judge (who serves as the presiding officer) and four Commissioners from one of the County's four road and bridge precincts. Each member of the Commissioners Court is elected to a four-year term of office.

The Commissioners Court has certain 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, including:

General government services related to the legislative, judicial, and executive branches of the government. This category includes budgets for the various judicial courts, Indigent Defense, Criminal District Attorney, Public Defender's Office, District Clerk, Law Library, County Judge, County Commissioners, Executive Office, Elections, Budget and Management, Tax Assessor/Collector, County Treasurer, Purchasing, County Auditor, County Clerk, Human Resources, Information Technology, Planning, and Facilities Management.

Public safety services related to the protection of persons and property. This category includes budgets for the Sheriff, Constables, Fire Marshal, Juvenile and Adult Probation, and Emergency Management.

Highways and streets services related to the construction, repair and maintenance of roadways. This category includes budgets for each of the four commissioners.

Sanitation services related to the removal and disposal of waste. This category includes budgets for the collection stations located in each of the four precincts.

Health and welfare services related to public health and public assistance. This category includes budgets for Health and Human Services, WIC Program, Community Service Agency, and Head Start Program.

Recreational and cultural services for the benefit of residents and visitors. This category includes budgets for the historical commission, museums, libraries, and parks.

Conservation services designed to conserve and develop natural resources. This category includes the budgets for animal control, insect eradication, humane society, and the Texas AgriLife Extension.

Urban and economic development services related to housing and urban redevelopment as well as programs that foster economic growth and development. This category includes budgets for the Urban County Program and community resource centers located in each of the precincts.

Certain drainage flood control services are provided through a legally separate Drainage District that functions, in essence, as a department of the County and, therefore, has been included as an integral part of the County's financial statements. Additional information on this legally separate entity can be found in the notes to the financial statements (See Note 1.A.).

Budget Process

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 revenues funds, debt services funds, and proprietary funds. The budget is prepared by fund, function, department, and object. Transfer of appropriations between departments requires the approval of Commissioners Court.

The County uses 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 2014, there were no offices/departments or individual funds for which the expenditures exceeded appropriations.

Local Economy

The Rio Grande Valley, which is comprised of the four southern-most counties in Texas – Cameron, Hidalgo, Star 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. The Rio Grande Valley has 13 international bridges, 3 international airports, extensive rail routes, and expansive interstates.

There are two metropolitan statistical areas (MSAs) in the Rio Grande Valley: the McAllen-Edinburg-Mission MSA (McAllen MSA) in Hidalgo County and the Brownsville-Harlingen-San Benito MSA (Brownsville MSA) in Cameron County. Over the past year, the McAllen MSA has become the fastest growing region in the country, according to the monthly ranking of the nation's 100 largest metro areas compiled by The Fiscal Times. The Brooking Institute ranked the McAllen MSA 13th in fastest growing employment and 43th in performance overall in the nation during the recovery period. McAllen was ranked the most affordable urban area nationwide, according to a 2014 report by The Council for Community and Economic Research.

The top ten employers in the McAllen MSA were Edinburg Consolidated I.S.D., McAllen I.S.D., Doctor's Hospital at Renaissance, Edinburg Regional Medical Center, University of Texas Pan American, Mission Consolidated I.S.D., South Texas College, Hidalgo County, McAllen Medical Center and the City of McAllen.

The City of McAllen is the largest city in Hidalgo County and the principal city in the McAllen MSA. Due to its strategic position, affordable cost of living, and the free-trade agreements between Mexico and the United States, the City of McAllen is among the 10 fastest growing U.S. cities offering a very attractive location for companies as well as a young population to settle down.

During 2014, the City of McAllen and its neighboring towns gained 7,400 nonfarm jobs from December 2013 to December 2014 exhibiting a 3.1% annual job growth rate. The Texas Workforce Commission reports indicate that education and health (4,400 jobs), trade, transportation & utility (1,500 jobs) and leisure and hospitality (800 jobs) sectors as creating the most jobs year over year.

The McAllen MSA's unemployment rate has dropped from 9.5% in December 2013 to 7.6% in December 2014; however, it is still higher than the state (4.1%) and national average (5.4%). In December 2014, Hidalgo County's total labor force reached 320,700.

As the U.S. economy continues to rebound, the County will continue to experience growth and expansion. The region will continue to receive a boost from strong economic fundamentals such as a young workforce and its low cost of living.

The following economic development projects are expected to have a significant economic impact to the County and the Rio Grande Valley.

In 2014, the Edinburg Economic Development Corporation, the jobs-creation arm of the Edinburg City Council, revealed negotiations with NBA Development League team RGV Vipers to build a state-of-art 116,000 square feet sports and entertainment complex. The estimated $55 million dollar arena is expected to seat 8,500 persons. The arena will host major events as well as be the home for the Rio Grande Valley Vipers. The anticipated completion date is mid 2016.

McAllen continues to be a leader at attracting new commercial development which results in jobs in the city. According to construction permits in the past 18 months, the growth in retailers and restaurants represents about $100 million. Harley Davidson, Tilted Kilt, Rodizio Brazilian Steak House, Saltgrass Steak House, Los Asados, and the RGV Cupcake Factory, among others, opened their doors throughout 2014. The McAllen Performing Arts Center, a $45 million investment; broke ground in summer 2014 and is expected to open in 2016. Additionally, city's plans include the construction of an Embassy Suites Hotel at the McAllen's Convention Center complex. This $20 million investment will feature 150-rooms, indoor pool and spa, ballroom and meeting space, and a full restaurant. Last December, a $26.4 million expansion began at the McAllen-Miller International Airport which handles about 60 percent of commercial traffic in and out from the Rio Grande Valley.

The City of McAllen is negotiating with the county to create its first Tax Increment Reinvestment Zone. The 2,571 acre zone is planned to be the first in the region to provide Fiber-to-the-Home (FTTH) and bundled services to the entire community, such as: high speed internet access, community Wi-Fi, alarm monitoring, video surveillance, IP telephony, and smart home technology. The proposal involves a county contribution of $143 million throughout 30 years. Additionally, it is expected to create over 1,000 jobs, almost 7,000 single and multifamily residential units along with over 100 acres dedicated for a hospital, a medical school, and

healthcare education facilities. When the county and the city reach an agreement, this new tax zone will be created at the beginning of the next year.

Royal Technologies opened a $45 million, 325,000 sq. ft. factory, at the Mission Expressway Business Park in July 2014. The plant houses production supervisors and about 50 machine operators with future plans of adding approximately 400 employees. Mission has also closed a deal with Southwest Steel Coil (SSC) to build a $10 million factory in a seven-acre site inside the Mission Business Park to be in full operations by October 2015. Edinburg was chosen by HOLT CAT to build and open a new 47,000 sq. ft. full service facility with construction value estimated at $7 million that would also include a Holt Truck Center.

Long-term Financial Planning

The Commissioners Court continues to be very active in infrastructure development, specifically transportation and drainage systems. The Hidalgo County Metropolitan Planning Organization (HCMPO) is a federally funded program that works with the County, the Texas Department of Transportation (TXDOT), and other organizations to develop a Long Range Metropolitan Transportation Plan to serve as a blueprint for the County's transportation system. The plan addresses the needed investments in the area for the next 25 years. As a result of this plan, the County and TXDOT have entered into many interlocal agreements to implement the transportation projects. Some of these agreements call for partial reimbursement from TXDOT, while others call for full reimbursement. In 2014, the County had an adjusted budget of $6,269,257 to support a total of 29 TXDOT projects.

The Hidalgo County Regional Mobility Authority (RMA) is an independent government agency created by the Texas Transportation Commission and the County Commissioners Court on November 17, 2005, to accelerate needed transportation projects in the County. Overseen by a seven member Board of Directors, the RMA brings local leadership to the local issues impacting our transportation network. The RMA provides a new, more flexible way to construct critical mobility improvements by allowing the use of local dollars to leverage revenue bonds. Current projects being developed by the RMA include the State Highway 365 Trade Corridor Connector toll road (16 miles) and the International Bridge Trade Corridor (13 miles).

The Hidalgo County Drainage District No.1 (the Drainage District) Advisory Committee was appointed by the Commissioners Court to serve as a link between the stakeholders and constituents of the County and the District related to the possible development, planning, financing, and implementation of the District's Capital Improvement Plan. Comprised of a mixture of engineers, elected officials, and community and business leaders, the committee will provide guidance to the Commissioners Court on how to best protect property in the County that could be endangered by catastrophic flooding from a major hurricane. In November 2012, the voters approved the issuance of $84 million in bonds and the leveraging of a $100 million federal grant to fund 25 specific projects in the County. These monies will improve the County's drainage system, move storm water runoff out of the County faster, and by doing so, these improvements will help protect the safety of our communities and over $35 billion in property.

Major Initiatives

Hidalgo County Courthouse

The existing courthouse building was constructed in 1954 and is in need of major repair and replacement. The existing building also suffers from many immediate maintenance needs and from extensive functional deficiencies resulting from the needs of a rapidly growing county population. Because of the grossly undersized existing courthouse building, the courthouse functions have become decentralized and inefficient in both function and operation. On July 26, 2011, the Commissioners Court selected an architectural and design firm to initiate the County's first ever Comprehensive Courthouse Master Plan. On November 20, 2012, the Commissioners Court approved the final Courthouse Master Plan, which includes recommendations on the most efficient and cost effective ways to expand and accommodate the various county departments and judicial functions. In 2014, a schematic plan was completed and presented to Commissioners Court. The 10 story, 470,000 sq. ft. building has an estimated construction cost of $187 million. Hidalgo County continues to find alternative methods of financing for this project and is currently assessing project size and scope alternatives.

Enhanced Judicial Collections Program

The Commissioners' Court has made it a top priority to research, identify, evaluate and implement strategies that will reduce its outstanding judicial fees and fines. As part of this initiative, Commissioners Court approved the development and implementation of the County's Scofflaw Program with the primary goal of increasing the County's revenue and decreasing the number of outstanding fines and fees owed to the County. The first phase of the initiative targeted outstanding Justice of the Peace collections. The County was able to collect over $3 million in outstanding fees and fines. In 2014, the county installed payment kiosks at key locations for payee convenience, updated collections reporting formats and assessed the need for more credit card readers at the Justice Courts. Future program initiatives include the replacement and modernization of the Judicial Court Software and participation in Omnibase Denial of Renewal of Texas Drivers License program.

Capital Improvement Program

In 2009, the Department of Budget & Management conducted a Needs Assessment Survey to identify the County's long-term capital improvement needs. The purpose of the survey was to identify infrastructure and other major projects needed to be financed over the next five years. This five year plan became the County's 2010-2015 Capital Improvement Plan. The plan serves as a guide to assist the County's leaders with identifying projects, estimating costs, potential funding sources and construction timeframes. The Department of Budget & Management has developed new construction in progress policies and procedures which are currently undergoing review prior to adoption by Commissioners Court.

In 2014 Hidalgo County conducted a countywide assessment of fleet vehicles and approved funding for the establishment of a Vehicle Replacement Program. The program is intended to periodically replace aging, high maintenance, and high mileage vehicles. The programs goals are to provide a mechanism in which funding for vehicle replacements is available, maximize the financial rate of return and preserve the safety of the County's employees.

Radio Interoperability Communication System

Interoperable emergency communications is integral to initial response, public health, safety of communities, national security, and economic stability. Of all the problems experienced during disaster events, one of the most serious problems is communication due to lack of appropriate and efficient means to collect, process, and transmit important and timely information. In some cases, radio communication systems are incompatible and inoperable not just within a jurisdiction but among departments or agencies within the same community.

Recognizing the need for an overarching emergency communication strategy to address communication deficiencies that exist at the regional level, on October 2012, the Commissioners Court authorized the Sheriff's Department to upgrade its radio communication system. The upgrade required an $8 million investment in a digital trunking communications system from Motorola Solutions which includes two dispatch consoles, four workstations, 10 countywide consolettes, and 1,120 mobile radios that will be used by law enforcement, emergency management, and maintenance employees. The Sheriff's Office renovated its communication office to expand its size in order to house the new equipment. In 2014, the County Sheriff's Office completed its radio communications system. Current efforts include the analysis of future growth, expanding network coverage, and infrastructure improvements to meet the demands of law enforcement and emergency personnel.

Privatization of Sanitation Program

Currently, the County operates 11 transfer stations with a total maintenance and operating budget in excess of $5 million. Recognizing the impact the sanitation program is having on the general fund, the Commissioners Court has approved the development of sanitation cost reduction strategies. In 2014, the Department of Budget and Management presented various options and alternatives. These included countywide franchise contracts, the development of sanitation districts, and the establishment of a uniform sanitation permit fee. After various workshops, public forums and community outreach, a Countywide Sanitation Permit Fee program was established. The program was initiated in December 2014 and is anticipated to help offset sanitation expenditures by 30 to 40 percent.

Awards and Acknowledgements

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, 2013. This was the eleventh 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.

The preparation of this report would not have been possible without the dedicated services of the County Auditor's staff and the professional services provided by the independent auditors, Burton McCumber & Cortez, LLP. I would like to express my appreciation to all members of the various departments who assisted and contributed to the preparation of this report. We wish to express our thanks to Commissioners' Court for their unfailing support for maintaining the highest standards of professionalism in managing the County's financial affairs.

Respectfully submitted,

Raymundo Eufracio, CPA
Hidalgo County Auditor

THE COUNTY OF HIDALGO
TEXAS

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Hidalgo
Texas

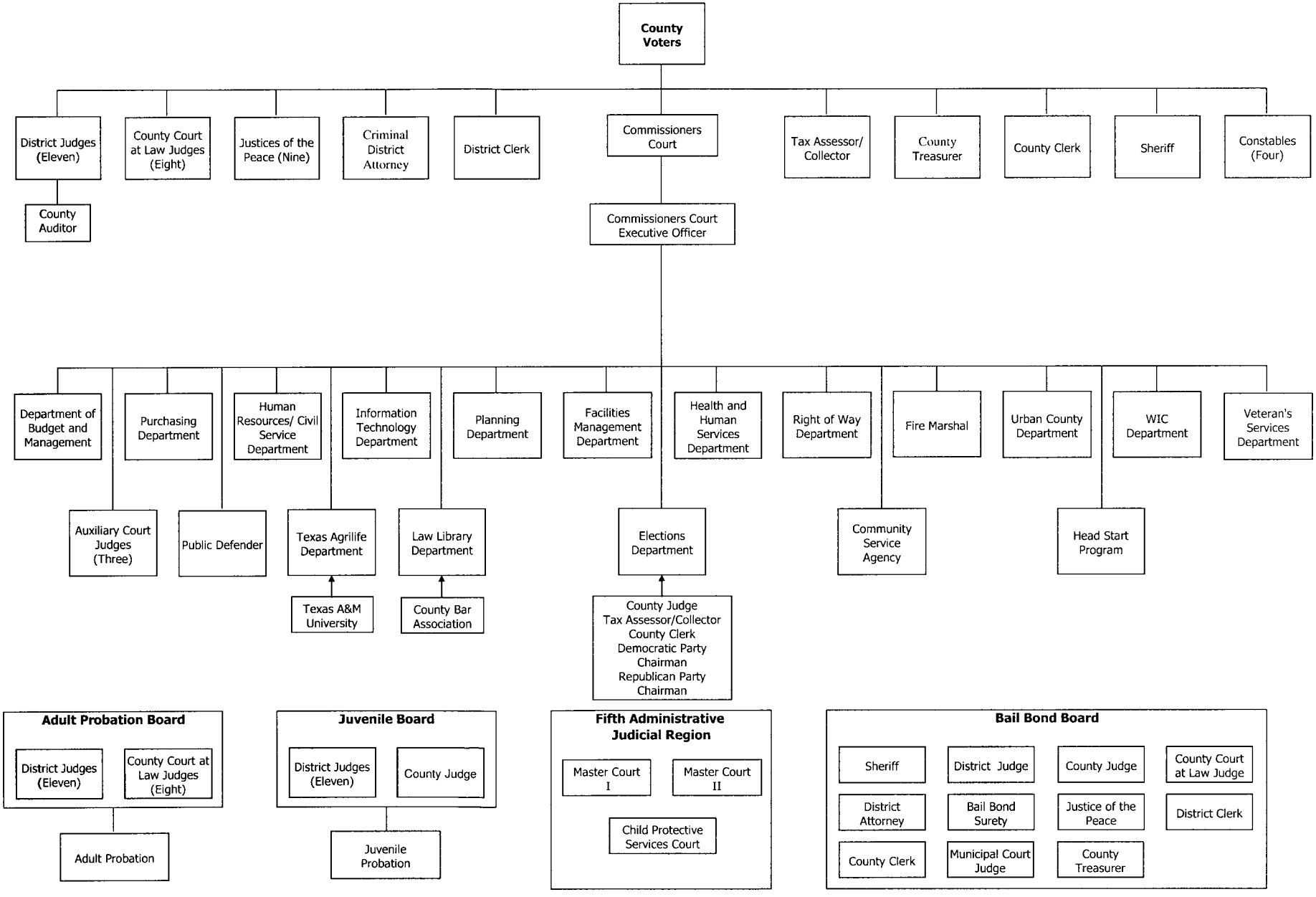
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

County of Hidalgo, Texas

Organizational Chart



COUNTY OF HIDALGO, TEXAS
Governing Body
December 31, 2014

County Judge Ramon Garcia	Chairman
Commissioner A.C. Cuellar, Jr.	Member
Commissioner Hector Palacios	Member
Commissioner Jose M. Flores	Member
Commissioner Joseph Palacios.	Member

COUNTY OF HIDALGO, TEXAS
Principal Officials
December 31, 2014

Jaime E. Tijerina	Judge, 92nd Judicial District of Texas
Rodolfo Delgado	Judge, 93rd Judicial District of Texas
J.R."Bobby" Flores	Judge, 139th Judicial District of Texas
Rose G. Reyna	Judge, 206th Judicial District of Texas
Juan R. Partida	Judge, 275th Judicial District of Texas
Mario E. Ramirez, Jr.	Judge, 332nd Judicial District of Texas
Noe Gonzalez	Judge, 370th Judicial District of Texas
Leticia Lopez	Judge, 389th Judicial District of Texas
Aida Salinas Flores	Judge, 398th Judicial District of Texas
Israel Ramon	Judge, 430th Judicial District of Texas
Jesse Contreras	Judge, 449th Judicial District of Texas
Rodolfo Gonzalez	Judge, County Court-at-Law No. 1
Jaime J. Palacios	Judge, County Court-at-Law No. 2
Homero Garza	Judge, Probate Court
Fred S. Garza, Jr.	Judge, County Court-at-Law No. 4
Arnoldo Cantu, Jr.	Judge, County Court-at-Law No. 5
Albert Garcia	Judge, County Court-at-Law No. 6
Sergio Valdez	Judge, County Court-at-Law No. 7
Rolando Cantu	Judge, County Court-at-Law No. 8
Ramon Garcia	County Judge
A.C. Cuellar, Jr.	Commissioner, Precinct No. 1
Hector Palacios	Commissioner, Precinct No. 2
Jose M. Flores	Commissioner, Precinct No. 3
Joseph Palacios	Commissioner, Precinct No. 4
Arturo Guajardo, Jr.	County Clerk
Pablo "Paul" Villarreal, Jr.	Tax Assessor/Collector
Laura Hinojosa	District Clerk
J.E. Eddie Guerra	Sheriff
Norma G. Garcia	County Treasurer
Rene A. Guerra	District Attorney
Raymundo Eufracio.	County Auditor

INDEPENDENT AUDITORS' REPORT

THE COUNTY OF HIDALGO
TEXAS

BMC

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Certified Public Accountants & Management Consultants

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Brownsville
McAllen
Matamoros
Reynosa

INDEPENDENT AUDITOR'S REPORT

To the Honorable Commissioners' Court
And the District Judges
County of Hidalgo, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Hidalgo, Texas (County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 19 through 28 and 42 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, related agencies financial statements and budget comparison schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, related agencies financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Burton McCall & Cortez, LLP

McAllen, Texas
July 24, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the County of Hidalgo (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, 2014. 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 3-9 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by $351,608,524 (*net position*). Of this amount, $103,164,743 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position increased $12,922,124 primarily due to governmental activities.

- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $197,619,152, an increase of $6,083,892 in comparison with the prior year. Approximately 9% of this total amount ($17,994,565) 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 $36,997,911, or approximately 20% of total general fund expenditures and transfers out.

- The County's total outstanding general obligation debt increased by $7,585,000 due to the issuance of certificates of obligation in the amount of $20,085,000, tax notes in the amount of $5,530,000, and refunding bonds in the amount of $67,965,000 which refunded $67,820,000 of debt. The new debt was offset by regularly scheduled principal reductions of $18,175,000.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, highways and streets, sanitation, drainage flood control, health and welfare, culture and recreation, conservation, and urban and economic development. The business-type activities of the County include the landfill and the jail commissary.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also the Hidalgo County Drainage District No. 1 (the District), and the Health Care Funding District, both legally separate entities. Although legally separate, both component units meet the criteria in GASB Statement No. 61 for blending and therefore, have been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 31-33 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 fund balance sheet and in the governmental fund 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 Drainage District No. 1 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 35-45 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 46-49 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 50-51 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 54-86 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 88-312 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities by $351,608,524, at the close of the most recent fiscal year.

Net Position

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Assets:						
Current and other assets	$ 471,388,592	$ 445,941,686	$ 3,792,278	$ 3,576,417	$ 475,180,870	$ 449,518,103
Capital assets	438,707,581	426,572,719	1,055,448	1,003,375	439,763,029	427,576,094
Total assets	910,096,173	872,514,405	4,847,726	4,579,792	914,943,899	877,094,197
Deferred Outflows:						
Deferred charges on refunding	4,851,860	377,581	-	-	4,851,860	377,581
Total deferred outflows	4,851,860	377,581	-	-	4,851,860	377,581
Liabilities:						
Long-term liabilities	378,667,887	367,746,690	1,646,657	1,652,884	380,314,544	369,399,574
Other liabilities	187,818,955	169,347,679	53,736	38,125	187,872,691	169,385,804
Total liabilities	566,486,842	537,094,369	1,700,393	1,691,009	568,187,235	538,785,378
Net Position:						
Net investment in capital assets	177,495,406	148,499,402	1,055,448	1,003,375	178,550,854	149,502,777
Restricted	69,826,025	72,663,061	66,902	66,902	69,892,927	72,729,963
Unrestricted	101,139,761	114,635,154	2,024,982	1,818,506	103,164,743	116,453,660
Total net position	$ 348,461,192	$ 335,797,617	$ 3,147,332	$ 2,888,783	$ 351,608,524	$ 338,686,400

By far, the largest portion of the County's net position (50.8%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), 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 (19.9%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance (29.3%) is unrestricted and may be used to meet the County's ongoing obligations to its citizens and creditors.

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

The County's overall net position increased $12,922,124 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased $12,663,575 from the prior fiscal year for an ending balance of $348,461,192. Overall, increases in revenues outpaced expenses increases by $14,439,037 during the current fiscal year.

Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	$ 69,852,581	$ 65,814,570	$ 1,390,767	$ 1,335,583	$ 71,243,348	$ 67,150,153
Operating grants and contributions	149,802,839	113,472,504	-	-	149,802,839	113,472,504
Capital grants and contributions	2,157,041	2,425,071	-	-	2,157,041	2,425,071
General revenues:						
Property taxes	192,457,753	188,630,519	-	-	192,457,753	188,630,519
Grants and contributions not restricted to specific programs	5,975,466	11,497,279	-	-	5,975,466	11,497,279
Interest earnings	677,590	589,637	-	189	677,590	589,826
Other	4,000,100	2,434,450	-	11	4,000,100	2,434,461
Total revenues	424,923,370	384,864,030	1,390,767	1,335,783	426,314,137	386,199,813
Expenses:						
General government	112,787,403	112,827,372	-	-	112,787,403	112,827,372
Public safety	103,807,554	99,428,539	-	-	103,807,554	99,428,539
Highways and streets	29,595,835	35,538,330	-	-	29,595,835	35,538,330
Sanitation	5,652,481	5,768,425	-	-	5,652,481	5,768,425
Drainage flood control	7,279,792	18,402,498	-	-	7,279,792	18,402,498
Health and welfare	122,414,102	85,762,647	-	-	122,414,102	85,762,647
Culture-recreation	4,177,463	4,212,908	-	-	4,177,463	4,212,908
Conservation of natural resources	864,399	950,619	-	-	864,399	950,619
Urban and economic development	15,689,191	13,464,903	-	-	15,689,191	13,464,903
Interest on long-term debt	9,725,334	10,017,010	-	-	9,725,334	10,017,010
Sanitary landfill	-	-	24,153	24,777	24,153	24,777
Jail Commissary	-	-	1,108,065	995,192	1,108,065	995,192
Total expenses	411,993,554	386,373,251	1,132,218	1,019,969	413,125,772	387,393,220
Increase (decrease) in net position	12,929,816	(1,509,221)	258,549	315,814	13,188,365	(1,193,407)
Net position - beginning restated	335,531,376	337,306,838	2,888,783	2,572,969	338,420,159	339,879,807
Net position - ending	$ 348,461,192	$ 335,797,617	$ 3,147,332	$ 2,888,783	$ 351,608,524	$ 338,686,400

The following is a discussion of significant increases in revenues and expenses of governmental activities:

Overall revenues within governmental activities increased by $40,059,340 (10.4%) from the prior fiscal year. The increase is mainly attributable to the following:

- Grants and contributions increased by $30,540,492. The increase is primarily due to the Medicaid 1115 Waiver. In 2013, the County created a Health Care Funding District that assesses mandatory payments to the hospitals in the District for the intergovernmental transfer (IGT) to the State for funding the Medicaid 1115 Waiver. The hospitals paid the District $52,736,756 during the current fiscal year compared to $10,515,300 during the prior fiscal year. However, in the prior year, the County received a

one-time Delivery System Reform Incentive Payment (DSRIP) of $7,022,937 from the State related to the Medicaid 1115 Waiver which it did not receive in the current year.

- Charges for services increased by $4,038,011 primarily due to new and/or increases in fees and increases in the premiums for the self-insured health benefits fund.

- Property tax revenues increased by $3,827,234 due in part to a higher than expected collection rate.

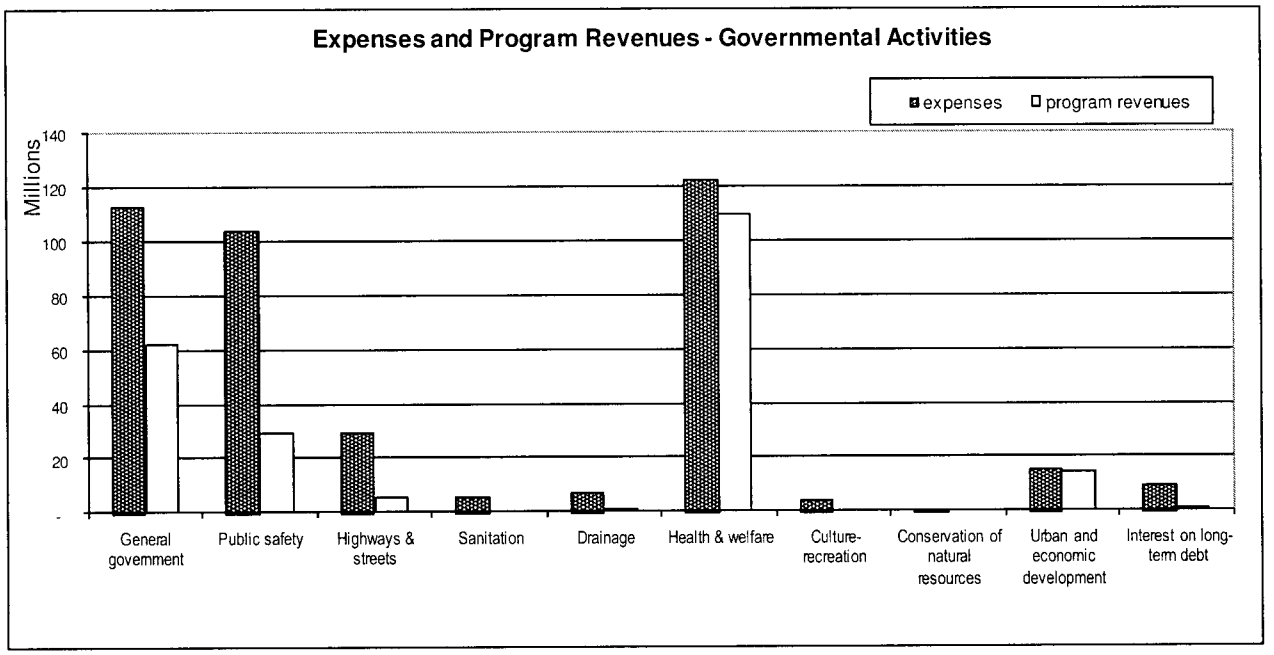
Overall expenses within governmental activities increased by $25,620,303 (6.6%) from the prior fiscal year. The increase is mainly attributable to the following:

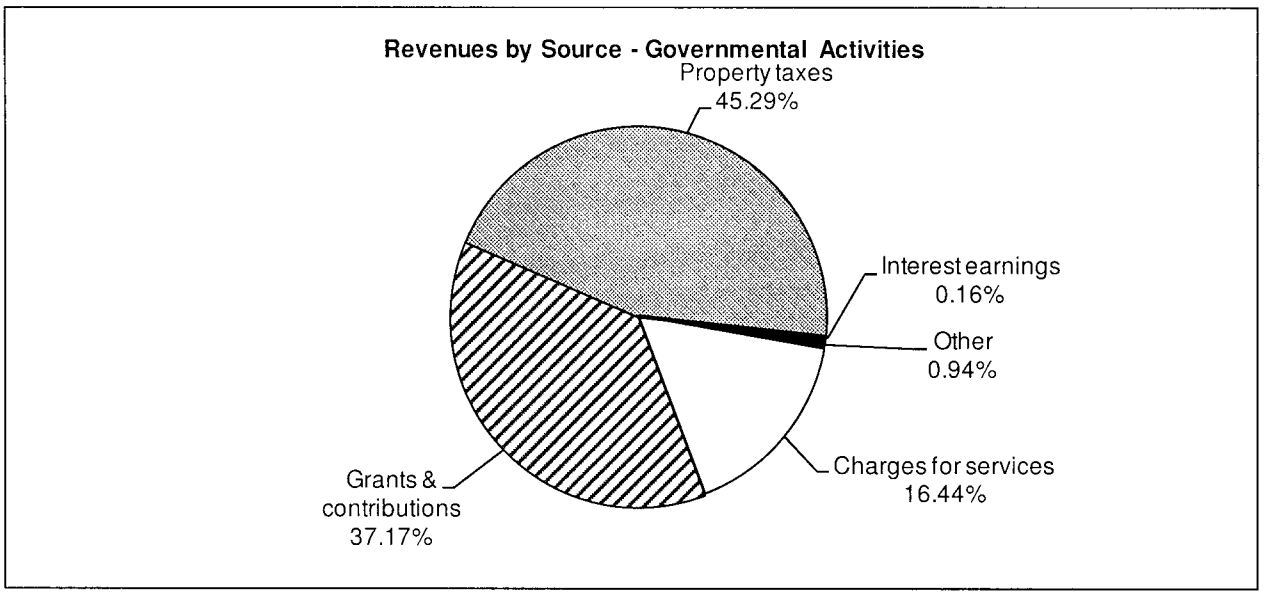
- Expenses for health and welfare increased by $36,651,455 primarily due to an increase of $35,906,521 in the IGT to the State by the Health Care Funding District for funding the Medicaid 1115 Waiver.

- Expenses for public safety increased by $4,379,015 primarily due to increased funding from the Homeland Security Grant Program for Operation Stonegarden ($3,286,053).

- Expenses for drainage flood control decreased by $11,122,706. In the prior fiscal year, the Drainage District No. 1 issued general obligation debt which it immediately used to pay one-time expenses including issuance costs and the acquisition of drainage ditches. In addition, in the prior fiscal year, the District expensed certain levy wall project costs which had been recorded as due from Homeland Security after questions were raised by Homeland Security.

- Expenses for highways and streets decreased by $5,942,495 due to adjustments to accumulated depreciation for infrastructure.





Business-type Activities. For the County's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of $3,147,332. The total increase in net position for business-type activities (landfill and jail commissary funds) was $258,549 or 9% from the prior fiscal year. Overall revenue increased by $54,984 due to an increase in jail commissary charges. Expenses increased by $112,248. Jail commissary expenses increased by $112,872 while landfill expenses decreased by $624.

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 particular purposes by the County's Commissioners Court.

At December 31, 2014, the County's governmental funds reported combined fund balances of $197,619,152, an increase of $6,083,892 in comparison with the prior fiscal year. Approximately 9% of this amount ($17,994,565) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is 1) not in spendable form ($3,785,677), 2) restricted for particular purposes ($54,479,579), 3) committed for particular purposes ($7,548,192), or 4) assigned for particular purposes ($113,811,139).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was $19,689,742, while total fund balance decreased by $5,070,356 to $44,961,388. 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 11% of total general fund expenditures and transfers out, while total fund balance represents approximately 25% of that same amount.

The Health Care Funding District local provider participation special revenue fund became a major fund in the current fiscal year. In 2013, the County created a Health Care Funding District that assesses mandatory payments to the hospitals in the District for the intergovernmental transfer (IGT) to the State for funding the Medicaid 1115 Waiver. The local provider participation fund had an increase of $6,514,424 in fund balance during the current fiscal year which brought the overall fund balance to $6,709,092. Funds in the local provider participation fund are not paid out until requested by the State.

The Drainage District No. 1 capital projects fund became a major fund in the prior fiscal year. The fund balance decreased by $13,857,190 during the current fiscal year which brought the overall fund balance to $59,723,822. The decrease was due to expenditures incurred for the maintenance and operation of the drainage facilities.

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 $230,629 to a balance of $2,837,160. However, the unrestricted net position of the landfill decreased by $24,153 to a deficit balance of $812,178. The total net position for both funds was $2,891,515 and $255,817, 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 $12,985,225 in appropriations (including other financing uses) between the original and final amended budget. Following are the key components of the budget increase.

- $9,815,471 of the increase resulted from using assigned fund balance. These funds were appropriated for repairs to the adult detention facility ($4,921,354), the Medicaid 1115 Waiver DSRIP program ($4,164,602), and for the County's portion of various Texas Department of Transportation projects ($729,515).
- $1,608,185 of the increase was possible because of unanticipated revenues specifically described in the following section. The majority of these funds were appropriated for repairs to the adult detention facility ($900,000) and the acquisition of equipment ($487,581).
- $1,561,569 of the increase resulted from using restricted fund balance. These funds were appropriated for the County Clerk's records archive ($472,510), grand jury ($110,000), Child Advocacy Center ($50,000), and to fund grant matching requirements ($929,059).

During the current fiscal year, there was an increase of $1,608,185 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.

- $487,581 of other financing sources was recognized due to capital lease agreements for the acquisition of equipment.
- $465,356 of new charges for services (fees) that became effective for the current year or too late in the previous year to include in the current year's revenue estimate. More than half of this amount ($265,000) was due to e-filing transaction fees that became effective in January 2014.
- $416,973 was awarded from the Texas Indigent Defense Commission as a special one-time payment.
- $111,000 of grants was received from the Texas Department of Family and Protective Services for child welfare and legal services.
- $60,282 of insurance proceeds was received related to vehicle accident claims.
- $59,040 of rental revenue was received for the lease of office space to the Community Supervision and Corrections Department ($36,000) and the Women Together Foundation ($2,400). In addition, revenue was received from Starr Feedyard LTD ($20,640) for the lease of land in Precinct 3 for farming.
- $7,360 of outstanding jury script checks was transferred to the county treasury pursuant to Texas Government Code Sec. 61.001(f).
- $593 of proceeds was received from the sale of abandoned vehicles.

Final Budget Compared to Actual Results. A review of actual expenditures compared to appropriations in the final budget yields no significant variances with three exceptions. Actual expenditures for the repair of the adult detention facility were $4,134,741 less than the final amended budget because the Commissioners Court decided to use proceeds from the issuance of certificates of obligations for the renovation/repair of the adult detention facility rather than the general fund. In addition, actual expenditures for the Medicaid 1115 Waiver DSRIP program were $3,436,694 less than the final amended budget because the Health and Human Services Department has not implemented planned programs related to preventative care. Lastly, actual transfers out for

grant matching requirements were $1,284,418 less than the final amended budget due to the difference in fiscal years. Grants operate on a fiscal year (usually beginning September 1st or October 1st) different from the County's fiscal year (beginning January 1st).

A review of actual revenues compared to estimated revenues in the final budget yields significant variances in three categories of revenues. Actual charges for services exceeded budgetary estimates by $3,244,461. In addition, actual intergovernmental revenue exceeded budgetary estimates by $1,595,783. Finally, actual tax collections exceeded the budgetary estimate by $1,548,630. The variances between actual collections and the final budget are mainly due to a conservative approach by the County Auditor in projecting revenues and tax collection rates.

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2014, amounts to $439,763,029 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, roads, and bridges. Total capital assets for the current fiscal year increased by approximately 2.85%.

Major capital events during the current fiscal year included the following: (1) completed construction on the Constables Precinct No. 1 building; (2) completed renovations to the Sheriff's law enforcement facility; (3) completed renovation to old Restitution Center on M Road; and (4) completed Precinct No. 2 Equipment and Maintenance facility.

Capital Assets (net of depreciation)

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Land and easement	$ 59,543,423	$ 58,794,250	$ 1,001,093	$ 1,001,093	$ 60,544,516	$ 59,795,343
Infrastructure	183,737,684	185,312,259	-	-	183,737,684	185,312,259
Buildings and renovations	101,015,376	99,897,973	-	-	101,015,376	99,897,973
Improvements other than buildings	11,479,841	11,230,628	-	-	11,479,841	11,230,628
Machinery and equipment	36,053,080	40,142,590	54,355	2,282	36,107,435	40,144,872
Construction in progress	46,878,177	31,195,019	-	-	46,878,177	31,195,019
Total	$ 438,707,581	$ 426,572,719	$ 1,055,448	$ 1,003,375	$ 439,763,029	$ 427,576,094

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 $333,505,000. This debt is backed by the full faith and credit of the government. Additionally, the County had notes payable totaling $2,009,660. This table excludes unamortized premiums and discounts.

General Obligation Bonds and Notes Outstanding

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Refunding bonds	$ 91,405,000	$ 66,975,000	$ -	$ -	$ 91,405,000	$ 66,975,000
General obligation bonds	157,700,000	163,535,000	-	-	157,700,000	163,535,000
Certificates of obligation	78,870,000	95,410,000	-	-	78,870,000	95,410,000
Tax notes	5,530,000	-	-	-	5,530,000	-
Notes-Hidalgo County	407,707	500,025	-	-	407,707	500,025
Notes-Urban County Program	1,340,000	1,515,000	-	-	1,340,000	1,515,000
Notes-Drainage District No. 1	261,953	-	-	-	261,953	-
Total	$ 335,514,660	$ 327,935,025	$ -	$ -	$ 335,514,660	$ 327,935,025

During the current fiscal year, the bonded debt increased by $93,580,000 due to the issuance of $20,085,000 in certificates of obligation, $60,155,000 in refunding bonds which refunded $59,805,000 of debt, and $5,530,000 in tax notes by the County and the issuance of $7,810,000 of refunding bonds which refunded $8,015,000 of debt by the Drainage District No. 1. The issuances were offset by regularly scheduled principal reductions $18,175,000.

During the current fiscal year, notes payables decreased by $5,364 due the issuance of a $406,980 note by the Drainage District No. 1, which was offset by regularly scheduled principal reductions of $412,345.

The County maintains a "AA-" rating from Standard & Poor's and Fitch Ratings and a "Aa2" rating from Moody's investors Service for general obligation debt. The Drainage District maintains a "AA-" rating from Standard & Poor's and a "Aa2" rating from Moody's investors Service for general obligation debt.

State statutes limit the amount of general obligation debt that the County may issue to 25% of its total assessed valuation. The current debt limitation for the County is $8.13 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 2015 fiscal year budget.

- According to the Texas Workforce Commission, the unemployment rate (unadjusted) for August 2014 for the County of Hidalgo was 9.1%, which was higher than the state (5.3%) and national (6.3%) unemployment rates for the same period.
- Assessed property values had averaged 13% growth for the five-year period prior to fiscal year 2010. However, due to the economic downturn, the County experienced a modest 5% increase in assessed property values for fiscal year 2010 followed by 0% increase and 1% decrease for fiscal years 2011 and 2012. For fiscal year 2013 and 2014, the County experienced positive growth of 1% and 2%, respectively. The County was projected to experience positive growth of up to 5% for fiscal year 2015.
- The ad valorem property tax rate has remained at $0.5900 per $100 assessed valuation since fiscal year 2004. The Commissioners Court decided not to increase the tax rate for fiscal year 2015.
- Staffing levels were expected to be maintained for the 2015 budget. In addition, no provision for a Cost of Living Adjustment (COLA) was approved.

During the current fiscal year, the County's unassigned fund balance of the general fund was $28,825,715. The County has appropriated $9,135,973 of this amount for spending in the 2015 fiscal year budget resulting in net unassigned fund balance of $19,689,782. This action was taken in order to avoid the need to raise taxes or charges during the 2015 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.aspx?NID=448.

BASIC FINANCIAL STATEMENTS

THE COUNTY OF HIDALGO
TEXAS

EXHIBIT A-1

COUNTY OF HIDALGO, TEXAS

STATEMENT OF NET POSITION
DECEMBER 31, 2014

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 192,455,507	$ 3,709,785	$ 196,165,292
Certificates of deposit	110,100,188	-	110,100,188
Recievables			
(net of allowance for uncollectibles)	158,053,607	-	158,053,607
Internal balances	33,459	(33,459)	-
Due from others	4,406	-	4,406
Inventories	799,503	49,049	848,552
Prepaids	3,079,453	-	3,079,453
Restricted cash	-	66,902	66,902
Other assets	6,862,470	-	6,862,470
Capital assets not being depreciated			
Land and easements	59,543,423	1,001,093	60,544,516
Construction in progress	46,878,177	-	46,878,177
Capital assets (net of accumulated depreciation)			
Infrastructure	183,737,684	-	183,737,684
Buildings and renovations	101,015,376	-	101,015,376
Improvements other than buildings	11,479,841	-	11,479,841
Machinery and equipment	36,053,080	54,355	36,107,435
Total capital assets (net of accumulated depreciation)	438,707,581	1,055,448	439,763,029
Total assets	910,096,174	4,847,725	914,943,899
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	4,851,860	-	4,851,860
Total deferred outflows of resources	4,851,860	-	4,851,860
LIABILITIES			
Accounts payable	31,435,648	29,783	31,465,431
Salaries and benefits payable	7,334,646	19,855	7,354,501
Retainage payable	893,082	-	893,082
Accrued interest payable	4,429,028	-	4,429,028
Notes payable - short term	128,603	-	128,603
Due to others	4,090	-	4,090
Due to other governments	3,717,257	4,098	3,721,355
Unearned revenue	138,543,378	-	138,543,378
Other current liabilities	1,333,223	-	1,333,223
Noncurrent liabilities:			
Due within one year			
Bonds payable	23,449,582	-	23,449,582
Notes payable	547,964	-	547,964
Compensated absences payable	413,902	426	414,328
Claims and judgments payable	1,860,801	-	1,860,801
Capital leases payable	1,041,189	-	1,041,189
Landfill closure/ post-closure care costs	-	37,114	37,114
Due in more than one year			
Bonds payable	324,147,678	-	324,147,678
Notes payable	1,461,696	-	1,461,696
Compensated absences payable	8,568,531	11,845	8,580,376
Claims and judgments payable	1,578,199	-	1,578,199
Capital leases payable	6,222,299	-	6,222,299
Net pension obligation	999,736	-	999,736
Other post employment benefits	8,376,310	-	8,376,310
Landfill closure/ post-closure care costs	-	1,597,272	1,597,272
Total liabilities	566,486,842	1,700,393	568,187,235
NET POSITION			
Net investment in capital assets	177,495,406	1,055,448	178,550,854
Restricted for:			
Legislative	36,486,299	-	36,486,299
Grants	9,294,532	-	9,294,532
Debt service	15,217,023	-	15,217,023
Capital projects	8,828,171	-	8,828,171
Bond covenant	-	66,902	66,902
Unrestricted	101,139,761	2,024,982	103,164,743
Total net position	$ 348,461,192	$ 3,147,332	$ 351,608,524

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 112,787,403	$ 57,973,975	$ 4,257,301	$ -
Public safety	103,807,554	10,160,583	19,322,442	-
Highways and streets	29,595,835	704,295	2,490,248	2,157,041
Sanitation	5,652,481	-	-	-
Drainage flood control	7,279,792	48,000	-	-
Health and welfare	122,414,102	965,728	108,528,393	-
Culture-recreation	4,177,463	-	-	-
Conservation of natural resources	864,399	-	-	-
Urban and economic development	15,689,191	-	14,489,772	-
Interest on long-term debt	9,725,334	-	714,683	-
Total governmental activities	411,993,554	69,852,581	149,802,839	2,157,041
Business-type activities:				
Sanitary Landfill	24,153	-	-	-
Jail Commissary	1,108,065	1,390,767	-	-
Total business-type activities	1,132,218	1,390,767	-	-
Total primary government	$ 413,125,772	$ 71,243,348	$ 149,802,839	$ 2,157,041

General revenues:
Property taxes
Grants and contributions not restricted to specific programs
Interest earnings
Miscellaneous
Gain on sale of capital assets
Total general revenues and transfers
Changes in net position
Net position - beginning
Prior period adjustment
Net position - ending

The accompanying notes are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ (50,556,127)		$ (50,556,127)
(74,324,529)		(74,324,529)
(24,244,251)		(24,244,251)
(5,652,481)		(5,652,481)
(7,231,792)		(7,231,792)
(12,919,981)		(12,919,981)
(4,177,463)		(4,177,463)
(864,399)		(864,399)
(1,199,419)		(1,199,419)
(9,010,651)		(9,010,651)
(190,181,093)		(190,181,093)
-	(24,153)	(24,153)
-	282,702	282,702
-	258,549	258,549
(190,181,093)	258,549	(189,922,544)
192,457,753	-	192,457,753
5,975,466	-	5,975,466
677,590	-	677,590
3,593,488	-	3,593,488
406,612	-	406,612
203,110,909	-	203,110,909
12,929,816	258,549	13,188,365
335,797,617	2,888,783	338,686,400
(266,241)	-	(266,241)
$ 348,461,192	$ 3,147,332	$ 351,608,524

THE COUNTY OF HIDALGO
TEXAS

EXHIBIT A-3

COUNTY OF HIDALGO, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	General Fund	Local Provider Participation	Capital Projects Drainage District No. 1	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 47,856,120	$ 22,575,400	$ 33,995,971	$ 87,538,152	$ 191,965,643
Certificates of deposit	75,000,000	-	30,075,141	5,025,047	110,100,188
Receivables					
(net of allowance for uncollectibles)					
Taxes	103,085,790	-	-	30,015,477	133,101,267
Accounts	526,955	-	-	1,887,697	2,414,652
Loans	265,269	-	-	10,400	275,669
Interest	299,234	-	-	5,406	304,640
Due from other funds	163,917	-	-	25,625,450	25,789,367
Due from other governments	3,102,768	-	-	16,703,572	19,806,340
Due from others	2,627	-	-	1,778	4,405
Inventories	799,503	-	-	-	799,503
Prepaids	2,664,572	-	-	50,358	2,714,930
Other assets	-	-	-	6,862,470	6,862,470
Total assets	$ 233,766,755	$ 22,575,400	$ 64,071,112	$ 173,725,807	$ 494,139,074
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 5,982,392	$ 15,866,308	$ 2,392,239	$ 5,627,727	$ 29,868,666
Salaries and benefits payable	4,807,408	-	-	2,499,492	7,306,900
Retainage payable	-	-	349,007	544,074	893,081
Notes payable - short-term	-	-	-	128,603	128,603
Due to other funds	9,913,568	-	1,606,044	14,239,890	25,759,502
Due to other governments	1,555,462	-	-	2,161,796	3,717,258
Due to others	226	-	-	3,864	4,090
Unearned revenues	102,470,355	-	-	36,072,152	138,542,507
Held in escrow	1,265,717	-	-	6,278	1,271,995
Undistributed receipts	61,228	-	-	-	61,228
Total liabilities	126,056,356	15,866,308	4,347,290	61,283,876	207,553,830
Deferred inflows of resources:					
Unavailable revenues-property taxes	59,410,784	-	-	17,219,693	76,630,477
Unavailable revenues	3,338,227	-	-	8,997,388	12,335,615
Total deferred inflow of resources	62,749,011	-	-	26,217,081	88,966,092
Fund balances:					
Nonspendable	3,724,919	-	-	60,758	3,785,677
Restricted	4,238,558	6,709,092	-	43,531,929	54,479,579
Committed	-	-	-	7,548,192	7,548,192
Assigned	17,308,169	-	59,723,822	36,779,148	113,811,139
Unassigned	19,689,742	-	-	(1,695,177)	17,994,565
Total fund balances	44,961,388	6,709,092	59,723,822	86,224,850	197,619,152
Total liabilities, deferred inflows, and fund balances	$ 233,766,755	$ 22,575,400	$ 64,071,112	$ 173,725,807	$ 494,139,074

The accompanying notes are an integral part of this statement.

THE COUNTY OF HIDALGO
TEXAS

EXHIBIT A-4

COUNTY OF HIDALGO, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balances - governmental funds balance sheet			$ 197,619,152
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 consit of:			
Land		$ 59,543,423	
Infrastructure		183,737,684	
Buildings and renovations		101,015,376	
Improvements other than buildings		11,479,841	
Machinery and equipment		36,008,403	
Construction in progress		46,878,177	438,662,904
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.			4,851,860
3 Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues.			
Property taxes	$ 76,630,477		
Other	12,335,615		88,966,092
4 Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due:			
Accrued interest on bonds		(4,376,308)	
Accrued interest on notes		(52,721)	(4,429,028)
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 over the life of the new debt. For refunding of debt, in prior years, the difference between the carrying and the reacquisition amount is amortized as an adjustment to interest over the remaining life of the new debt.			
Bonds and tax notes payable		(333,505,000)	
Notes payable		(2,009,660)	
Capital leases payable		(7,249,405)	
Compensated absences		(8,946,777)	
Post employment benefits		(8,376,310)	
Net pension obligation	(999,736)		
Prepaid pension obligation	176,380	(823,356)	
Unamortized premiums	(14,150,292)		
Unamortized discounts	58,032	(14,092,260)	(375,002,768)
6 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:			(2,207,020)
Total net position of governmental activities (Exhibit A-1)			$ 348,461,192

The accompanying notes are an integral part of this statement.

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	General Fund	Local Provider Participation	Capital Projects Drainage District No. 1	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 146,528,048	$ -	$ -	$ 46,566,690	$ 193,094,738
Licenses and permits	140,681	-	-	5,863,522	6,004,203
Intergovernmental	9,078,756	-	-	96,028,576	105,107,332
Charges for services	16,869,422	-	-	10,170,455	27,039,877
Fines and forfeits	519,448	-	-	9,629,562	10,149,010
Special assessments	-	52,736,756	-	-	52,736,756
Interest	435,189	4,834	158,784	87,252	686,059
Miscellaneous	2,361,199	-	-	1,403,848	3,765,047
Total revenues	175,932,743	52,741,590	158,784	169,749,905	398,583,022
EXPENDITURES					
Current:					
General government	73,430,569	-	-	5,894,403	79,324,972
Public safety	70,354,156	-	-	25,945,528	96,299,684
Highways and streets	-	-	-	21,667,625	21,667,625
Sanitation	5,542,244	-	-	-	5,542,244
Drainage flood control	-	-	-	8,830,537	8,830,537
Health and welfare	18,023,765	46,227,166	-	55,822,609	120,073,540
Culture-recreation	3,815,783	-	-	-	3,815,783
Conservation of natural resources	866,688	-	-	-	866,688
Urban and economic development	520,758	-	-	15,203,624	15,724,382
Debt service:					
Principal	839,548	-	-	18,594,030	19,433,578
Interest and fiscal charges	182,684	-	-	15,280,562	15,463,246
Bond issuance costs	-	-	-	1,177,914	1,177,914
Advance refunding escrow	-	-	-	664,818	664,818
Capital outlay:					
General government	-	-	-	5,959,929	5,959,929
Public safety	-	-	-	131,870	131,870
Highways and streets	-	-	-	12,110,007	12,110,007
Drainage flood control	-	-	14,015,974	-	14,015,974
Culture-recreation	-	-	-	97,926	97,926
Intergovernmental					
General government	-	-	-	99,310	99,310
Public safety	-	-	-	2,799,791	2,799,791
Total expenditures	173,576,195	46,227,166	14,015,974	190,280,483	424,099,818
Exess (deficiency) of revenues over (under) expenditures	2,356,548	6,514,424	(13,857,190)	(20,530,578)	(25,516,796)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	12,385,072	12,385,072
Transfers out	(7,960,842)	-	-	(4,424,228)	(12,385,070)
Premium on bonds issued	-	-	-	7,905,225	7,905,225
Bonds issued	-	-	-	25,615,000	25,615,000
Payment to refunded bond escrow agent	-	-	-	(72,230,634)	(72,230,634)
Refunding bonds issued	-	-	-	67,965,000	67,965,000
Capital leases	487,582	-	-	119,833	607,415
Long-term notes issued	-	-	-	406,980	406,980
Sale of capital assets	46,356	-	-	1,551,586	1,597,942
Total other financing sources (uses)	(7,426,904)	-	-	39,293,834	31,866,930
Net change in fund balances	(5,070,356)	6,514,424	(13,857,190)	18,763,256	6,350,134
Fund balances at beginning of year, as previously reported	50,031,744	194,668	73,581,012	67,727,835	191,535,259
Prior period adjustments	-	-	-	(266,241)	(266,241)
Fund balances at beginning of year, as restated	50,031,744	194,668	73,581,012	67,461,594	191,269,018
Fund balances at the end of year	$ 44,961,388	$ 6,709,092	$ 59,723,822	$ 86,224,850	$ 197,619,152

The accompanying notes are an integral part of this statement.

THE COUNTY OF HIDALGO
TEXAS

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, 2014

Net change in fund balances - total governmental funds		$ 6,350,134
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 outlay	42,320,052	
Depreciation	(28,577,558)	13,742,494
2 Sales and other dispositions of capital assets is reported in the governmental funds as other financing sources. The gain or loss on the sale of capital assets should be reported in the statement of activities. A gain is reported as general revenue and a loss should	406,612	
be included as part of the general government function.	(845,965)	(439,353)
3 Governmental funds typically report proceeds they receive in connection with the disposal of capital assets as other financing sources. This amount must be removed and replaced by an adjustment to the appropriate capital asset and the accumulated depreciation account. Any gain or loss should be reported as discussed above.		(1,597,941)
4 Donations of capital assets increase net assets in the SOA but not in the funds.		437,613
5 Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.		
Related to prior years	(89,998,723)	
Earned but unavailable	88,966,092	(1,032,631)
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	(57,106)	
Net pension obligation	(11,488)	
Amortization of debt discounts	(5,803)	
Amortization of debt premiums	4,694,056	
Amortization of deferred charge on refundings	(601,174)	
Accrued interest on bonds and notes	1,656,083	
Post employment benefits	(771,987)	4,902,581
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:		
Refunding Bonds Series 2014, 2014A, 2014B, 2014C	(67,965,000)	
Premium on Series 2014, 2014A, 2014B, 2014C	(5,144,966)	
Payment to refunded bonds escrow agent	72,895,452	
Certificates of Obligation Series 2014	(20,085,000)	
Premium on Series 2014	(2,187,996)	(22,487,510)
Tax notes:		
Tax Notes Series 2014	(5,530,000)	
Premium on Series 2014	(572,263)	(6,102,263)
Notes		(406,980)
Capital Leases		(607,414)
Repayments:		
Bond principal	18,175,000	
Note principal	412,345	
Capital leases	1,021,596	19,608,941
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.		562,145
Change in net position of governmental activities - statement of activities		$ 12,929,816

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$144,979,418	$144,979,418	$146,528,048	$ 1,548,630
Licenses and permits	100,000	100,000	140,681	40,681
Intergovernmental	6,955,000	7,482,973	9,078,756	1,595,783
Charges for services	13,159,604	13,624,960	16,869,422	3,244,462
Fines and forfeits	376,500	376,500	519,448	142,948
Interest	105,000	105,000	435,189	330,189
Miscellaneous	608,000	734,682	2,361,199	1,626,517
Total revenues	166,283,522	167,403,533	175,932,743	8,529,210
EXPENDITURES				
Current:				
General government				
92nd District Court	400,077	405,006	403,734	1,272
93rd District Court	393,455	375,243	375,243	-
139th District Court	403,569	377,858	377,858	-
206th District Court	399,123	402,446	402,446	-
275th District Court	401,270	345,647	345,647	-
332nd District Court	400,235	375,283	375,283	-
370th District Court	399,845	404,045	404,045	-
389th District Court	401,241	381,856	381,856	-
398th District Court	829,238	814,863	814,863	-
430th District Court	394,418	456,645	456,219	426
449th District Court	399,230	377,117	377,117	-
County Court-at-Law 1	523,981	526,840	526,840	-
County Court-at-Law 2	523,949	509,480	509,480	-
County Court-at-Law 3	629,702	606,734	606,734	-
County Court-at-Law 4	526,788	491,550	491,550	-
County Court-at-Law 5	523,876	519,854	519,854	-
County Court-at-Law 6	524,375	511,432	511,432	-
County Court-at-Law 7	519,169	506,302	506,302	-
County Court-at-Law 8	818,206	502,889	502,889	-
Master Court 1	124,746	125,368	125,368	-
Master Court 2	126,535	124,846	124,846	-
Court of Civil Appeals	3,626	2,995	2,995	-
Auxiliary Court	294,036	359,683	359,683	-
Child Protective Court	96,838	67,948	67,948	-
Justice of the Peace, Pct 1, Pl 1	337,482	304,349	304,349	-
Justice of the Peace, Pct 1, Pl 2	335,893	341,309	341,309	-
Justice of the Peace, Pct 2, Pl 1	294,174	291,445	291,445	-
Justice of the Peace, Pct 2, Pl 2	300,998	241,859	241,859	-
Justice of the Peace, Pct 3, Pl 1	325,301	291,991	291,991	-
Justice of the Peace, Pct 3, Pl 2	374,116	375,885	375,885	-
Justice of the Peace, Pct 4, Pl 1	389,212	389,151	389,151	-
Justice of the Peace, Pct 4, Pl 2	588,477	428,857	428,857	-
Justice of the Peace, Pct 5, Pl 1	291,215	262,309	261,321	988
Criminal District Attorney	7,572,551	7,410,074	7,384,879	25,195
Public Defender	911,507	918,537	918,537	-
District Clerk	3,355,618	3,358,145	3,358,145	-
County Judge	1,407,967	1,324,710	1,324,710	-

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Budget and Management	13,064,081	10,293,145	10,263,488	29,657
Commissioner, Pct. No. 4	-	76,889	76,889	-
Executive Office	6,399,536	6,329,432	6,329,432	-
Elections	2,600,614	2,639,364	2,639,364	-
Tax Assessor/Collector	6,895,733	7,418,435	7,418,435	-
County Treasurer	835,221	886,705	886,705	-
Purchasing	1,703,083	1,607,039	1,606,642	397
County Auditor	2,807,719	2,786,495	2,729,970	56,525
County Clerk	3,834,809	4,030,005	4,027,693	2,312
Human Resources/Civil Service	692,329	736,143	736,143	-
Information Technology	2,379,099	2,576,470	2,576,470	-
Planning	1,068,558	1,076,126	1,076,126	-
General Government Buildings	5,606,060	5,848,084	5,847,759	325
Appraisal Fees	1,365,000	1,732,783	1,732,783	-
Total general government	75,793,881	73,547,666	73,430,569	117,097
Public safety				
Criminal District Attorney	702,093	987,073	987,073	-
County Judge	382,815	355,589	355,589	-
Budget and Management	53,350	59,000	59,000	-
Commissioner, Pct. No. 3	25,588	-	-	-
Executive Office	318,076	254,034	254,034	-
Sheriff	50,180,462	54,464,931	50,330,190	4,134,741
Constable, Pct. No. 1	1,086,846	1,114,605	1,114,605	-
Constable, Pct. No. 2	919,060	959,995	959,995	-
Constable, Pct. No. 3	1,196,659	1,195,833	1,195,833	-
Constable, Pct. No. 4	1,202,781	1,232,603	1,232,603	-
Fire Marshal	1,917,864	1,580,238	1,580,238	-
Adult Probation	498,001	504,971	504,971	-
Juvenile Probation	9,369,356	11,780,025	11,780,025	-
Total public safety	67,852,951	74,488,897	70,354,156	4,134,741
Sanitation				
Commissioner, Pct. No. 1	1,133,255	1,730,721	1,730,721	-
Commissioner, Pct. No. 2	730,613	737,122	737,122	-
Commissioner, Pct. No. 3	2,087,564	1,991,563	1,961,866	29,697
Commissioner, Pct. No. 4	840,403	1,112,535	1,112,535	-
Total sanitation	4,791,835	5,571,941	5,542,244	29,697
Health and welfare				
Budget and Management	48,500	48,500	48,500	-
Executive Office	1,125,356	1,112,530	1,112,530	-
Human services	6,503,104	14,040,714	10,604,020	3,436,694
Health Department	6,630,769	5,935,970	5,935,434	536
WIC	1,940	14,610	14,610	-
Child Welfare	124,407	63,553	63,553	-
Veterans Service	263,890	245,118	245,118	-
Total health and welfare	14,697,966	21,460,995	18,023,765	3,437,230
Culture and recreation				
Commissioner, Pct. No. 1	891,531	863,512	863,512	-
Commissioner, Pct. No. 2	1,036,461	815,514	815,514	-
Commissioner, Pct. No. 3	787,096	594,877	594,877	-

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Commissioner, Pct. No. 4	696,096	877,386	877,386	-
Executive Office	776,913	664,494	664,494	-
Total culture and recreation	4,188,097	3,815,783	3,815,783	-
Conservation and natural resources				
Executive Office	527,019	528,394	528,394	-
Texas Cooperative Extension	460,261	338,294	338,294	-
Total conservation of natural resources	987,280	866,688	866,688	-
Urban and economic development				
Commissioner, Pct. No. 1	92,627	100,103	100,103	-
Commissioner, Pct. No. 2	302,874	369,941	369,941	-
Commissioner, Pct. No. 4	52,752	48,150	48,150	-
Urban County	-	2,564	2,564	-
Total urban and economic development	448,253	520,758	520,758	-
Debt service:				
Principal	-	839,548	839,548	-
Interest and fiscal charges	-	182,684	182,684	-
Total debt service	-	1,022,232	1,022,232	-
Total expenditures	168,760,263	181,294,960	173,576,195	7,718,765
Excess (deficiency) of revenues over (under) expenditures	(2,476,741)	(13,891,427)	2,356,548	16,247,975
OTHER FINANCING SOURCES (USES):				
Transfers out	(9,229,450)	(9,679,976)	(7,960,842)	1,719,134
Capital leases	-	487,582	487,582	-
Sale of capital assets	-	593	46,356	45,763
Total financing sources (uses)	(9,229,450)	(9,191,801)	(7,426,904)	1,764,897
Net change in fund balances	(11,706,191)	(23,083,228)	(5,070,356)	18,012,872
Fund balances at beginning of year	-	-	50,031,744	50,031,744
Fund balances at the end of year	$(11,706,191)	$(23,083,228)	$ 44,961,388	$ 68,044,616

The accompanying notes are an integral part of this statement.

EXHIBIT A-8

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Special assessments	$ -	$46,031,947	$52,736,756	$ 6,704,809
Interest	-	552	4,834	4,282
Total revenues	-	46,032,499	52,741,590	6,709,091
EXPENDITURES				
Health and welfare				
Human services	-	46,227,167	46,227,166	1
Total health and welfare	-	46,227,167	46,227,166	1
Total expenditures	-	46,227,167	46,227,166	1
Excess (deficiency) of revenues over (under) expenditures	-	(194,668)	6,514,424	6,709,092
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(194,668)	6,514,424	6,709,092
Fund balances at beginning of year	-	-	194,668	194,668
Fund balances at the end of year	$ -	$ (194,668)	$ 6,709,092	$ 6,903,760

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2014

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	$ 3,709,785	$ 489,863
Restricted cash	66,902	-
Receivables		
(net of allowance for uncollectibles)		
Accounts	-	2,001,041
Due from other funds	15,787	3,777,717
Inventories	49,049	-
Prepaids	-	188,143
Total current assets	3,841,523	6,456,764
Noncurrent assets:		
Loans	-	150,000
Capital assets (net of accumulated depreciation)		
Land	1,001,093	-
Machinery and equipment	54,355	44,674
Total capital assets (net of accumulated depreciation)	1,055,448	44,674
Total noncurrent assets	1,055,448	194,674
Total assets	$ 4,896,971	$ 6,651,438
LIABILITIES		
Current liabilities:		
Accounts payable	$ 29,783	$ 1,566,980
Salaries and benefits payable	19,855	27,746
Due to other funds	49,246	3,774,120
Due to other governments	4,098	-
Unearned revenue	-	872
Compensated absences payable	426	1,237
Claims and judgments payable	-	1,860,801
Capital leases	-	7,022
Landfill closure/ postclosure care costs	37,114	-
Total current liabilities	140,522	7,238,778
Noncurrent liabilities:		
Compensated absences payable	11,845	34,419
Claims and judgments payable	-	1,578,199
Capital leases	-	7,062
Landfill closure/ postclosure care costs	1,597,272	-
Total noncurrent liabilities	1,609,117	1,619,680
Total liabilities	1,749,639	8,858,458
NET POSITION		
Net investment in capital assets	1,055,448	30,591
Restricted	66,902	-
Unrestricted	2,024,982	(2,237,611)
Total net position	$ 3,147,332	$ (2,207,020)

The accompanying notes are an integral part of this statement.

EXHIBIT A-10

COUNTY OF HIDALGO, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Operating revenues:		
Charges for services	$ 1,390,313	$ 26,004,641
Other	453	1,083,995
Total operating revenues	1,390,766	27,088,636
Operating expenses:		
Costs of services	535,713	22,037,326
Operating supplies	16,509	-
Administrative	438,112	4,474,850
Inmate	141,553	-
Depreciation	330	13,920
Total operating expenses	1,132,217	26,526,096
Operating income (loss)	258,549	562,540
Non-operating revenues (expenses):		
Investment earnings	-	76
Interest expense	-	(471)
Total non-operating revenues (expenses)	-	(395)
Income (loss) before contributions	258,549	562,145
Change in net position	258,549	562,145
Net position at beginning of year	2,888,783	(2,769,165)
Net position at end of year	$ 3,147,332	$ (2,207,020)

The accompanying notes are an integral part of this statement.

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS

EXHIBIT A-11

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 1,390,596	$ -
Receipts from interfund services provided	-	25,292,851
Payments to vendors	(679,325)	(3,971,462)
Payments to employees	(436,784)	(628,723)
Payments for interfund services used	-	(22,340,327)
Net cash provided (used) by operating activities	274,487	(1,647,661)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(52,403)	-
Pricipal paid on capital debt	-	(6,001)
Interest paid on capital debt	-	(471)
Net cash provided (used) by capital and related financing activities	(52,403)	(6,472)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends received	-	76
Net cash provided (used) by investing activities	-	76
Net increase (decrease) in cash and cash equivalents	222,084	(1,654,057)
Cash and cash equivalents, January 1	3,554,603	2,143,920
Cash and cash equivalents, December 31	$ 3,776,687	$ 489,863
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 258,549	$ 562,540
Adjustments not affecting cash:		
Landfill closure & post-closure costs	(5,544)	-
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	330	13,920
(Increase) decrease in accounts receivable	-	(1,997,229)
(Increase) decrease in due from other funds	249	(1,272,730)
(Increase) decrease in due from others	-	260,834
(Increase) decrease in inventory	(20,921)	-
(Increase) decrease in prepaids	-	(188,143)
Increase (decrease) in salaries and fringe benefits payable	2,913	2,118
Increase (decrease) in accounts payable	11,512	57,779
Increase (decrease) in due to other governments	1,186	-
Increase (decrease) in due to other funds	26,896	1,274,738
Increase (decrease) in unearned revenue	-	(61,772)
Increase (decrease) in claims and judgments	-	(303,000)
Increase (decrease) in compensated absences payable	(683)	3,284
Total adjustments	15,938	(2,210,201)
Net cash provided (used) by operating activities	$ 274,487	$ (1,647,661)
Noncash operating activities:		
Closure & post-closure costs for inflation adjustment see Exhibit C-81	$ 24,153	$ -
Noncash capital and financing activities:		
Capital lease see Exhibit C-84	-	5,960
Total noncash activities	$ 24,153	$ 5,960

The accompanying notes are an integral part of this statement.

COUNTY OF HIDALGO, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014

	Pension Trust Funds	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents	$ 863	$ 16,244,332	$ 101,960,407
Certificates of deposit	-	24,254,893	70,000
Investments at fair value			
Mutual funds	22,939,512	-	-
Participant loans	1,426,386	-	-
Accounts receivable	6,864	20,712	17,640,439
Other receivables	-	-	2,904
Due from other governments	-	-	72,691
Due from others	-	51	114,993
Capital assets (net of accumulated depreciation)	-	4,485,371	-
Total assets	$ 24,373,625	$ 45,005,359	$ 119,861,434
LIABILITIES			
Accounts payable	$ -	$ -	$ 2,309,357
Salaries and benefits payable	-	-	448,321
Due to other governments	-	-	85,472,376
Due to others	-	55,809	31,515,551
Deposits	-	-	115,829
Total liabilities	-	55,809	119,861,434
NET POSITION			
Held in trust for others	-	44,949,550	-
Restricted for pensions	24,373,625	-	-
Total net position	$ 24,373,625	$ 44,949,550	$ -

The accompanying notes are an integral part of this statement.

EXHIBIT A-13

COUNTY OF HIDALGO, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Pension Trust Funds	Private-Purpose Trust Funds
ADDITIONS		
Contributions:		
Retirement contributions	$ 2,531,993	$ -
Unclaimed property	-	9,273
Bail bond surety collateral	-	1,592,322
Confiscations	-	6,028,445
Registry	-	115,812,609
Inmate property	-	2,610,588
Various boards	-	10,679
Section 108 loans	-	24,374
Bail bond inmates	-	610,394
Fees and fines-inmates	-	58,781
Investment earnings:		
Unrealized gain	721,926	-
Other income	73,443	-
Total additions	3,327,362	126,757,465
DEDUCTIONS		
Benefits paid	2,485,551	-
Other	3,280	-
Released collateral	-	1,450,420
Forfeitures	-	13,147,634
Judgments	-	108,357,679
Release of inmate property	-	2,616,400
Various boards	-	3,908
Release bail bond inmates	-	610,394
Release fees and fines inmates	-	58,781
Total deductions	2,488,831	126,245,216
Change in net position	838,531	512,249
Net position at beginning of the year	23,535,094	44,437,300
Net position at end of the year	$ 24,373,625	$ 44,949,550

The accompanying notes are an integral part of this statement.

THE COUNTY OF HIDALGO
TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Note 1 Summary of Significant Accounting Policies

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

The County evaluated GASB Statement No. 67, *Financial Reporting for Pensions - an Amendment of GASB Statement 25.* GASB Statement No 67 revises existing standards of financial reporting for pensions that are provided to employees of state and local governmental employers through pension plans administered through trusts. It was determined that this GASB statement is not applicable to the County.

The County also evaluated GASB Statement No. 69 *Government Combinations and Disposals of Government Operations* and GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees.* GASB Statement No. 69 establishes accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). GASB Statement 70 establishes accounting and financial reporting standards for situations where a state or local government, as a guarantor, agrees to indemnify a third-party obligation holder under specified conditions (i.e., nonexchange financial guarantees). It was also determined that these GASB statements are not applicable to the County

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

A. Reporting Entity

In accordance with GASB Statement No. 61, *The Financial Reporting Entity: An Amendment of GASB Statement No. 14 and No.34*, the basic financial statements of the County include the primary government and its blended component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable, or the relationship to the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A blended component unit, although a legally separate entity, is, in substance, part of the County's operations and so data from these units is combined with data of the County.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely or a blended component unit includes: the organization is legally separate, the County holds corporate powers of the organization, the County appoints a voting majority of the organization's board, the County is able to impose its will on the organization, fiscal dependency by the organization on the County, and whether the organization has the potential to impose a financial benefit/burden to the County.

Based on the application of the foregoing criteria, the following is a brief discussion of the entities that are included within the County's reporting entity.

Related Agencies. The following agencies do not meet the criteria for component units as set forth in GASB No. 61 because they are not legally separate entities. They are part of the primary government and are as follows:

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

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

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

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Blended Component Units. For financial reporting purposes, the Hidalgo County Drainage District No. 1 and the Health Care Funding District are included in the operations and activities of the County as blended component units. One of the component units provides services that benefit the primary government even though it does not provide services directly to the primary government. The other component unit's governing body is substantively the same as the governing body of the primary government where management of the primary government has operational responsibility for that component unit.

Hidalgo County Drainage District No. 1 (the Drainage District) – The Drainage District is a separate legal entity created on April 9, 1908, by order of the Commissioners Court of Hidalgo County, Texas, pursuant to an election held within the territory affected. Originally organized under provisions of Article III, Section 52 of the Texas Constitution, the Drainage District was later converted into a Conservation and Reclamation District under the provisions of Article XVI, Section 59 of the Texas Constitution, and has continued to exercise all of the powers and functions of such a district. Complete financial statements for the Drainage District may be obtained from:

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

Health Care Funding District (HCF District) – The HCF District administers the revenue received for the nonfederal share of Medicaid supplemental payment program by requiring mandatory payment from institutional health care providers in the district. The Health Care Funding District does not issue a comprehensive annual financial statement.

B. Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its blended component units. Substantially all of the effects of interfund activities have been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the County's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

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 are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The County reports the following major governmental funds:

The general fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The Local Provider Participation Fund special revenue fund accounts for mandatory payments based on the hospital net patient revenue used to fund intergovernmental transfers to the state for a non federal share of a Medicaid supplemental payment program.

The Drainage District No.1 Capital Projects fund accounts for the capital projects of the Drainage District. In addition, the fund also accounts for the proceeds of $28,000,000 Bond Series 2007, $72,000,000 Bond Series 2008, and $77,130,000 Bond Series 2013. The funds are to be used in the construction of drainage improvements in the Drainage District and right of way acquisitions.

The County does not report any major enterprise funds.

Note 1 Summary of Significant Accounting Policies (Continued)

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

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 escheated to the state 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 divisions and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as program revenues include 1) charges for services (i.e. court costs, fees, and fines, etc.), 2) operating grants and contributions, and 3) capital grants and contributions. Other revenues that are not related to a specific activity or function are reported as *general revenues*. General revenues include all taxes, grants and contributions not restricted to a specific program or function, and any unrestricted investment earnings.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the jail commissary enterprise fund and the County's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Note 1 Summary of Significant Accounting Policies (Continued)

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

1. Deposits and Investments

The County's cash and cash equivalents consist of cash on hand, demand deposits, and external investment pools. This excludes rollovers of certificates of deposit such as those in the fiduciary funds. Investments are carried at fair value. It is the County's intent to hold all investments to maturity.

2. Receivables and Payables

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

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

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

3. Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditure/expense when consumed rather than when purchased.

4. Restricted Assets

Cash set aside in the Landfill Services enterprise fund is restricted because its use is limited by applicable bond covenants.

5. Capital Assets

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

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

Note 1 Summary of Significant Accounting Policies (Continued)

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

5. Capital Assets (Continued)

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

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

6. Deferred outflows/inflows of resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred charges on refunding, reported in the government-wide statement of net position, qualify for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred inflows of resources, represents an acquisition of net position that applies to a future period and 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 (2014 tax levy is not applicable), grants, and interlocal agreements with other governmental entities.

7. Compensated Absences

The County accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee. Employees earn vacation and sick leave at varying rates depending on their employment status and years of service with the County.

Hours Earned Per Year

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

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

Maximum Hours Accumulated Per Year

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

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

Note 1 Summary of Significant Accounting Policies (Continued)

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

7. Compensated Absences (Continued)

The accrued liability for accumulated compensated absences reported in the government-wide financial statements consists of unpaid accumulated vacation leave of $6,530,290, compensatory time of $794,052, and holiday leave of $1,658,091 for the governmental activities. Business-type activities consisted as follows: vacation leave $12,083, compensatory leave of $85, and holiday leave of $103.

8. Post employment benefits

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

9. Long-Term Obligations

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

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

10. Equity Classifications

In the government-wide financial statements, 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 "net investment in capital 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. Proprietary fund equity is classified the same as in the government-wide statements.

Nonspendable – These balances represent amounts that cannot be spent because they (a) are not in spendable form, (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) they are legally or contractually required to be maintained intact (e.g. the non-spendable corpus of an endowment).

Note 1 Summary of Significant Accounting Policies (Continued)

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

10. Equity Classifications (Continued)

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, contributions, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balance in the debt service funds will be restricted for the payment of principal and interest on the debt service obligation. Any funds that are remaining after all debt is extinguished will be transferred to other debt service funds.

Committed – These balances represent amounts that are constrained to the use of specific purposes pursuant to formal action of Commissioners Court, the County's highest level of decision-making authority. These amounts are committed through the adoption of a court order. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts.

Assigned – These balances represent amounts assigned by Commissioners Court for use for specific purposes but which are neither restricted nor committed. This classification applies to the positive unrestricted and uncommitted fund balance of all governmental funds except the General Fund.

Unassigned – These balances represent the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

A detailed classification of fund balances 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 departments and organizations 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 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.

Note 2 Stewardship, Compliance, and Accountability (Continued)

A. Budgetary Information (Continued)

5. Within seven calendar days after the filing of the proposed budget and prior to December 31 of the current year, Commissioners Court conducts a public hearing on the County's proposed budget. Any taxpayer of the County of Hidalgo has the right to be present and participate in the hearing. At the conclusion of the hearing, Commissioners Court acts upon the proposed budget as submitted by the Budget Officer. The Commissioners Court has the authority to make such changes in the budget, in its judgment of the facts, the law warrants, and the interest of the taxpayers demand, provided the amounts budgeted for current expenditures from the various funds for the County does not exceed the balances in these funds as of January 1 plus the anticipated revenue for the current year for which the budget is made, as estimated by the County Auditor.

6. Under no circumstances can Commissioners Court authorize expenditures that will exceed appropriations.

Annual budgets are prepared in conformity with GAAP using the modified accrual basis of accounting for all governmental funds except grant-funded special revenue funds and capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year end. Appropriations at year-end for grant-funded special revenue funds and capital projects funds are carried forward to subsequent years until the grant has terminated or the project is completed.

The appropriated budget is prepared by fund, function, department, and object. Transfers of appropriations between departments require the approval of Commissioners Court. The legal level of budgetary control (i.e., the level at which expenditures cannot legally exceed appropriations) is at the department level.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year. For the general fund only, encumbrances outstanding at December 31, 2014, were not re-appropriated in 2015 as per Commissioners Court order on August 25, 2014. Any encumbrance outstanding in the general fund at December 31, 2014, will be liquidated with the year 2015 budget.

B. Deficit Fund Balance/Net Position

The TXDOT capital projects fund reported a deficit fund balance of $1,695,177 as of December 31, 2014. This fund accounts for transactions related to the Texas Department of Transportation (TXDOT) road, bridge, and outfall projects. Funding for these projects is on a partial or full reimbursement basis from TXDOT, other local governments and various capital and special revenue funds. At year end, reimbursements from other governments had not been received.

The Stop Truancy program in the Special Revenue Designated Purpose Grants fund reported a deficit fund balance of $72,381 as of December 31, 2014. An interlocal agreement between the County and the Mission, Sharyland and La Joya ISD is used to assist with crimes committed by juveniles and reduce school truancy and juvenile delinquency where the County pays half of the costs. At year end, reimbursements from the school districts had not been received.

In addition, the Health Benefits internal service fund reported a deficit net position of $4,882,124 as of December 31, 2014. The rates used by the County did not attain the desired fund level. The County will review the rate structure for year 2015 to determine if an adjustment to the current rate structure will be necessary to properly charge the customers of the fund.

Note 3 Detailed Notes on all Funds

A. Deposits and Investments

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

Note 3 Detailed Notes on all Funds (Continued)

A. Deposits and Investments (Continued)

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

Deposits are held in the County's depository account under the terms of an agreement that was executed on May 10, 2013. The depository agreement requires the designated financial institution to secure by collateral valued at fair value, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance, deposits and accrued interest thereon by 105%.

At year-end, the carrying amount of the County's deposits was $316,478,707 consisting of cash and cash equivalents.

As of December 31, 2014, the County had the following investments in connection with the pension trust funds:

*Investment Type	Fair Value
Mutual Funds	$ 22,939,512
Participant Loans	1,426,386
Total	$ 24,365,898

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. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy reduces the County's exposure to custodial credit risk by limiting investments to securities that are backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities. The County's investment policy strictly prohibits riskier-type investments such as commercial paper.

Note 3 Detailed Notes on all Funds (Continued)

B. Receivables

County receivables at December 31, 2014, in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	General Fund	Local Provider Participation	Capital Projects Drainage District #1	Nonmajor Governmental Funds	Total
Property taxes receivable	$117,330,457	$ -	$ -	$ 33,487,329	$ 150,817,785
Accounts receivable	526,955	-	-	1,887,695	2,414,650
Loans receivable	265,269	-	-	10,400	275,669
Interest receivable	299,234	-	-	5,406	304,640
Other receivables	-	-	-	-	-
Intergovernmental receivables:					
Due from federal	-	-	-	2,173,087	2,173,087
FEMA	2,400,761	-	-	-	2,400,761
Dept. of Homeland Security	-	-	-	-	-
Due from state	302,242	-	-	8,925,852	9,228,093
Due from local	399,766	-	-	5,604,634	6,004,399
Subtotal	121,524,683	-	-	52,094,403	173,619,085
Due from others	2,627	-	-	1,778	4,407
Less: allowance for uncollectibles	(14,244,667)	-	-	(3,471,853)	(17,716,520)
Total net receivables	$107,282,643	$ -	$ -	$ 48,624,328	$ 155,906,971

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or in connection with resources that have been received, but not yet earned. As of December 31, 2014, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenues
Property taxes-general fund	$ 102,349,955
Property taxes-special revenue	9,381,575
Property taxes-debt service funds	20,565,574
Court ordered restitutions owed to Hidalgo County	-
Election Services	-
RMA loan	-
Revenues for road projects	-
Culvert revenues for future installations to various subdivisions	1,363,033
Courthouse Master Plan	100,000
Dept. of Homeland Security	-
Grant draw downs prior to meeting all eligibility requirements	4,761,969
Disposal Permit Fees	20,400
Total unearned revenue for governmental funds	$ 138,542,506

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets

Capital asset activity for the year ending December 31, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 39,244,830	$ 592,043	$ (462,984)	$ 39,373,889
Easements	19,549,420	620,114	-	20,169,534
Subtotal Land and Easements	58,794,250	1,212,157	(462,984)	59,543,423
Construction in progress	31,195,019	18,128,094	(2,444,936)	46,878,177
Total capital assets not being depreciated	89,989,269	19,340,251	(2,907,920)	106,421,600
Capital assets being depreciated:				
Buildings and renovations	150,463,124	5,281,091	(1,676,473)	154,067,742
Improvements other than buildings	16,098,339	931,140	-	17,029,479
Machinery and equipment	95,692,423	5,839,646	(4,166,039)	97,366,030
Infrastructure	477,548,299	20,780,278	(7,036,832)	491,291,745
Total capital assets being depreciated	739,802,185	32,832,155	(12,879,344)	759,754,996
Less accumulated depreciation for:				
Buildings and renovations	(50,565,151)	(4,032,118)	1,544,903	(53,052,366)
Improvements other than buildings	(4,867,711)	(681,927)	-	(5,549,638)
Machinery and equipment	(55,549,833)	(9,031,476)	3,268,359	(61,312,950)
Infrastructure	(292,236,040)	(21,253,154)	5,935,133	(307,554,061)
Total accumulated depreciation	(403,218,735)	(34,998,675)	10,748,395	(427,469,015)
Total capital assets being depreciated, net	336,583,450	(2,166,520)	(2,130,949)	332,285,981
Governmental activities capital assets, net	$ 426,572,719	$ 17,173,731	$ (5,038,869)	$ 438,707,581
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,001,093	$ -	$ -	$ 1,001,093
Total capital assets not being depreciated	1,001,093	-	-	1,001,093
Capital assets being depreciated:				
Buildings	321,589	-	-	321,589
Machinery and equipment	242,142	52,403	-	294,545
Total capital assets being depreciated	563,731	52,403	-	616,134
Less accumulated depreciation for:				
Buildings	(321,589)	-	-	(321,589)
Machinery and equipment	(239,860)	(330)	-	(240,190)
Total accumulated depreciation	(561,449)	(330)	-	(561,779)
Total capital assets being depreciated, net	2,282	52,073	-	54,355
Business-type activities capital assets, net	$ 1,003,375	$ 52,073	$ -	$ 1,055,448

Note 3 Detailed Notes on all Funds (Continued)

C. Capital Assets (Continued)

Depreciation expense was charged to the various functions as follows:

Governmental activities:	
General government	$ 1,862,064
Public safety	5,938,784
Highways and streets	19,884,570
Sanitation	252,509
Drainage	4,476,962
Health and welfare	1,914,408
Culture and recreation	546,972
Conservation	2,258
Urban and economic development	120,148
Total governmental activities	$ 34,998,675
Business-type activities	
Jail Commissary	$ 330
Landfill Services	-
Total business-type activities	$ 330

Construction and other significant commitments

Construction commitments. The County has active construction projects as of December 31, 2014. The projects include various street constructions and building constructions. At year-end, the County's commitments over $200,000 with contractors are as follows:

Projects	Spent-to-date	Remaining Commitment	Financing Source
TXDOT Projects	$ 17,324,597	$ 1,506,986	C.O.'s, SRF, SIB Loan, GF
Border Colonia Access Projects F1312	12,568,290	244,709	State Grant
Pct. 4-Linn San Manuel Emergency Facility	787,050	659,168	SOA 1342, C.O.'s, SRF
Common Integrated Justice System-Software	2,638,280	920,681	Tax Notes, Series 2007
Pct. 1 Mile 9 N (Mile 5½ W to Mile 6 W)	358,527	391,473	SOA 1341
Pct. 1 Sioux (Tower to Val Verde)	26,453	737,828	SOA 1339, C.O.Series 2009, 2010 A&B, SRF
Pct. 3 Mile 3 N (FM 492 to FM 2221)	626,805	216,587	SOA 1341
Admin Bldg - 100 E Cano Renovations	1,978,163	639,488	C.O.Series 2010 A&B
Pct. 2 Equip & Maint Facility	1,746,327	236,277	C.O.Series 2010 A&B
	$ 38,054,492	$ 5,553,197	

Encumbrances. As discussed in Note 2 A, Budgetary Information, encumbrance accounting is utilized. As of December 31, 2014, the County had the following encumbrances outstanding:

Governmental Funds						
Major Funds		Nonmajor Funds				
General Fund	Head Start Program	Special Revenue Funds	Capital Project Funds	Total Governmental Funds	Internal Service Funds	Total
$ 489,441	$ -	$ 5,065,451	$ 6,650,170	$ 12,205,062	$ 16,681	$ 12,221,743

Note 3 Detailed Notes on all Funds (Continued)

D. Interfund Receivables, Payables and Transfers

Interfund balances at December 31, 2014, consisted of the following:

Due to general fund from:	
Nonmajor governmental funds	$ 134,054
Enterprise funds	29,698
Internal service funds	165
Total general fund	163,917
Due to nonmajor governmental funds from:	
General fund	9,913,568
Nonmajor governmental funds	14,105,836
Drainage District No. 1-Capital	1,606,044
Total nonmajor governmental funds	25,625,448
Total governmental funds	$ 25,789,365
Due to enterprise funds from:	
Internal service funds	$ 15,787
Total enterprise funds	15,787
Due to internal service funds from:	
Enterprise funds	19,549
Total internal service funds	19,549
Total proprietary funds	$ 35,336

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, 2014, consisted of the following:

	Transfers Out:			
Transfers In:	General Fund	Drainage District No. 1	Nonmajor Governmental Funds	Total
General fund	$ -	$ -	$ -	$ -
Nonmajor governmental funds	7,960,841	-	4,424,229	12,385,070
Total	$ 7,960,841	$ -	$ 4,424,229	$ 12,385,070

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute for budget requires to expend them, (2) move funds restricted to debt service to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Restricted Assets

In August of 1991, the County sold Certificates of Obligation in the principal amount of $4,700,000 of which $2,300,000 was earmarked for the purchase of 212 acres of land for a sanitation landfill and acquisition of equipment, and for paying legal, fiscal engineering, and architectural fees in connection with this project. An enterprise fund was set up to account for all of the County's landfill operations. Accordingly, since the above-mentioned debt was to be paid from future property tax revenues, the $2,300,000 received by the Landfill Services enterprise fund was reported as restricted cash. Cash in the amount of $66,902 ($2,300,000 - $2,233,098) has been restricted since February 27, 1997.

Note 3 Detailed Notes on all Funds (Continued)

F. Leases

Operating Leases

The County has various lease commitments for office space and equipment. The office equipment leases range from three to five years and the office space leases range from two to thirty years. Lease expense totaled $1,072,146 (for leases whose terms exceed one year) for the year ended December 31, 2014. The future minimum lease payments are as follows:

Year Ending December 31,	Amount
2015	$ 616,026
2016	134,410
2017	61,600
2018	-
2019	-
Total	$ 812,035

The County has also entered into lease agreements as the lessor for land and buildings. Lease payments received totaled $61,440 for the year ended December 31, 2014. The cost of the leased assets is $1,726,828. The future minimum lease payments receivable are as follows:

Year Ending December 31,	Amount
2015	$ 58,320
2016	37,200
2017	37,200
2018	37,200
2019	37,200
2020-2024	134,200
Total	$ 341,320

Capital Leases

The County entered into various lease agreements as lessee for financing the acquisition of office equipment and buildings. The present value of all lease payments at the beginning of the lease term is greater than ninety percent of the fair value of the leased property; therefore, the leases qualify as capital leases. The leases have been recorded at the present value of their future minimum lease payments at the inception date. Lease expenses totaled $1,027,233 for the year ended December 31, 2014.
Assets accounted for as capital leases are as follows:

	Balance January 1, 2014	Increases	Decreases	Balance December 31, 2014
Assets:				
Office Equipment	$ 7,228,354	$ 552,152	$ (895,522)	$ 6,884,984
Buildings	449,357	61,222	(132,075)	378,504
Total	7,677,711	613,374	(1,027,597)	7,263,488
Less: accumulated depreciation				
Office Equipment	(633,228)	(351,301)	480,051	(504,478)
Buildings	(179,479)	(128,898)	-	(308,377)
Carrying value	$ 6,865,004	$ 133,175	$ (547,546)	$ 6,450,633

Note 3 Detailed Notes on all Funds (Continued)

F. Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2014, were as follows:

Year Ending December 31	Amount
2015	$ 1,237,763
2016	1,172,851
2017	977,094
2018	866,722
2019	810,449
2020-2024	2,920,775
Total minimum lease payments	7,985,654
Less: interest	(722,166)
Present value of future minimum lease payments	$ 7,263,488

G. Long-term debt

General Obligation Bonds

The County has issued general obligation bonds to provide for the resources for both the acquisition and construction of capital assets. These bonds have been issued for governmental activities. The beginning balance of the general obligation bonds issued in prior years was $325,970,000. During the year, certificates of obligation totaling $20,085,000 were issued to pay for the construction of mechanic shops, community resource centers, and parks; construction and improvement of road and drainage systems, including acquisition of lands and rights of way, purchase of equipment, renovations of the adult detention center and law enforcement center.

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

General obligation bonds are direct obligations of the County and the unlimited tax improvement bonds are direct obligations of the Drainage District, payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County and District in an amount sufficient to provide payment of principal and interest. All bonds have a principal due date of August 15th, except for the unlimited tax improvement bond, which is due on September 1st. Interest is payable semi-annually, on February 15th and August 15th, except for the unlimited tax improvement bonds, which are payable on March 1st and September 1st.

The Certificates of Obligation, Series 2009C include $3,120,000 of term bonds maturing on August 15, 2029, which are subject to mandatory sinking fund redemption. The Certificates of Obligation, Series 2010B include $16,190,000 of term bonds maturing on August 15, 2021, 2024, and 2030, which are also subject to mandatory sinking fund redemption. The All other bonds may be prepaid or redeemed prior to their respective scheduled due dates as per provisions in the bond agreements.

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Tax Notes

Additionally, the County issued Tax Note, Series 2014 in the amount of $5,530,000, which is a direct obligation of the County and is 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 payments of principal and interest. Proceeds from the sale of the note will be used to purchase motor vehicles; and the payment of costs of issuance of the note.

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

Purpose	Type	Interest Rates	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	Refunding bonds	3.50 – 5.00%	2005	2021	$ 51,640,000	$ 4,645,000
Governmental activities	Refunding bonds	4.00 – 4.25%	2007	2024	26,415,000	25,340,000
Governmental activities	Refunding bonds	2.50 – 5.00%	2009	2018	6,995,000	1,265,000
Governmental activities	Refunding bonds	3.00 – 4.00%	2014	2019	4,515,000	4,515,000
Governmental activities	Refunding bonds	0.65 – 3.00%	2014	2021	32,845,000	32,845,000
Governmental activities	Refunding bonds	3.00 – 5.00%	2014	2026	22,795,000	22,795,000
Governmental activities	Certificates of obligation	4.00 – 5.00%	2006	2026	38,770,000	5,045,000
Governmental activities	Certificates of obligation	3.00 – 5.00%	2009	2028	24,280,000	20,130,000
Governmental activities	Certificates of obligation	2.00 – 6.00%	2009	2029	12,225,000	9,785,000
Governmental activities	Certificates of obligation	2.00 – 6.30%	2010	2030	27,850,000	23,825,000
Governmental activities	Certificates of obligation	3.12 – 5.00%	2014	2034	20,085,000	20,085,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2007	2027	28,000,000	13,835,000
Governmental activities	Unlimited tax improvement	4.00 – 5.00%	2008	2028	72,000,000	60,265,000
Governmental activities	Unlimited tax improvement	2.50 – 5.00%	2013	2033	77,130,000	75,790,000
Governmental activities	Unlimited tax refunding improvement	3.75 – 4.00%	2014	2027	7,810,000	7,810,000
	Subtotal general obligation bonds				$ 453,355,000	$ 327,975,000
Governmental activities	Tax note	4.00 – 5.00%	2014	2034	5,530,000	5,530,000
	Total general obligation bonds and tax notes				$ 458,885,000	$ 333,505,000

Debt Service Requirements

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

Year Ending December 31,	Governmental Activities Principal	Interest	Total
2015	$ 21,775,000	$ 13,480,216	$ 35,255,216
2016	21,580,000	13,452,352	35,032,352
2017	22,415,000	12,731,097	35,146,097
2018	23,500,000	11,924,852	35,424,852
2019	24,655,000	11,050,236	35,705,236
2020-2024	108,550,000	40,025,434	148,575,434
2025-2029	80,990,000	15,350,270	96,340,270
2030-2033	30,040,000	2,850,995	32,890,995
Total	$ 333,505,000	$ 120,865,452	$ 454,370,452

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Advance Refundings and Defeasances

On April 15, 2014, the County issued Limited Tax Refunding Bonds, Series 2014A in the amount of $4,515,000 to advance refund a portion of Certificates of Obligation, Series 2002 and Certificates of Obligation, Series 2004. Also, Limited Tax Refunding Bonds, Series 2014B was issued in the amount of $32,845,000 to advance refund a portion of General Obligation Refunding Bonds, Series 2005. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by $90,738 and $2,252,887 respectively. This refunding resulted in an economic gain of $246,519 on Limited Tax Refunding Bonds, Series 2014A and $1,627,508 on Limited Tax Refunding Bonds, Series 2014B.

In addition, on November 15, 2014, the County issued Limited Tax Refunding Bonds, Series 2014C in the amount of $22,795,000 to advance refund a portion of Certificate of Obligation, Series 2006. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by $2,097,451. This refunding resulted in an economic gain of $1,471,637.

On December 1, 2014, the Hidalgo County Drainage District No. 1 issued Unlimited Tax Refunding Bonds, Series 2014 in the amount of $7,810,000 to advance refund a portion of Unlimited Tax Improvement Bonds, Series 2007. Bond proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by $634,376. This refunding resulted in an economic gain of $635,904.

The following is the total of refunded bonds:

Description	Refunded Bonds	Years of Maturity
Certificates of Obligation, Series 2002	$ 1,055,000	2015
Certificates of Obligation, Series 2004	3,630,000	2015-2019
Certificates of Obligation, Series 2005	30,850,000	2016-2021
Certificates of Obligation, Series 2006	24,270,000	2017-2026
Unlimited Tax Improvement Bonds, Seres 2007	8,015,000	2024-2027
	$ 67,820,000	

Note Payable-Drainage District No. 1

The Drainage District has issued a fixed rate note from Plains Capital Bank, payable from operating funds of the County. The note is as follows:

Purpose	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	3.75%	2014	2016	$ 406,980	$ 261,953
				$ 406,980	$ 261,953

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Note Payable-Hidalgo County

Additionally, the County has one note from the State Infrastructure Bank payable from the levy and collection of a direct and continuing ad valorem tax within the limits prescribed by law on all taxable property within the County. The note is as follows:

Purpose	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental activities	4.00%	2008	2018	$ 911,009	$ 407,707
				$ 911,009	$ 407,707

Note Payable-Urban County

The County of Hidalgo, through the Urban County Program, entered into a loan agreement with the U.S. Department of Housing and Urban Development (HUD) under HUD's Section 108 Loan Guarantee Program. The purpose of the loan is to assist certain cities in obtaining the necessary financing to construct vital community projects. Each City will repay its loan with City funds or from the City's Community Development Block Grant (CDBG) allotment from the Urban County Program. Principal and interest payments will be made to the Bank of New York Mellon, HUD's trustee. Note principal and interest will be used to pay Section 108 Government Guaranteed Participation Certificates purchased by underwriters selected by HUD. Interest is payable semiannually, on February 1st and August 1st. Principal payments are due as scheduled on February 1st until maturity.

Urban County	Interest Rate	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Alton	6.56%	2001	2020	$ 2,925,000	$ 1,340,000
Total Urban County note payable				$ 2,925,000	$ 1,340,000

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).

Note 3 Detailed Notes on all Funds (Continued)

G. Long-term debt (Continued)

Long-term liability activity for the year ended December 31, 2014, was as follows:

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014	Amounts Due Within One Year
Governmental activities:					
Bonds, tax notes and notes payable:					
General obligation bonds	$325,920,000	$ 93,580,000	$ (85,995,000)	$ 333,505,000	$ 21,775,000
Plus premiums on bonds	10,939,122	4,830,259	(1,619,089)	14,150,292	1,680,385
Less discounts on bonds	(63,835)	-	5,803	(58,032)	(5,803)
	336,795,287	98,410,259	(87,608,286)	347,597,260	23,449,582
Notes-Hidalgo County	500,024	-	(92,317)	407,707	96,011
Notes-Urban County Program	1,515,000	-	(175,000)	1,340,000	190,000
Notes-Drainage District No. 1	-	406,980	(145,027)	261,953	261,953
	2,015,024	406,980	(412,344)	2,009,660	547,964
Total bonds and notes payable	338,810,311	98,817,239	(88,020,630)	349,606,920	23,997,546
Other liabilities:					
Compensated absences	8,922,043	8,288,098	(8,227,708)	8,982,433	413,902
Claims and judgments	3,742,000	22,037,327	(22,340,327)	3,439,000	1,860,801
Arbitrage payable	-	-	-	-	-
Capital leases	7,677,711	613,374	(1,027,597)	7,263,488	1,041,189
Net pension obligation	987,151	12,585	-	999,736	-
Other post employment benefits	7,607,475	771,986	(3,151)	8,376,310	-
Total other liabilities	28,936,380	31,723,370	(31,598,783)	29,060,967	3,315,892
Governmental activities long-term liabilities	$367,746,691	$130,540,609	$(119,619,413)	$ 378,667,887	$ 27,313,438
Business-type activities:					
Closure and post-closure costs	$ 1,639,381	$ 24,703	$ (29,698)	$ 1,634,386	$ 37,114
Compensated absences	12,953	27,598	(28,281)	12,270	426
Business-type activities long-term liabilities	$ 1,652,334	$ 52,301	$ (57,979)	$ 1,646,656	$ 37,540

H. Short-Term Debt

The County of Hidalgo, through the Urban County Program, has a $500,000 line of credit with Lone Star National Bank. The purpose of the line of credit is to finance the costs of construction and general administration expenses prior to reimbursement from the Texas Department of Housing and Community Affairs (TDHCA) and/or the Texas Department of Rural Affairs (TDRA). Principal amounts obtained from the line of credit are repaid directly from the corresponding TDHCA or TDRA grants. The County is responsible for any accrued interest. Short-term debt activity for the year ended December 31, 2014, was as follows:

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Urban County Program:				
Colonia Fund Line of Credit				
Lone Star National Bank	$ 194,752	$ 431,825	$ (497,974)	$ 128,603
	$ 194,752	$ 431,825	$ (497,974)	$ 128,603

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance

Fund balances by classifications as of December 31, 2014, pursuant to GASB Statement No. 54, are as follows:

	Major Funds			Nonmajor Funds			
	General Fund	Local Provider Participation	Drainage District	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Total Governmental Funds
Fund balances:							
Nonspendable:							
Inventory	$ 799,503	$ -	$ -	$ -	$ -	$ -	$ 799,503
Prepaid items	2,664,572	-	-	50,358	-	-	2,714,930.00
Noncurrent loans receivables	260,844	-	-	10,400	-	-	271,244.00
	3,724,919	-	-	**60,758**	-	-	**3,785,677**
Restricted for:							
Grand jury program	128,044	-	-	-	-	-	128,044
Community and economic development programs	498,056	-	-	-	-	-	498,056
Bond forfeitures commissions	-	-	-	-	-	-	-
Record archives	1,223,211	-	-	-	-	-	1,223,211
Elections	200,027	-	-	-	-	-	200,027
Sheriff's confiscations	-	-	-	-	-	-	-
Bail bond board	163,145	-	-	-	-	-	163,145
Family protection fee	399,543	-	-	-	-	-	399,543
Drug court program	183,311	-	-	-	-	-	183,311
District court records archive	352,412	-	-	-	-	-	352,412
Grants	-	-	-	3,494,020	-	-	3,494,020
Road maintenance and construction	-	-	-	4,091,317	-	-	4,091,317
Road Districts	-	-	-	-	-	-	-
TXDOT cash match	-	-	-	541,625	-	-	541,625
Grant cash match	785,885	-	-	100,920	-	-	886,805
Law enforcement officers special education	-	-	-	14,253	-	-	14,253
Electronic filing	167,340	-	-	-	-	-	167,340
Scofflaw	137,584	-		-	-	-	137,584
District attorney programs	-	-	-	192,522	-	-	192,522
Court ordered confiscations	-	-	-	5,984,303	-	-	5,984,303
Drug abuse prevention rehabilitation	-	-	-	329,557	-	-	329,557
Pretrial intervention	-	-	-	265,874	-	-	265,874
Child abuse prevention	-	-	-	31,844	-	-	31,844
District clerk Title IV-D	-	-	-	216,972	-	-	216,972
Records management & preservation	-	-	-	2,734,579	-	-	2,734,579
Court reporter	-	-	-	152,056	-	-	152,056
Juvenile delinquency prevention	-	-	-	3,950	-	-	3,950
Courthouse security	-	-	-	79,467	-	-	79,467
Probate court contributions	-	-	-	319,585	-	-	319,585
Court building security	-	-	-	126,550	-	-	126,550
T.A.C. special vehicle inventory	-	-	-	110,824	-	-	110,824
Law library	-	-	-	1,017,735	-	-	1,017,735
Supplemental court-ordered guardianship fee	-	-	-	81,286	-	-	81,286
Court Technology	-	-	-	889,592	-	-	889,592
Asset forfeiture	-	-	-	5,934,853	-	-	5,934,853
Adult Probation	-	-	-	-	-	-	-
Health Care Funding District	-	6,709,092	-	-	-	-	6,709,092
Drainage District No. 1	-	-	-	16,769,038	-	-	16,769,038
Capital outlay cash match	-	-	-	49,207	-	-	49,207
	4,238,558	**6,709,092**	-	**43,531,929**	-	-	**54,479,579**
Committed for:							
Renovation of historical site	-	-	-	-	-	-	-
Dept of Homeland preaward costs	-	-	-	-	-	-	-
Debt service reserve	-	-	-	-	7,548,192	-	7,548,192.00
	-	-	-	-	**7,548,192**	-	**7,548,192.00**
Assigned for:							
Jail repairs/Landmark	-	-	-	-	-	-	-
Designated for 1115 Waiver	3,436,694	-	-	-	-	-	3,436,694
Designated appropriations subsequent year	9,135,973	-	-	-	-	-	9,135,973
Designated Capital Outlay	20,168	-	-	-	-	-	20,168
Designated TxDot	674,334	-	-	-	-	-	674,334
Designated for New Courthouse	4,041,000	-	-	-	-	-	4,041,000
Capital improvements	-	-	59,723,822	-	-	35,758,469	95,482,291
Drainage improvement projects	-	-	-	-	-	1,020,679	1,020,679
	17,308,169	-	**59,723,822**	-	-	**36,779,148**	**113,811,139**
Unassigned:	19,689,742	-	-	-	-	(1,695,177)	17,994,565
Total fund balances	**$ 44,961,388**	**$ 6,709,092**	**$ 59,723,822**	**$ 43,592,687**	**$ 7,548,192**	**$ 35,083,971**	**$ 197,619,152**

Note 3 Detailed Notes on all Funds (Continued)

I. Fund Balance (Continued)

The County uses restricted fund balances first when expenditures are incurred for purposes for which both restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, for unrestricted fund balances, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in the unrestricted fund balance classification could be used.

Note 4 Other Information

A. Risk Management

The County is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for coverage in the following areas: property, general liability, law enforcement liability, professional liability medical malpractice, public official liability, business automobile liability and physical damage, kidnap and extortion, automobile Mexico coverage, international coverage, crime, pollution, and civil/legal action. The commercial insurance covers claims up to a certain limit with deductibles ranging from $500 to $100,000 in both liability and property. Excess loss insurance is carried on general liability, which limits losses on claims to $1,000,000 per occurrence with a policy aggregate of $2,000,000, and a self-insured retention limit of $1,000,000. 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 risks since 2003, it reimburses a third-party administrator who evaluates and pays claims in accordance to all applicable laws and regulations. The County's workers' compensation program provides medical and indemnity payments as required by law for job-related injuries. Under this program, the Workers' Compensation Fund provides coverage for up to a maximum of $500,000 for each worker's compensation claim. The County purchases commercial insurance for claims in excess of coverage provided by the Fund. The Fund is available to pay claims, administrative costs of the program and to fund the fund claims reserve. As of December 31, 2014, the County had a total of 557 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, 2014. 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 $1,882,000 with an assumed average annual rate of return on invested assets of 2.5%. The claims liability is $1,981,000 at December 31, 2014. Changes in the balances of claims liabilities for workers' compensation for the past two years are as follows:

	2014	2013
Claims liabilities at beginning of year	$ 1,987,000	$ 1,971,000
Claims incurred during the year	844,228	1,061,220
Changes in the estimate for claims of prior years	409,897	293,473
Less: Payments on claims	(1,260,125)	(1,338,693)
Claims liabilities at end of year	$ 1,981,000	$ 1,987,000

Note 4 Other Information (Continued)

A. Risk Management (Continued)

The County established the Health Benefits Fund, an internal service fund, to account for and finance its uninsured risk of loss for health benefits. The primary government and Drainage District No.1 as well as the Hidalgo County Appraisal District participate in the program and pay premiums to the Fund. Additionally, contributions are made to the Fund by employees for family coverage and by retirees and their dependents eligible to participate in the program. The participants are charged a blended premium based on the entire pool of participants. Premium rates are assessed on an annual basis and adjustments are made accordingly on February 1. Premiums are used to pay claims on a pay-as-you-go basis and administrative costs of the program.

The County contracts with Blue Cross Blue Shield to administer the program. The claims liability includes an estimated amount for claims that have been incurred but not reported (IBNRs). The reserve is developed in accordance with accepted actuarial principles. Under the method used incurred claims are estimated by using the historical claim payment pattern to complete the claims. It is calculated by taking the difference between the expected incurred claims and the claims paid to date. The final reserve includes a provision for claim adjustment expenses, which is 8% of the claim reserve estimate. An excess coverage insurance policy covers individual claims in excess of $170,000. During the past three years, there have been claims paid that exceeded the insurance coverage.

The claims liability is $1,458,000 at December 31, 2014. Changes in the balances of claims liabilities for health benefits for the past two years are as follows:

	2014	2013
Claims liabilities at beginning of year	$ 1,755,000	$ 1,624,000
Claims incurred during the year	20,858,315	22,668,854
Changes in the estimate for claims of prior years	(75,113)	62,786
Less: Payments on claims	(21,080,202)	(22,600,640)
Claims liabilities at end of year	$ 1,458,000	$ 1,755,000

B. Contingent Liabilities

1. **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.

2. **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 OMB Circular A-133 through December 31, 2014, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the County and its related agencies expect such amounts, if any, to be immaterial to the financial position of the County.

C. Other Post Employment Benefits

Plan Description
The County does not have a formal post-employment benefits plan; however, the County allows retired employees to participate in the County's Health Benefits Program by purchasing health care benefits at the same group rate as provided to current active employees at the time they end their service to the County. Members with the County can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 75 or more. Members with the Drainage District can retire at age 60 and above with 10 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 80 or more. Spouses and dependents are eligible to continue insurance under COBRA for 36 months after the retiree dies. If a dependent is not yet 26 years of age at the time

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

of the members' death the same rule applies. Once the dependent attains the age of 26, Blue Cross Blue Shield will terminate coverage automatically.

A cost sharing premium is a blended rate that takes into account the cost of medical benefits for active employees as well as retirees. Medical costs are generally higher for retirees than for active employees of the same age. A retiree who is paying 100% of the cost sharing premium is most likely not paying 100% of the true cost of the medical benefits. This situation is known as an "implicit rate subsidy". GASB Statement No. 45, *Accounting and Financial Reporting by Employer for Postemployment Benefits other than Pensions,* is applicable to the County due to the implicit rate subsidy. This "plan" is not a standalone plan and, therefore, does not issue its own financial statements. There are 3623 active employees and 33 retired employees.

Funding Policy. The County collects insurance premiums from the participating retirees each month and deposits them in the County's Group Insurance Fund. The County then pays the health insurance premiums for the retirees at the blended rate to the County's self-funded Health Benefits Program. The required contribution to the program includes the employer's pay-as-you-go amount and the amount paid by retirees. For the fiscal year, the County paid $820,165 and the Drainage District had a credit of $22,511, which consisted of retiree payments. The County has elected not to prefund the actuarially determined future cost but will accrue the liability to reflect proper treatment and will disclose the Health Care Benefits for Retired Employees in accordance with GASB Statement 45. Monthly medical and prescription contributions required by the plan are as follows:

	Base Plan	Buyup Plan
Employee only	$469	$512
Employee & child/children	571	641
Employee & spouse	701	799
Employee & family	801	972

Annual OPEB Cost and Net OPEB Obligation. The County and the Drainage District's OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters established by GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County and Drainage District's annual OPEB cost for the year, the amount actually contributed, and changes in the net OPEB obligation.

	Hidalgo County	Drainage District No. 1	Total
1. Annual required contributions	$ 1,710,285	$ 28,197	$ 1,738,482
2. Interest on net OPEB Obligation	266,262	(110)	266,152
3. Adjustment to ARC	(435,173)	180	(434,993)
4. Annual OPEB cost [(1) + (2) + (3)]	1,541,374	28,267	1,569,641
5. Contributions made	(820,165)	22,511	(797,654)
6. Increase (decrease) in OPEB [(4) - (5)]	721,209	50,778	771,987
7. OPEB at beginning of year	7,607,474	(3,151)	7,604,323
Prior period adjustment	-	-	-
7. OPEB at beginning of year as restated	7,607,474	(3,151)	7,604,323
8. OPEB end of year [(6) + (7)]	$ 8,328,683	$ 47,627	$ 8,376,310

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

At December 31, 2014, three years of comparative data is presented. The County and Drainage District's annual cost, the percentage of annual OPEB cost contribution, and the net OPEB obligation are as follows:

County of Hidalgo

Year End	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	3.50%	$ 1,541,374	53.21%	$ 8,328,683
12/31/2013	3.50%	1,563,100	37.40%	7,607,474
12/31/2012	4.00%	1,328,929	50.12%	6,628,962

Drainage District No. 1

Year End	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	3.50%	$ 28,267	-79.64%	$ 47,627
12/31/2013	3.50%	27,747	184.48%	(3,151)
12/31/2012	4.00%	25,782	449.01%	20,289

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial date, the plan was 0.00% funded for the County and the Drainage District. The actuarial accrued liability was $12,174,052 for the County and $154,330 for the Drainage District and the actuarial value of assets was $0 for the County and for the Drainage District, resulting in an unfunded actuarial accrued liability (UAAL) of $12,174,052 for the County and $154,330 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was $124,918,821 for the County and $3,935,630 for the Drainage District, and the ratio of the UAAL to the covered payroll was 9.8% for the County and 3.9% for the Drainage District.

The schedule of funding progress presents three years of information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The most recent actuarial valuation was performed in 2013 and is valid for two years.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Schedule of Funding Progress
(Required Supplemental Information-Unaudited)

County of Hidalgo

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
2014	12/31/2013	$ -	$ 12,174,052	$ 12,174,052	0%	$ 124,918,821	9.75%
2013	12/31/2013	-	12,174,052	12,174,052	0%	121,784,045	10.00%
2012	12/31/2011	-	9,966,655	9,966,655	0%	114,570,110	8.70%

Drainage District No. 1

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
2014	12/31/2013	$ -	$ 154,330	$ 154,330	0%	$ 3,935,630	3.92%
2013	12/31/2013	-	154,330	154,330	0%	3,666,660	4.21%
2012	12/31/2011	-	189,384	189,384	0%	3,438,828	5.51%

Actuarial method and assumptions Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revisions as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the County's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of expected future costs. Deviation in any of several factors, such as future interest rates, medical inflation, and changes in marital status could result in actual costs being greater or less than estimated.

Projection of the benefits for financial reporting purposes are based on the plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing the benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Note 4 Other Information (Continued)

C. Other Post Employment Benefits (Continued)

Hidalgo County and Drainage District No. 1			
Year	2012	2013	2014
Actuarial valuation date	12/31/2011	12/31/2013	12/31/2013
Actuarial cost method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization method	Level dollar, closed	Level dollar, closed	Level dollar, closed
Amortization period in years	27	26	26
Actuarial assumptions:			
Inflation rate	3.0%	3.0%	3.0%
Discount rate	4.0%	3.5%	3.5%
Health cost trend	9.0%	6.9%	6.9%
Spouse coverage	10.0%	10.0%	10.0%
Spouse age	Females assumed to be 3 yrs younger	Females assumed to be 2 yrs younger	Females assumed to be 2 yrs younger
Electing coverage	20.0%	20.0%	20.0%

D. Employee Retirement Plan

Texas County and District Retirement System

Plan Description
The County and District provide retirement and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County and the Drainage District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members with the County can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 75 or more. Members with the County are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefits. Members with the Drainage District can retire at age 60 and above with 10 or more years of service, with 20 years of service regardless of age, or when their age and years of service equals 80 or more. Members with the Drainage District are vested after 10 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefits. Members with the County or the Drainage District who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

Funding Policy

The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County and the Drainage District is actuarially determined annually. Contributions were made using the actuarially determined rate of 10.89% for the County and 12.61% for the Drainage District for the calendar year 2014. The contribution rate payable by the employee members is 7% as adopted by the governing bodies of the County and the Drainage District. The employee contribution rate and the employer contribution rate may be changed by the governing bodies of the County and the Drainage District within the options available in the TCDRS Act.

Annual Pension Cost

For the year ended December 31, 2014, the County's annual pension cost was $13,212,293 and the actual contributions were $13,199,708. For the Drainage District, the annual pension cost was $492,777 and the actual contributions were $493,874. The required contributions were determined as part of the December 31, 2014 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2014 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9%. Both (a) & (b) included an inflation component of 3%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2014 was 20 years.

	Hidalgo County	Drainage District No. 1	Total
1. Annual required contributions	$ 13,199,708	$ 493,874	$ 13,693,582
2. Interest on net pension obligation (NPO)	88,844	(15,775)	73,069
3. Adjustment to ARC	(76,259)	14,678	(61,581)
4. Annual pension cost [(1) + (2) + (3)]	13,212,293	492,777	13,705,070
5. Contributions made	13,199,708	493,874	13,693,582
6. Increase (decrease) in NPO [(4) - (5)]	12,585	(1,097)	11,488
7. NPO beginning of year	987,151	(175,283)	811,868
8. NPO end of year [(6) + (7)]	$ 999,736	$ (176,380)	$ 823,356

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

At December 31, 2014, three years of comparative data is presented. The County and the Drainage Districts' Annual Pension Cost, the Percentage of Annual Pension Cost Contributed and the Net Pension Obligation are as follows:

Three Year Trend Information
For the Retirement Plan for the Employees of the County and the Drainage District

County of Hidalgo

Year End	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	$ 11,374,613	99.89%	$ 974,726
12/31/2013	12,609,683	99.90%	987,151
12/31/2014	13,212,293	99.90%	999,736

Drainge District No. 1

Year End	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	$ 373,718	100.29%	$ (174,192)
12/31/2013	458,627	100.24%	(175,283)
12/31/2014	492,777	100.22%	(176,830)

Funded Status and Funding Progress. As of December 31, 2014, the most recent actuarial valuation date, the plan was 84.78% funded for the County and 84.83% for the Drainage District. The actuarial accrued liability for benefits was $334,794,972 for the County and $10,083,609 for the Drainage District and the actuarial value of assets was $283,845,012 for the County and $8,553,515 for the Drainage District, resulting in an unfunded actuarial accrued liability (UAAL) of $50,949,960 for the County and $1,530,094 for the Drainage District. The covered payroll (annual payroll of active employees covered by the plan) was $119,972,231 for the County and $3,799,318 for the Drainage District, and the ratio of the UAAL to the covered payroll was 42.47% for the County and 40.27% for the Drainage District.

Actuarial Methods and Assumptions

Hidalgo County and Drainage District No. 1

Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level % of payroll, closed	Level % of payroll, closed	Level % of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 5-yr smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost of living adjustments	0.0%	0.0%	0.0%

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Information
For the Retirement Plan for the Employees of the County and the Drainage District
(Required Supplemental Information-Unaudited)

	County of Hidalgo		
1. Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
2. Actuarial valuation of assets	$ 239,287,247	$ 256,732,343	$ 283,845,012
3. Actuarial accrued liability (AAL)	287,488,284	310,582,147	334,794,972
4. Unfunded actuarial accrued liability (UAAL) [3-2]	48,201,037	53,849,804	50,949,960
5. Funded ratio [2/3]	83.23%	82.66%	84.78%
6. Annual covered payroll (actuarial)	113,679,935	114,194,852	119,972,231
7. UAAL as percentage of covered payroll [(3-2)/6]	42.4%	47.16%	42.47%

	Drainage District No. 1		
1. Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
2. Actuarial valuation of assets	$ 6,938,718	$ 7,476,013	$ 8,553,515
3. Actuarial accrued liability (AAL)	8,141,686	8,964,169	10,083,609
4. Unfunded actuarial accrued liability (UAAL)	1,202,968	1,488,156	1,530,094
5. Funded ratio	85.22%	83.40%	84.83%
6. Annual covered payroll (actuarial)	3,282,439	3,328,623	3,799,318
7. UAAL as percentage of covered payroll	36.65%	44.71%	40.27%

County of Hidalgo Affiliated Agencies Employees' Retirement Plan

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

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

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

Note 4 Other Information (Continued)

D. Employee Retirement Plan (Continued)

County of Hidalgo Affiliated Agencies Employees' Retirement Plan (Continued)

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

Funding Policy
The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. The contribution rate payable by both the employer and the employee members is 7%. The Hidalgo County Urban County Program is no longer making contributions to the plan. On October 2006, employees of the Hidalgo County Urban County Program joined the Texas County and District Retirement System.

Contributions to the Plan totaled $2,531,993 for the year ended December 31, 2014.

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, 2014, the plan assets were valued at $2,187,783.

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 the Precinct Four 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 $351,752 for closure and post-closure care costs as of December 31, 2014. 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.

Note 4 Other Information (Continued)

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

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 $1,282,634 for post-closure care costs as of December 31, 2013.

At December 31, 2014, the total liability of $1,634,386 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 following County fund balances at December 31, 2013, have been restated.

	Special Revenue Funds	Capital Projects Funds
Balances at December 31, 2013, as previously reported	$39,835,305	$21,044,017
To record FY13 refund due to state at end of biennium FY12-13	(180,299)	-
To record Stop Truancy reimbursement not received	(53,028)	-
To record due to state pending final verification-CSA	(20,786)	-
To record write-off of outstanding debt per legal opinion	-	(12,128)
Balances at December 31, 2013, as restated	$39,581,192	$21,031,889

H. Property Taxes

Levy and Collections

The Hidalgo County Appraisal District (the Appraisal District) is responsible for the appraisal of all taxable property of all taxing units in the Appraisal District, including the County. The Property Tax Code requires that all taxing units assess taxable property at 100% of its appraised value. The County is responsible for the collection of its taxes. Before the later of September 30 or the 60th day after the date the certified appraisal role is received by the County, the Commissioners Court adopts a tax rate per $100 taxable value for the following year based upon the valuation of property within the County as of January 1. The tax rate consists of two components: (1) a rate for funding of maintenance and operation expenditures, and (2) a rate for debt service. Ad valorem taxes are due on receipt of a tax bill and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalties.

Taxes levied by the County are a personal obligation of the owner of the property. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on the property. The lien exists in favor of each taxing unit, including the County, having power to tax the property.

Note 4 Other Information (Continued)

H. Property Taxes (Continued)

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 2014 was $0.5900 per $100 assessed valuation, of which $0.5208 was allocated for maintenance and operations, and $0.0692 was allocated to the debt service funds. The Drainage District No. 1 tax rate for fiscal year 2014 was $0.0957 per $100 assessed valuation, of which $0.0449 was allocated for maintenance and operations, and $0.0508 was allocated to the debt service funds.

I. Subsequent events

The County has evaluated all events or transactions that occurred after December 31, 2014 through July 24, 2015, the date these financials statements were available to be issued.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	$ 45,382,599	$ 6,244,440	$ 35,911,113	$ 87,538,152
Certificates of deposit	5,025,047	-	-	5,025,047
Receivables (net of allowance for uncollectibles)				
Taxes	9,562,637	20,452,840	-	30,015,477
Accounts	1,702,519	159,109	26,069	1,887,697
Loans	10,400	-	-	10,400
Interest	3,350	357	1,699	5,406
Due from other funds	7,663,523	13,327,773	4,634,154	25,625,450
Due from other governments	13,511,519	-	3,192,053	16,703,572
Due from others	1,778	-	-	1,778
Prepaids	50,358	-	-	50,358
Other assets	6,862,470	-	-	6,862,470
Total assets	$ 89,776,200	$ 40,184,519	$ 43,765,088	$ 173,725,807
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 3,801,187	$ -	$ 1,826,540	$ 5,627,727
Salaries and benefits payable	2,499,492	-	-	2,499,492
Retainage payable	119,974	-	424,100	544,074
Notes payable - short-term	128,603	-	-	128,603
Due to other funds	10,433,882	9,500	3,796,508	14,239,890
Due to other governments	2,161,796	-	-	2,161,796
Due to others	3,864	-	-	3,864
Unearned revenue	15,506,577	20,565,575	-	36,072,152
Held in escrow	6,278	-	-	6,278
Total liabilities	34,661,653	20,575,075	6,047,148	61,283,876
Deferred inflows of resources:				
Unavailable revenues-property taxes	5,158,441	12,061,252	-	17,219,693
Unavailable revenues	6,363,419	-	2,633,969	8,997,388
Total deferred inflows of resources	11,521,860	12,061,252	2,633,969	26,217,081
Fund balances:				
Nonspendable	60,758	-	-	60,758
Restricted	43,531,929	-	-	43,531,929
Committed	-	7,548,192	-	7,548,192
Assigned	-	-	36,779,148	36,779,148
Unassigned	-	-	(1,695,177)	(1,695,177)
Total fund balances	43,592,687	7,548,192	35,083,971	86,224,850
Total liabilities, deferred inflows, and fund balances	$ 89,776,200	$ 40,184,519	$ 43,765,088	$ 173,725,807

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES				
Taxes	$ 12,483,117	$ 34,083,573	$ -	$ 46,566,690
Licenses and permits	5,863,522	-	-	5,863,522
Intergovernmental	91,670,206	714,683	3,643,687	96,028,576
Charges for services	10,170,455	-	-	10,170,455
Fines and forfeits	9,629,562	-	-	9,629,562
Interest	65,248	7,245	14,759	87,252
Miscellaneous	1,402,992	-	856	1,403,848
Total revenues	131,285,102	34,805,501	3,659,302	169,749,905
EXPENDITURES				
Current:				
General government	5,894,403	-	-	5,894,403
Public safety	25,945,528	-	-	25,945,528
Highways and streets	21,667,625	-	-	21,667,625
Drainage flood control	8,830,537	-	-	8,830,537
Health and welfare	55,822,609	-	-	55,822,609
Urban and economic development	15,203,624	-	-	15,203,624
Debt Service:				
Principal	181,685	18,412,345	-	18,594,030
Interest and fiscal charges	29,267	15,251,295	-	15,280,562
Bond issuance costs	-	802,655	375,259	1,177,914
Advance refunding escrow	-	664,818	-	664,818
Capital outlay:				
General government	-	-	5,959,929	5,959,929
Public safety	-	-	131,870	131,870
Highways and streets	-	-	12,110,007	12,110,007
Culture-recreation	-	-	97,926	97,926
Intergovernmental:				
General government	99,310	-	-	99,310
Public safety	2,799,791	-	-	2,799,791
Total expenditures	136,474,379	35,131,113	18,674,991	190,280,483
Excess (deficiency) of revenues over (under) expenditures	(5,189,277)	(325,612)	(15,015,689)	(20,530,578)
OTHER FINANCING SOURCES (USES):				
Transfers in	8,565,794	1,019,595	2,799,683	12,385,072
Transfers out	(1,112,733)	(873,636)	(2,437,859)	(4,424,228)
Premium on bonds issued	-	5,144,966	2,760,259	7,905,225
Bonds issued	-	-	25,615,000	25,615,000
Payment to refunded bond escrow agent	-	(72,230,634)	-	(72,230,634)
Refunding bonds issued	-	67,965,000	-	67,965,000
Capital leases	119,833	-	-	119,833
Long-term notes issued	406,980	-	-	406,980
Sale of capital assets	1,220,898	-	330,688	1,551,586
Total other financing sources (uses)	9,200,772	1,025,291	29,067,771	39,293,834
Net change in fund balances	4,011,495	699,679	14,052,082	18,763,256
Fund balances at beginning of year, as previously reported	39,835,305	6,848,513	21,044,017	67,727,835
Prior period adjustments	(254,113)	-	(12,128)	(266,241)
Fund balances at beginning of year, as restated	39,581,192	6,848,513	21,031,889	67,461,594
Fund balances at the end of year	$ 43,592,687	$ 7,548,192	$ 35,083,971	$ 86,224,850

THE COUNTY OF HIDALGO
TEXAS

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, 2014

Road and Bridge County Wide
These funds are used to account for the County's share of tax revenue and other revenue sources that are legally restricted to the maintenance and construction of the County's roads and bridges. The Road and Bridge Fund is authorized to share with the General Fund the $0.80 per $100 valuation which is granted by the Texas Constitution. The Road and Bridge Fund also has authority to assess a special tax of $0.15 per $100 valuation.

Law Enforcement Officers Special Education (L.E.O.S.E.)
This fund was created in 1999 to account for revenues received from the state pursuant to Section 1701.157 of the Occupations Code for training of law enforcement officers.

District Attorney Motor Vehicle Theft
This fund was created in 1998 to account for the auction proceeds of vehicles that are awarded by court judgment to the district attorney.

District Attorney Bad Check Processing
This fund is used to account for fees collected under Article 102.007 (formerly Article 53.08) of the Code of Criminal Procedure. The fund may be used only to defray the salaries and expenses of the prosecutor's office.

District Attorney Investigation Chapter 59
This fund is used to account for confiscations (after October 18, 1989) awarded by court judgment to the District Attorney. Article 59.06 of the Code of Criminal Procedure requires that the attorney use the funds solely for the official purposes of his office.

Drug Abuse Prevention and Rehabilitation
This fund was created in 1991 to account for 10% of drug related confiscated funds, awarded by the courts to the County. H.B. 1185, Section 1, Article 59.06, Code of Criminal Procedure requires that funds be used for drug abuse prevention and rehabilitation.

Pretrial Intervention
This fund was created in 2011 to account for pretrial intervention program fees collected by the District Attorney.

Sheriff Investigation
This fund is used to account for confiscations (prior to October 18, 1989) awarded to the Sheriff's Department.

Sheriff Investigation Chapter 59
This fund is used to account for confiscations (after October 18, 1989) awarded to the Sheriff's Department. Article 59.06 of the Code of Criminal Procedure requires that the funds be used solely for law enforcement purposes.

Sheriff Federal Sharing U.S. Treasury
This fund was created in 1996 to account for court ordered confiscations awarded to the Sheriff's Department.

Sheriff Federal Sharing U.S. Department of Justice
This fund was created in 1996 to account for court ordered confiscations awarded to the Sheriff's Department.

Constable Precinct No. 3 Investigation Chapter 59
This fund was created in 2007 to account for court ordered confiscations awarded to the Precinct 3 Constable.

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.

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.

County Child Abuse Prevention
This fund was created in 2006 to account for an additional court cost of $100 on conviction of offenses for certain child sexual assaults and related convictions pursuant to Article 102.0186 of the Code of Criminal Procedure. The fund may be used only to fund child abuse prevention programs in the county where the court is located.

District Clerk Records Management and Preservation
This fund was created in 2003 to account for a $20 fee on conviction of an offense in a county court, county court at law, or district court pursuant to Article 102.005 of the Code of Criminal Procedure. The fund may be used only for records management and preservation purposes.

District Clerk Title IV-D
This fund was created in 1998 to account for revenue received from the State Attorney General. The fund is used to pay for the salaries of the employees of the Child Support Division at the District Clerk's Office.

County Clerk Records Management and Preservation
This fund was created in 1982 to account for the collection of the County Clerk's Records Management and Preservation Fees. Section 118.011(b) of the Local Government Code requires that all funds collected from this fee only be spent for specific records management and preservation projects.

County Records Management and Preservation
This fund was created in 1993 to account for a $10 fee on conviction of an offense in a county court at law or a district court. The fee can only be used for records management and preservation purposes in the County as required by Chapter 203 of the Local Government Code.

Court Reporter Service
This fund was created in 1995 in compliance with Section 51.601 of the Government Code. This section states that the clerk of each court that has an official court reporter shall collect a court reporter service fee of $15 in the Court Reporter Service Fund as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment.

Juvenile Delinquency Prevention
This fund was created in 1998 to account for a $5 fee on conviction of an offense under Section 28.08, Penal Code, in a county court, county court at law, or district court. This fund can be used only to repair damage caused by the commission of offenses, provide educational and intervention programs, and provide to the public rewards for identifying and aiding in the apprehension and prosecution of offenders.

Courthouse Security
This fund was created in 1993 to account for the collection of a security fee in accordance with Subchapter A, Chapter 102 of the Code of Criminal Procedure. This fund may be used only to finance items when used for the purpose of providing security services for buildings housing a district, county, justice, or municipal court.

Justice Court Technology
This fund was created in 2001 to account for fees received on misdemeanor offenses in a justice court to be used only to finance: (1) the cost of continuing education and training for justice court judges and clerks regarding technological advancements for justice courts; and (2) the purchase and maintenance of technological enhancements for a justice court.

Probate Court Contributions
This fund was created in 2002 to account for additional fees under Government Code Section 51.704 used only for court-related purposes for the support of the statutory probate court in the County.

Justice Court Building Security
This fund was created in 2006 in compliance with HB 1937. It is funded through a cost of court security fee charged to defendants convicted of a misdemeanor in a justice court. Once this fee is deposited with the county treasurer, one-fourth of this fee goes into the Justice Court Building Security Fund to be used for the purpose of providing security for a justice court not housed in the courthouse.

Tax Assessor/Collector (T.A.C) Special Vehicle Inventory
This fund was created in 1996 to account for interest generated by the Motor Vehicle Trust Account. Pursuant to Section 23.122 of the Tax Code, the funds may be used solely to defray administration costs of the collector.

Law Library
This fund is used to maintain a law library in the county courthouse and is financed by special fees charged for each civil case filed in a county or district court, except suits for delinquent taxes pursuant to Chapter 323 of the Local Government Code. The fund may be used only for purchasing or leasing library materials, maintaining the library, or acquiring furniture, shelving, or equipment for the library.

Supplemental Court Ordered Guardianship
This fund was created in 2007 to account for a supplemental court-initiated guardianship fee under Government Code Section 118.052 and 118.067 for the support of the judiciary in guardianships initiated under Section 683, Texas Probate Code.

HIDTA Chapter 59 State Asset Forfeiture
Chapter 59 monies are state monies received from the disposition of forfeited property distributed to be used solely for law enforcement purposes to significantly reduce drug trafficking and related money laundering and violent crimes.

HIDTA Federal Sharing U.S. Treasury
Federal sharing funds from the U.S. Department of the Treasury. The primary purpose is to deter crime and to deprive criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

HIDTA Other States Asset Forfeitures
Other State monies are monies received from the participation of other State forfeitures, to be used for law enforcement purposes to significantly reduce drug trafficking and related money laundering and violent crimes.

HIDTA Federal Sharing U.S. Department of Justice
Federal sharing funds from the U.S. Department of Justice. The primary purpose is law enforcement and to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

County and District Court Technology
This fund was created in 2010 to account for a $4 county and district court technology fee under Code of Criminal Procedures Section 102.0169 and Government Code Section 102.041 and 102.081. The primary purpose is to finance the cost of continuing education and training for county courts, statutory county courts, or district court judges and clerks regarding technological enhancements for those courts and for the purchase and maintenance of technological enhancements.

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

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

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

Constable Precinct No. 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

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

BLENDED COMPONENT UNITS

Drainage District No. 1 (the Drainage District)

The Drainage District was created on April 9, 1908 by order of the Commissioners Court of Hidalgo County, Texas, pursuant to an election held within the territory affected. The Drainage District is organized as a Conservation and Reclamation district under the provisions of Article XVI, Section 59 of the Texas Constitution.

Health Care Funding District

The Hidalgo County Health Care Funding District was created in 2013. The purpose of the district is to generate revenue to provide the nonfederal share of a Medicaid supplemental payment program by requiring a mandatory payment from institutional health care providers in the district.

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury
ASSETS				
Cash and cash equivalents	$ 950,176	$ 78,166	$ 1,001,642	$ 1,259,531
Certificates of deposit	-	-	-	-
Receivables				
(net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	111	-	-	87
Loans	-	-	-	-
Interest	65	-	65	81
Due from other funds	91,660	3,120	104,810	241
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Prepaids	-	-	-	-
Other assets	-	-	-	-
Total assets	1,042,012	81,286	1,106,517	1,259,940
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities				
Accounts payable	18,552	-	-	12,989
Salaries and benefits payable	5,725	-	1,366	329
Retainage payable	-	-	-	-
Notes payable - short-term	-	-	-	-
Due to other funds	-	-	2,437	6,604
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Held in escrow	-	-	-	-
Total liabilities	24,277	-	3,803	19,922
Deferred inflows of resources:				
Unavailable revenues-property taxes	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	1,017,735	81,286	1,102,714	1,240,018
Total fund balances	1,017,735	81,286	1,102,714	1,240,018
Total liabilities, deferred inflows, and fund balances	$ 1,042,012	$ 81,286	$ 1,106,517	$ 1,259,940

HIDTA Other States Asset Forfeitures	HIDTA Federal Sharing U.S. Department of Justice	County and District Court Technology	District Attorney Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Federal Sharing U.S. Treasury
$ 202,919	$ 573,927	$ 18,597	$ 173,964	$ 18,227
-	-	-	-	-
-	-	-	-	-
972	-	-	-	-
-	-	-	-	-
8	40	-	-	-
3,967	247	4,049	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
207,866	574,214	22,646	173,964	18,227
-	474	-	-	-
-	135	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,844	-	-	-
-	3,453	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
207,866	570,761	22,646	173,964	18,227
207,866	570,761	22,646	173,964	18,227
$ 207,866	$ 574,214	$ 22,646	$ 173,964	$ 18,227

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Constable Precinct No. 4 Federal Sharing U.S. Treasury	Constable Precinct No. 3 Federal Sharing U.S. Department of Justice	Community Service Agency	Head Start Program	Urban County Program
ASSETS					
Cash and cash equivalents	$ 12,059	$ 33,135	$ 152,738	$ 171,984	$ 248,454
Certificates of deposit	-	-	-	-	-
Receivables					
(net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	-	29,132	-	-
Loans	-	-	-	-	-
Interest	-	-	-	-	-
Due from other funds	-	-	75,388	-	-
Due from other governments	-	-	304,437	216,095	1,835,326
Due from others	-	-	-	-	-
Prepaids	-	-	-	-	-
Other assets	-	-	-	-	6,862,470
Total assets	12,059	33,135	561,695	388,079	8,946,250
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts payable	5,128	-	116,656	205,029	999,686
Salaries and benefits payable	-	-	46,444	1,324	-
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	128,603
Due to other funds	-	-	75,388	-	-
Due to other governments	-	-	61,780	-	950,880
Due to others	-	-	-	-	-
Unearned revenue	-	-	183,938	-	1,020,874
Held in escrow	-	-	-	-	-
Total liabilities	5,128	-	484,206	206,353	3,100,043
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	-	-	-	5,846,207
Total deferred inflows of resources	-	-	-	-	5,846,207
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	6,931	33,135	77,489	181,726	-
Total fund balances	6,931	33,135	77,489	181,726	-
Total liabilities, deferred inflows, and fund balances	$ 12,059	$ 33,135	$ 561,695	$ 388,079	$ 8,946,250

Designated Purpose Grants	High Intensity Drug Trafficking Area (HIDTA)
$ 955,066	$ -
-	-
-	-
22,474	1,212
-	-
57	-
757,420	2,445
1,834,079	138,390
-	-
-	-
-	-
3,569,096	142,047
269,917	-
148,545	32,041
-	-
-	-
715,418	109,982
612,849	-
-	-
1,710,467	24
-	-
3,457,196	142,047
-	-
184,281	-
184,281	-
-	-
(72,381)	-
(72,381)	-
$ 3,569,096	$ 142,047

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Women, Infants, and Children (WIC)	Health and Human Services Grants	Juvenile Probation Grants	Post Adjudication Boot Camp Grants	Title IV-E Federal Foster Care
ASSETS					
Cash and cash equivalents	$ -	$ 786,769	$ 179,767	$ 321,902	$ 259,500
Certificates of deposit	-	-	-	-	-
Receivables					
(net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	13,439	580	97,336	-
Loans	-	-	-	-	-
Interest	-	113	20	48	32
Due from other funds	-	508,770	1,499	152,097	-
Due from other governments	3,407,119	983,998	387,642	-	-
Due from others	-	-	-	-	-
Prepaids	50,358	-	-	-	-
Other assets	-	-	-	-	-
Total assets	3,457,477	2,293,089	569,508	571,383	259,532
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts payable	58,816	38,032	176,664	16,674	15,897
Salaries and benefits payable	382,026	108,279	69,361	83,753	6,595
Retainage payable	-	-	-	-	-
Notes payable - short-term	-	-	-	-	-
Due to other funds	3,015,270	966	49,489	-	-
Due to other governments	380	-	-	-	-
Due to others	-	-	-	-	-
Unearned revenue	-	446,950	145,770	-	94,844
Held in escrow	985	27	-	-	-
Total liabilities	3,457,477	594,254	441,284	100,427	117,336
Deferred inflows of resources:					
Unavailable revenues-property taxes	-	-	-	-	-
Unavailable revenues	-	197,052	123,380	-	-
Total deferred inflows of resources	-	197,052	123,380	-	-
Fund balances:					
Nonspendable	50,358	-	-	-	-
Restricted	(50,358)	1,501,783	4,844	470,956	142,196
Total fund balances	-	1,501,783	4,844	470,956	142,196
Total liabilities, deferred inflows, and fund balances	$ 3,457,477	$ 2,293,089	$ 569,508	$ 571,383	$ 259,532

EXHIBIT C-1
Concluded

COUNTY OF HIDALGO, TEXAS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-1)
$ 288,738	$ 18,596,088	$ 45,382,599
-	5,025,047	5,025,047
-	9,562,637	9,562,637
805	-	1,702,519
400	-	10,400
113	-	3,350
2,725,900	1,606,044	7,663,523
-	4,404,350	13,511,519
-	1,661	1,778
-	-	50,358
-	-	6,862,470
3,015,956	39,195,827	89,776,200
46,766	750,043	3,801,187
566,154	351,418	2,499,492
-	67,702	119,974
-	-	128,603
4,095	6,398,716	10,433,882
-	318,894	2,161,796
-	-	3,864
1,159,102	9,381,575	15,506,577
1,674	-	6,278
1,777,791	17,268,348	34,661,653
-	5,158,441	5,158,441
-	-	6,363,419
-	5,158,441	11,521,860
400	-	60,758
1,237,765	16,769,038	43,531,929
1,238,165	16,769,038	43,592,687
$ 3,015,956	$ 39,195,827	$ 89,776,200

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Road and Bridge County Wide	Law Enforcement Officers Special Education (L.E.O.S.E.)	District Attorney Motor Vehicle Theft	District Attorney Bad Check Processing
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	5,863,522	-	-	-
Intergovernmental	1,373,024	50,029	-	-
Charges for services	663,848	-	-	111,350
Fines and forfeits	4,540,057	-	-	-
Interest	6,429	3	-	-
Miscellaneous	682,638	-	-	1,709
Total revenues	13,129,518	50,032	-	113,059
EXPENDITURES				
Current:				
General government	4,912	-	-	133,405
Public safety	-	43,185	-	-
Highways and streets	21,667,625	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	16,640	-	-	-
Interest and fiscal charges	810	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	21,689,987	43,185	-	133,405
Excess (deficiency) of revenues over (under) expenditures	(8,560,469)	6,847	-	(20,346)
OTHER FINANCING SOURCES (USES):				
Transfers in	5,483,181	-	-	-
Transfers out	(67,023)	-	-	-
Capital leases	7,220	-	-	-
Long-term notes issued	-	-	-	-
Sale of capital assets	735,794	-	-	-
Total other financing sources (uses)	6,159,172	-	-	-
Net change in fund balances	(2,401,297)	6,847	-	(20,346)
Fund balances at beginning of year, as previously reported	7,184,366	7,406	32	212,836
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	7,184,366	7,406	32	212,836
Fund balances at the end of year	$ 4,783,069	$ 14,253	$ 32	$ 192,490

District Attorney Investigation Chapter 59	Drug Abuse Prevention and Rehabilitation	Pretrial Intervention	Sheriff Investigation	Sheriff Investigation Chapter 59
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
-	-	181,300	-	-
1,788,379	299,921	-	-	1,619,817
2,737	66	140	-	412
-	-	-	-	-
1,791,116	299,987	181,440	-	1,620,229
489,409	-	333,516	-	-
-	-	-	-	384,853
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
489,409	-	333,516	-	384,853
1,301,707	299,987	(152,076)	-	1,235,376
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
191,380	6	-	-	-
191,380	6	-	-	-
1,493,087	299,993	(152,076)	-	1,235,376
2,992,836	29,564	417,950	18,882	208,883
-	-	-	-	-
2,992,836	29,564	417,950	18,882	208,883
$ 4,485,923	$ 329,557	$ 265,874	$ 18,882	$ 1,444,259

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Sheriff Federal Sharing U.S. Treasury	Sheriff Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Investigation Chapter 59	Constable Precinct No. 4 Investigation Chapter 59
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	722,609	1,539	-
Interest	1,261	1,296	-	-
Miscellaneous	200	-	-	-
Total revenues	1,461	723,905	1,539	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	563,838	816,157	1,458	1,059
Highways and streets	-	-	-	-
Drainage flood control	-	-	-	-
Health and welfare	-	-	-	-
Urban and economic development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Intergovernmental:				
General government	-	-	-	-
Public safety	-	-	-	-
Total expenditures	563,838	816,157	1,458	1,059
Excess (deficiency) of revenues over (under) expenditures	(562,377)	(92,252)	81	(1,059)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Long-term notes issued	-	-	-	-
Sale of capital assets	-	-	3,050	24,400
Total other financing sources (uses)	-	-	3,050	24,400
Net change in fund balances	(562,377)	(92,252)	3,131	23,341
Fund balances at beginning of year, as previously reported	1,543,427	1,692,439	4,034	12,451
Prior period adjustments	-	-	-	-
Fund balances at beginning of year, as restated	1,543,427	1,692,439	4,034	12,451
Fund balances at the end of year	$ 981,050	$ 1,600,187	$ 7,165	$ 35,792

Constable Precinct No. 1 Investigation Chapter 59	County Child Abuse Prevention	District Clerk Records Management and Preservation	District Clerk Title IV-D
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	1,898
-	5,375	87,846	-
-	-	-	-
-	-	53	-
-	-	-	-
-	5,375	87,899	1,898
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	5,375	87,899	1,898
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	5,375	87,899	1,898
2,282	26,469	106,735	20,440
-	-	-	-
2,282	26,469	106,735	20,440
$ 2,282	$ 31,844	$ 194,634	$ 22,338

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	County Clerk Records Management and Preservation	County Records Management and Preservation	Court Reporter Service	Juvenile Delinquency Prevention	Courthouse Security
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	1,126,031	440,153	248,328	202	316,068
Fines and forfeits	-	-	-	-	-
Interest	1,383	55	49	-	81
Miscellaneous	-	12,956	2,829	-	10,126
Total revenues	1,127,414	453,164	251,206	202	326,275
EXPENDITURES					
Current:					
General government	327,477	373,185	210,988	-	-
Public safety	-	-	-	-	863,667
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	6,253	-	-	-	-
Interest and fiscal charges	515	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	334,245	373,185	210,988	-	863,667
Excess (deficiency) of revenues over (under) expenditures	793,169	79,979	40,218	202	(537,392)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	488,655
Transfers out	-	-	-	-	-
Capital leases	8,155	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	8,155	-	-	-	488,655
Net change in fund balances	801,324	79,979	40,218	202	(48,737)
Fund balances at beginning of year, as previously reported	1,704,679	148,597	111,838	3,748	128,204
Prior period adjustments	-	-	-	-	-
Fund balances at beginning of year, as restated	1,704,679	148,597	111,838	3,748	128,204
Fund balances at the end of year	$ 2,506,003	$ 228,576	$ 152,056	$ 3,950	$ 79,467

Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/Collector (T.A.C.) Special Vehicle Inventory
$ -	$ -	$ -	$ 30,266
-	-	-	-
-	40,696	-	-
123,431	-	29,266	-
-	-	-	8,786
724	224	108	1,731
-	-	-	-
124,155	40,920	29,374	40,783
60,482	28,225	37,634	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,445	-	-	-
91	-	-	-
-	-	-	-
-	-	-	-
63,018	28,225	37,634	-
61,137	12,695	(8,260)	40,783
-	-	-	-
-	-	-	-
4,927	-	-	-
-	-	-	-
18	-	-	-
4,945	-	-	-
66,082	12,695	(8,260)	40,783
800,864	306,890	134,810	70,041
-	-	-	-
800,864	306,890	134,810	70,041
$ 866,946	$ 319,585	$ 126,550	$ 110,824

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Law Library	Supplemental Court Ordered Guardianship	HIDTA Chapter 59 State Asset Forfeiture	HIDTA Federal Sharing U.S. Treasury	HIDTA Other States Asset Forfeitures
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	585,659	13,160	-	-	-
Fines and forfeits	-	-	16,876	-	1,004
Interest	555	14	762	1,233	89
Miscellaneous	84,394	-	389	-	-
Total revenues	670,608	13,174	18,027	1,233	1,093
EXPENDITURES					
Current:					
General government	336,602	3,379	48,285	236,305	227
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	-	-	-
Urban and economic development	-	-	-	-	-
Debt Service:					
Principal	1,548	-	-	-	-
Interest and fiscal charges	110	-	-	-	-
Intergovernmental:					
General government	-	-	-	771	-
Public safety	-	-	-	-	-
Total expenditures	338,260	3,379	48,285	237,076	227
Excess (deficiency) of revenues over (under) expenditures	332,348	9,795	(30,258)	(235,843)	866
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(10,000)	-
Capital leases	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	211,311	12	6,136
Total other financing sources (uses)	-	-	211,311	(9,988)	6,136
Net change in fund balances	332,348	9,795	181,053	(245,831)	7,002
Fund balances at beginning of year, as previously reported	685,387	71,491	921,661	1,485,849	200,864
Prior period adjustments	-	-	-	-	-
Fund balances at beginning of year, as restated	685,387	71,491	921,661	1,485,849	200,864
Fund balances at the end of year	$ 1,017,735	$ 81,286	$ 1,102,714	$ 1,240,018	$ 207,866

HIDTA Federal Sharing U.S. Department of Justice	County and District Court Technology	District Attorney Federal Sharing U.S. Department of Justice	Constable Precinct No. 3 Federal Sharing U.S. Treasury
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	17,503	-	-
558,458	-	-	-
179	-	39	-
-	-	-	-
558,637	17,503	39	-
43,523	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,240	-	-	-
118	-	-	-
-	-	-	-
-	-	-	-
44,881	-	-	-
513,756	17,503	39	-
-	-	-	10,000
-	-	-	-
7,750	-	-	-
-	-	-	-
112	-	-	-
7,862	-	-	10,000
521,618	17,503	39	10,000
49,143	5,143	173,925	8,227
-	-	-	-
49,143	5,143	173,925	8,227
$ 570,761	$ 22,646	$ 173,964	$ 18,227

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Constable Precinct No. 4 Federal Sharing U.S. Treasury	Constable Precinct No. 3 Federal Sharing U.S. Department of Justice	Community Service Agency	Head Start Program	Urban County Program
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	6,250,133	34,829,728	14,731,654
Charges for services	-	-	-	-	-
Fines and forfeits	38,981	33,135	-	-	-
Interest	1	-	-	-	-
Miscellaneous	-	-	78,442	-	471,970
Total revenues	38,982	33,135	6,328,575	34,829,728	15,203,624
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	32,051	-	-	-	-
Highways and streets	-	-	-	-	-
Drainage flood control	-	-	-	-	-
Health and welfare	-	-	6,339,437	34,978,817	-
Urban and economic development	-	-	-	-	15,203,624
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Intergovernmental:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	32,051	-	6,339,437	34,978,817	15,203,624
Excess (deficiency) of revenues over (under) expenditures	6,931	33,135	(10,862)	(149,089)	-
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	6,931	33,135	(10,862)	(149,089)	-
Fund balances at beginning of year, as previously reported	-	-	109,137	330,815	-
Prior period adjustments	-	-	(20,786)	-	-
Fund balances at beginning of year, as restated	-	-	88,351	330,815	-
Fund balances at the end of year	$ 6,931	$ 33,135	$ 77,489	$ 181,726	$ -

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
6,926,916	698,350	11,025,990	3,020,407	3,840,620	-	600,910
38,499	-	-	220,419	163,365	1,255,421	-
-	-	-	-	-	-	-
-	-	-	1,245	177	280	292
43,581	-	-	-	-	-	-
7,008,996	698,350	11,025,990	3,242,071	4,004,162	1,255,701	601,202
701,346	698,350	-	-	-	-	-
4,053,769	-	-	-	4,004,381	2,238,837	600,910
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,933,142	3,571,213	-	-	-
-	-	-	-	-	-	-
2,542	-	144,085	2,273	-	4,659	-
94	-	27,217	242	-	70	-
98,539	-	-	-	-	-	-
2,799,791	-	-	-	-	-	-
7,656,081	698,350	11,104,444	3,573,728	4,004,381	2,243,566	600,910
(647,085)	-	(78,454)	(331,657)	(219)	(987,865)	292
627,732	-	-	312,494	-	785,300	-
-	-	-	-	-	-	-
-	-	78,276	13,505	-	-	-
-	-	-	-	-	-	-
-	-	178	25	-	-	-
627,732	-	78,454	326,024	-	785,300	-
(19,353)	-	-	(5,633)	(219)	(202,565)	292
-	-	-	1,507,416	5,063	673,521	141,904
(53,028)	-	-	-	-	-	-
(53,028)	-	-	1,507,416	5,063	673,521	141,904
$ (72,381)	$ -	$ -	$ 1,501,783	$ 4,844	$ 470,956	$ 142,196

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Adult Probation Grants	Drainage District No. 1	Total Nonmajor Special Revenue Funds (See Exhibit B-2)
REVENUES			
Taxes	$ -	$ 12,452,851	$ 12,483,117
Licenses and permits	-	-	5,863,522
Intergovernmental	8,279,851	-	91,670,206
Charges for services	4,495,231	48,000	10,170,455
Fines and forfeits	-	-	9,629,562
Interest	1,715	41,915	65,248
Miscellaneous	13,758	-	1,402,992
Total revenues	12,790,555	12,542,766	131,285,102
EXPENDITURES			
Current:			
General government	-	1,827,153	5,894,403
Public safety	12,341,363	-	25,945,528
Highways and streets	-	-	21,667,625
Drainage flood control	-	8,830,537	8,830,537
Health and welfare	-	-	55,822,609
Urban and economic development	-	-	15,203,624
Debt Service:			
Principal	-	-	181,685
Interest and fiscal charges	-	-	29,267
Intergovernmental:			
General government	-	-	99,310
Public safety	-	-	2,799,791
Total expenditures	12,341,363	10,657,690	136,474,379
Excess (deficiency) of revenues over (under) expenditures	449,192	1,885,076	(5,189,277)
OTHER FINANCING SOURCES (USES):			
Transfers in	858,432	-	8,565,794
Transfers out	(889,751)	(145,959)	(1,112,733)
Capital leases	-	-	119,833
Long-term notes issued	-	406,980	406,980
Sale of capital assets	480	47,996	1,220,898
Total other financing sources (uses)	(30,839)	309,017	9,200,772
Net change in fund balances	418,353	2,194,093	4,011,495
Fund balances at beginning of year, as previously reported	1,000,111	14,574,945	39,835,305
Prior period adjustments	(180,299)	-	(254,113)
Fund balances at beginning of year, as restated	819,812	14,574,945	39,581,192
Fund balances at the end of year	$ 1,238,165	$ 16,769,038	$ 43,592,687

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-3

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
ROAD AND BRIDGE COUNTY WIDE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Licenses and permits	$ 5,250,000	$ 5,250,000	$ 5,863,522	$ 613,522
Intergovernmental	800,000	1,701,125	1,373,024	(328,101)
Charges for services	-	598,054	663,848	65,794
Fines and forfeits	4,249,000	4,249,000	4,540,057	291,057
Interest	10,000	10,000	6,429	(3,571)
Miscellaneous	-	676,879	682,638	5,759
Total revenues	10,309,000	12,485,058	13,129,518	644,460
EXPENDITURES				
Current:				
General government				
Commissioner, Pct. No. 4	-	696	696	-
Executive Office	20,000	4,813	4,216	597
Total general government	20,000	5,509	4,912	597
Highways and streets				
Commissioner, Pct. No. 1	4,692,381	5,588,692	5,348,358	240,334
Commissioner, Pct. No. 2	4,245,714	7,734,673	5,441,069	2,293,604
Commissioner, Pct. No. 3	4,692,381	5,861,632	5,275,763	585,869
Commissioner, Pct. No. 4	4,304,446	5,683,015	5,348,470	334,545
Executive Office	778,964	175,590	168,072	7,518
Planning	113,607	85,893	85,893	-
Total highways and streets	18,827,493	25,129,495	21,667,625	3,461,870
Debt service:				
Principal	-	16,640	16,640	-
Interest and fiscal charges	-	810	810	-
Total debt service	-	17,450	17,450	-
Total expenditures	18,847,493	25,152,454	21,689,987	3,462,467
Excess (deficiency) of revenues over (under) expenditures	(8,538,493)	(12,667,396)	(8,560,469)	4,106,927
OTHER FINANCING SOURCES (USES):				
Transfers in	6,646,560	5,483,181	5,483,181	-
Transfers out	-	(715,124)	(67,023)	648,101
Capital leases	-	7,220	7,220	-
Sale of capital assets	-	707,753	735,794	28,041
Total financing sources (uses)	6,646,560	5,483,030	6,159,172	676,142
Net change in fund balances	(1,891,933)	(7,184,366)	(2,401,297)	4,783,069
Fund balances at beginning of year	-	-	7,184,366	7,184,366
Fund balances at the end of year	$(1,891,933)	$ (7,184,366)	$ 4,783,069	$ 11,967,435

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ -	$ 50,029	$ 50,029	$ -
Interest	-	-	3	3
Total revenues	-	50,029	50,032	3
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	-	2,134	-	2,134
Total general government	-	2,134	-	2,134
Public Safety				
Sheriff	-	42,532	40,135	2,397
Constable, Pct. No. 1	-	2,072	-	2,072
Constable, Pct. No. 2	-	1,713	-	1,713
Constable, Pct. No. 3	-	1,689	1,557	132
Constable, Pct. No. 4	-	1,731	1,493	238
Total public safety	-	49,737	43,185	6,552
Total expenditures	-	51,871	43,185	8,686
Excess (deficiency) of revenues over (under) expenditures	-	(1,842)	6,847	8,689
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(1,842)	6,847	8,689
Fund balances at beginning of year	-	-	7,406	7,406
Fund balances at the end of year	$ -	$ (1,842)	$ 14,253	$ 16,095

EXHIBIT C-5

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY MOTOR VEHICLE THEFT
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	32	32
Fund balances at the end of year	$ -	$ -	$ 32	$ 32

EXHIBIT C-6

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY BAD CHECK PROCESSING
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 150,000	$ 150,000	$ 111,350	$ (38,650)
Miscellaneous	-	-	1,709	1,709
Total revenues	150,000	150,000	113,059	(36,941)
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	169,788	169,863	133,405	36,458
Total general government	169,788	169,863	133,405	36,458
Total expenditures	169,788	169,863	133,405	36,458
Excess (deficiency) of revenues over (under) expenditures	(19,788)	(19,863)	(20,346)	(483)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(19,788)	(19,863)	(20,346)	(483)
Fund balances at beginning of year	-	-	212,836	212,836
Fund balances at the end of year	$ (19,788)	$ (19,863)	$ 192,490	$ 212,353

EXHIBIT C-7

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 1,788,379	$ 1,788,379
Interest	2,500	2,500	2,737	237
Total revenues	2,500	2,500	1,791,116	1,788,616
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	643,265	665,351	489,409	175,942
Total general government	643,265	665,351	489,409	175,942
Total expenditures	643,265	665,351	489,409	175,942
Excess (deficiency) of revenues over (under) expenditures	(640,765)	(662,851)	1,301,707	1,964,558
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	191,380	191,380
Total financing sources (uses)	-	-	191,380	191,380
Net change in fund balances	(640,765)	(662,851)	1,493,087	2,155,938
Fund balances at beginning of year	-	-	2,992,836	2,992,836
Fund balances at the end of year	$ (640,765)	$ (662,851)	$ 4,485,923	$ 5,148,774

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 159,462	$ 299,921	$ 140,459
Interest	-	-	66	66
Total revenues	-	159,462	299,987	140,525
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	159,462	299,987	140,525
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	6	6
Total financing sources (uses)	-	-	6	6
Net change in fund balances	-	159,462	299,993	140,531
Fund balances at beginning of year	-	-	29,564	29,564
Fund balances at the end of year	$ -	$ 159,462	$ 329,557	$ 170,095

EXHIBIT C-9

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
PRETRIAL INTERVENTION
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 300,000	$ 300,000	$ 181,300	$ (118,700)
Interest	-	-	140	140
Total revenues	300,000	300,000	181,440	(118,560)
EXPENDITURES				
Current:				
General government				
Criminal District Attorney	337,120	337,120	333,516	3,604
Total general governement	337,120	337,120	333,516	3,604
Total expenditures	337,120	337,120	333,516	3,604
Excess (deficiency) of revenues over (under) expenditures	(37,120)	(37,120)	(152,076)	(114,956)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(37,120)	(37,120)	(152,076)	(118,560)
Fund balances at beginning of year	-	-	417,950	417,950
Fund balances at the end of year	$ (37,120)	$ (37,120)	$ 265,874	$ 302,994

EXHIBIT C-10

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF INVESTIGATION
FOR THE YEAR ENDED DECEMBER 31, 2014

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

EXHIBIT C-11

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 316,000	$ 1,619,817	$ 1,303,817
Interest	-	-	412	412
Total revenues	-	316,000	1,620,229	1,304,229
EXPENDITURES				
Current:				
Public safety				
Sheriff	112,463	428,463	384,853	43,610
Total public safety	112,463	428,463	384,853	43,610
Total expenditures	112,463	428,463	384,853	43,610
Excess (deficiency) of revenues over (under) expenditures	(112,463)	(112,463)	1,235,376	1,347,839
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(112,463)	(112,463)	1,235,376	1,347,839
Fund balances at beginning of year	-	-	208,883	208,883
Fund balances at the end of year	$ (112,463)	$ (112,463)	$ 1,444,259	$ 1,556,722

EXHIBIT C-12

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF FEDERAL SHARING U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ 1,000	$ 1,000	$ 1,261	$ 261
Miscellaneous	-	-	200	200
Total revenues	1,000	1,000	1,461	461
EXPENDITURES				
Current:				
Public safety				
Sheriff	325,000	694,169	563,838	130,331
Total public safety	325,000	694,169	563,838	130,331
Total expenditures	325,000	694,169	563,838	130,331
Excess (deficiency) of revenues over (under) expenditures	(324,000)	(693,169)	(562,377)	130,792
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(324,000)	(693,169)	(562,377)	130,792
Fund balances at beginning of year	-	-	1,543,427	1,543,427
Fund balances at the end of year	$ (324,000)	$ (693,169)	$ 981,050	$ 1,674,219

EXHIBIT C-13

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SHERIFF FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 722,609	$ 722,609
Interest	1,000	1,000	1,296	296
Total revenues	1,000	1,000	723,905	722,905
EXPENDITURES				
Current:				
Public safety				
Sheriff	245,000	1,014,123	816,157	197,966
Total public safety	245,000	1,014,123	816,157	197,966
Total expenditures	245,000	1,014,123	816,157	197,966
Excess (deficiency) of revenues over (under) expenditures	(244,000)	(1,013,123)	(92,252)	920,871
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(244,000)	(1,013,123)	(92,252)	920,871
Fund balances at beginning of year	-	-	1,692,439	1,692,439
Fund balances at the end of year	$ (244,000)	$ (1,013,123)	$ 1,600,187	$ 2,613,310

EXHIBIT C-14

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 3 INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeits	$ -	$ -	$ 1,539	$ 1,539
Total revenues	-	-	1,539	1,539
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 3	-	4,033	1,458	2,575
Total public safety	-	4,033	1,458	2,575
Total expenditures	-	4,033	1,458	2,575
Excess (deficiency) of revenues over (under) expenditures	-	(4,033)	81	4,114
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	3,050	3,050
Total financing sources (uses)	-	-	3,050	3,050
Net change in fund balances	-	(4,033)	3,131	7,164
Fund balances at beginning of year	-	-	4,034	4,034
Fund balances at the end of year	$ -	$ (4,033)	$ 7,165	$ 11,198

EXHIBIT C-15

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 4 INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
Public safety				
Constable, Pct. No. 4	-	13,760	1,059	12,701
Total public safety	-	13,760	1,059	12,701
Total expenditures	-	13,760	1,059	12,701
Excess (deficiency) of revenues over (under) expenditures	-	(13,760)	(1,059)	12,701
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	12,700	24,400	11,700
Total financing sources (uses)	-	12,700	24,400	11,700
Net change in fund balances	-	(1,060)	23,341	24,401
Fund balances at beginning of year	-	-	12,451	12,451
Fund balances at the end of year	$ -	$ (1,060)	$ 35,792	$ 36,852

EXHIBIT C-16

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 1 INVESTIGATION CHAPTER 59
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	2,882	2,282
Fund balances at the end of year	$ -	$ -	$ 2,882	$ 2,282

EXHIBIT C-17

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY CHILD ABUSE PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 3,500	$ 3,500	$ 5,375	$ 1,875
Total revenues	3,500	3,500	5,375	1,875
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	3,500	3,500	5,375	1,875
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	3,500	3,500	5,375	1,875
Fund balances at beginning of year	-	-	26,469	26,469
Fund balances at the end of year	$ 3,500	$ 3,500	$ 31,844	$ 28,344

EXHIBIT C-18

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 50,000	$ 50,000	$ 87,846	$ 37,846
Interest	-	-	53	53
Total revenues	50,000	50,000	87,899	37,899
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	87,899	37,899
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	50,000	50,000	87,899	37,899
Fund balances at beginning of year	-	-	106,735	106,735
Fund balances at the end of year	$ 50,000	$ 50,000	$ 194,634	$ 144,634

EXHIBIT C-19

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT CLERK TITLE IV-D
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 2,000	$ 2,000	$ 1,898	$ (102)
Total revenues	2,000	2,000	1,898	(102)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	2,000	2,000	1,898	(102)
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	2,000	2,000	1,898	(102)
Fund balances at beginning of year	-	-	20,440	20,440
Fund balances at the end of year	$ 2,000	$ 2,000	$ 22,338	$ 20,338

EXHIBIT C-20

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 525,000	$ 525,000	$ 1,126,031	$ 601,031
Interest	1,000	1,000	1,383	383
Total revenues	526,000	526,000	1,127,414	601,414
EXPENDITURES				
Current:				
General government				
County Clerk	616,739	1,154,784	327,477	827,307
Total general government	616,739	1,154,784	327,477	827,307
Debt service:				
Principal	-	6,253	6,253	-
Interest and fiscal charges	-	515	515	-
Total debt service	-	6,768	6,768	-
Total expenditures	616,739	1,161,552	334,245	827,307
Excess (deficiency) of revenues over (under) expenditures	(90,739)	(635,552)	793,169	1,428,721
OTHER FINANCING SOURCES (USES):				
Capital leases	-	8,155	8,155	-
Total financing sources (uses)	-	8,155	8,155	-
Net change in fund balances	(90,739)	(627,397)	801,324	1,428,721
Fund balances at beginning of year	-	-	1,704,679	1,704,679
Fund balances at the end of year	$ (90,739)	$ (627,397)	$ 2,506,003	$ 3,133,400

EXHIBIT C-21

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY RECORDS MANAGEMENT AND PRESERVATION
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 290,000	$ 290,000	$ 440,153	$ 150,153
Interest	-	-	55	55
Miscellaneous	-	12,956	12,956	-
Total revenues	290,000	302,956	453,164	150,208
EXPENDITURES				
Current:				
General government				
District Clerk	245,017	308,857	308,857	-
County Clerk	76,032	76,032	64,328	11,704
Total general government	321,049	384,889	373,185	11,704
Total expenditures	321,049	384,889	373,185	11,704
Excess (deficiency) of revenues over (under) expenditures	(31,049)	(81,933)	79,979	161,912
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(31,049)	(81,933)	79,979	161,912
Fund balances at beginning of year	-	-	148,597	148,597
Fund balances at the end of year	$ (31,049)	$ (81,933)	$ 228,576	$ 310,509

EXHIBIT C-22

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COURT REPORTER SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 155,000	$ 155,000	$ 248,328	$ 93,328
Interest	-	-	49	49
Miscellaneous	-	2,829	2,829	-
Total revenues	155,000	157,829	251,206	93,377
EXPENDITURES				
Current:				
General government				
Budget and Management	187,400	266,839	210,988	55,851
Total general government	187,400	266,839	210,988	55,851
Total expenditures	187,400	266,839	210,988	55,851
Excess (deficiency) of revenues over (under) expenditures	(32,400)	(109,010)	40,218	149,228
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(32,400)	(109,010)	40,218	149,228
Fund balances at beginning of year	-	-	111,838	111,838
Fund balances at the end of year	$ (32,400)	$ (109,010)	$ 152,056	$ 261,066

EXHIBIT C-23

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
JUVENILE DELINQUENCY PREVENTION
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ -	$ -	$ 202	$ 202
Total revenues	-	-	202	202
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	202	202
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	202	202
Fund balances at beginning of year	-	-	3,748	3,748
Fund balances at the end of year	$ -	$ -	$ 3,950	$ 3,950

EXHIBIT C-24

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COURTHOUSE SECURITY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 280,000	$ 280,000	$ 316,068	$ 36,068
Interest	-	-	81	81
Miscellaneous	-	10,126	10,126	-
Total revenues	280,000	290,126	326,275	36,149
EXPENDITURES				
Current:				
Public safety				
Executive Office	882,850	864,055	863,667	388
Total public safety	882,850	864,055	863,667	388
Total expenditures	882,850	864,055	863,667	388
Excess (deficiency) of revenues over (under) expenditures	(602,850)	(573,929)	(537,392)	36,537
OTHER FINANCING SOURCES (USES):				
Transfers in	510,235	488,655	488,655	-
Total financing sources (uses)	510,235	488,655	488,655	-
Net change in fund balances	(92,615)	(85,274)	(48,737)	36,537
Fund balances at beginning of year	-	-	128,204	128,204
Fund balances at the end of year	$ (92,615)	$ (85,274)	$ 79,467	$ 164,741

EXHIBIT C-25

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
JUSTICE COURT TECHNOLOGY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 125,000	$ 125,000	$ 123,431	$ (1,569)
Interest	-	-	724	724
Total revenues	125,000	125,000	124,155	(845)
EXPENDITURES				
Current:				
General government				
Justice of the Peace	277,000	928,256	60,482	867,774
Total general government	277,000	928,256	60,482	867,774
Debt Service:				
Principal	-	2,445	2,445	-
Interest and fiscal charges	-	91	91	-
Total debt service	-	2,536	2,536	-
Total expenditures	277,000	930,792	63,018	867,774
Excess (deficiency) of revenues over (under) expenditures	(152,000)	(805,792)	61,137	866,929
OTHER FINANCING SOURCES (USES):				
Capital leases	-	4,927	4,927	-
Sale of capital assets	-	-	18	18
Total financing sources (uses)	-	4,927	4,945	18
Net change in fund balances	(152,000)	(800,865)	66,082	866,947
Fund balances at beginning of year	-	-	800,864	800,864
Fund balances at the end of year	$ (152,000)	$ (800,865)	$ 866,946	$ 1,667,811

EXHIBIT C-26

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
PROBATE COURT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ 40,000	$ 40,000	$ 40,696	$ 696
Interest	-	-	224	224
Total revenues	40,000	40,000	40,920	920
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	41,000	41,000	28,225	12,775
Total general government	41,000	41,000	28,225	12,775
Total expenditures	41,000	41,000	28,225	12,775
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,000)	12,695	13,695
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(1,000)	(1,000)	12,695	13,695
Fund balances at beginning of year	-	-	306,890	306,890
Fund balances at the end of year	$ (1,000)	$ (1,000)	$ 319,585	$ 320,585

EXHIBIT C-27

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
JUSTICE COURT BUILDING SECURITY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 28,000	$ 28,000	$ 29,266	$ 1,266
Interest	-	-	108	108
Total revenues	28,000	28,000	29,374	1,374
EXPENDITURES				
Current:				
General government				
Justice of the Peace	-	94,272	37,634	56,638
Total general government	-	94,272	37,634	56,638
Total expenditures	-	94,272	37,634	56,638
Excess (deficiency) of revenues over (under) expenditures	28,000	(66,272)	(8,260)	58,012
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	28,000	(66,272)	(8,260)	58,012
Fund balances at beginning of year	-	-	134,810	134,810
Fund balances at the end of year	$ 28,000	$ (66,272)	$ 126,550	$ 192,822

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
TAX ASSESSOR/COLLECTOR (T.A.C.) SPECIAL VEHICLE INVENTORY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 10,000	$ 10,000	$ 30,266	$ 20,266
Fines and forfeits	-	-	8,786	8,786
Interest	-	-	1,731	1,731
Total revenues	10,000	10,000	40,783	30,783
EXPENDITURES				
Current:				
General government				
Tax Assessor/Collector	6,681	59,446	-	59,446
Total general government	6,681	59,446	-	59,446
Total expenditures	6,681	59,446	-	59,446
Excess (deficiency) of revenues over (under) expenditures	3,319	(49,446)	40,783	90,229
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	3,319	(49,446)	40,783	90,229
Fund balances at beginning of year	-	-	70,041	70,041
Fund balances at the end of year	$ 3,319	$ (49,446)	$ 110,824	$ 160,270

EXHIBIT C-29

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
LAW LIBRARY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 377,000	$ 377,000	$ 585,659	$ 208,659
Interest	-	-	555	555
Miscellaneous	-	84,305	84,394	89
Total revenues	377,000	461,305	670,608	209,303
EXPENDITURES				
Current:				
General government				
Law Library	416,009	414,537	336,602	77,935
Total general government	416,009	414,537	336,602	77,935
Debt service:				
Principal	-	1,548	1,548	-
Interest and fiscal charges	-	110	110	-
Total debt service	-	1,658	1,658	-
Total expenditures	416,009	416,195	338,260	77,935
Excess (deficiency) of revenues over (under) expenditures	(39,009)	45,110	332,348	287,238
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(39,009)	45,110	332,348	287,238
Fund balances at beginning of year	-	-	685,387	685,387
Fund balances at the end of year	$ (39,009)	$ 45,110	$ 1,017,735	$ 972,625

EXHIBIT C-30

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
SUPPLEMENTAL COURT ORDERED GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 12,000	$ 12,000	$ 13,160	$ 1,160
Interest	-	-	14	14
Total revenues	12,000	12,000	13,174	1,174
EXPENDITURES				
Current:				
General government				
County Court-at-Law 3	34,261	34,261	3,379	30,882
Total general government	34,261	34,261	3,379	30,882
Total expenditures	34,261	34,261	3,379	30,882
Excess (deficiency) of revenues over (under) expenditures	(22,261)	(22,261)	9,795	32,056
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(22,261)	(22,261)	9,795	32,056
Fund balances at beginning of year	-	-	71,491	71,491
Fund balances at the end of year	$ (22,261)	$ (22,261)	$ 81,286	$ 103,547

EXHIBIT C-31

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA CHAPTER 59 STATE ASSET FORFEITURE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 16,876	$ 16,876
Interest	-	-	762	762
Miscellaneous	-	-	389	389
Total revenues	-	-	18,027	18,027
EXPENDITURES				
Current:				
General government				
HIDTA	58,000	94,000	48,285	45,715
Total general government	58,000	94,000	48,285	45,715
Total expenditures	58,000	94,000	48,285	45,715
Excess (deficiency) of revenues over (under) expenditures	(58,000)	(94,000)	(30,258)	63,742
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	211,311	211,311
Total financing sources (uses)	-	-	211,311	211,311
Net change in fund balances	(58,000)	(94,000)	181,053	275,053
Fund balances at beginning of year	-	-	921,661	921,661
Fund balances at the end of year	$ (58,000)	$ (94,000)	$ 1,102,714	$ 1,196,714

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA FEDERAL SHARING U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ 1,000	$ 1,000	$ 1,233	$ 233
Total revenues	1,000	1,000	1,233	233
EXPENDITURES				
Current:				
General government				
HIDTA	500,000	504,328	236,305	268,023
Total general government	500,000	504,328	236,305	268,023
Intergovernmental expenditures				
HIDTA	-	2,000	771	1,229
Total intergovernmental	-	2,000	771	1,229
Total expenditures	500,000	506,328	237,076	269,252
Excess (deficiency) of revenues over (under) expenditures	(499,000)	(505,328)	(235,843)	269,485
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(10,000)	(10,000)	-
Sale of capital assets	-	-	12	12
Total financing sources (uses)	-	(10,000)	(9,988)	12
Net change in fund balances	(499,000)	(515,328)	(245,831)	269,497
Fund balances at beginning of year	-	-	1,485,849	1,485,849
Fund balances at the end of year	$ (499,000)	$ (515,328)	$ 1,240,018	$ 1,755,346

EXHIBIT C-33

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
HIDTA OTHER STATES ASSET FORFEITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 1,004	$ 1,004
Interest	-	-	89	89
Total revenues	-	-	1,093	1,093
EXPENDITURES				
Current:				
General governement				
HIDTA	-	225	227	(2)
Total general government	-	225	227	(2)
Total expenditures	-	225	227	(2)
Excess (deficiency) of revenues over (under) expenditures	-	(225)	866	1,091
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	6,136	6,136
Total financing sources (uses)	-	-	6,136	6,136
Net change in fund balances	-	(225)	7,002	7,227
Fund balances at beginning of year	-	-	200,864	200,864
Fund balances at the end of year	$ -	$ (225)	$ 207,866	$ 208,091

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 558,458	$ 558,458
Interest	-	-	179	179
Total revenues	-	-	558,637	558,637
EXPENDITURES				
Current:				
General government				
HIDTA	47,900	61,114	43,523	17,591
Total general government	47,900	61,114	43,523	17,591
Debt service:				
Principal	-	1,240	1,240	-
Interest and fiscal charges	-	118	118	-
Total debt service	-	1,358	1,358	-
Total expenditures	47,900	62,472	44,881	17,591
Excess (deficiency) of revenues over (under) expenditures	(47,900)	(62,472)	513,756	576,228
OTHER FINANCING SOURCES (USES):				
Capital leases	-	7,750	7,750	-
Sale of capital assets	-	-	112	112
Total financing sources (uses)	-	7,750	7,862	112
Net change in fund balances	(47,900)	(54,722)	521,618	576,340
Fund balances at beginning of year	-	-	49,143	49,143
Fund balances at the end of year	$ (47,900)	$ (54,722)	$ 570,761	$ 625,483

EXHIBIT C-35

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
COUNTY AND DISTRICT COURT TECHNOLOGY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for services	$ 14,000	$ 14,000	$ 17,503	$ 3,503
Total revenues	14,000	14,000	17,503	3,503
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	14,000	14,000	17,503	3,503
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	14,000	14,000	17,503	3,503
Fund balances at beginning of year	-	-	5,143	5,143
Fund balances at the end of year	$ 14,000	$ 14,000	$ 22,646	$ 8,646

EXHIBIT C-36

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DISTRICT ATTORNEY FEDERAL SHARING U.S. DEPARTMENT OF JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 39	$ 39
Total revenues	-	-	39	39
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	39	39
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	39	39
Fund balances at beginning of year	-	-	173,925	173,925
Fund balances at the end of year	$ -	$ -	$ 173,964	$ 173,964

EXHIBIT C-37

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 3 FEDERAL SHARING U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current				
Public safety				
Constable, Pct. No. 3	-	8,226	-	8,226
Total public safety	-	8,226	-	8,226
Total expenditures	-	8,226	-	-
Excess (deficiency) of revenues over (under) expenditures	-	(8,226)	-	8,226
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	-
Total financing sources (uses)	-	10,000	10,000	-
Net change in fund balances	-	1,774	10,000	8,226
Fund balances at beginning of year	-	-	8,227	8,227
Fund balances at the end of year	$ -	$ 1,774	$ 18,227	$ 16,453

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-38

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
CONSTABLE PRECINCT NO. 4 FEDERAL SHARING U.S. TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ 38,981	$ 38,981	$ -
Interest	-	-	1	1
Total revenues	-	38,981	38,982	1
EXPENDITURES				
Public safety				
Constable, Pct. No. 4	-	38,981	32,051	6,930
Total public safety	-	38,981	32,051	6,930
Total expenditures	-	38,981	32,051	6,930
Excess (deficiency) of revenues over (under) expenditures	-	-	6,931	6,931
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	-	-	6,931	6,931
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 6,931	$ 6,931

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-39

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeits	$ -	$ -	$ 33,135	$ 33,135
Total revenues	-	-	33,135	33,135
EXPENDITURES	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	33,135	33,135
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	33,135	33,135
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 33,135	$ 33,135

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND
DRAINAGE DISTRICT NO. 1
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 12,103,398	$ 12,103,398	$ 12,452,851	$ 349,453
Charges for services	85,000	85,000	48,000	(37,000)
Interest	20,000	20,000	41,915	21,915
Miscellaneous	50,000	50,000	-	(50,000)
Total revenues	12,258,398	12,258,398	12,542,766	284,368
EXPENDITURES				
Current:				
General government				
Appraisal Fees	1,675,931	1,968,455	1,827,153	141,302
Total general government	1,675,931	1,968,455	1,827,153	141,302
Drainage flood control				
Drainage flood control	8,388,502	11,222,271	8,830,537	2,391,734
Total drainage flood control	8,388,502	11,222,271	8,830,537	2,391,734
Total expenditures	10,064,433	13,190,726	10,657,690	2,533,036
Excess (deficiency) of revenues over (under) expenditures	2,193,965	(932,328)	1,885,076	2,817,404
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,180,000)	(1,180,000)	(145,959)	1,034,041
Long-term notes issued	406,980	406,980	406,980	-
Sale of capital assets	-	-	47,996	47,996
Total financing sources (uses)	(773,020)	(773,020)	309,017	1,082,037
Net change in fund balances	1,420,945	(1,705,348)	2,194,093	3,899,441
Fund balances at beginning of year	-	-	14,574,945	14,574,945
Fund balances at the end of year	$ 1,420,945	$ (1,705,348)	$ 16,769,038	$ 18,474,386

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS
Grants
December 31, 2014

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.

Border Prosecution Initiative (CJD-BPI)
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.

Part E – Developing, Testing & Demonstrating Promising New Programs (JP TRUANCY)
To develop and implement programs that design, test and demonstrate effective approaches, techniques and methods for preventing and controlling juvenile delinquency such as community based alternatives to institutional confinement.

Edward Byrne Memorial Justice Assistance Grant Program (JAG)
JAG funds support all components of the criminal justice system from multijurisdictional drug and gang task forces to crime prevention and domestic violence programs, courts, corrections, treatment, and justice information sharing initiatives. JAG funded projects may address crime through the provision of services directly to individuals and/or communities and by improving the effectiveness and efficiency of criminal justice systems, processes, and procedures.

Hazard Mitigation Grant
The purpose of this mitigation grant is to provide an opportunity to help local jurisdictions build a community safe room for their citizens, including ones with Functional Needs (formerly known as Medical or Special Needs) through Hazard Mitigation Grant Program (HMGP) and/or Pre Disaster Mitigation (PDM) program funded by FEMA. Having a community safe room located nearby could prevent the evacuation of some of the citizens during a hurricane or tornado.

Help America Vote Act (HAVA)
The purpose of this grant is to create a 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.

Voter Registration Section 19.002 (CHAPTER19)
These funds are issued by the Comptroller of Public Accounts and are used to defray expenses of the registrar's office in connection with voter registration, including additional expenses related to the implementation of the National Voter Registration Act of 1993, complying with the weekly updating requirements prescribed by Section 18.063 and the employment of temporary voter registration personnel for not more than 39 weeks in a state fiscal year.

Texas Vine Grant
This grant is intended to maintain Hidalgo County in a statewide system that will provide relevant offender release information, notification of relevant court settings or events, promote public safety and support the rights of victims of crime.

Fugitive Apprehension Task Force (DOJ-USMS)
This funding is for a combined effort to investigate and arrest, as part of joint law enforcement operations, persons who have active state and federal warrants for their arrest. The intent of the joint effort is to investigate and apprehend local, state and federal fugitives, thereby improving public safety and reducing violent crimes.

Lower Rio Grande Valley Development Council (LRGVDC)-911 Program
Funding for this grant was made available under provisions of the Commission on State Emergency Communications Rule 251.3 for training of 911 personnel, purchase and maintenance costs of equipment necessary to establish and operate answering points and related 911 operations.

Homeland Security Grant Program (OPERATION STONEGARDEN)
This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and enhancements required for border security and protection.

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

The Department of Justice Assets Forfeiture Funds (OCDETF)
This funding primarily concerns itself with the disruption of major drug trafficking operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

State Criminal Alien Assistance Program (SCAAP)
The State Criminal Alien Assistance Program is a payment program designed to provide federal assistance to states and localities that incur costs for incarcerating undocumented criminal aliens who are being held as a result of state and / or local charges or convictions.

Organized Crime Drug Enforcement Task Forces (OCDE)
This funding primarily concerns itself with the disruption of major drug trafficking operations and related crimes, such as money laundering, tax and weapon violations, and violent crime.

Texas Department of Public Safety (SAA) – Local Border Security Program
The Texas Ranger Division of the Texas Department of Public Safety provides grants to local law enforcement agencies with funding through The Local Border Security Program. The program provides funding for additional manpower by local law enforcement agencies for state led border security enhanced operations for improved border security.

Border Security Crime Reduction Operation-Edward Byrne Memorial Justice Assistance Grant Program (JAG)
Funding is provided through the Department of Justice to purchase equipment to be used to reduce crime and improve the criminal justice system along the Texas-Mexico border.

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.

McAllen Drug Enforcement Administration HIDTA Initiative (DEA)
This funding provides for the reimbursement for overtime pay to the officers assigned full-time to the task force. The task force mission is to disrupt the illicit drug traffic, gather and report intelligence data, and conduct undercover operations and engage in the other traditional methods of investigation.

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.

Juvenile Accountability Block Grants (JAIBG)–CJD Early Intervention Counseling Program
CJD funded programs promote help and healing for crime victims, provide safe places and positive role models for young Texans, enforce laws that protect citizens and expand training opportunities for Texas criminal justice professionals.

Safe Schools Healthy Students Initiative (SSHSI)
This funding is aimed to foster student and family programs that create a safe, respectful and learning environment where all students and community members feel protected from drug and violence which leads to academic success.

DWI Court
The Drug Court Program supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code. The overall goal of the project is to reduce the number of repeat DWI's in Hidalgo County.

Veterans Court
The Drug Court Program supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code. The overall goal of this project is to provide treatment to veterans involved in the criminal justice system through the Community Supervision and Corrections Department.

Prostitution Court
The Prostitution Court Program supports projects that provide a non-adversarial approach involving prosecutors and defense attorneys to promote public safety, to reduce the demand for the commercial sex trade and trafficking of persons by educating offenders, and to protect the due process rights of program participants.

Re-Entry Court
The Re-Entry Court Program supports projects that provide court-supervised substance abuse treatment for participants that are discharged from the Hidalgo County Substance Abuse Treatment Facility. The Court has its own Clinical/Treatment Team in order to ensure the integration of alcohol and drug treatment in the judicial process. The Clinical/Treatment Team provides a range of services which includes mental health treatment, drug and alcohol abuse treatment, sex offender treatment, evidence based assessment and evaluation, and consultations.

Monitoring Compliance for High Risk Offenders - Edward Byrne Memorial Justice Assistance Grant (JAG)
This grant is provided to prevent and control crime and make improvements to the criminal justice system. This grant is funding a project aimed at reducing recidivism, rehabilitating offenders and protect of the community through collaboration between the Hidalgo County CSCD and the Hidalgo County Sheriff's Office. The project will have law enforcement officers conduct field visits of high risk offenders in Hidalgo County in specialized programs to monitor compliance with their court-ordered conditions of probation; therefore, increasing community safety.

Residential Substance Abuse Treatment for State Prisoners (RSAT)
This grant is provided to develop and implement substance abuse treatment projects within state and local correctional facilities, including jails.

Texas Veterans Commission
This grant is provided to address a broad range of needs for both Veterans and their families in local communities. For Hidalgo County the HCVTCP is a hybrid of Drug Court, Mental Health Court and Sanctions Court. The goal of the HCVTCP is to divert veterans and their dependents on probation in Hidalgo County from prison and provide mental health and substance abuse treatment immediately as the need is identified. With this grant funding, the HCVTCP will expand its program to include providing services to veteran dependents.

High Intensity Drug Trafficking Area (HIDTA)

This grant is from the Office of National Drug Control Policy to significantly reduce drug trafficking and related money laundering and violent crimes.

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

The WIC Grants provide assistance to low-income pregnant, breastfeeding and postpartum women, infants, and children to age five determined to be at nutritional risk, at no cost, supplemental nutritious foods, nutrition education, and referrals to health and social services.

Health and Human Services Grants

Health Resources and Services Administration
The purpose of this grant is to construct, renovate, expand, equip, or modernize health care facilities and other health care related facilities. A percentage of revenue retained from fees for services to non-eligible participants is used for the general operation of the Health Department not funded by other sources.

Preventative Health and Health Services Block Grant (RLSS-LPHS)
The purpose of this grant is to improve or strengthen local public health infrastructure within the State of Texas by developing objectives to address a public health issue, conduct activities and services that provide or support the delivery of essential public health services, assessing, monitoring and evaluating the essential public health activities and services and develop strategies to improve the delivery of essential public health services.

Tuberculosis Prevention and Control – State Grant
The purpose of this grant is to assist state and local health agencies in carrying out tuberculosis control activities designed to prevent transmission of infection and disease.

Project Grants for Tuberculosis Control Programs (TB ELIMINATION)
The purpose of this grant is to provide basic services and associated activities for tuberculosis (TB) prevention and control as well as additional activities to target special populations with individuals who have TB or who are at high risk of developing TB.

Immunization Grants
The purpose of this grant is to implement an immunization program to assist children, adolescents and adults. Special emphasis is placed on accelerating interventions to improve the immunization coverage of children two years of age or younger and to incorporate traditional barriers, expand immunization capacity, and establish uniform operating policies.

Public Health Emergency Preparedness (BIOTERRORISM / BORDER HEALTH / CPS-PHER)
The purpose of this grant is to develop emergency-ready public health departments by upgrading, integrating and evaluating State and local public health jurisdictions preparedness for and response to terrorism, pandemic influenza, and other public health emergencies with Federal, State, local, and tribal governments, the private sector, and non-governmental organizations (NGOs). These emergency preparedness and response efforts are intended to support the National Response Plan (NRP) and the National Incident Management System (NIMS).

Maternal and Child Health Services Block Grant to the States - (SDI)
The purpose of this grant is to work collaboratively with the Department of State Health Services to pilot tools, processes and activities which are designed to integrate delivery of identified services in the areas of Primary Health Care, Title V Child Health and Dental Services, Prenatal Services, Family Planning, Title XX Family Planning and Tuberculosis Elimination.

Strengthening Public Health Services at the Outreach Offices of the U.S. - Mexico Border Health Commission (OGHA)
This grant funds activities in support of the Centers for Disease Control and Prevention (CDC) Cooperative Agreement Work Plan for Public Health Emergency Preparedness. It further assists the Department of State Health Services in the implementation of CDC Early Warning Infectious Disease Surveillance (EWIDS) along the Texas-Mexico border through active surveillance, exercise and training of personnel.

Centers for Disease Control and Prevention (PPCPS-BDS)
The purpose of this grant is to assist State and local health authorities and other health related organizations in controlling communicable diseases, chronic diseases and disorders, and other preventable health conditions. Investigations and evaluation of all methods of controlling or preventing disease and disability are carried out by providing epidemic aid, surveillance, and technical assistance, consultation and program support, and by providing leadership and coordination of joint national, State, and local efforts.

Infectious Disease Control Unit/Foodborne Associated Infections Interviews
The purpose of this grant is to assist State and local health authorities to control foodborne and waterborne illnesses. The funds are used to support surveillance activities through the conduct of telephone interviews of patients with foodborne and waterborne illness who are determined by the Emerging and Acute Infectious Disease Branch (EAID) of the Department of State Health Services (DSHS) to be part of cluster or outbreak to ascertain possible risk factors.

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

Juvenile Probation Grants

A – State Aid
The State Aid grant provides funding to local juvenile boards to support the provision of basic juvenile probation services and juvenile justice programs to assist the juvenile board in adhering to the Commission's standards and policies.

C- Commitment Reduction Program
The purpose of the Commitment Reduction Program is to provide an array of rehabilitation services for juvenile offenders, including, but not limited to, community-based, residential, transition and aftercare programs or services. The programs are intended to divert appropriate youth from the Texas Youth Commission (TYC) to suitable programs and services in local communities.

M – Special Needs Diversionary Program (SNDP)
The Special Needs Diversionary Program (SNDP) is a grant designed to increase the availability of effective services to juvenile offenders with mental health needs.

N - Mental Health Services
The Mental Health Services supports all services concerned with research, prevention, and detection of mental disorders and disabilities and all services necessary to treat, care for, supervise, and rehabilitate persons with a mental illness.

P – Juvenile Justice Alternative Education Program
State funding based on cost reimbursement for counties with a population of 125,000 or more for operation of Juvenile Justice Alternative Education Program for students that have been expelled from public schools under Category A mandatory expulsion.

Computerization
The Computerization program is revenue other than State used for the maintenance of the departments' operations related to juveniles. This includes computer equipment, maintenance and other office equipment.

Juvenile Justice Alternative Education Program – Donna ISD
Cost reimbursement by Donna ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Edinburg ISD
Cost reimbursement by Edinburg ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Edcouch- Elsa ISD
Cost reimbursement by Edcouch - Elsa ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Hidalgo ISD
Cost reimbursement by Hidalgo ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – La Joya ISD
Cost reimbursement by La Joya ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – McAllen ISD
Cost reimbursement by McAllen ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Mercedes ISD
Cost reimbursement by Mercedes ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Mission ISD
Cost reimbursement by Mission ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Monte Alto ISD
Cost reimbursement by Monte Alto ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – PSJA ISD
Cost reimbursement by PSJA ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Sharyland ISD
Cost reimbursement by Sharyland ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Valley View ISD
Cost reimbursement by Valley View ISD for Juvenile Justice Alternative Programs, Category B or C for students expelled from school as per Section 37.011, Texas Education Code.

Juvenile Justice Alternative Education Program – Discretionary
Balancing account for excess revenue from school districts resulting when the month's actual billing from the contractor differs from the amount received (as per agreement) by the school district. The differences are caused by the different methods of calculating cost per student by the County and by the contractor. The revenue is used when the County must pay more in a particular month than the amount received from the school district for Juvenile Justice Alternative Education Programs for students that are expelled from public schools under Category B and C of section 37.011, Texas Education Code.

Juvenile Probation – Post Adjudication Grants

Weslaco Boot Camp
This program is County funded as required by TJPC for the operation of the Post Adjudication - Boot Camp Facility.

TJPC V – Local Post Adjudication Fund
The Local Post Adjudication Fund is a grant designed to provide funds to select local juvenile probation departments to help defray the costs of operating post-adjudication correctional facilities constructed beginning in 1996 using funds from the State of Texas general obligation bond proceeds.

Juvenile Probation Title IV-E Grants

Foster Care Grants Title IV-E
The Title IV-E Foster Care program assists with providing safe and stable out-of-home care for children under the jurisdiction of the State or Tribal child welfare agency until the children are returned home safely; placed with adoptive families, or placed in other planned arrangements for permanency. The program provides funds to assist with the costs of foster care maintenance for eligible children; administrative costs to manage the program; and training for public agency staff, foster parents and certain private agency staff.

Adult Probation Grants

Basic Supervision
One of three sources of funding from the state (through TDCJ-CJAD) that provides funding used to cover the basic operational costs of the CSCD in providing services to offenders. These costs include employee's salaries, training, and supplies. The state provides funding for the services provided for felony cases for each day the defendants are on direct supervision.

Mentally Impaired
Funding is used for probationers who have mental incapacity. This program works closely with the local Behavioral Health center and provides services to identified probationers through office contacts, field contacts, and joint contacts with the Community Supervision Officer (CSO) and TTBH counselor.

Community Corrections (Boot Camp)
Funding for the maintenance of the boot camp facility and costs associated with its operations. The funding for this program is divided into three subprograms. These programs are the High Risk Program (HRP), the Reduced Risk Program (RRP) and the Employment program.

TAIP
The Treatment Alternative to Incarceration Program uses funding for substance abuse screening, assessment, referral and treatment of offenders who do not qualify or can not afford any other treatment. The program is designed to divert offenders needing outpatient substance abuse treatment from the Texas Department of Criminal Justice Institutional Division to the community in a controlled setting. The treatment philosophy is based on the belief that treatment of the being as a whole – mind, body, and spirit, is necessary to successfully confront and arrest the progressive diseases of alcoholism and drug addiction.

Drug Court
The Drug Court Program was devised to address the issues of drug offenders which repeatedly cycle through the court, corrections, and community supervision systems without being held accountable for changing their behavior. This program enhances the effective implementation of a special drug rehabilitation court that targets repeat non-violent drug offenders. Funding is used to provide treatment services for probationers which are designed to assist the probationer to transition to live a drug-free life.

Sex Offenders
Funding is used for probationers who are sex offenders. The CSCD services in the Sex Offender Caseload program include two phases of supervision. Phase one consists of a high level of probationer monitoring which includes registration, DNA sampling, counseling and frequent home and work contacts. Phase two of the program begins after primary counseling is completed. Phase two probationers are continually monitored at less frequent intervals and are provided with follow-up counseling and continued registration requirements.

Diversion Program- Caseload Reduction
The Diversion Program is designed for non-violent first time offenders. Offenders selected for this program stay for a maximum of two years. Funding is used to monitor program participants through monthly reporting, drug screening, and other support programs. A defendant's full compliance in the program will result in an order barring prosecution on the case thereby reducing the court system caseload. Non-compliance results in full prosecution.

Substance Abuse Treatment Programs
These programs include a continuum of care ranging from screening/assessment, outpatient, intensive outpatient and residential programs to treat those under community supervision with drug and/or alcohol problems in lieu of commitments to jail or prison. Program focuses on returning offenders to a functional lifestyle free from the affects of substance abuse.

Aftercare Services
The Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) will use these grant funds to reduce and prevent criminal narcotics activity through the use of aftercare programs for probationers who have successfully completed residential substance abuse treatment programs along the southern border.

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, 2014

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Designated Purpose Grants - Level 0							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	508,983	32	-	-	-	-	509,015
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	443,098	-	123,610	-	-	-	566,707
Total Designated Purpose Grants Lvl 0	952,081	32	123,610	-	-	-	1,075,723
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY14	-	-	-	-	-	-	-
D.A. State Supplement - FY15	-	-	7,370	-	-	-	7,370
Border Prosecution Unit - FY14	-	-	-	-	-	-	-
Border Prosecution Unit - FY15	-	-	69,331	-	-	-	69,331
Total Designated Purpose Grants Lvl 1	-	-	76,700	-	-	-	76,700
Designated Purpose Grants - Level 2							
JAG - FY16	-	-	8,782	1,191	-	-	9,974
JAG - FY17	-	-	9,632	250	-	-	9,882
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY15	-	-	16,871	42,674	-	-	59,546
Total Designated Purpose Grants Lvl 2	-	-	35,285	44,116	-	-	79,401
Designated Purpose Grants - Level 3							
HAVA Program Income	-	-	23,031	242,671	-	-	265,702
Chapter 19 FY12	-	-	-	-	-	-	-
Chapter 19 FY13	-	-	-	-	-	-	-
Chapter 19 FY14	-	-	-	-	-	-	-
HAVA ADA	-	24	75,811	347,598	-	-	423,434
Texas VINE Program FY14	-	-	-	-	-	-	-
Texas VINE Program FY15	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	-	-
Texas Safe Shelter Initiative	-	-	23,609	-	-	-	23,609
Total Designated Purpose Grants Lvl 3	-	24	122,451	590,270	-	-	712,745

Liabilities and Fund Balance								Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
-	-	1,344	-	507,671	-	509,015	-	509,015
-	-	-	-	566,707	-	566,707	-	566,707
-	-	1,344	-	1,074,379	-	1,075,723	-	1,075,723
-	-	-	-	-	-	-	-	-
1,853	-	-	5,516	-	-	7,370	-	7,370
-	-	-	-	-	-	-	-	-
9,578	199	-	59,554	-	-	69,331	-	69,331
11,432	199	-	65,070	-	-	76,701	-	76,701
311	-	-	9,663	-	-	9,974	-	9,974
2,575	-	-	7,307	-	-	9,882	-	9,882
-	-	-	(670)	670	-	-	-	-
-	-	-	-	-	-	-	-	-
10,586	896	-	48,064	-	-	59,546	-	59,546
13,472	896	-	64,364	670	-	79,401	-	79,401
-	-	-	-	265,702	-	265,702	-	265,702
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	32,764	-	-	390,669	-	423,434	-	423,434
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	23,609	-	-	-	23,609	-	23,609
-	32,764	23,609	-	656,371	-	712,745	-	712,745

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2014

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Designated Purpose Grants - Level 4							
COPS Universal Hiring 13	-	298	13,778	40,618	-	-	54,694
OCDE - FY14	-	-	-	-	-	-	-
OCDE - FY15	-	-	2,322	390	-	-	2,712
Operation Stonegarden - FY14	-	-	-	-	-	-	-
Operation Stonegarden - FY15	-	-	-	-	-	-	-
Operation Stonegarden - FY16	-	(12,807)	484,426	(9,611)	-	-	462,007
FBI - FY14	-	-	-	-	-	-	-
FBI - FY15	-	-	-	-	-	-	-
OCDETF - FY14	-	-	-	-	-	-	-
OCDETF - FY15	-	-	3,117	324	-	-	3,441
Department of Justice USMS - FY14	-	-	-	-	-	-	-
Department of Justice USMS - FY15	-	-	3,346	954	-	-	4,300
Texas Rangers LBSP - FY12	-	-	-	-	-	-	-
Texas Rangers LBSP - FY13	-	-	-	-	-	-	-
Texas Rangers LBSP - FY14	-	-	14,170	-	-	-	14,170
Cops Retention	-	36,625	-	69,935	-	-	106,559
Constable Pct.1 OPSG - FY16	-	-	48,395	-	-	-	48,395
Constable Pct.1 LBSP FY12	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY14	-	580	31,749	149	-	-	32,478
Constable Pct.2 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.2 OPSG - FY16	-	(411)	15,346	107	-	-	15,042
Constable Pct.2 LBSP - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY14	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.3 OPSG - FY16	-	-	14,492	-	-	-	14,492
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY13	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY14	-	(513)	24,503	-	-	-	23,990
Constable Pct.4 OPSG - FY15	-	-	-	-	-	-	-
Constable Pct.4 OPSG - FY16	-	(1,297)	75,757	-	-	-	74,460
Constable Pct.4 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY13	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY14	-	-	-	-	-	-	-
LRGVDC 911 Program	-	-	-	-	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-
SCAAP - FY13	-	-	-	-	-	-	-
SCAAP - FY14	-	-	-	-	-	-	-
Stonegarden (Donna) - FY15	-	-	-	-	-	-	-
Stonegarden (Donna) - FY16	-	-	54,648	-	-	-	54,648
Stonegarden (Hidalgo) - FY14	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY15	-	-	-	-	-	-	-
Stonegarden (Hidalgo) - FY16	-	-	40,864	-	-	-	40,864
Stonegarden (La Joya) - FY15	-	-	-	-	-	-	-
Stonegarden (La Joya) - FY16	-	-	49,100	-	-	-	49,100
Stonegarden (Palmview) - FY15	-	-	-	-	-	-	-
Stonegarden (Palmview) - FY16	-	-	23,784	-	-	-	23,784
Stonegarden (Pharr) - FY14	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY15	-	-	-	-	-	-	-
Stonegarden (Pharr) - FY16	-	-	14,252	-	-	-	14,252
Stonegarden (Mission) - FY14	-	-	-	-	-	-	-
Stonegarden (Mission) - FY15	-	-	-	-	-	-	-
Stonegarden (Mission) - FY16	-	-	129,026	-	-	-	129,026
Stonegarden (Alamo) - FY15	-	-	-	-	-	-	-
Stonegarden (Alamo) - FY16	-	-	33,902	-	-	-	33,902
Stonegarden (Mercedes) - FY15	-	-	-	-	-	-	-
Stonegarden (Mercedes) - FY16	-	-	7,252	-	-	-	7,252
Stonegarden (Penitas) - FY15	-	-	-	-	-	-	-
Stonegarden (Penitas) - FY16	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY15	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY16	-	-	43,106	-	-	-	43,106
Stonegarden (Weslaco) - FY15	-	-	-	-	-	-	-
Stonegarden (Weslaco) - FY16	-	-	67,189	-	-	-	67,189
Stonegarden (Edinburg) - FY15	-	-	-	-	-	-	-
Stonegarden (Edinburg) - FY16	-	-	84,371	-	-	-	84,371
Total Designated Purpose Grants Lvl 4	-	22,474	1,278,895	102,866	-	-	1,404,234

Liabilities and Fund Balance								Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
4,774	-	40,326	9,594	-	-	54,694	-	54,694
-	-	-	-	-	-	-	-	-
-	1,931	-	781	-	-	2,712	-	2,712
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
45,946	179,573	-	236,488	-	-	462,007	-	462,007
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,441	-	-	3,441	-	3,441
-	-	-	-	-	-	-	-	-
-	-	-	4,300	-	-	4,300	-	4,300
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	14,170	-	-	14,170	-	14,170
26,087	-	-	80,472	-	-	106,559	-	106,559
-	-	-	48,395	-	-	48,395	-	48,395
-	-	-	-	-	-	-	-	-
-	-	-	32,478	-	-	32,478	-	32,478
-	-	-	-	-	-	-	-	-
3,100	-	-	11,942	-	-	15,042	-	15,042
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	14,492	-	-	-	-	14,492	-	14,492
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	23,990	-	-	23,990	-	23,990
-	-	-	-	-	-	-	-	-
-	39,266	-	35,194	-	-	74,460	-	74,460
-	-	75	(75)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(32)	32	-	-	-	-
-	-	-	(115)	115	-	-	-	-
-	-	-	(23)	23	-	-	-	-
-	-	-	(5,897)	5,897	-	-	-	-
-	-	-	(27,922)	27,922	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	54,648	-	-	-	54,648	-	54,648
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	40,864	-	-	-	40,864	-	40,864
-	-	-	-	-	-	-	-	-
-	-	49,100	-	-	-	49,100	-	49,100
-	-	-	-	-	-	-	-	-
-	-	23,784	-	-	-	23,784	-	23,784
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	14,252	-	-	-	14,252	-	14,252
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	129,026	-	-	-	129,026	-	129,026
-	-	-	-	-	-	-	-	-
-	-	33,902	-	-	-	33,902	-	33,902
-	-	-	-	-	-	-	-	-
-	-	7,252	-	-	-	7,252	-	7,252
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	43,106	-	-	-	43,106	-	43,106
-	-	-	-	-	-	-	-	-
-	-	67,189	-	-	-	67,189	-	67,189
-	-	-	-	-	-	-	-	-
-	-	84,371	-	-	-	84,371	-	84,371
79,907	235,262	587,895	467,182	33,989	-	1,404,234	-	1,404,234

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2014

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Designated Purpose Grants - Level 5							
CONST PCT 1 TTBH - FY14	-	-	12,779	-	-	-	12,779
CONST PCT 2 TTBH - FY14	-	-	13,663	-	-	-	13,663
CONST PCT 4 TTBH - FY14	-	-	6,418	-	-	-	6,418
Stop Truancy - FY13	-	-	53,028	-	-	-	53,028
Stop Truancy - FY14	-	-	18	-	-	-	18
Stop Truancy - FY15	-	-	32,393	19,911	-	-	52,304
WALMART CPCT1 - FY14	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 5	-	-	118,299	19,911	-	-	138,210
Designated Purpose Grants - Level 6							
CJD JAIBG - FY14	-	-	-	-	-	-	-
CJD JAIBG - FY15	-	-	2,322	258	-	-	2,580
Total Designated Purpose Grants Lvl 6	-	-	2,322	258	-	-	2,580
Designated Purpose Grants - Level 7							
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY14	-	-	-	-	-	-	-
DWI Court - FY15	2,984	-	14,218	-	-	-	17,202
Veterans Court - FY14	-	-	-	-	-	-	-
Veterans Court - FY15	-	-	11,257	-	-	-	11,257
Federal RSAT - FY14	-	-	-	-	-	-	-
Texas Veterans Commission - FY15	-	-	17,933	-	-	-	17,933
High Risk Offenders - FY14	-	-	-	-	-	-	-
High Risk Offenders - FY15	-	-	3,354	-	-	-	3,354
Prostitution Prevention - FY14	-	-	-	-	-	-	-
Prostitution Prevention - FY15	-	-	11,924	-	-	-	11,924
Re-Entry Court - FY15	-	-	17,831	-	-	-	17,831
Total Designated Purpose Grants Lvl 9	2,984	-	76,517	-	-	-	79,501
HIDTA Grants							
HIDTA Task Force - FY12	-	-	-	-	-	-	-
HIDTA Task Force - FY13	-	-	-	-	-	-	-
HIDTA Task Force - FY14	-	-	1,212	138,390	2,445	-	142,047
Total HIDTA Grants	-	-	1,212	138,390	2,445	-	142,047
							-
WIC Grants							-
WIC Obesity Prevention - FY13	-	-	-	-	-	-	-
WIC Administration - FY14	-	-	614,059	-	-	-	614,059
WIC Administration - FY15	-	-	2,428,514	-	-	50,228	2,478,742
WIC Breastfeeding - FY14	-	-	41,239	-	-	-	41,239
WIC Breastfeeding - FY15	-	-	157,052	-	-	-	157,052
WIC Registered Dietician - FY14	-	-	44	-	-	-	44
WIC Registered Dietician - FY15	-	-	14,557	-	-	-	14,557
WIC Lactation - FY14	-	-	4,892	-	-	-	4,892
WIC Lactation - FY15	-	-	18,094	-	-	-	18,094
WIC Mini Obesity - FY14	-	-	2,397	-	-	-	2,397
WIC Mini Obesity - FY15	-	-	8,751	-	-	-	8,751
WIC Lactation Service Center - FY14	-	-	57,855	-	-	-	57,855
WIC Lactation Service Center - FY15	-	-	59,664	-	-	130	59,794
Total WIC Grants	-	-	3,407,119	-	-	50,358	3,457,477

Liabilities and Fund Balance								Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
4,188	-	-	8,591	-	-	12,779	-	12,779
5,101	-	-	8,562	-	-	13,663	-	13,663
2,567	-	-	3,851	-	-	6,418	-	6,418
-	-	-	53,028	53,028	-	106,056	(53,028)	53,028
-	-	-	18	18	-	36	(18)	18
8,124	-	-	(11,778)	75,293	-	71,639	(19,335)	52,304
-	-	-	(1,000)	1,000	-	-	-	-
19,981	-	-	61,272	129,339	-	210,591	(72,381)	138,210
-	-	-	-	-	-	-	-	-
-	-	2,580	-	-	-	2,580	-	2,580
-	-	2,580	-	-	-	2,580	-	2,580
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,872	-	-	10,330	-	-	17,202	-	17,202
-	-	-	-	-	-	-	-	-
4,071	-	-	7,185	-	-	11,257	-	11,257
-	-	-	-	-	-	-	-	-
2,203	274	-	15,457	-	-	17,933	-	17,933
-	-	-	-	-	-	-	-	-
1,131	-	-	2,223	-	-	3,354	-	3,354
-	-	-	-	-	-	-	-	-
3,877	523	-	7,524	-	-	11,924	-	11,924
5,600	-	-	12,231	-	-	17,831	-	17,831
23,754	797	-	54,950	-	-	79,501	-	79,501
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,041	-	-	109,982	24	-	142,047	-	142,047
32,041	-	-	109,982	24	-	142,047	-	142,047
-	-	380	(380)	-	-	-	-	-
-	-	-	613,074	-	985	614,059	-	614,059
339,196	48,097	-	2,091,449	-	-	2,478,742	-	2,478,742
-	-	-	41,239	-	-	41,239	-	41,239
26,929	659	-	129,464	-	-	157,052	-	157,052
-	-	-	44	-	-	44	-	44
2,671	-	-	11,886	-	-	14,557	-	14,557
-	-	-	4,892	-	-	4,892	-	4,892
3,357	-	-	14,737	-	-	18,094	-	18,094
-	-	-	2,397	-	-	2,397	-	2,397
-	8,751	-	-	-	-	8,751	-	8,751
-	-	-	57,855	-	-	57,855	-	57,855
9,874	1,308	-	48,612	-	-	59,794	-	59,794
382,026	58,816	380	3,015,270	-	985	3,457,477	-	3,457,477

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2014

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Health Grants							
Health Administration	1,012,004	113	-	497,933	-	-	1,510,051
RLSS-LPHS - FY14	-	-	-	-	-	-	-
RLSS-LPHS - FY15	(25,713)	-	29,319	-	-	-	3,606
TB Control - FY14	(50,660)	-	50,660	-	-	-	-
TB Control - FY15	(160,794)	2,711	186,106	1,196	-	-	29,219
TB Elimination - FY14	-	-	-	-	-	-	-
TB Elimination - FY15	(113,541)	-	129,169	1,590	-	-	17,218
Immunization - FY14	966	-	-	-	-	-	966
Immunization - FY15	(119,056)	10,614	137,291	8,011	-	-	36,861
CPS/Hazards - FY14	-	-	-	-	-	-	-
CPS/Hazards - FY15	(158,385)	-	182,266	-	-	-	23,882
PPCPS-BDS FY14	-	-	-	-	-	-	-
PPCPS-BDS FY15	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY14	-	-	-	-	-	-	-
Child Health - FY15	(2,396)	-	9,465	-	-	-	7,069
Prenatal / Maternity - FY14	-	-	-	-	-	-	-
Prenatal / Maternity - FY15	(10,875)	-	44,271	38	-	-	33,435
BBHW	(327)	-	2,450	-	-	-	2,123
DEEP	-	-	-	-	-	-	-
Medicaid Administration	427,781	-	197,052	-	-	-	624,833
Infectious Disease FY14	-	-	-	-	-	-	-
Infectious Disease FY15	(9,699)	-	12,694	-	-	-	2,994
TX Healthy Communities FY15	-	-	-	-	-	-	-
BBHW#2	(2,423)	-	3,255	-	-	-	832
Total Health Grants	786,882	13,439	983,998	508,770	-	-	2,293,089
Juvenile Probation Grants							
TJPC-M-2014	-	-	-	-	-	-	-
TJPC-M-2015	11,869	-	-	-	-	-	11,869
TJPC-A-2013	-	-	-	-	-	-	-
TJJD-A-2014	-	-	-	-	-	-	-
TJJD-A-2015	112,087	580	112,031	1,500	-	-	226,197
Computerization	3,841	20	-	-	-	-	3,861
Donna ISD - FY14	-	-	-	-	-	-	-
Donna ISD - FY15	27,924	-	85,320	-	-	-	113,244
La Joya ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY15	-	-	-	-	-	-	-
TJPC-P-2014	-	-	-	-	-	-	-
TJPC-P-2015	(73,186)	-	95,632	-	-	-	22,446
McAllen ISD - FY14	-	-	-	-	-	-	-
McAllen ISD - FY15	(12,470)	-	20,554	-	-	-	8,084
PSJA ISD - FY14	-	-	-	-	-	-	-
PSJA ISD - FY15	-	-	-	-	-	-	-
Sharyland ISD - FY14	-	-	-	-	-	-	-
Sharyland ISD - FY15	(688)	-	688	-	-	-	-
Edinburg CISD - FY14	-	-	-	-	-	-	-
Edinburg CISD - FY15	(5,246)	-	7,912	-	-	-	2,666
Edcouch-Elsa ISD - FY14	-	-	-	-	-	-	-
Edcouch-Elsa ISD - FY15	7,100	-	7,100	-	-	-	14,200
Mission ISD - FY14	-	-	-	-	-	-	-
Mission ISD - FY15	(1,720)	-	1,720	-	-	-	-
JJAEP Discretionary - FY14	5,651	-	-	-	-	-	5,651
JJAEP Discretionary - FY15	(4,336)	-	-	-	-	-	(4,336)
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Monte Alto ISD - FY15	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY15	-	-	-	-	-	-	-
Mercedes ISD - FY14	-	-	-	-	-	-	-
Mercedes ISD - FY15	17,544	-	30,960	-	-	-	48,504
Valley View ISD - FY14	-	-	-	-	-	-	-
Valley View ISD - FY15	-	-	1,290	-	-	-	1,290
TJJD-C-2014	-	-	-	-	-	-	-
TJJD-C-2015	72,535	-	-	-	-	-	72,535
TJJD-N-2014	-	-	-	-	-	-	-
TJJD-N-2015	18,861	-	24,435	-	-	-	43,296
Total Juvenile Probation Grants	179,766	600	387,642	1,500	-	-	569,507

Liabilities and Fund Balance								Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
3,264	4,989	-	-	-	15	8,268	1,501,783	1,510,051
-	-	-	-	-	-	-	-	-
3,606	-	-	-	-	-	3,606	-	3,606
-	-	-	-	-	-	-	-	-
26,156	352	-	-	2,711	-	29,219	-	29,219
-	-	-	-	-	-	-	-	-
17,218	-	-	-	-	-	17,218	-	17,218
-	-	-	966	-	-	966	-	966
28,233	7,999	-	-	619	10	36,861	-	36,861
-	-	-	-	-	-	-	-	-
23,493	388	-	-	-	-	23,882	-	23,882
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,122	39	-	-	5,906	2	7,069	-	7,069
-	-	-	-	-	-	-	-	-
2,192	7,388	-	-	23,855	-	33,435	-	33,435
-	2,123	-	-	-	-	2,123	-	2,123
-	-	-	-	-	-	-	-	-
-	13,922	-	-	610,911	-	624,833	-	624,833
-	-	-	-	-	-	-	-	-
2,994	-	-	-	-	-	2,994	-	2,994
-	-	-	-	-	-	-	-	-
-	832	-	-	-	-	832	-	832
108,279	38,032	-	966	644,002	27	791,306	1,501,783	2,293,089
-	-	-	-	-	-	-	-	-
3,880	641	-	-	7,348	-	11,869	-	11,869
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
55,948	120,760	-	49,489	-	-	226,197	-	226,197
-	332	-	-	-	-	332	3,529	3,861
-	-	-	-	-	-	-	-	-
-	2,236	-	-	111,008	-	113,244	-	113,244
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	22,446	-	-	-	-	22,446	-	22,446
-	-	-	-	-	-	-	-	-
-	8,084	-	-	-	-	8,084	-	8,084
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,666	-	-	-	-	2,666	-	2,666
-	-	-	-	-	-	-	-	-
-	1,720	-	-	12,480	-	14,200	-	14,200
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,651	5,651
-	-	-	-	-	-	-	(4,336)	(4,336)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,612	-	-	44,892	-	48,504	-	48,504
-	-	-	-	-	-	-	-	-
-	1,290	-	-	-	-	1,290	-	1,290
-	-	-	-	-	-	-	-	-
-	8,627	-	-	63,908	-	72,535	-	72,535
-	-	-	-	-	-	-	-	-
9,533	4,250	-	-	29,514	-	43,296	-	43,296
69,361	176,664	-	49,489	269,150	-	564,663	4,844	569,507

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
DECEMBER 31, 2014

	Assets						
Funds	Cash and Cash Equivalents	Accounts Receivable	Intergovt'l Receivable	Due From Other Funds	Loan Receivable	Prepaids	Total Assets
Juvenile Probation Post-Adjudication Grants							
Weslaco Boot Camp	321,902	97,384	-	152,097	-	-	571,383
Total Juvenile Probation Post-Adjudication Grants	321,902	97,384	-	152,097	-	-	571,383
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY14	142,071	-	-	-	-	-	142,071
IV-E Foster Care - FY15	117,429	32	-	-	-	-	117,462
IV-E Enhanced Administration - FY14	-	-	-	-	-	-	-
Total Juvenile Probation Title IV-E Grants	259,500	32	-	-	-	-	259,533
Adult Probation Grants							
Basic Supervision - FY14	-	-	-	1,159,398	-	-	1,159,398
Basic Supervision - FY15	288,738	113	-	618,946	400	-	908,197
Mentally Impaired - FY14	-	-	-	-	-	-	-
Mentally Impaired - FY15	-	-	-	14,958	-	-	14,958
TAIP - FY14	-	-	-	-	-	-	-
TAIP - FY15	-	-	-	16,699	-	-	16,699
Drug Court - FY14	-	-	-	4	-	-	4
Drug Court - FY15	-	805	-	30,389	-	-	31,194
Sex Offenders Caseload - FY14	-	-	-	-	-	-	-
Sex Offenders Caseload - FY15	-	-	-	27,701	-	-	27,701
SATF - FY14	-	-	-	-	-	-	-
SATF - FY15	-	-	-	270,101	-	-	270,101
Aftercare Services - FY14	-	-	-	-	-	-	-
Aftercare Services - FY15	-	-	-	14,603	-	-	14,603
CCP High Risk - FY14	-	-	-	2	-	-	2
CCP High Risk - FY15	-	-	-	21,812	-	-	21,812
CCP Reduced Risk - FY14	-	-	-	2	-	-	2
CCP Reduced Risk - FY15	-	-	-	52,541	-	-	52,541
CCP Employment - FY14	-	-	-	78,809	-	-	78,809
CCP Employment - FY15	-	-	-	419,934	-	-	419,934
Total Adult Probation Grants	288,738	919	-	2,725,900	400	-	3,015,956
Border Colonia Access Round III							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	-	99,728	-	-	-	99,728
Precinct No. 2	-	-	13,275	-	-	-	13,275
Precinct No. 3	-	-	-	-	-	-	-
Precinct No. 4	-	-	2,723	-	-	-	2,723
Total Border Colonia Access Round III	-	-	115,725	-	-	-	115,725

Liabilities and Fund Balance								Total Liabilities, Deferred Inflows of Resources, and Fund Balance
Accrued Wages	Accounts/ Retainage Payable	Intergovt'l Payable	Due to Other Funds	Unearned/ Unavailable Revenue	Held In Escrow	Total Liabilities	Fund Balance	
83,753	16,674	-	-	-	-	100,427	470,956	571,383
83,753	16,674	-	-	-	-	100,427	470,956	571,383
-	-	-	-	-	-	-	142,071	142,071
6,595	15,897	-	-	94,844	-	117,336	125	117,462
-	-	-	-	-	-	-	-	-
6,595	15,897	-	-	94,844	-	117,336	142,196	259,533
-	-	-	-	-	49	49	1,159,349	1,159,398
418,051	18,466	-	1,095	468,960	1,625	908,197	-	908,197
-	-	-	-	-	-	-	-	-
8,178	841	-	-	5,938	-	14,958	-	14,958
-	-	-	-	-	-	-	-	-
7,084	-	-	-	9,615	-	16,699	-	16,699
-	-	-	-	-	-	-	4	4
9,392	-	-	-	21,802	-	31,194	-	31,194
-	-	-	-	-	-	-	-	-
20,746	6,955	-	-	-	-	27,701	-	27,701
-	-	-	-	-	-	-	-	-
74,445	20,503	-	3,000	172,153	-	270,101	-	270,101
-	-	-	-	-	-	-	-	-
8,988	-	-	-	5,616	-	14,603	-	14,603
-	-	-	-	-	-	-	2	2
4,987	-	-	-	16,826	-	21,812	-	21,812
-	-	-	-	-	-	-	2	2
11,697	-	-	-	40,845	-	52,541	-	52,541
-	-	-	-	-	-	-	78,809	78,809
2,586	-	-	-	417,348	-	419,934	-	419,934
566,154	46,766	-	4,095	1,159,102	1,674	1,777,791	1,238,165	3,015,956
-	-	-	-	-	-	-	-	-
-	-	-	99,728	-	-	99,728	-	99,728
-	13,275	-	-	-	-	13,275	-	13,275
-	-	-	-	-	-	-	-	-
-	2,723	-	-	-	-	2,723	-	2,723
-	15,997	-	99,728	-	-	115,725	-	115,725

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, 2014

EXHIBIT C-42
Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 0							
Hurricane Dolly Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Hurricane Alex Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 0	-	-	-	-	-	-	-
Designated Purpose Grants - Level 1							
D.A. State Supplement - FY14	-	14,931	-	14,931	-	-	-
D.A. State Supplement - FY15	-	7,370	-	7,370	-	-	-
Border Prosecution Unit - FY14	-	146,189	-	146,189	-	-	-
Border Prosecution Unit - FY15	-	69,331	-	69,331	-	-	-
Total Designated Purpose Grants Lvl 1	-	237,820	-	237,820	-	-	-
Designated Purpose Grants - Level 2							
JAG - FY16	-	48,319	-	48,319	-	-	-
JAG - FY17	-	9,632	-	9,632	-	-	-
Public Defender's Juvenile Sect - FY13	-	-	-	-	-	-	-
Public Defender's Juvenile Sect - FY14	-	90,322	96,551	186,873	-	-	-
Public Defender's Juvenile Sect - FY15	-	16,871	42,674	59,546	-	-	-
Total Designated Purpose Grants Lvl 2	-	165,143	139,225	304,369	-	-	-
Designated Purpose Grants - Level 3							
HAVA Program Income	-	33,879	-	33,879	-	-	-
Chapter 19 FY12	-	87,865	-	87,865	-	-	-
Chapter 19 FY13	-	2,633	-	2,633	-	-	-
Chapter 19 FY14	-	-	-	-	-	-	-
HAVA ADA	-	9,702	-	9,702	-	-	-
Texas VINE Program FY14	-	20,786	-	20,786	-	-	-
Texas VINE Program FY15	-	6,929	-	6,929	-	-	-
Hazard Mitigation	-	45,413	15,138	60,551	-	-	-
Texas Safe Shelter Initiative	-	98,539	-	98,539	-	-	-
Total Designated Purpose Grants Lvl 3	-	305,746	15,138	320,884	-	-	-

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, 2014

EXHIBIT C-42
Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 4							
COPS Universal Hiring 13	-	215,376	-	215,376	-	-	-
OCDE - FY14	-	11,640	-	11,640	-	-	-
OCDE - FY15	-	2,322	-	2,322	-	-	-
Operation Stonegarden - FY14	-	98,316	-	98,316	-	-	-
Operation Stonegarden - FY15	-	459,385	-	459,385	-	-	-
Operation Stonegarden - FY16	-	1,013,081	-	1,013,081	-	-	-
FBI - FY14	-	9,948	-	9,948	-	-	-
FBI - FY15	-	-	-	-	-	-	-
OCDETF - FY14	-	9,608	-	9,608	-	-	-
OCDETF - FY15	-	3,117	-	3,117	-	-	-
Department of Justice USMS - FY14	-	24,552	-	24,552	-	-	-
Department of Justice USMS - FY15	-	3,346	-	3,346	-	-	-
Texas Rangers LBSP - FY12	-	-	-	-	-	-	-
Texas Rangers LBSP - FY13	-	1,528	-	1,528	-	-	-
Texas Rangers LBSP - FY14	-	173,200	-	173,200	-	-	-
Cops Retention	-	-	361,099	361,099	-	-	-
Constable Pct.1 OPSG - FY16	-	52,714	-	52,714	-	-	-
Constable Pct.1 LBSP FY12	-	-	-	-	-	-	-
Constable Pct.1 LBSP FY14	-	39,540	-	39,540	-	-	-
Constable Pct.2 OPSG - FY15	-	8,706	-	8,706	-	-	-
Constable Pct.2 OPSG - FY16	-	78,244	-	78,244	-	-	-
Constable Pct.2 LBSP - FY14	-	14,445	-	14,445	-	-	-
Constable Pct.3 OPSG - FY14	-	47,880	-	47,880	-	-	-
Constable Pct.3 OPSG - FY15	-	556	-	556	-	-	-
Constable Pct.3 OPSG - FY16	-	111,815	-	111,815	-	-	-
Constable Pct.3 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.3 LBSP - FY13	-	5,978	-	5,978	-	-	-
Constable Pct.3 LBSP - FY14	-	86,715	-	86,715	-	-	-
Constable Pct.4 OPSG - FY15	-	11,369	-	11,369	-	-	-
Constable Pct.4 OPSG - FY16	-	121,059	-	121,059	-	-	-
Constable Pct.4 LBSP - FY12	-	-	-	-	-	-	-
Constable Pct.4 LBSP - FY13	-	5,782	-	5,782	-	-	-
Constable Pct.4 LBSP - FY14	-	74,459	-	74,459	-	-	-
LRGVDC 911 Program	-	16,368	-	16,368	-	-	-
SCAAP - FY11	-	-	-	-	-	-	-
SCAAP - FY12	-	-	-	-	-	-	-
SCAAP - FY13	-	21,325	-	21,325	-	-	-
SCAAP - FY14	-	-	-	-	-	-	-
Stonegarden (Donna) - FY15	-	38,327	-	38,327	-	-	-
Stonegarden (Donna) - FY16	-	62,644	-	62,644	-	-	-
Stonegarden (Hidalgo) - FY14	-	27,693	-	27,693	-	-	-
Stonegarden (Hidalgo) - FY15	-	139,815	-	139,815	-	-	-
Stonegarden (Hidalgo) - FY16	-	124,855	-	124,855	-	-	-
Stonegarden (La Joya) - FY15	-	11,540	-	11,540	-	-	-
Stonegarden (La Joya) - FY16	-	49,100	-	49,100	-	-	-
Stonegarden (Palmview) - FY15	-	28,659	-	28,659	-	-	-
Stonegarden (Palmview) - FY16	-	23,784	-	23,784	-	-	-
Stonegarden (Pharr) - FY14	-	127,783	-	127,783	-	-	-
Stonegarden (Pharr) - FY15	-	113,742	-	113,742	-	-	-
Stonegarden (Pharr) - FY16	-	129,686	-	129,686	-	-	-
Stonegarden (Mission) - FY14	-	87,628	-	87,628	-	-	-
Stonegarden (Mission) - FY15	-	148,033	-	148,033	-	-	-
Stonegarden (Mission) - FY16	-	177,839	-	177,839	-	-	-
Stonegarden (Alamo) - FY15	-	31,878	-	31,878	-	-	-
Stonegarden (Alamo) - FY16	-	33,902	-	33,902	-	-	-
Stonegarden (Mercedes) - FY15	-	48,033	-	48,033	-	-	-
Stonegarden (Mercedes) - FY16	-	22,345	-	22,345	-	-	-
Stonegarden (Penitas) - FY15	-	17,655	-	17,655	-	-	-
Stonegarden (Penitas) - FY16	-	-	-	-	-	-	-
Stonegarden (San Juan) - FY15	-	70,525	-	70,525	-	-	-
Stonegarden (San Juan) - FY16	-	43,968	-	43,968	-	-	-
Stonegarden (Weslaco) - FY15	-	68,276	-	68,276	-	-	-
Stonegarden (Weslaco) - FY16	-	68,249	-	68,249	-	-	-
Stonegarden (Edinburg) - FY15	-	57,588	-	57,588	-	-	-
Stonegarden (Edinburg) - FY16	-	158,260	-	158,260	-	-	-
Stonegarden TXDPS	-	97,981	-	97,981	-	-	-
Stonegarden TXDPS	-	528,176	-	528,176	-	-	-
Stonegarden TPWD	-	261,828	-	261,828	-	-	-
Total Designated Purpose Grants Lvl 4	-	5,522,165	361,099	5,883,265	-	-	-

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, 2014

EXHIBIT C-42
Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Designated Purpose Grants - Level 5							
CONST PCT 1 TTBH - FY14	-	43,984	-	43,984	-	-	-
CONST PCT 2 TTBH - FY14	-	43,835	-	43,835	-	-	-
CONST PCT 4 TTBH - FY14	-	22,022	-	22,022	-	-	-
Stop Truancy - FY13	(53,028)	-	-	-	-	-	(53,028)
Stop Truancy - FY14	-	59,551	59,569	119,137	-	(18)	(18)
Stop Truancy - FY15	-	19,911	19,911	59,157	-	(19,335)	(19,335)
WALMART CPCT1 - FY14	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 5	(53,028)	189,304	79,480	288,136	-	(19,353)	(72,381)
Designated Purpose Grants - Level 6							
CJD JAIBG - FY14	-	10,913	1,213	12,125	-	-	-
CJD JAIBG - FY15	-	2,322	258	2,580	-	-	-
Total Designated Purpose Grants Lvl 6	-	13,235	1,471	14,705	-	-	-
Designated Purpose Grants - Level 7							
TxDOT-INFRASTRUCTURE FUND	-	-	-	-	-	-	-
Total Designated Purpose Grants Lvl 7	-	-	-	-	-	-	-
Designated Purpose Grants - Level 9							
DWI Court - FY14	-	119,700	-	119,700	-	-	-
DWI Court - FY15	-	57,786	-	57,786	-	-	-
Veterans Court - FY14	-	56,684	-	56,684	-	-	-
Veterans Court - FY15	-	30,367	-	30,367	-	-	-
Federal RSAT - FY14	-	122,201	31,319	153,520	-	-	-
Texas Veterans Commission - FY15	-	34,447	-	34,447	-	-	-
High Risk Offenders - FY14	-	22,251	-	22,251	-	-	-
High Risk Offenders - FY15	-	7,116	-	7,116	-	-	-
Prostitution Prevention - FY14	-	55,480	-	55,480	-	-	-
Prostitution Prevention - FY15	-	31,665	-	31,665	-	-	-
Re-Entry Court - FY15	-	37,885	-	37,885	-	-	-
Total Designated Purpose Grants Lvl 9	-	575,583	31,319	606,902	-	-	-
HIDTA Grants							
HIDTA Task Force - FY12	-	9,368	-	9,368	-	-	-
HIDTA Task Force - FY13	-	199,686	-	199,686	-	-	-
HIDTA Task Force - FY14	-	489,296	-	489,296	-	-	-
Total HIDTA Grants	-	698,350	-	698,350	-	-	-
WIC Grants							
WIC Obesity Prevention - FY13	-	-	-	-	-	-	-
WIC Administration - FY14	-	7,604,890	-	7,604,890	-	-	-
WIC Administration - FY15	-	2,489,902	-	2,489,902	-	-	-
WIC Breastfeeding - FY14	-	491,699	-	491,699	-	-	-
WIC Breastfeeding - FY15	-	157,052	-	157,052	-	-	-
WIC Registered Dietician - FY14	-	39,038	-	39,038	-	-	-
WIC Registered Dietician - FY15	-	14,557	-	14,557	-	-	-
WIC Lactation - FY14	-	58,028	-	58,028	-	-	-
WIC Lactation - FY15	-	18,094	-	18,094	-	-	-
WIC Mini Obesity - FY14	-	13,225	-	13,225	-	-	-
WIC Mini Obesity - FY15	-	8,751	-	8,751	-	-	-
WIC Lactation Service Center - FY14	-	149,544	-	149,544	-	-	-
WIC Lactation Service Center - FY15	-	59,664	-	59,664	-	-	-
Total WIC Grants	-	11,104,444	-	11,104,444	-	-	-

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GRANT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-42
Continued

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Health Grants							
Health Administration	1,507,342	90,857	-	96,416	-	(5,559)	1,501,783
RLSS-LPHS - FY14	-	92,746	-	92,746	-	-	-
RLSS-LPHS - FY15	-	29,319	-	29,319	-	-	-
TB Control - FY14	-	470,875	112,804	583,679	-	-	-
TB Control - FY15	-	198,233	37,221	235,454	-	-	-
TB Elimination - FY14	-	309,034	69,373	378,407	-	-	-
TB Elimination - FY15	-	129,169	25,834	155,003	-	-	-
Immunization - FY14	-	519,725	-	519,725	-	-	-
Immunization - FY15	-	232,813	-	232,813	-	-	-
CPS/Hazards - FY14	-	404,580	39,107	443,687	-	-	-
CPS/Hazards - FY15	-	182,266	18,228	200,494	-	-	-
PPCPS-BDS FY14	-	89,346	9,927	99,273	-	-	-
PPCPS-BDS FY15	-	-	-	-	-	-	-
HRSA	-	-	-	-	-	-	-
Child Health - FY14	-	28,176	-	28,176	-	-	-
Child Health - FY15	-	3,560	-	3,560	-	-	-
Prenatal / Maternity - FY14	-	119,003	-	119,003	-	-	-
Prenatal / Maternity - FY15	-	36,390	-	36,390	-	-	-
BBHW	-	2,450	-	2,450	-	-	-
DEEP	75	-	-	75	-	(75)	-
Medicaid Administration	-	271,183	-	271,183	-	-	-
Infectious Disease FY14	-	22,681	-	22,681	-	-	-
Infectious Disease FY15	-	19,945	-	19,945	-	-	-
TX Healthy Communities FY15	-	-	-	-	-	-	-
BBHW#2	-	3,250	-	3,250	-	-	-
Total Health Grants	1,507,417	3,255,602	312,494	3,573,729	-	(5,634)	1,501,783
Juvenile Probation Grants							
TJPC-M-2014	-	64,758	-	64,758	-	-	-
TJPC-M-2015	-	33,228	-	33,228	-	-	-
TJPC-A-2013	-	24,119	-	24,119	-	-	-
TJJD-A-2014	-	1,506,449	-	1,506,449	-	-	-
TJJD-A-2015	-	1,231,805	-	1,231,805	-	-	-
Computerization	5,064	177	-	1,711	-	(1,534)	3,529
Donna ISD - FY14	-	7,224	-	7,224	-	-	-
Donna ISD - FY15	-	2,752	-	2,752	-	-	-
La Joya ISD - FY14	-	-	-	-	-	-	-
La Joya ISD - FY15	-	-	-	-	-	-	-
TJPC-P-2014	-	192,812	-	192,812	-	-	-
TJPC-P-2015	-	95,632	-	95,632	-	-	-
McAllen ISD - FY14	-	15,014	-	15,014	-	-	-
McAllen ISD - FY15	-	20,898	-	20,898	-	-	-
PSJA ISD - FY14	-	4,042	-	4,042	-	-	-
PSJA ISD - FY15	-	-	-	-	-	-	-
Sharyland ISD - FY14	-	1,634	-	1,634	-	-	-
Sharyland ISD - FY15	-	3,784	-	3,784	-	-	-
Edinburg CISD - FY14	-	42,485	-	42,485	-	-	-
Edinburg CISD - FY15	-	10,922	-	10,922	-	-	-
Edcouch-Elsa ISD - FY14	-	5,590	-	5,590	-	-	-
Edcouch-Elsa ISD - FY15	-	1,720	-	1,720	-	-	-
Mission ISD - FY14	-	6,364	-	6,364	-	-	-
Mission ISD - FY15	-	3,354	-	3,354	-	-	-
JJAEP Discretionary - FY14	-	12,623	-	6,972	-	5,651	5,651
JJAEP Discretionary - FY15	-	11,101	-	15,437	-	(4,336)	(4,336)
Monte Alto ISD - FY14	-	-	-	-	-	-	-
Monte Alto ISD - FY15	-	-	-	-	-	-	-
Hidalgo ISD - FY14	-	-	-	-	-	-	-
Hidalgo ISD - FY15	-	-	-	-	-	-	-
Mercedes ISD - FY14	-	5,676	-	5,676	-	-	-
Mercedes ISD - FY15	-	17,028	-	17,028	-	-	-
Valley View ISD - FY14	-	8,084	-	8,084	-	-	-
Valley View ISD - FY15	-	6,794	-	6,794	-	-	-
TJJD-C-2014	-	250,802	-	250,802	-	-	-
TJJD-C-2015	-	101,021	-	101,021	-	-	-
TJJD-N-2014	-	215,478	-	215,478	-	-	-
TJJD-N-2015	-	100,793	-	100,793	-	-	-
Total Juvenile Probation Grants	5,064	4,004,162	-	4,004,381	-	(220)	4,844

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, 2014

EXHIBIT C-42
Concluded

Funds	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Tranfers Out	Net Change in Fund Balance	Ending Fund Balance
Juvenile Probation Post-Adjudication							
Weslaco Boot Camp	673,521	1,255,700	785,300	2,243,565	-	(202,565)	470,956
Total Juvenile Probation Post-Adjudication	673,521	1,255,700	785,300	2,243,565	-	(202,565)	470,956
Juvenile Probation Title IV-E Grants							
IV-E Foster Care - FY14	141,904	373,293	-	373,126	-	167	142,071
IV-E Foster Care - FY15	-	124,337	-	124,212	-	125	125
IV-E Enhanced Administration - FY14	-	103,572	-	103,572	-	-	-
Total Juvenile Probation Title IV-E Grants	141,904	601,202	-	600,910	-	292	142,196
Adult Probation Grants							
Basic Supervision - FY14	819,812	6,166,768	-	5,812,040	15,192	339,537	1,159,349
Basic Supervision - FY15	-	2,950,397	-	2,946,844	3,553	-	-
Mentally Impaired - FY14	-	66,215	53,275	119,490	-	-	-
Mentally Impaired - FY15	-	51,406	8,756	60,162	-	-	-
TAIP - FY14	-	60,970	59,961	115,539	5,393	-	-
TAIP - FY15	-	45,369	2,487	47,857	-	-	-
Drug Court - FY14	-	126,251	-	126,247	-	4	4
Drug Court - FY15	-	65,549	-	65,549	-	-	-
Sex Offenders Caseload - FY14	-	92,766	237,082	329,848	-	-	-
Sex Offenders Caseload - FY15	-	83,570	83,608	167,178	-	-	-
SATF - FY14	-	1,009,732	283,939	1,286,488	7,182	-	-
SATF - FY15	-	623,859	-	623,859	-	-	-
Aftercare Services - FY14	-	57,845	118,907	176,752	-	-	-
Aftercare Services - FY15	-	52,152	10,416	62,569	-	-	-
CCP High Risk - FY14	-	69,608	-	69,607	-	2	2
CCP High Risk - FY15	-	34,492	-	34,492	-	-	-
CCP Reduced Risk - FY14	-	158,020	-	158,018	-	2	2
CCP Reduced Risk - FY15	-	79,227	-	79,227	-	-	-
CCP Employment - FY14	-	874,031	-	42,058	753,164	78,809	78,809
CCP Employment - FY15	-	122,806	-	17,538	105,268	-	-
Total Adult Probation Grants	819,812	12,791,034	858,432	12,341,362	889,751	418,353	1,238,165
Border Colonia Round 3							
BCAP ROUND III-CONTINGENCY	-	-	-	-	-	-	-
Precinct No. 1	-	158,783	-	158,783	-	-	-
Precinct No. 2	-	-	-	-	-	-	-
Precinct No. 3	-	364,887	-	364,887	-	-	-
Precinct No. 4	-	131,421	-	131,421	-	-	-
Total Border Colonia Round 3	-	655,091	-	655,091	-	-	-
	3,094,690	41,374,580	2,583,957	42,877,913	889,751	190,873	3,285,563

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, 2014

Notes Payable
This fund accounts for the accumulation of resources for the payment of principal and interest on the County's long-term notes. As of December 31, 2014, the County had two notes outstanding.

Certificates of Obligation Series 2002
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2002 in the amount of $20,910,000. These certificates were issued for (i) the construction of new County buildings, (ii) renovation of buildings including ADA compliance, (iii) cleanup and closure of County landfill, (iv) the acquisition of motor vehicles, road construction equipment, road repair equipment, emergency management equipment, and computer software and hardware, (iv) improvements to drainage system, and (v) professional services to undertake engineering and planning of long-range road, transportation, and drainage improvements.

Certificates of Obligation Series 2004
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2004 in the amount of $32,700,000. These certificates were issued for (i) streets/roads/highways/drainage improvements, ROW acquisition, and related professional services, (ii) Hidalgo County Juvenile Justice Center construction costs and related professional services, (iii) acquisition of new electronic voting equipment/systems and related software and computer equipment, (iv) land and improvements to relocate the Precinct No. 2 administrative and operational facilities, (v) land and improvements for a Precinct No. 2 park in north San Juan, (vi) County building renovations/major repairs, parking lot repairs/resurfacing, and related professional services, (vii) the purchase of road work equipment, traffic signaling equipment, office equipment, computer software, vehicles, and law enforcement equipment, (viii) land and improvements for Peñitas landfill and related equipment, and (ix) land for motor pool operations.

General Obligation Refunding Bonds Series 2005
This fund accounts for the payment of principal and interest on refunding bonds issued in 2005 in the amount of $51,640,000. The bonds were issued for the purpose of refunding a portion of Certificates of Obligation, Series 1998, Series 2000, and Series 2001.

Certificates of Obligation Series 2006
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2006 in the amount of $38,770,000. These certificates were issued for (i) streets/roads/highways/drainage improvements, ROW acquisition, and related professional services, (ii) acquisition of road construction, road maintenance, traffic signaling, sanitation, and park equipment, (iii) acquisition of equipment and fixtures for the Juvenile Justice Center and Adult Probation Department, (iv) construction or reconstruction parking facilities, (v) County building renovations, major repairs, ADA compliance repairs, and related professional services, (vi) the construction of a Sheriff's substation, a County morgue facility, a Head Start department central kitchen, including professional services and infrastructure equipment and fixtures, (vii) acquisition x-ray equipment, computer related infrastructure equipment, law enforcement equipment, and other major equipment, (viii) the construction of Justice related facilities for Justice of the Peace and Constables.

General Obligation Refunding Bonds Series 2007
This fund accounts for the payment of principal and interest on refunding bonds issued in 2006 in the amount of $26,415,000. The bonds were issued for the purpose of refunding a portion of the Certificates of Obligation, Series 2002 and Series 2004.

Certificates of Obligation Series 2009
This fund accounts for the payment of principal and interest on certificates of obligation issued in 2009 in the amount of $24,395,000. These certificates were issued (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.

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.

BLENDED COMPONENT UNIT

Drainage District No. 1 (the Drainage District)

This fund accounts for the payment of principal and interest on the unlimited tax improvement bonds issued by the Drainage District in the amount of $28,000,000 for Series 2007, $72,000,000 for Series 2008, and $77,130,000 for Series 2013, and $7,810,000 for tax refunding bonds Series 2014 for a total of $184,940,000. These bonds were issued for (i) the construction of drainage improvements, (ii) the acquisition of ROW, (iii) to pay costs related to the issuance of the bonds, and (iv) refunding a portion of the Unlimited Tax Improvement, Series 2007.

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2014

	Notes Payable	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004
ASSETS			
Cash and cash equivalents	$ 11,455	$ 35,119	$ 93,474
Receivables			
(net of allowance for uncollectibles)			
Taxes	78,345	39,016	81,877
Accounts	545	8,814	21,308
Interest	1	1	2
Due from other funds	45,453	22,803	55,513
Total assets	135,799	105,753	252,174
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Due to other funds	-	-	-
Unearned revenue	77,726	39,016	81,877
Total liabilities	77,726	39,016	81,877
Deferred inflows of resources:			
Unavailable revenues-property taxes	44,771	-	-
Total deferred inflows of resources	44,771	-	-
Fund balances:			
Committed	13,302	66,737	170,297
Total fund balances	13,302	66,737	170,297
Total liabilities, deferred inflows, and fund balances	$ 135,799	$ 105,753	$ 252,174

General Obligation Refunding Bonds Series 2005	Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009
$ 979,745	$ 748,662	$ 555,775	$ 490,157
2,499,327	2,831,817	794,315	1,359,833
44,725	24,721	9,800	13,612
68	54	42	36
1,515,039	1,729,739	466,685	762,782
5,038,904	5,334,993	1,826,617	2,626,420
-	-	-	-
2,479,653	2,808,426	788,119	1,349,609
2,479,653	2,808,426	788,119	1,349,609
1,421,471	1,690,096	447,707	738,717
1,421,471	1,690,096	447,707	738,717
1,137,780	836,471	590,791	538,094
1,137,780	836,471	590,791	538,094
$ 5,038,904	$ 5,334,993	$ 1,826,617	$ 2,626,420

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2014

	General Obligation Refunding Bonds Series 2009A	Certificates of Obligation Series 2009B&C
ASSETS		
Cash and cash equivalents	$ 13,650	$ 545,063
Receivables		
(net of allowance for uncollectibles)		
Taxes	289,626	605,270
Accounts	5,015	6,612
Interest	-	42
Due from other funds	135,025	318,452
Total assets	443,316	1,475,439
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
Liabilities:		
Due to other funds	-	-
Unearned revenue	287,922	601,087
Total liabilities	287,922	601,087
Deferred inflows of resources:		
Unavailable revenues-property taxes	123,120	302,203
Total deferred inflows of resources	123,120	302,203
Fund balances:		
Committed	32,274	572,149
Total fund balances	32,274	572,149
Total liabilities, deferred inflows, and fund balances	$ 443,316	$ 1,475,439

Certificates of Obligation Series 2010A&B	General Obligation Refunding Bonds Series 2014A	General Obligation Refunding Bonds Series 2014B	General Obligation Refunding Bonds Series 2014C	Drainage District No. 1	Total Nonmajor Debt Service Funds (See Exhibit B-1)
$ 1,346,665	$ 21,681	$ 45,507	$ -	$ 1,357,487	$ 6,244,440
1,285,901	1,208,143	612,826	-	8,766,544	20,452,840
14,457	-	-	9,500	-	159,109
105	2	4	-	-	357
720,137	761,607	395,822	-	6,398,716	13,327,773
3,367,265	1,991,433	1,054,159	9,500	16,522,747	40,184,519
-	-	-	9,500	-	9,500
1,276,297	1,197,454	607,404	-	8,970,985	20,565,575
1,276,297	1,197,454	607,404	9,500	8,970,985	20,575,075
693,947	772,295	391,744	-	5,435,181	12,061,252
693,947	772,295	391,744	-	5,435,181	12,061,252
1,397,021	21,684	55,011	-	2,116,581	7,548,192
1,397,021	21,684	55,011	-	2,116,581	7,548,192
$ 3,367,265	$ 1,991,433	$ 1,054,159	$ 9,500	$16,522,747	$40,184,519

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Notes Payable	Certificates of Obligation Series 2002	Certificates of Obligation Series 2004
REVENUES			
Taxes	$ 110,315	$ 1,033,016	$ 2,330,030
Intergovernmental	-	-	-
Interest	38	306	652
Total revenues	110,353	1,033,322	2,330,682
EXPENDITURES			
Debt service:			
Principal	92,318	1,015,000	2,160,000
Interest and fiscal charges	20,001	64,024	188,231
Bond issuance costs	-	-	-
Advance refunding escrow	-	-	-
Total expenditures	112,319	1,079,024	2,348,231
Excess (deficiency) of revenues over (under) expenditures	(1,966)	(45,702)	(17,549)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	(22,155)	(80,231)
Premium on bonds issued	-	-	-
Payment to refunded bond escrow agent	-	-	-
Refunding bonds issued	-	-	-
Total other financing sources (uses)	-	(22,155)	(80,231)
Net change in fund balances	(1,966)	(67,857)	(97,780)
Fund balances at beginning of year	15,268	134,594	268,077
Fund balances at the end of year	$ 13,302	$ 66,737	$ 170,297

General Obligation Refunding Bonds Series 2005	Certificates of Obligation Series 2006	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2009
$ 6,314,509	$ 3,297,926	$ 1,226,609	$ 1,998,813
-	-	-	-
1,962	1,178	549	732
6,316,471	3,299,104	1,227,158	1,999,545
4,425,000	1,855,000	155,000	1,070,000
1,220,563	1,459,813	1,061,383	925,094
-	-	-	-
-	-	-	-
5,645,563	3,314,813	1,216,383	1,995,094
670,908	(15,709)	10,775	4,451
-	-	-	-
(771,250)	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(771,250)	-	-	-
(100,342)	(15,709)	10,775	4,451
1,238,122	852,180	580,016	533,643
$ 1,137,780	$ 836,471	$ 590,791	$ 538,094

EXHIBIT C-45

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 106,088	$ 106,088	$ 110,315	$ 4,227
Interest	-	-	38	38
Total revenues	106,088	106,088	110,353	4,265
EXPENDITURES				
Debt service:				
Principal	92,318	92,318	92,318	-
Interest and fiscal charges	20,001	20,001	20,001	-
Total expenditures	112,319	112,319	112,319	-
Excess (deficiency) of revenues over (under) expenditures	(6,231)	(6,231)	(1,966)	4,265
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(6,231)	(6,231)	(1,966)	4,265
Fund balances at beginning of year	-	-	15,268	15,268
Fund balances at the end of year	$ (6,231)	$ (6,231)	$ 13,302	$ 19,533

EXHIBIT C-46

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
CERTIFICATES OF OBLIGATION SERIES 2002
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 999,519	$ 999,519	$ 1,033,016	$ 33,497
Interest	-	-	306	306
Total revenues	999,519	999,519	1,033,322	33,803
EXPENDITURES				
Debt service:				
Principal	1,015,000	1,015,000	1,015,000	-
Interest and fiscal charges	87,179	65,024	64,024	1,000
Total expenditures	1,102,179	1,080,024	1,079,024	1,000
Excess (deficiency) of revenues over (under) expenditures	(102,660)	(80,505)	(45,702)	34,803
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(22,155)	(22,155)	-
Total financing sources (uses)	-	(22,155)	(22,155)	-
Net change in fund balances	(102,660)	(102,660)	(67,857)	34,803
Fund balances at beginning of year	-	-	134,594	134,594
Fund balances at the end of year	$ (102,660)	$ (102,660)	$ 66,737	$ 169,397

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
CERTIFICATES OF OBLIGATION SERIES 2004
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 2,259,214	$ 2,259,214	$ 2,330,030	$ 70,816
Interest	-	-	652	652
Total revenues	2,259,214	2,259,214	2,330,682	71,468
EXPENDITURES				
Debt service:				
Principal	2,160,000	2,160,000	2,160,000	-
Interest and fiscal charges	269,463	189,231	188,231	1,000
Total expenditures	2,429,463	2,349,231	2,348,231	1,000
Excess (deficiency) of revenues over (under) expenditures	(170,249)	(90,017)	(17,549)	72,468
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(80,231)	(80,231)	-
Total financing sources (uses)	-	(80,231)	(80,231)	-
Net change in fund balances	(170,249)	(170,248)	(97,780)	72,468
Fund balances at beginning of year	-	-	268,077	268,077
Fund balances at the end of year	$ (170,249)	$ (170,248)	$ 170,297	$ 340,545

EXHIBIT C-48

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
GENERAL OBLIGATION REFUNDING BONDS SERIES 2005
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 6,082,833	$ 6,082,833	$ 6,314,509	$ 231,676
Interest	-	1,126	1,962	836
Total revenues	6,082,833	6,083,959	6,316,471	232,512
EXPENDITURES				
Debt service:				
Principal	4,425,000	4,425,000	4,425,000	-
Interest and fiscal charges	1,992,313	1,221,063	1,220,563	500
Total expenditures	6,417,313	5,646,063	5,645,563	500
Excess (deficiency) of revenues over (under) expenditures	(334,480)	437,896	670,908	233,012
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(771,250)	(771,250)	-
Total financing sources (uses)	-	(771,250)	(771,250)	-
Net change in fund balances	(334,480)	(333,354)	(100,342)	233,012
Fund balances at beginning of year	-	-	1,238,122	1,238,122
Fund balances at the end of year	$ (334,480)	$ (333,354)	$ 1,137,780	$ 1,471,134

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
CERTIFICATES OF OBLIGATION SERIES 2006
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 3,185,005	$ 3,185,005	$ 3,297,926	$ 112,921
Interest	-	637	1,178	541
Total revenues	3,185,005	3,185,642	3,299,104	113,462
EXPENDITURES				
Debt service:				
Principal	1,855,000	1,855,000	1,855,000	-
Interest and fiscal charges	1,460,313	1,460,313	1,459,813	500
Total expenditures	3,315,313	3,315,313	3,314,813	500
Excess (deficiency) of revenues over (under) expenditures	(130,308)	(129,671)	(15,709)	113,962
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(130,308)	(129,671)	(15,709)	113,962
Fund balances at beginning of year	-	-	852,180	852,180
Fund balances at the end of year	$ (130,308)	$ (129,671)	$ 836,471	$ 966,142

EXHIBIT C-50

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
GENERAL OBLIGATION REFUNDING BONDS SERIES 2007
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,185,422	$ 1,185,422	$ 1,226,609	$ 41,187
Interest	-	-	549	549
Total revenues	1,185,422	1,185,422	1,227,158	41,736
EXPENDITURES				
Debt service:				
Principal	155,000	155,000	155,000	-
Interest and fiscal charges	1,061,883	1,061,883	1,061,383	500
Total expenditures	1,216,883	1,216,883	1,216,383	500
Excess (deficiency) of revenues over (under) expenditures	(31,461)	(31,461)	10,775	42,236
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(31,461)	(31,461)	10,775	42,236
Fund balances at beginning of year	-	-	580,016	580,016
Fund balances at the end of year	$ (31,461)	$ (31,461)	$ 590,791	$ 622,252

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 1,923,038	$ 1,923,038	$ 1,998,813	$ 75,775
Interest	-	-	732	732
Total revenues	1,923,038	1,923,038	1,999,545	76,507
EXPENDITURES				
Debt service:				
Principal	1,070,000	1,070,000	1,070,000	-
Interest and fiscal charges	925,594	925,594	925,094	500
Total expenditures	1,995,594	1,995,594	1,995,094	500
Excess (deficiency) of revenues over (under) expenditures	(72,556)	(72,556)	4,451	77,007
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(72,556)	(72,556)	4,451	77,007
Fund balances at beginning of year	-	-	533,643	533,643
Fund balances at the end of year	$ (72,556)	$ (72,556)	$ 538,094	$ 610,650

EXHIBIT C-52

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 309,448	$ 309,448	$ 311,633	$ 2,185
Interest	-	-	92	92
Total revenues	309,448	309,448	311,725	2,277
EXPENDITURES				
Debt service:				
Principal	295,000	295,000	295,000	-
Interest and fiscal charges	51,075	51,075	50,825	250
Total expenditures	346,075	346,075	345,825	250
Excess (deficiency) of revenues over (under) expenditures	(36,627)	(36,627)	(34,100)	2,527
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(36,627)	(36,627)	(34,100)	2,527
Fund balances at beginning of year	-	-	66,374	66,374
Fund balances at the end of year	$ (36,627)	$ (36,627)	$ 32,274	$ 68,901

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 961,519	$ 961,519	$ 996,154	$ 34,635
Intergovernmental	-	144,710	217,010	72,300
Interest	-	-	506	506
Total revenues	961,519	1,106,229	1,213,670	107,441
EXPENDITURES				
Debt service:				
Principal	500,000	500,000	500,000	-
Interest and fiscal charges	514,686	515,186	515,186	-
Total expenditures	1,014,686	1,015,186	1,015,186	-
Excess (deficiency) of revenues over (under) expenditures	(53,167)	91,043	198,484	107,441
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(53,167)	91,043	198,484	107,441
Fund balances at beginning of year	-	-	373,665	373,665
Fund balances at the end of year	$ (53,167)	$ 91,043	$ 572,149	$ 481,106

EXHIBIT C-54

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
CERTIFICATES OF OBLIGATION SERIES 2010A&B
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,307,117	$ 2,307,117	$ 2,392,436	$ 85,319
Intergovernmental	-	331,901	497,673	165,772
Interest	-	557	1,212	655
Total revenues	2,307,117	2,639,575	2,891,321	251,746
EXPENDITURES				
Debt service:				
Principal	1,070,000	1,070,000	1,070,000	-
Interest and fiscal charges	1,307,264	1,307,764	1,307,764	-
Total expenditures	2,377,264	2,377,764	2,377,764	-
Excess (deficiency) of revenues over (under) expenditures	(70,147)	261,811	513,557	251,746
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(70,147)	261,811	513,557	251,746
Fund balances at beginning of year	-	-	883,464	883,464
Fund balances at the end of year	$ (70,147)	$ 261,811	$ 1,397,021	$ 1,135,210

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-55

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
GENERAL OBLIGATION REFUNDING BONDS SERIES 2014A
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 3	$ 3
Total revenues	-	-	3	3
EXPENDITURES				
Debt service:				
Interest and fiscal charges	-	39,312	39,312	-
Bond issuance costs	-	81,821	60,140	21,681
Advance refunding escrow	-	63,074	63,074	-
Total expenditures	-	184,207	162,526	21,681
Excess (deficiency) of revenues over (under) expenditures	-	(184,207)	(162,523)	21,684
OTHER FINANCING SOURCES (USES):				
Transfers in	-	102,386	102,386	-
Premium on bonds issued	-	279,485	279,485	-
Payment to refunded bond escrow agent	-	(4,712,664)	(4,712,664)	-
Refunding bonds issued	-	4,515,000	4,515,000	-
Total financing sources (uses)	-	184,207	184,207	-
Net change in fund balances	-	-	21,684	21,684
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 21,684	$ 21,684

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-56

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 15	$ 15
Total revenues	-	-	15	15
EXPENDITURES				
Debt service:				
Interest and fiscal charges	-	169,506	169,506	-
Bond issuance costs	-	343,857	288,861	54,996
Advance refunding escrow	-	601,744	601,744	-
Total expenditures	-	1,115,107	1,060,111	54,996
Excess (deficiency) of revenues over (under) expenditures	-	(1,115,107)	(1,060,096)	55,011
OTHER FINANCING SOURCES (USES):				
Transfers in	-	771,250	771,250	-
Payment to refunded bond escrow agent	-	(32,501,143)	(32,501,143)	-
Refunding bonds issued	-	32,845,000	32,845,000	-
Total financing sources (uses)	-	1,115,107	1,115,107	-
Net change in fund balances	-	-	55,011	55,011
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ 55,011	$ 55,011

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-57

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service:				
Bond issuance costs	-	304,913	304,913	-
Total expenditures	-	304,913	304,913	-
Excess (deficiency) of revenues over (under) expenditures	-	(304,913)	(304,913)	-
OTHER FINANCING SOURCES (USES):				
Premium on bonds issued	-	3,877,364	3,877,364	-
Payment to refunded bond escrow agent	-	(26,367,451)	(26,367,451)	-
Refunding bonds issued	-	22,795,000	22,795,000	-
Total financing sources (uses)	-	304,913	304,913	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ -	$ -

EXHIBIT C-58

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
DRAINAGE DISTRICT NO. 1 DEBT SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 12,861,242	$ 12,861,242	$ 14,072,132	$ 1,210,890
Interest	5,000	5,000	-	(5,000)
Total revenues	12,866,242	12,866,242	14,072,132	1,205,890
EXPENDITURES				
Debt service:				
Principal	5,630,000	5,630,000	5,775,027	(145,027)
Interest and fiscal charges	8,227,088	8,227,088	8,229,593	(2,505)
Bond issuance costs	-	-	148,741	(148,741)
Total expenditures	13,857,088	13,857,088	14,153,361	(296,273)
Excess (deficiency) of revenues over (under) expenditures	(990,846)	(990,846)	(81,229)	909,617
OTHER FINANCING SOURCES (USES):				
Transfers in	250,000	250,000	145,959	104,041
Premium on bonds issued	-	-	988,117	(988,117)
Payment to refunded bond escrow agent	-	-	(8,649,376)	8,649,376
Refunding bonds issued	-	-	7,810,000	(7,810,000)
Total financing sources (uses)	250,000	250,000	294,700	(44,700)
Net change in fund balances	(740,846)	(740,846)	213,471	864,917
Fund balances at beginning of year	-	-	1,903,110	1,903,110
Fund balances at the end of year	$ (740,846)	$ (740,846)	$ 2,116,581	$ 2,768,027

THE COUNTY OF HIDALGO
TEXAS

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, 2014

Capital Outlay
This fund was originally created in 2004 to account for the $2,800,000 Tax Notes proceeds to be used for the acquisition and renovation of the property formerly known as the K-Mart Property, now the new Hidalgo County Administration Building. In 2005, this fund was adjusted to account for capital projects funded from various sources including the $2,800,000 Tax Notes, general fund, special revenue, and certificates of obligations. These capital projects are new Hidalgo County Administration Building, new Adult Probation Building, Bennet Building, Horizon Building, new Precinct No. 4 Administration Building, Election Warehouse renovation, and Linn San Manuel Emergency Facility. In 2009, the $225,000 USDA loan was added to be used for the purchase of a new Evidence Collection Vehicle for the Sheriff's Department.

Tax Notes Series 2007
This fund was created in 2007 to account for the $13,195,000 Tax Notes proceeds to be used for (i) the payments of Sheriff's Department patrol vehicles and County general services vehicles, (ii) the construction of new County Judges Office and Commissioners' Courtroom, (iii) land acquisition for Sheriff's sub-station in Precinct No.1 and Precinct No.3, (iv) land acquisition and improvements for relocation ROW and Planning Department, (v) construction of Community Resource Center in Precinct No.2, (vi) construction of administration building and pavilion in Precinct No.3, (vii) purchase of Common Integrated Justice System software, furniture, fixture, and equipment for authorized construction projects, and (viii) construction and replacement of parking lot area for authorized construction projects.

Sale of Certificate of Obligation Assets
This fund was created in 2013 to account for the proceeds of the sale of assets that were acquired with certificates of obligations. The funds are restricted to be used as its original certificates of obligations intended purpose.

Tax Notes Series 2014
This fund was created in 2014 to account for the $5,530,000 Tax Notes proceeds to be used for the purchase of County motor vehicles.

Road District No. 5
This fund is used to account for road improvements in Road District No. 5. The voters in this District voted to issue $3,500,000 in bonds to finance the road improvements.

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 1998
This fund was created in 1998 to account for the proceeds of the $6,990,000 Certificates of Obligation to be used for (i) the construction of health clinics, (ii) the construction of a County general services building, (iii) improvements to County buildings to comply with the Americans with Disabilities Act (ADA), (iv) the purchase of land and a building to serve as an Adult Restitution Center, (v) the payment of professional services for the development of plans for roadways, and (vi) the payment of legal, fiscal, engineering, architectural, and professional fees for services connected with these projects.

Certificates of Obligation Series 2000
This fund was created in 2000 to account for the proceeds of the $48,160,000 Certificates of Obligation to be used for (i) the construction and equipping of a County Detention Facility and Law Enforcement Center, (ii) the construction and equipping of a maintenance facility related to the Detention Facility, (iii) the purchase of a necessary site for expansion and improvement of the Juvenile Detention Center, and (iv) the payment of surveying, architectural, engineering, and other professional services.

Certificates of Obligation Series 2001
This fund was created in 2001 to account for the proceeds of the $25,675,000 Certificates of Obligation to be used for (i) improvements to County roads and acquisition of rights-of-way (ROW), (ii) the County Juvenile Detention Facility, (iii) construction of a new County Courthouse parking lot, (iv) improvements to County buildings, (v) cleanup and closure of County landfill, (vi) acquisition of equipment, (vii) land acquisition and construction of a park, and (viii) professional services to undertake aerial surveying and mapping for planning long-range road, transportation, and drainage improvements.

Certificates of Obligation Series 2002
This fund was created in 2002 to account for the proceeds of the $20,910,000 Certificates of Obligation to be used for (i) the construction of new County buildings, (ii) renovation of buildings including ADA compliance, (iii) cleanup and closure of County landfill, (iv) the acquisition of motor vehicles, road construction and road repair equipment, emergency management equipment, and computer software and hardware, (v) improvements to drainage system, and (vi) professional services to undertake engineering and planning of long-range road, transportation, and drainage improvements.

Certificates of Obligation Series 2004
This fund was created in 2004 to account for the proceeds of the $32,700,000 Certificates of Obligation to be used for (i) streets/roads/highways/drainage improvements, ROW acquisition, and related professional services, (ii) Hidalgo County Juvenile Justice Center construction costs and related professional services, (iii) acquisition of new electronic voting equipment/systems and related software and computer equipment, (iv) land and improvements to relocate the Precinct No. 2 administrative and operational facilities, (v) land and improvements for a Precinct No.2 park in north San Juan, (vi) County building renovations/major repairs, parking lot repairs/resurfacing, and related professional services, (vii) the purchase of road work equipment, traffic signaling equipment, office equipment, computer software, vehicles, and law enforcement equipment, (viii) land and improvements for Peñitas landfill and related equipment, and (ix) land for motorpool operations.

Certificates of Obligation Series 2006
This fund was created in 2006 to account for the proceeds of the $38,770,000 Certificates of Obligation to be used for (i) streets/roads/highways/drainage improvements, ROW acquisition, and related professional services, (ii) acquisition of road construction, road maintenance, traffic signaling, sanitation, and park equipment, (iii) acquisition of equipment and fixtures for the Juvenile Justice Center and Adult Probation Department, (iv) construction or reconstruction parking facilities, (v) County building renovations, major repairs, ADA compliance repairs, and related professional services, (vi) the construction of a Sheriff's substation, a County morgue facility, a Head Start department central kitchen, including professional services and infrastructure equipment and fixtures, (vii) acquisition x-ray equipment, computer related infrastructure equipment, law enforcement equipment, and other major equipment, and (viii) the construction of Justice related facilities for Justice of the Peace and Constables.

Certificates of Obligation Series 2009
This fund was created in 2009 to account for the proceeds of the $24,395,000 Certificates of Obligation to be used for (i) acquisition of lands and ROW for installation, construction, and improvement of drainage and road systems, (ii) design and construction of drainage and road systems, to include purchase of materials, supplies, equipment, machinery, direct labor, and related professional services, and (iii) construction, equipping, and renovation of County Buildings and facilities, to include ADA compliance, acquisition of land, equipment, and machinery, direct labor, and related professional services.

Certificates of Obligation Series 2009B&C
This fund was created in 2009 to account for the proceeds of the $4,030,000 Series 2009B and $8,195,000 Taxable Series 2009C, for a total of $12,225,000 Certificates of Obligation to be used for (i) acquisition of lands and ROW for installation, construction, and improvement of drainage and road systems, and (ii) design and construction of drainage and road systems, to include purchase of materials, supplies, equipment, machinery, direct labor, and related professional services. The purchase of equipment and machinery, and two major drainage projects, Raymondville and J-09, are all related to the Hidalgo County Drainage District No. 1.

Certificates of Obligation Series 2010A&B
This fund was created in 2010 to account for the proceeds of the $10,065,000 Series 2010A and $17,785,000 Taxable Series 2010B, for a total of $27,850,000 Certificates of Obligation to be used for (i) acquisition of lands and ROW for installation, construction, and improvement of drainage and road systems (including traffic signaling), (ii) payment of contractual obligations for professional services, including services provided by engineers, attorneys, financial advisors, and fiscal agents, (iii) design and construction of drainage and road systems, to include purchase of materials, supplies, equipment (including parks equipment), machinery (including traffic signaling), and direct labor, (iv) acquisition of lands for parks, sanitation collection site(s), and storage facilities of road and bridge and/or drainage equipment and materials, (v) acquisition and construction of new County facilities and all related cost, including professional services, parking lot, and infrastructure equipment and fixtures, (vi) building (existing or acquired) renovations, major repairs, ADA compliance repairs, and related professional services, and (vii) reconstruction of existing or acquired parking lots and/or parking facilities.

Certificates of Obligation Series 2014
This fund was created in 2014 to account for the proceeds of the $20,085,000 Certificates of Obligation to be used for (i) construction of mechanic shops, community resource centers, and parks, (ii) construction and improvement of road and drainage systems, including acquisition of lands and rights of way and professional services, (iii) purchase of equipment, and (iv) adult detention center and law enforcement center renovations.

BLENDED COMPONENT UNIT

Drainage District No. 1 (the Drainage District)
This fund accounts for the capital projects of the Drainage District. In addition, the fund also accounts for the proceeds of $28,000,000 Bond Series 2007, $72,000,000 Bond Series 2008, and $77,130,000 Bond Series 2013. The funds are to be used in the construction of drainage improvements in the Drainage District and right of way acquisitions.

THE COUNTY OF HIDALGO
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COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Note Series 2014	Road District No. 5	Border Colonia Access Program Round III
ASSETS						
Cash and cash equivalents	$ -	$ 1,047,490	$ 977,263	$ 5,994,470	$ -	$ -
Receivables						
(net of allowance for uncollectibles)						
Accounts	-	-	-	5,530	-	-
Interest	-	81	242	234	-	-
Due from other funds	449,729	-	3,133,615	-	-	-
Due from other governments	-	-	-	-	-	115,725
Total assets	$ 449,729	$ 1,047,571	$ 4,111,120	$ 6,000,234	$ -	$ 115,725
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts payable	270,001	106,391	566,576	-	-	-
Retainage payable	54,242	-	97,642	-	-	15,997
Due to other funds	125,432	-	4,914	-	-	99,728
Total liabilities	449,675	106,391	669,132	-	-	115,725
Deferred inflows of resources:						
Unavailable revenues	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Assigned	54	941,180	3,441,988	6,000,234	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	54	941,180	3,441,988	6,000,234	-	-
Total liabilities, deferred inflows, and fund balances	$ 449,729	$ 1,047,571	$ 4,111,120	$ 6,000,234	$ -	$ 115,725

TxDot Project	Certificates of Obligation Series 1998	Certificates of Obligation Series 2000	Certificates of Obligation Series 2001	Certificates of Obligation Series 2002
$ 638,603	$ -	$ 60,716	$ 70,369	$ 244
11,039	-	-	-	-
-	-	-	-	-
445,896	-	-	-	-
2,997,939	-	-	-	-
$ 4,093,477	$ -	$ 60,716	$ 70,369	$ 244
264,351	-	-	-	-
-	-	-	-	244
2,974,248	-	-	18,308	-
3,238,599	-	-	18,308	244
2,550,055	-	-	-	-
2,550,055	-	-	-	-
-	-	60,716	52,061	-
(1,695,177)	-	-	-	-
(1,695,177)	-	60,716	52,061	-
$ 4,093,477	$ -	$ 60,716	$ 70,369	$ 244

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014

	Certificates of Obligation Series 2004	Certificates of Obligation Series 2006	Certificates of Obligation Series 2009
ASSETS			
Cash and cash equivalents	$ 2,406	$ 52,133	$ 1,211,428
Receivables			
(net of allowance for uncollectibles)			
Accounts	-	-	-
Interest	-	-	40
Due from other funds	-	-	-
Due from other governments	-	-	-
Total assets	$ 2,406	$ 52,133	$ 1,211,468
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	-	-	122,341
Retainage payable	2,406	51,856	-
Due to other funds	-	-	68,448
Total liabilities	2,406	51,856	190,789
Deferred inflows of resources:			
Unavailable revenues	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances			
Assigned	-	277	1,020,679
Unassigned	-	-	-
Total fund balances	-	277	1,020,679
Total liabilities, deferred inflows, and fund balances	$ 2,406	$ 52,133	$ 1,211,468

Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Total Nonmajor Capital Projects Funds (See Exhibit B-1)
$ 227,777	$ 3,637,714	$ 21,990,500	$ 35,911,113
-	-	9,500	26,069
-	242	860	1,699
600,000	4,914	-	4,634,154
-	78,389	-	3,192,053
$ 827,777	$ 3,721,259	$ 22,000,860	$ 43,765,088
33,942	341,489	121,449	1,826,540
-	201,713	-	424,100
31,095	474,335	-	3,796,508
65,037	1,017,537	121,449	6,047,148
-	83,914	-	2,633,969
-	83,914	-	2,633,969
762,740	2,619,808	21,879,411	36,779,148
-	-	-	(1,695,177)
762,740	2,619,808	21,879,411	35,083,971
$ 827,777	$ 3,721,259	$ 22,000,860	$ 43,765,088

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Capital Outlay	Tax Notes Series 2007	Sale of Certificates of Obligation Assets	Tax Note Series 2014	Road District No. 5	Border Colonia Access Program Round III
REVENUES						
Intergovernmental	$ 250,000	$ -	$ 428,659	$ -	$ -	$ 655,091
Interest	7	940	6,976	234	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	250,007	940	435,635	234	-	655,091
EXPENDITURES						
Capital outlay:						
General government	731,094	408,742	1,461,913	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	5,398,311	-	2,362	655,091
Culture-recreation	-	-	-	-	-	-
Debt Service:						
Bond issuance costs	-	-	-	102,263	-	-
Total expenditures	731,094	408,742	6,860,224	102,263	2,362	655,091
Excess (deficiency) of revenues over (under) expenditures	(481,087)	(407,802)	(6,424,589)	(102,029)	(2,362)	-
OTHER FINANCING SOURCES (USES):						
Transfers in	481,094	-	-	-	-	-
Transfers out	-	-	(905,808)	-	-	-
Bonds issued	-	-	-	5,530,000	-	-
Premium on bonds issued	-	-	-	572,263	-	-
Sale of capital assets	-	-	330,688	-	-	-
Total other financing sources (uses)	481,094	-	(575,120)	6,102,263	-	-
Net change in fund balance	7	(407,802)	(6,999,709)	6,000,234	(2,362)	-
Fund balances at beginning of year, as previously reported	47	1,348,982	10,441,697	-	14,490	-
Prior period adjustments	-	-	-	-	(12,128)	-
Fund balances at beginning of year, as restated	47	1,348,982	10,441,697	-	2,362	-
Fund balances at the end of year	$ 54	$ 941,180	$ 3,441,988	$ 6,000,234	$ -	$ -

TxDot Project	Certificates of Obligation Series 1998	Certificates of Obligation Series 2000	Certificates of Obligation Series 2001	Certificates of Obligation Series 2002
$ 1,709,937	$ -	$ -	$ -	$ -
-	-	-	8	-
-	-	-	-	-
1,709,937	-	-	8	-
-	-	-	-	5,550
-	-	-	-	-
4,008,815	902	-	-	-
-	-	-	-	-
-	-	-	-	-
4,008,815	902	-	-	5,550
(2,298,878)	(902)	-	8	(5,550)
2,318,589	-	-	-	-
-	-	-	(102,781)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,318,589	-	-	(102,781)	-
19,711	(902)	-	(102,773)	(5,550)
(1,714,888)	902	60,716	154,834	5,550
-	-	-	-	-
(1,714,888)	902	60,716	154,834	5,550
$ (1,695,177)	$ -	$ 60,716	$ 52,061	$ -

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Certificates of Obligation Series 2004	Certificates of Obligation Series 2006	Certificates of Obligation Series 2009
REVENUES			
Intergovernmental	$ -	$ -	$ -
Interest	-	277	877
Miscellaneous	-	-	495
Total revenues	-	277	1,372
EXPENDITURES			
Capital outlay:			
General government	69,769	846,203	-
Public safety	-	12,439	-
Highways and streets	-	41,638	268,105
Culture-recreation	-	56,065	36,907
Debt Service:			
Bond issuance costs	-	-	-
Total expenditures	69,769	956,345	305,012
Excess (deficiency) of revenues over (under) expenditures	(69,769)	(956,068)	(303,640)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	(651)	(63,670)	(262,599)
Bonds issued	-	-	-
Premium on bonds issued	-	-	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	(651)	(63,670)	(262,599)
Net change in fund balance	(70,420)	(1,019,738)	(566,239)
Fund balances at beginning of year, as previously reported	70,420	1,020,015	1,586,918
Prior period adjustments	-	-	-
Fund balances at beginning of year, as restated	70,420	1,020,015	1,586,918
Fund balances at the end of year	$ -	$ 277	$ 1,020,679

Certificates of Obligation Series 2009B&C	Certificates of Obligation Series 2010A&B	Certificates of Obligation Series 2014	Total Nonmajor Capital Projects Funds (See Exhibit B-2)
$ 600,000	$ -	$ -	$ 3,643,687
27	4,553	860	14,759
-	361	-	856
600,027	4,914	860	3,659,302
-	2,436,658	-	5,959,929
-	119,431	-	131,870
159,446	1,453,888	121,449	12,110,007
-	4,954	-	97,926
-	-	272,996	375,259
159,446	4,014,931	394,445	18,674,991
440,581	(4,010,017)	(393,585)	15,015,689)
-	-	-	2,799,683
(481,117)	(621,233)	-	(2,437,859)
-	-	20,085,000	25,615,000
-	-	2,187,996	2,760,259
-	-	-	330,688
(481,117)	(621,233)	22,272,996	29,067,771
(40,536)	(4,631,250)	21,879,411	14,052,082
803,276	7,251,058	-	21,044,017
-	-	-	(12,128)
803,276	7,251,058	-	21,031,889
$ 762,740	$ 2,619,808	$ 21,879,411	$35,083,971

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CAPITAL OUTLAY
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 250,000	$ 250,000	$ -
Interest	-	-	7	7
Total revenues	-	250,000	250,007	7
EXPENDITURES				
Capital Outlay:				
General government				
Commissioner, Pct. No. 4	-	1,439,440	731,094	708,346
Elections	-	20,168	-	20,168
Total general government	-	1,459,608	731,094	728,514
Total expenditures	-	1,459,608	731,094	728,514
Excess (deficiency) of revenues over (under) expenditures	-	(1,209,608)	(481,087)	728,521
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,209,608	481,094	(728,514)
Total financing sources (uses)	-	1,209,608	481,094	(728,514)
Net change in fund balances	-	-	7	7
Fund balances at beginning of year	-	-	47	47
Fund balances at the end of year	$ -	$ -	$ 54	$ 54

EXHIBIT C-62

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 940	$ 940
Total revenues	-	-	940	940
EXPENDITURES				
Capital outlay:				
General government				
Tax Assessor/Collector	-	22,470	22,470	-
Information Technology	-	1,311,117	386,272	924,845
Total general government	-	1,333,587	408,742	924,845
Conservation of natural resources				
Texas Cooperative Extension	-	15,395	-	15,395
Total conservation of natural resources	-	15,395	-	15,395
Total expenditures	-	1,348,982	408,742	940,240
Excess (deficiency) of revenues over (under) expenditures	-	(1,348,982)	(407,802)	941,180
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(1,348,982)	(407,802)	941,180
Fund balances at beginning of year	-	-	1,348,982	1,348,982
Fund balances at the end of year	$ -	$ (1,348,982)	$ 941,180	$ 2,290,162

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-63

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ -	$ 428,659	$ 428,659
Interest	-	-	6,976	6,976
Total revenues	-	-	435,635	435,635
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	1,607,527	1,461,913	145,614
Total general government	-	1,607,527	1,461,913	145,614
Highways and streets				
Commissioner, Pct. No. 1	-	2,972,764	1,924,977	1,047,787
Commissioner, Pct. No. 2	-	470,946	470,946	-
Commissioner, Pct. No. 3	-	2,308,808	1,736,686	572,122
Commissioner, Pct. No. 4	-	1,603,656	1,265,702	337,954
Total highways and streets	-	7,356,174	5,398,311	1,957,863
Total expenditures	-	8,963,701	6,860,224	2,103,477
Excess (deficiency) of revenues over (under) expenditures	-	(8,963,701)	(6,424,589)	2,539,112
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,804,642)	(905,808)	898,834
Sale of capital assets	-	330,688	330,688	-
Total financing sources (uses)	-	(1,473,954)	(575,120)	898,834
Net change in fund balances	-	(10,437,655)	(6,999,709)	3,437,946
Fund balances at beginning of year	-	-	10,441,697	10,441,697
Fund balances at the end of year	$ -	$(10,437,655)	$ 3,441,988	$ 13,879,643

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-64

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 234	$ 234
Total revenues	-	-	234	234
EXPENDITURES				
Debt service:				
Bond issuance costs	-	102,263	102,263	-
Total bond issuance costs	-	102,263	102,263	-
Total expenditures	-	102,263	102,263	-
Excess (deficiency) of revenues over (under) expenditures	-	(102,263)	(102,029)	234
OTHER FINANCING SOURCES (USES):				
Bond issued	-	5,530,000	5,530,000	-
Premium on bonds issued	-	572,263	572,263	-
Total financing sources (uses)	-	6,102,263	6,102,263	-
Net change in fund balances	-	6,000,000	6,000,234	234
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ 6,000,000	$ 6,000,234	$ 234

COUNTY OF HIDALGO, TEXAS **EXHIBIT C-65**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
ROAD DISTRICT NO. 5
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital Outlay:				
Highways and streets				
Commissioner, Pct. No. 3	-	2,362	2,362	-
Total highways and streets	-	2,362	2,362	-
Total expenditures	-	2,362	2,362	-
Excess (deficiency) of revenues over (under) expenditures	-	(2,362)	(2,362)	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(2,362)	(2,362)	-
Fund balances at beginning of year, as previously reported	-	-	14,490	14,490
Prior period adjustment	-	-	(12,128)	(12,128)
Fund balances at beginning of year, as restated	-	-	2,362	2,362
Fund balances at the end of year	$ -	$ (2,362)	$ -	$ 2,362

EXHIBIT C-66

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 4,623,266	$ 655,091	$ (3,968,175)
Total revenues	-	4,623,266	655,091	(3,968,175)
EXPENDITURES				
Capital Outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	1,649,615	158,783	1,490,832
Commissioner, Pct. No. 2	-	244,283	-	244,283
Commissioner, Pct. No. 3	-	1,400,216	364,887	1,035,329
Commissioner, Pct. No. 4	-	980,447	131,421	849,026
Contingency	-	348,705	-	348,705
Total highways and streets	-	4,623,266	655,091	3,968,175
Total expenditures	-	4,623,266	655,091	3,968,175
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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ 3,864,635	$ 1,709,937	$ (2,154,698)
Total revenues	-	3,864,635	1,709,937	(2,154,698)
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	565,134	296,930	268,204
Commissioner, Pct. No. 2	-	2,172,617	1,160,223	1,012,394
Commissioner, Pct. No. 3	-	2,186,408	1,705,921	480,487
Commissioner, Pct. No. 4	-	1,345,098	845,741	499,357
Total highways and streets	-	6,269,257	4,008,815	2,260,442
Total expenditures	-	6,269,257	4,008,815	2,260,442
Excess (deficiency) of revenues over (under) expenditures	-	(2,404,622)	(2,298,878)	105,744
OTHER FINANCING SOURCES (USES):				
Transfers in	-	4,481,514	2,318,589	(2,162,925)
Total financing sources (uses)	-	4,481,514	2,318,589	(2,162,925)
Net change in fund balances	-	2,076,892	19,711	(2,057,181)
Fund balances at beginning of year	-	-	(1,714,888)	(1,714,888)
Fund balances at the end of year	$ -	$ 2,076,892	$ (1,695,177)	$ (3,772,069)

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-68

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 1998
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 2	-	902	902	-
Total highways and streets	-	902	902	-
Total expenditures	-	902	902	-
Excess (deficiency) of revenues over (under) expenditures	-	(902)	(902)	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(902)	(902)	-
Fund balances at beginning of year	-	-	902	902
Fund balances at the end of year	$ -	$ (902)	$ -	$ 902

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2000
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay:				
Public safety				
Budget and Management	-	23,839	-	23,839
Total public safety	-	23,839	-	23,839
Total expenditures	-	23,839	-	23,839
Excess (deficiency) of revenues over (under) expenditures	-	(23,839)	-	23,839
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(23,839)	-	23,839
Fund balances at beginning of year	-	-	60,716	60,716
Fund balances at the end of year	$ -	$ (23,839)	$ 60,716	$ 84,555

EXHIBIT C-70

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2001
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 8	$ 8
Total revenues	-	-	8	8
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	8	8
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(139,809)	(102,781)	37,028
Total financing sources (uses)	-	(139,809)	(102,781)	37,028
Net change in fund balances	-	(139,809)	(102,773)	37,036
Fund balances at beginning of year	-	-	154,834	154,834
Fund balances at the end of year	$ -	$ (139,809)	$ 52,061	$ 191,870

EXHIBIT C-71

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2002
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay:				
General government	-	-	-	-
General Government Buildings	-	5,550	5,550	-
Total general government	-	5,550	5,550	-
Total expenditures	-	5,550	5,550	-
Excess (deficiency) of revenues over (under) expenditures	-	(5,550)	(5,550)	-
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	-	(5,550)	(5,550)	-
Fund balances at beginning of year	-	-	5,550	5,550
Fund balances at the end of year	$ -	$ (5,550)	$ -	$ 5,550

EXHIBIT C-72

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2004
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay:				
General government				
General Government Buildings	-	69,769	69,769	-
Total general government	-	69,769	69,769	-
Total expenditures	-	69,769	69,769	-
Excess (deficiency) of revenues over (under) expenditures	-	(69,769)	(69,769)	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(651)	(651)	-
Total financing sources (uses)	-	(651)	(651)	-
Net change in fund balances	-	(70,420)	(70,420)	-
Fund balances at beginning of year	-	-	70,420	70,420
Fund balances at the end of year	$ -	$ (70,420)	$ -	$ 70,420

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2006
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 277	$ 277
Total revenues	-	-	277	277
EXPENDITURES				
Capital outlay:				
General government				
General Government Buildings	-	846,203	846,203	-
Total general government	-	846,203	846,203	-
Public safety				
General Government Buildings	-	12,439	12,439	-
Total public safety	-	12,439	12,439	-
Highways and streets				
Commissioner, Pct. No. 1	-	19,900	19,900	-
Commissioner, Pct. No. 2	-	14,103	14,103	-
Commissioner, Pct. No. 4	-	7,635	7,635	-
Total highways and streets	-	41,638	41,638	-
Culture-recreation				
Commissioner, Pct. No. 4	-	56,065	56,065	-
Total culture-recreation	-	56,065	56,065	-
Total expenditures	-	956,345	956,345	-
Excess (deficiency) of revenues over (under) expenditures	-	(956,345)	(956,068)	277
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(63,670)	(63,670)	-
Total financing sources (uses)	-	(63,670)	(63,670)	-
Net change in fund balances	-	(1,020,015)	(1,019,738)	277
Fund balances at beginning of year	-	-	1,020,015	1,020,015
Fund balances at the end of year	$ -	$ (1,020,015)	$ 277	$ 1,020,292

EXHIBIT C-74

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2009
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	$ -	$ -	$ 877	$ 877
Miscellaneous	-	-	495	495
Total revenues	-	-	1,372	1,372
EXPENDITURES				
Capital outlay:				
Highways and streets				
Commissioner, Pct. No. 1	-	226,877	103,886	122,991
Commissioner, Pct. No. 2	-	208,611	163,028	45,583
Commissioner, Pct. No. 3	-	279,092	1,191	277,901
Commissioner, Pct. No. 4	-	4,268	-	4,268
Total highways and streets	-	718,848	268,105	450,743
Culture-recreation				
Commissioner, Pct. No. 2	-	52,236	21,314	30,922
Commissioner, Pct. No. 4	-	33,205	15,593	17,612
Total culture-recreation	-	85,441	36,907	48,534
Total expenditures	-	804,289	305,012	499,277
Excess (deficiency) of revenues over (under) expenditures	-	(804,289)	(303,640)	500,649
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(781,060)	(262,599)	518,461
Total financing sources (uses)	-	(781,060)	(262,599)	518,461
Net change in fund balances	-	(1,585,349)	(566,239)	1,019,110
Fund balances at beginning of year	-	-	1,586,918	1,586,918
Fund balances at the end of year	$ -	$ (1,585,349)	$ 1,020,679	$ 2,606,028

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
CERTIFICATES OF OBLIGATION SERIES 2009B&C
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	$ -	$ -	$ 600,000	$ 600,000
Interest	-	-	27	27
Total revenues	-	-	600,027	600,027
EXPENDITURES				
Capital outlay:				
Highways and streets				
Budget and Management	-	15,432	-	15,432
Commissioner, Pct. No. 4	-	305,318	159,446	145,872
Total highways and streets	-	320,750	159,446	161,304
Total expenditures	-	320,750	159,446	161,304
Excess (deficiency) of revenues over (under) expenditures	-	(320,750)	440,581	761,331
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(481,117)	(481,117)	-
Total financing sources (uses)	-	(481,117)	(481,117)	-
Net change in fund balances	-	(801,867)	(40,536)	761,331
Fund balances at beginning of year	-	-	803,276	803,276
Fund balances at the end of year	$ -	$ (801,867)	$ 762,740	$ 1,564,607

EXHIBIT C-76

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Miscellaneous	$ -	$ -	$ 361	$ 361
Interest	-	-	4,553	4,553
Total revenues	-	-	4,914	4,914
EXPENDITURES				
Capital outlay:				
General government				
Commissioner, Pct. No. 4	-	374,281	325,190	49,091
Executive Office	-	179,111	179,111	-
General Government Buildings	-	2,797,966	1,932,357	865,609
Total general government	-	3,351,358	2,436,658	914,700
Public safety				
General Government Buildings	-	167,130	119,431	47,699
Total public safety	-	167,130	119,431	47,699
Highways and streets				
Commissioner, Pct. No. 1	-	178,395	29,099	149,296
Commissioner, Pct. No. 2	-	1,809,154	1,174,299	634,855
Commissioner, Pct. No. 3	-	622,718	250,490	372,228
Commissioner, Pct. No. 4	-	9,937	-	9,937
Total highways and streets	-	2,620,204	1,453,888	1,166,316
Culture-recreation				
Commissioner, Pct. No. 2	-	1,200	-	1,200
Commissioner, Pct. No. 4	-	4,954	4,954	-
Total culture-recreation	-	6,154	4,954	1,200
Total expenditures	-	6,144,846	4,014,931	2,129,915
Excess (deficiency) of revenues over (under) expenditures	-	(6,144,846)	(4,010,017)	2,134,829
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,076,452)	(621,233)	455,219
Total financing sources (uses)	-	(1,076,452)	(621,233)	455,219
Net change in fund balances	-	(7,221,298)	(4,631,250)	2,590,048
Fund balances at beginning of year	-	-	7,251,058	7,251,058
Fund balances at the end of year	$ -	$ (7,221,298)	$ 2,619,808	$ 9,841,106

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-77

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 860	$ 860
Total revenues	-	-	860	860
EXPENDITURES	-	-	-	-
Debt service:				
Bond issuance costs	-	272,996	272,996	-
Total debt service	-	272,996	272,996	-
Capital outlay:				
Public safety				
Sheriff	-	7,000,000	-	7,000,000
Total public safety	-	7,000,000	-	7,000,000
Highways and streets				
Commissioner, Pct. No. 1	-	510,000	121,449	388,551
Total highways and streets	-	510,000	121,449	388,551
Total expenditures	-	7,782,996	394,445	7,388,551
Excess (deficiency) of revenues over (under) expenditures	-	(7,782,996)	(393,585)	7,389,411
OTHER FINANCING SOURCES (USES):				
Bonds issued	-	20,085,000	20,085,000	-
Premium on bonds issued	-	2,187,996	2,187,996	-
Total financing sources (uses)	-	22,272,996	22,272,996	-
Net change in fund balances	-	14,490,000	21,879,411	7,389,411
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ 14,490,000	$ 21,879,411	$ 7,389,411

EXHIBIT C-78

COUNTY OF HIDALGO, TEXAS

SCHEDULE OF REVEUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
MAJOR CAPITAL PROJECTS FUND
DRAINAGE DISTRICT NO. 1 CAPITAL PROJECTS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	$ -	$ -	$ 158,784	$ 158,784
Total revenues	-	-	158,784	158,784
EXPENDITURES				
Capital outlay:				
Drainage flood control	73,179,990	73,179,990	14,015,974	59,164,016
Total drainage flood control	73,179,990	73,179,990	14,015,974	59,164,016
Total expenditures	73,179,990	73,179,990	14,015,974	59,164,016
Excess (deficiency) of revenues over (under) expenditures	(73,179,990)	(73,179,990)	(13,857,190)	59,322,800
OTHER FINANCING SOURCES (USES):				
Total financing sources (uses)	-	-	-	-
Net change in fund balances	(73,179,990)	(73,179,990)	(13,857,190)	59,322,800
Fund balances at beginning of year	-	-	73,581,012	73,581,012
Fund balances at the end of year	$(73,179,990)	$(73,179,990)	$ 59,723,822	$ 132,903,812

THE COUNTY OF HIDALGO

TEXAS

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, 2014

Enterprise Funds

Landfill Services

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 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.

Self Funded Health Benefits

This fund is used to account for employee and employer contributions set aside to cover medical claims sustained by insured County employees and County employees' dependents.

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-79

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2014

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-9)
ASSETS			
Current assets:			
Cash and cash equivalents	$ 853,293	$ 2,856,492	$ 3,709,785
Restricted cash	66,902	-	66,902
Receivables			
(net of allowance for uncollectibles)			
Due from other funds	-	15,787	15,787
Inventories	-	49,049	49,049
Total current assets	920,195	2,921,328	3,841,523
Noncurrent assets:			
Capital assets (net of allowance for uncollectibles)			
Land	1,001,093	-	1,001,093
Machinery and equipment	-	54,355	54,355
Total capital assets (net of accumulated depreciation)	1,001,093	54,355	1,055,448
Total noncurrent assets	1,001,093	54,355	1,055,448
Total assets	$ 1,921,288	$ 2,975,683	$ 4,896,971
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,388	$ 28,395	$ 29,783
Salaries and benefits payable	-	19,855	19,855
Due to other funds	29,697	19,549	49,246
Due to other governments	-	4,098	4,098
Compensated absences payable	-	426	426
Landfill closure/ postclosure care costs	37,114	-	37,114
Total current liabilities	68,199	72,323	140,522
Noncurrent liabilities:			
Compensated absences payable	-	11,845	11,845
Landfill closure/ postclosure care costs	1,597,272	-	1,597,272
Total noncurrent liabilities	1,597,272	11,845	1,609,117
Total liabilities	1,665,471	84,168	1,749,639
NET POSITION			
Net investment in capital assets	1,001,093	54,355	1,055,448
Restricted	66,902	-	66,902
Unrestricted	(812,178)	2,837,160	2,024,982
Total net position	$ 255,817	$ 2,891,515	$ 3,147,332

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-80

	Sanitary Landfill	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	$ -	$ 1,390,313	$ 1,390,313
Other	-	453	453
Total operating revenues	-	1,390,766	1,390,766
Operating expenses:			
Costs of services	24,153	511,560	535,713
Operating supplies	-	16,509	16,509
Administrative	-	438,112	438,112
Inmate	-	141,553	141,553
Depreciation	-	330	330
Total operating expenses	24,153	1,108,064	1,132,217
Operating income (loss)	(24,153)	282,702	258,549
Non-operating revenues (expenses):			
Total non-operating revenues (expenses)	-	-	-
Income (loss) before contributions	(24,153)	282,702	258,549
Change in net position	(24,153)	282,702	258,549
Net position at beginning of year	279,970	2,608,813	2,888,783
Net position at end of year	$ 255,817	$ 2,891,515	$ 3,147,332

THE COUNTY OF HIDALGO
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COUNTY OF HIDALGO, TEXAS

EXHIBIT C-81

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Landfill Services	Jail Commissary	Total Nonmajor Enterprise Funds (See Exhibit A-11)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ -	$ 1,390,596	$ 1,390,596
Payments to vendors	-	(679,325)	(679,325)
Payments to employees	-	(436,784)	(436,784)
Net cash provided (used) by operating activities	-	274,487	274,487
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(52,403)	(52,403)
Net cash provided (used) by capital and related financing activities	-	(52,403)	(52,403)
Net increase (decrease) in cash and cash equivalents	-	222,084	222,084
Cash and cash equivalents, January 1	920,195	2,634,408	3,554,603
Cash and cash equivalents, December 31	$ 920,195	$ 2,856,492	$ 3,776,687
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (24,153)	$ 282,702	$ 258,549
Adjustments not affecting cash:			
Landfill closure & post-closure costs	(5,544)	-	(5,544)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	330	330
(Increase) decrease in due from other funds	-	249	249
(Increase) decrease in inventory	-	(20,921)	(20,921)
Increase (decrease) in salaries and fringe benefits payable	-	2,913	2,913
Increase (decrease) in accounts payable	-	11,512	11,512
Increase (decrease) in due to other governments	-	1,186	1,186
Increase (decrease) in due to other funds	29,697	(2,801)	26,896
Increase (decrease) in compensated absences payable	-	(683)	(683)
Total adjustments	24,153	(8,215)	15,938
Net cash provided by operating activities	$ -	$ 274,487	$ 274,487
Noncash operating activities:			
Closure & post-closure costs for inflation adjustment see Exhibit C-80.	$ 24,153	$ -	$ 24,153
Total noncash change in landfill closure & post-closure costs	$ 24,153	$ -	$ 24,153

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2014

EXHIBIT C-82

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-9)
ASSETS			
Current assets			
Cash and cash equivalents	$ -	$ 489,863	$ 489,863
Receivables			
(net of allowance for uncollectibles)			
Accounts	1,875,057	125,984	2,001,041
Due from other funds	19,549	3,758,168	3,777,717
Prepaids	-	188,143	188,143
Total current assets	1,894,606	4,562,158	6,456,764
Noncurrent assets:			
Loans	-	150,000	150,000
Capital assets (net of accumulated depreciation)			
Machinery and equipment	4,768	39,906	44,674
Total capital assets (net of accumulated depreciation)	4,768	39,906	44,674
Total noncurrent assets	4,768	189,906	194,674
Total assets	$ 1,899,374	$ 4,752,064	$ 6,651,438
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,458,042	$ 108,938	$ 1,566,980
Salaries and benefits payable	15,642	12,104	27,746
Due to other funds	3,758,305	15,815	3,774,120
Unearned revenue	-	872	872
Compensated absences payable	928	309	1,237
Claims and judgments payable	1,458,000	402,801	1,860,801
Capital leases	1,965	5,057	7,022
Total current liabilities	6,692,882	545,896	7,238,778
Noncurrent liabilities:			
Compensated absences payable	25,812	8,607	34,419
Claims and judgments payable	-	1,578,199	1,578,199
Capital leases	2,721	4,341	7,062
Total noncurrent liabilities	28,533	1,591,147	1,619,680
Total liabilities	6,721,415	2,137,043	8,858,458
NET POSITION			
Net investment in capital assets	83	30,508	30,591
Unrestricted	(4,822,124)	2,584,513	(2,237,611)
Total net position	$ (4,822,041)	$ 2,615,021	$ (2,207,020)

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-83

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Self Funded Health Benefits	Self Funded Workers' Compensation	Total Internal Service Funds (See Exhibit A-10)
Operating revenues:			
Charges for services	$ 24,335,987	$ 1,668,654	$ 26,004,641
Other	1,052,408	31,587	1,083,995
Total operating revenues	25,388,395	1,700,241	27,088,636
Operating expenses:			
Costs of services	20,783,203	1,254,123	22,037,326
Administrative	3,866,648	608,202	4,474,850
Depreciation	4,865	9,055	13,920
Total operating expenses	24,654,716	1,871,380	26,526,096
Operating income (loss)	733,679	(171,139)	562,540
Non-operating revenues (expenses):			
Investment earnings	-	76	76
Interest expense	(118)	(353)	(471)
Total non-operating revenues (expenses)	(118)	(277)	(395)
Income (loss) before contributions	733,561	(171,416)	562,145
Change in net position	733,561	(171,416)	562,145
Net position at beginning of year	(5,555,602)	2,786,437	(2,769,165)
Net position at end of year	$ (4,822,041)	$ 2,615,021	$ (2,207,020)

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-84

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Self-Funded Health Benefits	Self-Funded Workers' Compensation	Total Internal Service Funds (see Exhibit A-11)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund services provided	$ 23,716,921	$ 1,575,930	$ 25,292,851
Payments to vendors	(2,272,612)	(1,698,850)	(3,971,462)
Payments to employees	(362,483)	(266,240)	(628,723)
Payments for interfund services used	(21,080,202)	(1,260,125)	(22,340,327)
Net cash provided (used) by operating activities	1,624	(1,649,285)	(1,647,661)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	(1,506)	(4,495)	(6,001)
Interest paid on capital debt	(118)	(353)	(471)
Net cash provided (used) by capital and related financing activities	(1,624)	(4,848)	(6,472)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends received	-	76	76
Net cash provided (used) by investing activities	-	76	76
Net increase (decrease) in cash and cash equivalents	-	(1,654,057)	(1,654,057)
Cash and cash equivalents, January 1	-	2,143,920	2,143,920
Cash and cash equivalents, December 31	$ -	$ 489,863	$ 489,863
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ 733,679	$ (171,139)	$ 562,540
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	4,865	9,055	13,920
(Increase) decrease in accounts receivable	(1,873,167)	(124,062)	(1,997,229)
(Increase) decrease in due from other funds	2,632	(1,275,362)	(1,272,730)
(Increase) decrease in due from others	260,834	-	260,834
(Increase) decrease in prepaids	-	(188,143)	(188,143)
Increase (decrease) in salaries and fringe benefits payable	1,194	924	2,118
Increase (decrease) in accounts payable	(47,129)	104,908	57,779
Increase (decrease) in due to other funds	1,275,244	(506)	1,274,738
Increase (decrease) in unearned revenue	(61,772)	-	(61,772)
Increase (decrease) in claims and judgments	(297,000)	(6,000)	(303,000)
Increase (decrease) in compensated absences payable	2,244	1,040	3,284
Total adjustments	(732,055)	(1,478,146)	(2,210,201)
Net cash provided (used) by operating activities	$ 1,624	$ (1,649,285)	$ (1,647,661)
Noncash capital and financing activities:			
Capital lease	5,960	-	5,960
Total noncash acquisition of capital leases	$ 5,960	$ -	$ 5,960

THE COUNTY OF HIDALGO
TEXAS

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, 2014

Pension Trust Funds

Affiliated Agencies Employees' Retirement Plan (the Plan)

The Plan is a tax deferred money purchase plan and covers all employees of the Head Start Program and Community Service Agency. Several Urban County employees still have accounts with this plan.

Private-Purpose Trust Funds

Unclaimed Money

These funds are used to account for escheat property.

Unclaimed Money Fund County Clerk

These funds are used to account for escheat property maintained by the County Clerk.

Bail Bond Sureties

This fund is used to account for the collateral posted by bondsmen to secure bail bonds.

District Attorney

This fund consists of the following two accounts:
H.B. 65 Account – used to account for the confiscation, forfeiture, and disposition of contraband seized by local law enforcement agencies.
HIDTA (High Intensity Drug Trafficking Area) Account – used to account for the confiscation, forfeiture, and disposition of contraband seized by HIDTA.

District Clerk

This fund consists of the following two accounts:
Registry Account – used to account for monies received for cases involving interpleaders, divorces, minors, excess proceeds tax suits, cash bonds, and returned child support payments.
Child Support Special Registry Account – used to account for child support and juvenile restitution payments.

County Clerk

This fund consists of the following two accounts:
Registry Account – used to account for deposits belonging to minors and incapacitated persons, funds tendered in an interpleader action, funds paid to satisfy a judgment, and cash bonds.
Condemnation Escrow Account was closed during the depositor bank transition – used to account for monies put up in condemnation (eminent domain) proceedings.

Sheriff

This fund consists of the following four accounts:
"B" Account – used to account for cash bail bonds received from County inmates.
"D" Account – used to account for court costs, fees, and fines paid by County inmates in order to be released.
Regular Account – used to account for auction proceeds from the sale of vehicles confiscated and forfeited in accordance with the Court's judgment.
Inmate Account – used to account for funds belonging to an inmate.

Urban County Program

This fund consists of the following two accounts:
Housing and Urban Development Section 108 Account – used to account for the HUD Section 108 projects. Proceeds from bank loans, collateralized by future awards, are held by Urban County and used to pay the costs associated with approved projects for local municipalities.

Various Boards/Committees Account – used to account for funds belonging to Urban County Conference Fund, Hidalgo/Willacy Housing Finance Committee, Hidalgo County Water Development Board, and Hidalgo County Housing Finance Committee.

Agency Funds

Clearing Fund

This fund is used as a clearing account for payroll deductions including: FICA, retirement, optional insurance, unemployment compensation, and child support payments.

Group Insurance Fund

This fund is used as a clearing account for health insurance premiums collected from County employees under Leave Without Pay and from non-employees under COBRA and Retiree. Monies are forwarded to the County's Self-Funded Health Benefits fund.

District Attorney Hot Check Fund

This fund is used to account for the collection of insufficient funds and disbursement of said funds to the victims. Collections include restitution, merchant and processing fees, court costs, fees and fines.

District Clerk

This fund consists of the following two accounts:
Fee Account – used to account for the collection of court costs, fees and fines in criminal, civil, and family cases.
Jury Script Account – used to pay for jury service.

Tax Assessor/Collector

This fund consists of the following three accounts:
General Tax Account – used to account for the collection of current, delinquent, and rollback taxes, penalty and interest, attorney fees, title fees collected for properties under litigation such as tax warrants and tax sales, and miscellaneous collections.
Special Inventory Account – used to account for the collection of escrow for annual disbursements of special inventory taxes and penalty and fine collections.
Motor Vehicle Registration Account – used to account for the collection of vehicle registration stickers and titles as well as collections for beer, wine, and liquor permits, tax fraud inspection fee, and miscellaneous collections.

County Clerk

This fund consists of the following three accounts:
Fee Account – used to account for the collection of fees for the recording and filing of legal instruments, certified copies, beer and wine permits, etc.
Court Cost Account – used to account for the collection of court costs, fees and fines in criminal, civil, and probate cases.
Texas Parks and Wildlife Account – used to account for the collections of hunting and fishing licenses.

Sheriff

This fund consists of the following two accounts:
Fee Account – used to account for fees collected by the Sheriff for finger print records, clearance letters, insurance reports, boarding of prisoners, telephone commissions, tuition, and service of process (i.e. subpoenas, citations, notices, summons, writ of execution, etc.).
Investigation Account – used to account for flash money for drug investigations, gas, meals, hotels, and other expenses, which may occur during criminal investigations.

Adult Probation

This fund is used to account for fees collected by the Adult Probation Department for various court services and surcharges on penalty assessments.

Health Clinics
This fund is no longer used to account for fees collected by the Health Department for providing health services to residents of the County. Funds are deposited into the General Fund.

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.

THE COUNTY OF HIDALGO
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COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2014

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-12)
ASSETS				
Cash and cash equivalents	$ -	$ 606	$ 257	$ 863
Investments at fair value				
Mutual funds	21,450,778	364,250	1,124,484	22,939,512
Participant loans	1,382,069	37,970	6,347	1,426,386
Accounts	-	-	6,864	6,864
Total assets	$ 22,832,847	$ 402,826	$ 1,137,952	$ 24,373,625
LIABILITIES				
NET POSITION				
Restricted for pension	$ 22,832,847	$ 402,826	$ 1,137,952	$ 24,373,625
Total net position	$ 22,832,847	$ 402,826	$ 1,137,952	$ 24,373,625

EXHIBIT C-86

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Head Start Program	Urban County Program	Community Service Agency	Total Pension Trust Funds (See Exhibit A-13)
ADDITIONS				
Contributions:				
Retirement contributions	$ 2,371,169	$ -	$ 160,824	$ 2,531,993
Investment earnings:				
Unrealized gain (loss)	650,853	23,950	47,123	721,926
Other income	72,053	-	1,390	73,443
Total additions	3,094,075	23,950	209,337	3,327,362
DEDUCTIONS				
Benefits paid	1,872,611	70,585	542,355	2,485,551
Other	1,612	-	1,668	3,280
Total deductions	1,874,223	70,585	544,023	2,488,831
Change in net position	1,219,852	(46,635)	(334,686)	838,531
Net position beginning of the year	21,612,995	449,461	1,472,638	23,535,094
Net position at end of the year	$ 22,832,847	$ 402,826	$ 1,137,952	$ 24,373,625

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2014

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney	District Clerk
ASSETS					
Cash and cash equivalents	$ 705,237	$ 654,870	$ -	$ -	$ 11,871,662
Certificates of deposit	-	-	1,986,961	2,107,815	7,944,969
Investments at fair value					
Accounts	-	-	-	-	17,457
Due from others	-	-	-	-	-
Capital assets (net of accumulated depreciation)	-	-	4,485,371	-	-
Total assets	$ 705,237	$ 654,870	$ 6,472,332	$ 2,107,815	$ 19,834,088
LIABILITIES					
Due to others	$ -	$ -	$ -	$ -	$ 12,823
Total liabilities	-	-	-	-	12,823
NET POSITION					
Held in trust for others	705,237	654,870	6,472,332	2,107,815	19,821,265
Total net position	$ 705,237	$ 654,870	$ 6,472,332	$ 2,107,815	$ 19,821,265

County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-12)
$ 2,323,438	$ 100,234	$ 588,891	$ 16,244,332
12,215,148	-	-	24,254,893
1,530	1,725	-	20,712
51	-	-	51
-	-	-	4,485,371
$ 14,540,167	$ 101,959	$ 588,891	$ 45,005,359
$ 181	$ 42,805	$ -	$ 55,809
181	42,805	-	55,809
14,539,986	59,154	588,891	44,949,550
$ 14,539,986	$ 59,154	$ 588,891	$ 44,949,550

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Unclaimed Money	Unclaimed Money County Clerk	Bail Bond Sureties	District Attorney	District Clerk
Additions:					
Unclaimed property	$ 9,273	$ -	$ -	$ -	$ -
Bail bond surety collateral	-	-	1,592,322	-	-
Confiscations	-	-	-	1,878,253	-
Registry	-	-	-	-	108,108,148
Inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Section 108 loans	-	-	-	-	-
Bail bond inmates	-	-	-	-	-
Fees and fines-inmates	-	-	-	-	-
Total additions	9,273	-	1,592,322	1,878,253	108,108,148
Deductions:					
Released collateral	-	-	1,450,420	-	-
Forfeitures	-	-	-	8,918,908	-
Judgments	-	-	-	-	101,302,606
Release of inmate property	-	-	-	-	-
Various boards	-	-	-	-	-
Release bail bond inmates	-	-	-	-	-
Release fees and fines inmates	-	-	-	-	-
Total deductions	-	-	1,450,420	8,918,908	101,302,606
Change in net position	9,273	-	141,902	7,040,655)	6,805,542
Net position at the beginning of the year	695,964	654,870	6,330,430	9,148,470	13,015,723
Net position at the end of the year	$ 705,237	$ 654,870	$ 6,472,332	$2,107,815	$ 19,821,265

County Clerk	Sheriff	Urban County Program	Total Private-Purpose Trust Funds (See Exhibit A-13)
$ -	$ -	$ -	$ 9,273
-	-	-	1,592,322
-	4,150,192	-	6,028,445
7,704,461	-	-	115,812,609
-	2,610,588	-	2,610,588
-	-	10,679	10,679
-	-	24,374	24,374
-	610,394	-	610,394
-	58,781	-	58,781
7,704,461	7,429,955	35,053	126,757,465
-	-	-	1,450,420
-	4,228,726	-	13,147,634
7,055,073	-	-	108,357,679
-	2,616,400	-	2,616,400
-	-	3,908	3,908
-	610,394	-	610,394
-	58,781	-	58,781
7,055,073	7,514,301	3,908	126,245,216
649,388	(84,346)	31,145	512,249
13,890,598	143,500	557,746	44,437,300
$ 14,539,986	$ 59,154	$ 588,891	$ 44,949,550

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2014

	Clearing Fund	Payroll	Group Insurance	District Attorney Hot Checks	District Clerk
ASSETS					
Cash and cash equivalents	$ 2,028,362	$ 283	$ 2	$ 20,038	$ 322,599
Certificates of deposit	-	-	-	-	-
Accounts	2,700	-	-	227	5,220
Other	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	38,544
Total assets	$ 2,031,062	$ 283	$ 2	$ 20,265	$ 366,363
LIABILITIES					
Accounts payable	$ 2,031,062	$ 283	$ -	$ -	$ -
Salaries and benefits payable	-	-	-	-	-
Due to other governments	-	-	-	-	20,353
Due to others	-	-	2	20,265	346,010
Deposits	-	-	-	-	-
Total liabilities	2,031,062	283	2	20,265	366,363
NET POSITION					
Total net position	$ -	$ -	$ -	$ -	$ -

Tax Assessor/ Collector	County Clerk	Sheriff	Adult Probation	Head Start Program	Urban County Program	Total Agency Funds (See Exhibit A-12)
$ 97,897,078	$ 9,645	$ -	$ 1,028,153	$ 650,572	$ 3,675	$ 101,960,407
-	70,000	-	-	-	-	70,000
255,279	41,511	-	17,335,502	-	-	17,640,439
-	-	-	-	-	2,904	2,904
-	-	3,509	-	-	69,182	72,691
75,337	1,112	-	-	-	-	114,993
$ 98,227,694	$ 122,268	$ 3,509	$ 18,363,655	$ 650,572	$ 75,761	$ 119,861,434
$ -	$ -	$ -	$ -	$ 272,806	$ 5,206	$ 2,309,357
-	-	-	-	377,766	70,555	448,321
85,447,354	45	-	4,624	-	-	85,472,376
12,780,340	9,879	24	18,359,031	-	-	31,515,551
-	112,344	3,485	-	-	-	115,829
98,227,694	122,268	3,509	18,363,655	650,572	75,761	119,861,434
$ -	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-90
Continued

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Clearing Fund				
Assets				
Cash and cash equivalents	2,020,703	174,121,000	174,113,341	2,028,362
Due from other funds	-	-	-	-
Due from others	256	718,318	718,574	-
Accounts receivable	292	2,700	292	2,700
Total assets	2,021,251	174,842,018	174,832,207	2,031,062
Liabilities				
Accounts payable	2,021,251	101,115,965	101,106,154	2,031,062
Total liabilities	2,021,251	101,115,965	101,106,154	2,031,062
Payroll Fund				
Assets				
Cash and cash equivalents	-	85,429,709	85,429,426	283
Total assets	-	85,429,709	85,429,426	283
Liabilities				
Accounts payable	-	283	-	283
Total liabilities	-	283	-	283
Group Insurance Fund				
Assets				
Cash and cash equivalents	-	506,248	506,248	-
Due from others	2	-	-	2
Accounts Receivable	3,037	-	3,037	-
Total assets	3,039	506,248	509,285	2
Liabilities				
Accounts payable	3,037	511,692	514,729	-
Due to other funds	2			2
Total liabilities	3,039	511,692	514,729	2
District Attorney Hot Check				
Assets				
Cash and cash equivalents	76,561	1,546,274	1,602,796	20,038
Accounts receivable	30	1,368	1,171	227
Total assets	76,591	1,547,642	1,603,967	20,265
Liabilities				
Due to others	76,591	406	56,731	20,265
Total liabilities	76,591	406	56,731	20,265
District Clerk				
Assets				
Cash and cash equivalents	327,429	18,134,485	18,139,315	322,599
Certificates of deposit	-	-	-	-
Accounts receivable	6,028	3,095	3,903	5,220
Due from other funds	(1)	7,452	7,451	-
Due from others	13,000	802,170	776,626	38,544
Total assets	346,456	18,947,202	18,927,295	366,363
Liabilities				
Due to other governments	23,693	8,862	12,202	20,353
Due to others	322,763	163,943	140,696	346,010
Deposits	-	-	-	-
Advance from other funds			-	-
Total liabilities	346,456	172,805	152,898	366,363
Tax Assessor/Collector				
Assets				
Cash and cash equivalents	116,407,513	1,266,306,070	1,284,816,505	97,897,078
Certificates of deposit	-	-	-	-
Accounts receivable	280,174	7,922,905	7,947,799	255,279
Due from others	59,416	11,650,492	11,634,571	75,337
Total assets	116,747,102	1,285,879,468	1,304,398,876	98,227,694
Liabilities				
Due to other governments	103,949,145	638,596,249	657,098,040	85,447,354
Due to others	12,797,957	65,615,578	65,633,196	12,780,340
Total liabilities	116,747,102	704,211,828	722,731,236	98,227,694

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-90
Continued

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
County Clerk				
Assets				
Cash and cash equivalents	5,823	16,554,557	16,550,735	9,645
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	40,653	2,137	1,279	41,511
Due from other funds	-	-	-	-
Due from others	1,005	11,173	11,066	1,112
Total assets	117,481	16,567,866	16,563,080	122,268
Liabilities				
Bank overdraft	-	-	-	-
Court Costs	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	3,075	3,030	45
Due to others	12,415	40,882	43,418	9,879
Deposits	105,067	39,482	32,205	112,344
Advance from other funds	-	-	-	-
Total liabilities	117,481	83,439	78,653	122,268

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Sheriff				
Assets				
Cash and cash equivalents		-	-	-
Accounts receivable	1,625	170,046	171,671	-
Due from other governments	1,154	3,127,854	3,125,499	3,509
Due from others	-	-	-	-
Total assets	2,779	3,297,900	3,297,171	3,509
Liabilities				
Bank overdraft	-	-	-	-
Due to others	79	19	74	24
Deposits	2,700	39,380	38,595	3,485
Held in trust	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	2,779	39,399	38,669	3,509
Adult Probation				
Assets				
Cash and cash equivalents	1,054,545	19,892,459	19,918,851	1,028,153
Accounts receivable	17,029,796	1,080,782	775,076	17,335,502
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Total assets	18,084,341	20,973,241	20,693,927	18,363,655
Liabilities				
Due to other funds	-	9,051	9,051	-
Due to other governments	3,440	56,038	54,853	4,624
Due to others	18,080,901	2,604,990	2,326,861	18,359,031
Advance from other funds				-
Total liabilities	18,084,341	2,670,078	2,390,764	18,363,655
Health Benefits (Self insured)				
Assets				
Cash and cash equivalents	4,210	-	4,210	-
Due from others	6,288	-	6,288	-
Total assets	10,498	-	10,498	-
Liabilities				
Bank overdraft	-	-	-	-
Accounts Payable	10,498	-	10,498	-
Total liabilities	10,498	-	10,498	-
Head Start Program				
Assets				
Cash and cash equivalents	33,586	49,790,271	49,173,285	650,572
Accounts receivable	-	-	-	-
Other receivables				-
Due from other funds	-	-	-	-
Total assets	33,586	49,790,271	49,173,285	650,572

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-90
Concluded

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Liabilities				
Bank Overdraft	-	-	-	-
Accounts payable	33,586	11,949,163	11,709,943	272,806
Salaries and benefits payable		377,766		377,766
Total liabilities	33,586	12,326,929	11,709,943	650,572
Urban County Program				
Assets				
Cash and cash equivalents	3,675	16,587,164	16,587,164	3,675
Other receivables	2,904	-	-	2,904
Due from other governments	69,071	111	-	69,182
Total assets	75,650	16,587,275	16,587,164	75,761
Liabilities				
Accounts payable	5,206	20,608,638	20,608,638	5,206
Salaries and benefits payable	70,444	111	-	70,555
Due to other funds	-	-	-	-
Total liabilities	75,650	20,608,749	20,608,638	75,761
Total Agency Funds				
Assets				
Cash and cash equivalents	119,934,044	1,648,868,239	1,666,841,876	101,960,407
Certificates of deposit	70,000	-	-	70,000
Accounts receivable	17,361,635	9,183,032	8,904,228	17,640,439
Other receivables	2,904	-	-	2,904
Due from other funds	1	7,452	7,452	-
Due from other governments	70,225	3,127,965	3,125,499	72,691
Due from others	79,965	13,182,153	13,147,126	114,993
Prepaids				-
Total assets	137,518,774	1,674,368,839	1,692,026,179	119,861,434
Liabilities				
Bank overdraft	-	-	-	-
Accounts payable	2,073,578	134,185,741	133,949,962	2,309,357
Salaries and benefits payable	70,444	377,877	-	448,321
Due to other funds	-	9,051	9,051	-
Due to other governments	103,976,278	638,664,223	657,168,125	85,472,376
Due to others	31,290,707	68,425,820	68,200,976	31,515,551
Deposits	107,767	78,862	70,800	115,829
Held in trust	-	-	-	-
Held in escrow				-
Advance from other funds		-	-	-
Total liabilities	137,518,774	841,741,574	859,398,914	119,861,434

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.

THE COUNTY OF HIDALGO
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COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	Special Revenue Funds	Pension Trust Fund	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	$ 152,738	$ 257	$ -	$ -	$ 152,995
Investments, at fair value:					
Mutual funds	-	1,124,484	-	-	1,124,484
Participant loans	-	6,347	-	-	6,347
Due from other funds	75,388	-	-	-	75,388
Due from other governments	304,437	-	-	-	304,437
Accounts receivable	29,132	6,864	-	-	35,996
General capital assets	-	-	29,042	-	29,042
Total assets	561,695	1,137,952	29,042	-	1,728,689
Other debits					
Amount to be provided for payment of accrued vacation	-	-	-	71,684	71,684
Total other debits	-	-	-	71,684	71,684
Total assets and other debits	$ 561,695	$ 1,137,952	$ 29,042	$ 71,684	$ 1,800,373
LIABILITIES, OTHER CREDITS, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 116,656	$ -	$ -	$ -	$ 116,656
Salaries and benefits payable	46,444	-	-	-	46,444
Due to other funds	75,388	-	-	-	75,388
Due to other governments	61,780	-	-	-	61,780
Unearned revenue	183,938	-	-	-	183,938
Accrued vacation	-	-	-	71,684	71,684
Total liabilities	484,206	-	-	71,684	555,890
Fund balances and other credits:					
Net investment in capital assets	-	-	29,042	-	29,042
Restricted for pension	-	1,137,952	-	-	1,137,952
Restricted	77,489	-	-	-	77,489
Total fund balances and other credits	77,489	1,137,952	29,042	-	1,244,483
Total liabilities, fund balances, and other credits	$ 561,695	$ 1,137,952	$ 29,042	$ 71,684	$ 1,800,373

COUNTY OF HIDALGO, TEXAS
COMMUNITY SERVICE AGENCY
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program	Local Fund	Neighbor to Neighbor
ASSETS					
Cash and cash equivalents	$ 49,692	$ 2,657	$ 16,434	$ 49,147	$ 21,200
Due from other funds	-	-	-	75,388	-
Due from other governments	127,165	-	-	-	-
Accounts receivable	-	-	-	59	20,000
Total assets	$ 176,857	$ 2,657	$ 16,434	$ 124,594	$ 41,200
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 11,340	$ -	$ -	$ 1,276	$ 2,711
Salaries and benefits payable	42,939	2,657	843	5	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	52,152	-
Unearned revenue	122,578	-	15,591	7,280	38,489
Total liabilities	176,857	2,657	16,434	60,713	41,200
Fund balances:					
Restricted	-	-	-	63,881	-
Total fund balances	-	-	-	63,881	-
Total liabilities and fund balances	$ 176,857	$ 2,657	$ 16,434	$ 124,594	$ 41,200

Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
$ -	$ 13,608	$ 152,738
-	-	75,388
177,272	-	304,437
9,073	-	29,132
$ 186,345	$ 13,608	$ 561,695
$ 101,329	$ -	$ 116,656
-	-	46,444
75,388	-	75,388
9,628	-	61,780
-	-	183,938
186,345	-	484,206
-	13,608	77,489
-	13,608	77,489
$ 186,345	$ 13,608	$ 561,695

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, 2014

	Community Services Block Grant	NCS Retired Senior Volunteer Program	TDOA Retired Senior Volunteer Program
REVENUES			
Intergovernmental	$1,758,526	$ 83,251	$ 35,068
Miscellaneous	-	-	-
Total revenues	1,758,526	83,251	35,068
EXPENDITURES			
Health and welfare	1,758,526	83,251	35,068
Total expenditures	1,758,526	83,251	35,068
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balances at beginning of year, as previously reported	-	-	-
Prior period adjustments	-	-	-
Fund balances at beginning of year, as restated	-	-	-
Fund balances at the end of year	$ -	$ -	$ -

Local Fund	Neighbor to Neighbor	Comprehensive Energy Assistance Program	Texas Gas Service	Total Special Revenue Funds
$ -	$ -	$ 4,373,288	$ -	$ 6,250,133
4,389	69,672	-	4,381	78,442
4,389	69,672	4,373,288	4,381	6,328,575
19,632	69,672	4,373,288	-	6,339,437
19,632	69,672	4,373,288	-	6,339,437
(15,243)	-	-	4,381	(10,862)
-	-	-	-	-
(15,243)	-	-	4,381	(10,862)
99,910	-	-	9,227	109,137
(20,786)	-	-	-	(20,786)
79,124	-	-	9,227	88,351
$ 63,881	$ -	$ -	$ 13,608	$ 77,489

EXHIBIT C-94

COUNTY OF HIDALGO, TEXAS

COMMUNITY SERVICE AGENCY
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Pension Trust Fund
ADDITIONS	
Retirement contributions	$ 160,824
Unrealized gain (loss)	47,123
Other income	1,390
Total additions	209,337
DEDUCTIONS	
Benefits paid	542,355
Other loss	1,668
Total deductions	544,023
Change in net position	(334,686)
Net position at beginning of year	1,472,638
Net position at the end of year	$ 1,137,952

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-95

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

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: 61130001583
Contract Period: 01/01/13 to 04/30/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 804,359	$ 696,546	$ 1,500,905	$ 1,500,905	$ -
Total revenues	804,359	696,546	1,500,905	1,500,905	-
EXPENDITURES					
Health and welfare					
Personnel	404,207	456,003	860,210	873,490	13,280
Fringe benefits	140,014	145,894	285,908	377,351	91,443
Travel	2,432	1,984	4,416	7,000	2,584
Supplies	30,370	3,900	34,270	10,000	(24,270)
Equipment	-	-	-	5,000	5,000
Contractual	-	8,000	8,000	22,000	14,000
Other	227,336	80,765	308,101	206,064	(102,037)
Total expenditures	804,359	696,546	1,500,905	1,500,905	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-96

COMMUNITY SERVICE AGENCY
COMMUNITY SERVICES BLOCK GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Health and Human Services
Passed Through Grantor: Texas Department of Housing and Community Affairs
CFDA Number: 93.569
Contract Number: 61140001850
Contract Period: 01/01/14 to 07/31/15
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 954,167	$ -	$ 954,167	$ 1,571,631	$ (617,464)
Total revenues	954,167	-	954,167	1,571,631	(617,464)
EXPENDITURES					
Health and welfare					
Personnel	451,036	-	451,036	747,376	296,340
Fringe benefits	196,651	-	196,651	321,476	124,825
Travel	4,926	-	4,926	15,000	10,074
Supplies	27,030	-	27,030	35,000	7,970
Other	274,524	-	274,524	452,779	178,255
Total expenditures	954,167	-	954,167	1,571,631	617,464
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-97

COMMUNITY SERVICE AGENCY
NCS RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
CFDA Number: 94.002
Contract Number: 11SRWTX016
Contract Period: 04/01/11 to 06/30/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 38,251	$ 40,000	$ 78,251	$ 78,251	$ -
Total revenues	38,251	40,000	78,251	78,251	-
EXPENDITURES					
Health and welfare					
Personnel	23,496	28,671	52,167	53,223	1,056
Fringe benefits	7,188	9,029	16,217	16,516	299
Travel	-	2,300	2,300	825	(1,475)
Supplies	1,500	-	1,500	1,500	-
Other	6,067	-	6,067	6,187	120
Total expenditures	38,251	40,000	78,251	78,251	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-98

COMMUNITY SERVICE AGENCY
NCS RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

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

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 45,000	$ -	$ 45,000	$ 79,251	$ (34,251)
Total revenues	45,000	-	45,000	79,251	(34,251)
EXPENDITURES					
Health and welfare					
Personnel	30,063	-	30,063	51,223	21,160
Fringe benefits	9,947	-	9,947	15,516	5,569
Travel	1,423	-	1,423	3,825	2,402
Supplies	2,069	-	2,069	2,500	431
Other	1,498	-	1,498	6,187	4,689
Total expenditures	45,000	-	45,000	79,251	34,251
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-99

COMMUNITY SERVICE AGENCY
TDOA RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Department of Aging and Disability Services
CFDA Number: 94.002
Contract Number: 13RZWTX018
Contract Period: 09/01/13 to 08/31/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	25,660	9,376	35,036	35,036	-
Total revenues	25,660	9,376	35,036	35,036	-
EXPENDITURES					
Health and welfare					
Personnel	7,808	4,762	12,570	12,639	69
Travel	776	4,184	4,960	1,000	(3,960)
Supplies	2,867	-	2,867	2,867	-
Other	14,209	430	14,639	18,530	3,891
Total expenditures	25,660	9,376	35,036	35,036	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-100

COMMUNITY SERVICE AGENCY
TDOA RETIRED SENIOR VOLUNTEER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: Corporation for National and Community Service
Passed Through Grantor: Texas Department of Aging and Disability Services
CFDA Number: 94.002
Contract Number: 13RZWTX018
Contract Period: 09/01/14 to 08/31/15
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 9,408	$ -	$ 9,408	$ 35,036	$ (25,628)
Total revenues	9,408	-	9,408	35,036	(25,628)
EXPENDITURES					
Health and welfare					
Personnel	7,334	-	7,334	12,639	5,305
Travel	1,000	-	1,000	1,000	-
Supplies	862	-	862	2,867	2,005
Other	212	-	212	18,530	18,318
Total expenditures	9,408	-	9,408	35,036	25,628
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-101

COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

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: 58140001799
Contract Period: 01/01/14 to 12/31/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 3,280,588	$ -	$ 3,280,588	$ 4,544,753	$ (1,264,165)
Total revenues	3,280,588	-	3,280,588	4,544,753	(1,264,165)
EXPENDITURES					
Health and welfare					
Administration	190,137	-	190,137	283,972	93,835
Program services	68,183	-	68,183	340,766	272,583
Travel/special equipment	-	-	-	1,200	1,200
Direct services:					
Energy crisis	184,775	-	184,775	1,959,407	1,774,632
Direct services support	2,837,493	-	2,837,493	1,959,408	(878,085)
Total expenditures	3,280,588	-	3,280,588	4,544,753	1,264,165
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

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

COMMUNITY SERVICE AGENCY
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

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: 58130001960
Contract Period: 04/01/14 to 09/30/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES					
Intergovernmental	$ 1,092,700	$ -	$ 1,092,700	$ 1,092,700	$ -
Total revenues	1,092,700	-	1,092,700	1,092,700	-
EXPENDITURES					
Health and welfare					
Administration	68,294	-	68,294	68,294	-
Program services	65,101	-	65,101	65,101	-
Direct services:					
Energy crisis	96,439	-	96,439	96,439	-
Direct services support	862,866	-	862,866	862,866	-
Total expenditures	1,092,700	-	1,092,700	1,092,700	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

EXHIBIT C-103

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINED BALANCE SHEET
DECEMBER 31, 2014

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	Total
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	$ 206,623	$ 28,742	$ -	$ 235,365
Investments, at fair value:				
Mutual funds	-	21,450,778	-	21,450,778
Participant loans	-	1,382,069	-	1,382,069
Due from other funds	-	621,830	-	621,830
Due from other governments	803,286	-	-	803,286
General capital assets	-	-	1,551,431	1,551,431
Total assets	1,009,909	23,483,419	1,551,431	26,044,759
Other debits:				
Total other debits	-	-	-	-
Total assets and other debits	$ 1,009,909	$ 23,483,419	$ 1,551,431	$ 26,044,759
LIABILITIES, OTHER CREDITS, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 205,029	$ 272,806	$ -	$ 477,835
Salaries and benefits payable	1,324	377,766	-	379,090
Due to other funds	621,830	-	-	621,830
Total liabilities	828,183	650,572	-	1,478,755
Fund balances and other credits:				
Net investment in capital assets	-	-	1,551,431	1,551,431
Restricted for pensions	-	22,832,847	-	22,832,847
Restricted	181,726	-	-	181,726
Total fund balances and other credits	181,726	22,832,847	1,551,431	24,566,004
Total liabilities, fund balances, and other credits	$ 1,009,909	$ 23,483,419	$ 1,551,431	$ 26,044,759

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Head Start Program	TDA Program	Total Special Revenue Funds
ASSETS			
Cash and cash equivalents	$ 15,583	$ 191,040	$ 206,623
Due from other governments	768,495	34,791	803,286
Total assets	$ 784,078	$ 225,831	$ 1,009,909
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 195,563	$ 9,466	$ 205,029
Salaries and benefits payable	1,324	-	1,324
Due to other funds	587,191	34,639	621,830
Total liabilities	784,078	44,105	828,183
Fund balances:			
Restricted	-	181,726	181,726
Total fund balances	-	181,726	181,726
Total liabilities and fund balances	$ 784,078	$ 225,831	$ 1,009,909

EXHIBIT C-105

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, 2014

	Head Start Program	TDA Program	Total Special Revenue Funds
REVENUES			
Intergovernmental	$ 25,607,556	$ 2,774,846	$ 28,382,402
Other - in kind	6,447,326	-	6,447,326
Total revenues	32,054,882	2,774,846	34,829,728
EXPENDITURES			
Health and welfare			
Personnel	16,265,913	940,443	17,206,356
Fringe benefits	6,227,321	417,333	6,644,654
Supplies	1,287,864	152,767	1,440,631
Food cost	-	1,261,750	1,261,750
Other	1,758,614	148,762	1,907,376
Other-local travel	67,844	2,880	70,724
Other-in kind	6,447,326	-	6,447,326
Total expenditures	32,054,882	2,923,935	34,978,817
Excess (deficiency) of revenues over (under) expenditures	-	(149,089)	(149,089)
Fund balances at beginning of year	-	330,815	330,815
Fund balances at the end of year	$ -	$ 181,726	$ 181,726

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2014

	Pension Trust fund	Agency Fund	Total
ASSETS			
Cash and cash equivalents	$ -	$ 28,742	$ 28,742
Investments, at fair value:			
Mutual funds	21,450,778	-	21,450,778
Participant loans	1,382,069	-	1,382,069
Due from other funds	-	621,830	621,830
Total assets	22,832,847	650,572	23,483,419
LIABILITIES			
Accounts payable	-	272,806	272,806
Salaries and benefits payable	-	377,766	377,766
Total liabilities	-	650,572	650,572
NET POSITION			
Restricted for pension	22,832,847	-	22,832,847
Total net position	$ 22,832,847	$ -	$ 22,832,847

EXHIBIT C-107

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Pension Trust Fund
ADDITIONS	
Retirement contributions	$ 2,371,169
Unrealized gain (loss)	650,853
Other income	72,053
Total additions	3,094,075
DEDUCTIONS	
Benefits paid	1,872,611
Other	1,612
Total deductions	1,874,223
Change in net position	1,219,852
Net position at beginning of year	21,612,995
Net position at the end of year	$22,832,847

COUNTY OF HIDALGO, TEXAS

HEAD START PROGRAM
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance January 01, 2014	Additions	Deductions	Balance December 31, 2014
Payroll Fund				
Assets				
Cash and cash equivalents	$ 9,136	$ 24,546,760	$ 24,527,154	$ 28,742
Due from other funds	24,450	25,243,511	24,646,131	621,830
Total assets	$ 33,586	$ 49,790,271	$ 49,173,285	$ 650,572
Liabilities				
Accounts payable	33,586	11,949,163	11,709,943	272,806
Salaries and benefits payable	-	377,766	-	377,766
Total liabilities	$ 33,586	$ 12,326,929	$ 11,709,943	$ 650,572

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-109

HEAD START PROGRAM
HEAD START GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U.S. Department of Health and Human Services
CFDA Number: 93.600
Project Number: 06CH0183-33
Contract Period: 01/01/14 to 12/31/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Variance (Negative)
REVENUES					
Intergovernmental	$25,607,556	$ -	$25,607,556	$25,789,303	$ (181,747)
Other-in kind	6,447,326	-	6,447,326	6,447,326	-
Total revenues	32,054,882	-	32,054,882	32,236,629	(181,747)
EXPENDITURES					
Health and welfare					
Personnel	16,265,913	-	16,265,913	16,338,966	73,053
Fringe benefits	6,227,321	-	6,227,321	6,231,821	4,500
Equipment	-	-	-	111,690	111,690
Supplies	1,287,864	-	1,287,864	1,097,145	(190,719)
Other	1,758,614	-	1,758,614	1,923,781	165,167
Other-local travel	67,844	-	67,844	85,900	18,056
Other-in kind	6,447,326	-	6,447,326	6,447,326	-
Total expenditures	32,054,882	-	32,054,882	32,236,629	181,747
Excess(deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-110

HEAD START PROGRAM
TDA GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U.S. Department of Agriculture
Passed Through Grantor: Texas Department of Agriculture
CFDA Number: 10.558
Project Number: TX-1080006
Contract Period: 10/01/13 to 09/30/14
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Variance (Negative)
REVENUES					
Intergovernmental	$ 1,533,353	$ 1,175,387	$ 2,708,740	$ 2,990,057	$ (281,317)
Total revenues	1,533,353	1,175,387	2,708,740	2,990,057	(281,317)
EXPENDITURES					
Health and welfare					
Personnel	657,859	267,360	925,219	918,157	(7,062)
Fringe benefits	303,398	92,136	395,534	361,190	(34,344)
Supplies	108,466	37,481	145,947	142,076	(3,871)
Food costs	896,704	357,698	1,254,402	1,352,923	98,521
Other	97,491	71,570	169,061	212,211	43,150
Other-local travel	1,906	1,444	3,350	3,500	150
Total expenditures	2,065,824	827,689	2,893,513	2,990,057	96,544
Excess(deficiency) of revenues over (under) expenditures	$ (532,471)	$ 347,698	$ (184,773)	$ -	$ (184,773)

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-111

HEAD START PROGRAM
TDA GRANT
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U.S. Department of Agriculture
Passed Through Grantor: Texas Department of Agriculture
CFDA Number: 10.558
Project Number: TX-1080006
Contract Period: 10/01/14 to 09/30/15
Period of Audit: 01/01/14 to 12/31/14

	Current Year Actual	Prior Year Actual	Cumulative Actual To Date	Budget	Variance Variance (Negative)
REVENUES					
Intergovernmental	$ 1,241,493	$ -	$ 1,241,493	$ 3,057,492	$ (1,815,999)
Total revenues	1,241,493	-	1,241,493	3,057,492	(1,815,999)
EXPENDITURES					
Health and welfare					
Personnel	282,584	-	282,584	957,383	674,799
Fringe benefits	113,935	-	113,935	425,783	311,848
Supplies	44,301	-	44,301	187,973	143,672
Food costs	365,046	-	365,046	1,289,357	924,311
Other	51,271	-	51,271	192,996	141,725
Other-local travel	974	-	974	4,000	3,026
Total expenditures	858,111	-	858,111	3,057,492	2,199,381
Excess(deficiency) of revenues over (under) expenditures	$ 383,382	$ -	$ 383,382	$ -	$ 383,382

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	Special Revenue Funds	Trust and Agency Funds	General Capital Assets	General Long-Term Debt	Total
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	$ 248,454	$ 593,172	$ -	$ -	$ 841,626
Investments, at fair value:					
Mutual funds	-	364,250	-	-	364,250
Participant loans	-	37,970	-	-	37,970
Due from other governments	1,835,326	69,182	-	-	1,904,508
Other receivables	-	2,904	-	-	2,904
Other assets	6,862,470	-	-	-	6,862,470
General capital assets	-	-	118,382	-	118,382
Total assets	8,946,250	1,067,478	118,382	-	10,132,110
Other debits:					
Amount to be provided for payment of notes payable	-	-	-	1,340,000	1,340,000
Amount to be provided for payment of accrued vacation	-	-	-	39,680	39,680
Total other debits	-	-	-	1,379,680	1,379,680
Total assets and other debits	$ 8,946,250	$ 1,067,478	$ 118,382	$ 1,379,680	$ 11,511,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCES, AND OTHER CREDITS					
Liabilities:					
Accounts payable	$ 999,686	$ 5,206	$ -	$ -	$ 1,004,892
Salaries and benefits payable	-	70,555	-	-	70,555
Due to other governments	950,880	-	-	-	950,880
Unearned revenue	1,020,874	-	-	-	1,020,874
Notes payable	128,603	-	-	1,340,000	1,468,603
Accrued vacation	-	-	-	39,680	39,680
Total liabilities	3,100,043	75,761	-	1,379,680	4,555,484
Deferred inflows of resources:					
Unavailable revenues	5,846,207	-	-	-	5,846,207
Total deferred inflows of resources	5,846,207	-	-	-	5,846,207
Fund balances and other credits:					
Net investment in capital assets	-	-	118,382	-	118,382
Restricted for pension	-	402,826	-	-	402,826
Held in trust for others	-	588,891	-	-	588,891
Total fund balances and other credits	-	991,717	118,382	-	1,110,099
Total liabilities, deferred inflows of resources, fund balances, and other credits	$ 8,946,250	$ 1,067,478	$ 118,382	$ 1,379,680	$ 11,511,790

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

DECEMBER 31, 2014

	Community Development Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program
ASSETS				
Cash and cash equivalents	$ 170,478	$ -	$ 73,365	$ -
Due from other governments	366,049	46,591	31,857	-
Other assets	-	-	-	-
Total assets	$ 536,527	$ 46,591	$ 105,222	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 491,578	$ 45,591	$ 94,504	$ -
Due to other governments	44,949	1,000	10,718	-
Unearned revenue	-	-	-	-
Notes payable - short-term	-	-	-	-
Total liabilities	536,527	46,591	105,222	-
Deferred inflows of resources:				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities, deferred inflows of resources, and fund balances	$ 536,527	$ 46,591	$ 105,222	$ -

Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)	Colonia	Loans Fund	Total Special Revenue Funds
$ -	$ -	$ -	$ 4,611	$ 248,454
171	1,264,214	126,444	-	1,835,326
-	-	-	6,862,470	6,862,470
$ 171	$ 1,264,214	126,444	$ 6,867,081	$ 8,946,250
$ -	$ 368,013	$ -	$ -	$ 999,686
171	894,042	-	-	950,880
-	-	-	1,020,874	1,020,874
-	2,159	126,444	-	128,603
171	1,264,214	126,444	1,020,874	3,100,043
-	-	-	5,846,207	5,846,207
-	-	-	5,846,207	5,846,207
-	-	-	-	-
-	-	-	-	-
$ 171	$ 1,264,214	$ 126,444	$ 6,867,081	$ 8,946,250

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, 2014

	Community Services Block Grant	Emergency Shelter Grant	Home	Neighborhood Stabalization Program
REVENUES				
Intergovernmental	$ 7,379,140	$ 623,305	$ 1,849,333	$ 685,824
Miscellaneous	252,070	-	219,900	-
Total revenues	7,631,210	623,305	2,069,233	685,824
EXPENDITURES				
Urban and economic development	7,631,210	623,305	2,069,233	685,824
Total expenditures	7,631,210	623,305	2,069,233	685,824
OTHER FINANCING SOURCES (USES):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	-	-	-	-
Fund balances at the end of year	$ -	$ -	$ -	$ -

Texas Department of Housing and Community Affairs (DRP)	Texas General Land Office (DRS)	Colonia	Total Special Revenue Funds
$ -	$ 3,794,519	$ 399,533	$ 14,731,654
-	-	-	471,970
-	3,794,519	399,533	15,203,624
-	3,794,519	399,533	15,203,624
-	3,794,519	399,533	15,203,624
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
DECEMBER 31, 2014

	Trust Funds			Agency Fund	
	Pension Trust Fund	Private-Purpose Trust Fund	Housing & Urban Development Section 108	Accounts Payable	Total
ASSETS					
Cash and cash equivalents	$ 606	$ 281,359	$ 307,532	$ 3,675	$ 593,172
Investments, at fair value:					
Mutual funds	364,250	-	-	-	364,250
Participant loans	37,970	-	-	-	37,970
Due from other governments	-	-	-	69,182	69,182
Other receivables	-	-	-	2,904	2,904
Total assets	$ 402,826	$ 281,359	$ 307,532	$ 75,761	$ 1,067,478
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 5,206	$ 5,206
Salaries and benefits payable	-	-	-	70,555	70,555
Total liabilities	$ -	$ -	$ -	$ 75,761	$ 75,761
NET POSITION					
Held in trust for pension benefits	$ 402,826	$ -	$ -	$ -	$ 402,826
Held in trust for others	-	281,359	307,532	-	588,891
Total net position	$ 402,826	$ 281,359	$ 307,532	$ -	$ 991,717

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Pension Trust Fund
ADDITIONS	
Retirement contributions	$ -
Unrealized gain (loss)	23,950
Other income	-
Total additions	23,950
DEDUCTIONS	
Benefits paid	70,585
Other	-
Total deductions	70,585
Change in net position	(46,635)
Net position at beginning of year	449,461
Net position at the end of year	$ 402,826

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-117

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
HOUSING AND URBAN DEVELOPMENT SECTION 108
FOR THE YEAR ENDED DECEMBER 31, 2014

	Housing and Urban Development Section 108
ADDITIONS	
Section 108 loans	$ 24,374
Total additions	24,374
DEDUCTIONS	
Section 108 loans	-
Total deductions	-
Change in net position	24,374
Net position at beginning of year	283,158
Net position at end of year	$ 307,532

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-118

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Private-Purpose Trust Fund
ADDITIONS	
Various boards	$ 10,679
Total additions	10,679
DEDUCTIONS	
Various boards	3,908
Total deductions	3,908
Change in net position	6,771
Net position at beginning of year	274,588
Net position at end of year	$ 281,359

COUNTY OF HIDALGO, TEXAS

URBAN COUNTY PROGRAM
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance January 01, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash	$ 3,675	$ 16,587,164	$ 16,587,164	$ 3,675
Due from other governments	69,071	111	-	69,182
Other receivables	2,904	-	-	2,904
Total assets	$ 75,650	$ 16,587,275	$ 16,587,164	$ 75,761
Liabilities				
Accounts payable	5,206	20,608,638	20,608,638	5,206
Salaries and benefits payable	70,444	111	-	70,555
Total liabilities	$ 75,650	$ 20,608,749	$ 20,608,638	$ 75,761

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-120

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas General Land Office
CDFA Number: 14.228
Project Number: 010068
Contract Period: 12/01/09 to 12/31/15
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 379,020	$ -	$5,730,698	$6,109,718	$6,147,633	$ (37,915)
Total revenues	379,020	-	5,730,698	6,109,718	6,147,633	(37,915)
EXPENDITURES						
Engineering services	-	-	362,880	362,880	362,880	-
Construction services	-	-	4,640,757	4,640,757	4,640,757	-
Acquisition/appraisals	379,014	-	473,365	852,379	859,115	6,736
General administration	6	-	253,696	253,702	284,881	31,179
Total expenditures	379,020	-	5,730,698	6,109,718	6,147,633	37,915
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-121

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas Department of Agriculture
CDFA Number: 14.228
Project Number: 713005
Contract Period: 6/17/13 to 6/16/15
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 310,710	$ -	$ 32,005	$ 342,715	$ 497,775	$ (155,060)
Total revenues	310,710	-	32,005	342,715	497,775	(155,060)
EXPENDITURES						
Rehab Single-Unit						
Sewer construction	291,037	-	-	291,037	402,975	111,938
Sewer engineering	-	-	22,350	22,350	35,000	12,650
General administration	19,673	-	9,655	29,328	59,800	30,472
Total expenditures	310,710	-	32,005	342,715	497,775	155,060
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-122

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas Department of Agriculture
CDFA Number: 14.228
Project Number: 713045
Contract Period: 1/23/14 to 1/22/16
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 3,028	$ -	$ -	$ 3,028	$ 500,000	$ (496,972)
Total revenues	3,028	-	-	3,028	500,000	(496,972)
EXPENDITURES						
Rehab single-unit						
Construction	-	-	-	-	163,200	163,200
Sewer Improvements						
Engineering	-	-	-	-	13,993	13,993
Construction	-	-	-	-	257,589	257,589
Acquisition	-	-	-	-	23,218	23,218
General administration	3,028	-	-	3,028	42,000	38,972
Total expenditures	3,028	-	-	3,028	500,000	496,972
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-123

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas General Land Office
CDFA Number: 14.228
Project Number: 210068
Contract Period: 04/12/12 to 12/31/15
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 3,231,895	$ -	$ 1,752,936	$ 4,984,831	$ 20,942,306	$ (15,957,475)
Total revenues	3,231,895	-	1,752,936	4,984,831	20,942,306	(15,957,475)
EXPENDITURES						
Engineering services	143,001	-	1,406,120	1,549,121	2,655,421	1,106,300
Construction services	2,560,596	-	171,111	2,731,707	15,841,012	13,109,305
Acquisition/appraisals	348,937	-	-	348,937	1,840,633	1,491,696
General administration	179,361	-	175,705	355,066	605,240	250,174
Total expenditures	3,231,895	-	1,752,936	4,984,831	20,942,306	15,957,475
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-124

URBAN COUNTY PROGRAM
DISASTER RECOVERY PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas General Land Office
CDFA Number: 14.228
Project Number: 220068
Contract Period: 09/12/12 to 12/31/15
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 183,604	$ -	$ 58,520	$ 242,124	$ 4,216,981	$ (3,974,857)
Total revenues	183,604	-	58,520	242,124	4,216,981	(3,974,857)
EXPENDITURES						
Engineering services	-	-	-	-	61,415	61,415
Construction services	-	-	-	-	3,536,323	3,536,323
Acquisition/appraisals	174,194	-	36,000	210,194	358,750	148,556
General administration	9,410	-	22,520	31,930	260,493	228,563
Total expenditures	183,604	-	58,520	242,124	4,216,981	3,974,857
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-125

URBAN COUNTY PROGRAM
COLONIA FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Financial Assistance
Federal Grantor: U. S. Department of Housing and Urban Development
Passed Through Grantor: Texas Department of Housing and Community Affairs
CDFA Number: 14.228
Project Number: 712013
Contract Period: 07/26/12 to 07/26/16
Period of Audit: 01/01/14 to 12/31/14

	Federal Current Year Actual	Local Current Year Actual	Prior Year Cumulative	Cumulative Actual To Date	Budget	Variance Positive (Negative)
REVENUES						
Intergovernmental	$ 85,795	$ -	$ 46,080	$ 131,875	$ 1,000,000	$ (868,125)
Total revenues	85,795	-	46,080	131,875	1,000,000	(868,125)
EXPENDITURES						
Public service	3,029	-	-	3,029	12,540	9,511
Residential rehabilitation	-	-	-	-	260,460	260,460
Residential reconstruction	73,624	-	32,362	105,986	387,000	281,014
New construction	-	-	-	-	240,000	240,000
General administration	9,142	-	13,718	22,860	100,000	77,140
Total expenditures	85,795	-	46,080	131,875	1,000,000	868,125
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -

STATISTICAL SECTION
(UNAUDITED)

COUNTY OF HIDALGO, TEXAS
Statistical Section
December 31, 2014

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.

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2014	2013	2012	2011
Governmental activities:				
Net investment in capital assets	$ 177,495,406	$ 148,499,402	$ 161,875,118	$ 178,709,088
Restricted for:				
Special revenue				
Legislative (1)	36,486,299	21,687,062	23,006,135	21,076,307
Grants (1)	9,294,532	8,650,732	3,724,551	3,369,434
Debt service	15,217,023	14,260,869	14,949,039	14,608,681
Capital projects	8,828,171	28,064,399	28,064,984	44,934,228
Unrestricted	101,139,761	114,635,154	109,671,244	64,980,672
Subtotal governmental activities net position	$ 348,461,192	$ 335,797,617	$ 341,291,071	$ 327,678,410
% change from prior year	3.8%	-1.6%	4.2%	3.8%
Business-type activities:				
Net investment in capital assets	$ 1,055,448	$ 1,003,375	$ 1,003,375	$ 1,003,375
Restricted for:				
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	2,024,982	1,818,506	1,502,692	1,189,802
Subtotal business-type activities net position	$ 3,147,332	$ 2,888,783	$ 2,572,969	$ 2,260,080
% change from prior year	9.0%	12.3%	13.8%	8.7%
Primary government:				
Net investment in capital assets	$ 178,550,854	$ 149,502,777	$ 162,878,493	$ 179,712,463
Restricted for:				
Special revenue				
Legislative (1)	36,486,299	21,687,062	23,006,135	21,076,307
Grants (1)	9,294,532	8,650,732	3,724,551	3,369,434
Debt service	15,217,023	14,260,869	14,949,039	14,608,681
Capital projects	8,828,171	28,064,399	28,064,984	44,934,228
Enterprise - bond covenant	66,902	66,902	66,902	66,902
Unrestricted	103,164,743	116,453,660	111,173,936	66,170,474
Total primary government net position (2)	$ 351,608,524	$ 338,686,400	$ 343,864,040	$ 329,938,490
% change from prior year	3.8%	-1.5%	4.2%	3.8%

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

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ 210,602,444	$ 207,963,687	$ 217,768,911	$ 275,913,999	$ 263,372,868	$ 180,126,758
		37,780,985	33,534,826	20,633,893	18,371,428
11,345,966	10,343,602	-	-	-	-
4,343,556	3,763,513	-	-	-	-
13,130,279	11,431,390	11,126,499	8,692,136	5,989,609	4,041,046
9,773,223	9,921,161	5,776,568	11,285,296	1,083,047	6,359,576
66,445,469	65,021,046	53,024,191	46,160,309	60,997,138	42,084,388
$ 315,640,937	$ 308,444,399	$ 325,477,154	$ 375,586,566	$ 352,076,555	$ 250,983,196
2.3%	-5.2%	-13.3%	6.7%	40.3%	1.5%
$ 1,003,717	$ 1,003,844	$ 1,004,009	$ 1,004,829	$ 1,006,873	$ 1,008,933
66,902	66,902	66,902	66,902	66,902	66,902
1,007,825	798,480	660,470	413,039	206,241	(65,029)
$ 2,078,444	$ 1,869,226	$ 1,731,381	$ 1,484,770	$ 1,280,016	$ 1,010,806
11.2%	8.0%	16.6%	16.0%	26.6%	36.0%
$ 211,606,161	$ 208,967,531	$ 218,772,920	$ 276,918,828	$ 264,379,741	$ 181,135,691
		37,780,985	33,534,826	20,633,893	18,371,428
11,345,966	10,343,602	-	-	-	-
4,343,556	3,763,513	-	-	-	-
13,130,279	11,431,390	11,126,499	8,692,136	5,989,609	4,041,046
9,773,223	9,921,161	5,776,568	11,285,296	1,083,047	6,359,576
66,902	66,902	66,902	66,902	66,902	66,902
67,453,294	65,819,526	53,684,661	46,573,348	61,203,379	42,019,359
$ 317,719,381	$ 310,313,625	$ 327,208,535	$ 377,071,336	$ 353,356,571	$ 251,994,002
2.4%	-5.2%	-13.2%	6.7%	40.2%	1.6%

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2014	2013	2012	2011
Expenses				
Governmental activities:				
General government	$ 112,787,403	$ 112,827,372	$ 101,093,597	$ 97,811,363
Public safety	103,807,554	99,428,539	90,336,106	90,185,262
Highways and streets	29,595,835	35,538,330	28,095,900	29,560,143
Sanitation	5,652,481	5,768,425	5,901,785	6,172,858
Drainage flood control	7,279,792	18,402,498	11,625,550	13,366,540
Health and welfare	122,414,102	85,762,647	71,258,891	72,326,836
Culture-recreation	4,177,463	4,212,908	3,892,851	3,343,123
Conservation of natural resources	864,399	950,619	916,059	884,829
Urban and economic development	15,689,191	13,464,903	18,498,452	18,321,321
Interest on long-term debt	9,725,334	10,017,010	11,411,173	10,998,944
Total governmental activities expenses	411,993,554	386,373,251	343,030,364	342,971,219
Business-type activities:				
Landfill Services	24,153	24,777	28,558	120,006
Jail Commissary	1,108,065	995,192	1,032,782	1,046,429
Total business-type activities expenses	1,132,218	1,019,969	1,061,340	1,166,435
Total primary government expenses	413,125,772	387,393,220	344,091,704	344,137,655
Program revenues				
Governmental activities:				
Charges for services				
General government	57,973,975	56,453,021	50,492,028	44,504,246
Public safety	10,160,583	7,968,233	9,111,919	7,051,187
Highways and streets	704,295	429,606	326,583	749,638
Sanitation	-	-	-	-
Drainage flood control	48,000	37,250	48,750	39,750
Health and welfare	965,728	926,460	1,010,148	757,964
Culture-recreation	-	-	-	-
Operating grants and contributions	149,802,839	113,472,504	99,576,927	102,223,888
Capital grants and contributions	2,157,041	2,425,071	2,720,365	4,901,517
Total governmental activities program revenues	221,812,461	181,712,145	163,286,720	160,228,190
Business-type activities:				
Charges for services				
Landfill Services	-	-	-	-
Jail Commissary	1,390,767	1,335,583	1,371,909	1,318,592
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	27,800
Total business-type activities program revenues	1,390,767	1,335,583	1,371,909	1,346,392
Total primary government program revenues	223,203,228	183,047,728	164,658,629	161,574,582
Net (expenses) revenues				
Governmental activities	(190,181,093)	(204,661,106)	(179,743,644)	(182,743,029)
Business-type activities	258,549	315,614	310,569	179,957
Total primary government net expenses	$ (189,922,544)	$ (204,345,492)	$ (179,433,075)	$ (182,563,072)

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

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ 97,842,494	$ 89,121,454	$ 97,143,562	$ 78,776,952	$ 68,913,795	$ 62,183,106
89,801,722	85,484,255	77,717,842	72,767,334	63,808,030	59,117,815
42,230,362	36,156,629	37,628,263	33,764,990	23,714,761	17,157,777
6,044,230	6,074,803	4,880,966	4,023,448	4,420,017	3,585,628
19,517,938	115,658,230	155,137,524	5,759,033	6,300,881	5,647,226
76,408,955	71,916,898	67,844,765	63,321,351	72,085,460	67,255,280
3,995,919	3,409,358	3,011,044	2,427,103	3,096,473	2,186,585
812,425	845,679	706,327	624,777	618,772	587,967
15,764,794	13,568,275	14,380,526	16,518,523	14,891,169	15,281,411
7,663,745	4,995,563	6,840,037	7,725,282	6,649,680	6,345,345
360,082,584	427,231,144	465,290,856	285,708,793	264,499,038	239,348,140
13,329	17,740	30,418	40,245	41,685	40,332
1,132,218	1,057,793	919,834	982,275	846,117	776,478
1,145,547	1,075,533	950,252	1,022,520	887,802	816,810
361,228,131	428,306,677	466,241,108	286,731,313	265,386,840	240,164,950
43,332,476	39,941,084	40,012,769	44,280,410	37,986,284	23,713,514
8,000,597	1,938,693	1,616,112	1,205,827	1,231,009	1,524,423
339,740	162,913	256,481	263,745	135,863	8,460,613
-	-	-	2,522	5,310	-
33,668	38,250	52,000	67,175	83,750	85,500
661,955	161,600	205,375	213,695	195,355	210,355
-	51,760	48,446	49,647	59,223	65,119
106,642,998	165,555,377	177,344,158	89,565,316	91,330,914	93,478,270
4,716,404	4,737,531	6,648,741	6,435,354	3,674,082	3,641,301
163,727,838	212,587,208	226,184,082	142,083,691	134,701,790	131,179,095
-	-	-	-	-	-
1,337,541	1,176,003	1,131,658	1,134,607	1,038,649	982,757
-	-	-	-	-	-
15,000	30,000	30,000	11,450	43,350	62,850
1,352,541	1,206,003	1,161,658	1,146,057	1,081,999	1,045,607
165,080,379	213,793,211	227,345,740	143,229,748	135,783,789	132,224,702
(196,354,746)	(214,643,936)	(239,106,774)	(143,625,102)	(129,797,248)	(108,169,045)
206,994	130,470	211,406	123,537	194,197	228,797
$ (196,147,752)	$ (214,513,466)	$ (238,895,368)	$ (143,501,565)	$ (129,603,051)	$ (107,940,248)

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2014	2013	2012	2011
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	$ 192,457,753	$ 188,630,519	$ 183,936,243	$ 186,117,473
State mix drink tax	-	-	-	-
Bingo tax	-	-	-	-
Unrestricted grants and contributions	5,975,466	11,497,279	3,833,434	3,284,212
Interest earnings	677,590	589,637	521,437	927,663
Miscellaneous	3,593,488	1,991,573	3,124,867	6,414,684
Gain on sale of capital assets	406,612	442,877	435,795	53,953
Transfers	-	-	-	-
Total governmental activities	203,110,909	203,151,885	191,851,776	196,797,985
Business-type activities:				
Interest earnings	-	189	2,239	1,627
Miscellaneous	-	-	-	-
Transfers	-	-	-	-
Gain on sale of capital assets	-	11	81	52
Total business-type activities	-	200	2,320	1,679
Total primary government	203,110,909	203,152,085	191,854,096	196,799,664
Change in net position				
Governmental activities	12,929,816	(1,509,221)	12,108,132	14,054,956
Business-type activities	258,549	315,814	312,889	181,636
Total primary government (1)	$ 13,188,365	$ (1,193,407)	$ 12,421,021	$ 14,236,592

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

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ 188,947,946	$ 180,795,819	$ 168,708,517	$ 147,714,124	$ 140,484,666	$ 106,149,411
-	-	-	-	-	664,508
-	-	-	-	-	324,980
2,723,685	5,971,082	5,288,709	6,408,544	3,126,375	931,421
889,067	1,920,959	6,049,379	9,893,265	7,740,119	5,136,247
10,956,166	7,791,061	6,403,516	2,890,397	2,076,702	1,974,211
141,649	11,442	99,537	228,791	32,515	52,187
-	-	-	-	-	-
203,658,513	196,490,363	186,549,658	167,135,121	153,460,377	115,232,965
2,094	6,629	35,205	81,218	75,012	38,721
-	-	-	-	-	-
-	-	-	-	-	-
130	746	-	-	-	-
2,224	7,375	35,205	81,218	75,012	38,721
203,660,737	196,497,738	186,584,863	167,216,339	153,535,389	115,271,686
7,303,767	(18,153,573)	(52,557,116)	23,510,019	23,663,129	7,063,920
209,218	137,845	246,611	204,755	269,209	267,518
$ 7,512,985	$ (18,015,728)	$ (52,310,505)	$ 23,714,774	$ 23,932,338	$ 7,331,438

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2014	2013	2012	2011 (2)
General fund:				
Reserved for:				
Encumbrances	$ -	$ -	$ -	$ -
Inventories	-	-	-	-
Prepaids	-	-	-	-
Advances to other funds	-	-	-	-
Noncurrent loans receivables	-	-	-	-
Legally restricted revenues	-	-	-	-
Grant cash match	-	-	-	-
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	-	-
Other	-	-	-	-
Unreserved, reported in:				
Designated for jail repairs	-	-	-	-
Undesignated	-	-	-	-
Total general fund	-	-	-	-
% change from prior year				
Other governmental funds:				
Reserved for:				
Encumbrances	-	-	-	-
Prepaids	-	-	-	-
Advances to other funds	-	-	-	-
Noncurrent loans receivables	-	-	-	-
Legally restricted revenues	-	-	-	-
Grant cash match	-	-	-	-
TXDOT cash match	-	-	-	-
Other	-	-	-	-
Arbitrage rebate	-	-	-	-
Unreserved, reported in:				
Special revenue funds:				
Undesignated	-	-	-	-
Debt service funds:	-	-	-	-
Undesignated	-	-	-	-
Capital projects funds:	-	-	-	-
Undesignated	-	-	-	-
Total other governmental funds	-	-	-	-
Total governmental funds	$ -	$ -	$ -	$ -
% change from prior year				

(1) The increase in unreserved fund balance of the general fund was due primarily to an increase in the property tax rate from $0.5195 to $0.5900.
(2) Due to implementation of GASB 54 in 2011, fund balance classification changed. See new fund balance classifications on Exhibit D-3 pages 324-327.

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ -	$ -	$ -	$ -	$ -	$ -
600,824	484,302	267,560	487,113	185,071	321,147
1,632,127	1,589,444	1,592,544	663	5,472	3,395
-	-	-	-	74,680	49,255
1,125,429	332,548	311,948	279,680	5,000	-
3,837,841	3,348,139	2,695,541	3,201,917	2,485,531	2,332,463
718,213	1,328,017	1,154,408	646,183	1,007,037	1,005,221
-	17,079	17,079	34,241	17,101	21,382
-	40,603	40,603	40,603	69,272	-
150,000	240,547	150,000	150,000	150,000	150,000
3,869,336	-	-	-	-	-
31,456,771	21,594,909	11,036,241	21,627,835	12,320,991	12,541,571
43,390,541	28,975,588	17,265,924	26,468,235	16,320,155	16,424,434
49.7%	67.8%	-34.8%	62.2%	-0.6%	1.3%
-	-	-	-	-	-
19,332	1,060	3,001	-	1,960	2,626
-	-	-	-	10,200	10,200
10,200	10,200	10,200	10,200	-	-
48,910	45,537	42,705	37,943	30,681	21,275
2,365,838	2,466,078	1,569,868	145,375	125,000	125,000
414,612	532,727	571,315	481,245	410,357	304,426
-	-	-	-	957,524	313,659
-	-	177,845	-	-	-
32,001,740	28,859,549	37,325,127	32,875,116	19,247,257	18,796,883
6,055,333	5,153,742	5,116,408	5,043,624	3,931,096	3,695,740
55,379,246	45,277,145	64,889,664	55,399,755	52,556,306	37,435,651
96,295,211	82,346,038	109,706,133	93,993,258	77,270,381	60,705,460
$ 139,685,752	$ 111,321,626	$ 126,972,057	$ 120,461,493	$ 93,590,536	$ 77,129,894
25.5%	-12.3%	5.4%	28.7%	21.3%	-6.4%

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2014	2013	2012	2011(1)
General fund:				
Nonspendable:				
Encumbrances	$ -	$ -	$ -	$ -
Inventory	799,503	758,513	747,218	716,038
Prepaids	2,664,572	2,592,664	2,364,688	2,038,401
Advances to other funds	-	-	-	-
Noncurrent loans receivables	260,844	295,975	401,706	390,500
Restricted for:				
Grand jury program	128,044	140,093	116,460	103,024
Community & economic development programs	498,056	238,737	288,737	175,415
Bond forfeitures commissions	-	-	-	216,415
Record archives	1,223,211	984,667	1,423,485	2,372,111
Elections	200,027	156,322	122,654	106,291
Sheriff's confiscations	-	-	12,805	12,805
Bail bond board	163,145	161,155	158,690	160,209
Family protection fee	399,543	362,425	323,129	284,250
Drug court program	183,311	197,555	216,145	209,103
DC Record Archives	352,412	209,865	-	-
Grant cash match	785,885	929,059	676,820	676,127
TXDOT cash match	-	-	-	-
Capital outlay cash match	-	-	20,168	204,598
Electronic filing	167,340	-	-	-
Scofflaw	137,584	-	-	-
Committed for:				
Renovation of historical site	-	-	-	150,000
Assigned for:				
Jail repairs/Landmark	-	5,125,172	4,176,073	3,869,336
Designated for 1115 Waiver	3,436,694	4,164,602		
Designated appropriations subsequent year	9,135,973	11,706,190	17,607,896	-
Designated Capital Outlay	20,168	20,168	-	-
Designated TXDOT	674,334	709,347	-	-
Designated for New Courthouse	4,041,000	-	-	-
Unassigned:	19,689,742	21,279,236	21,594,958	36,728,229
Total general fund	$ 44,961,388	$ 50,031,744	$ 50,251,632	$ 48,412,852
% change from prior year	-10.1%	-0.4%	3.8%	11.6%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit D-3 pages 322-323.

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2014	2013	2012	2011(1)
Other governmental funds:				
Nonspendable:				
Encumbrances	$ -	$ -	$ -	$ -
Inventory	-	-	-	-
Prepaids	50,358	27,883	58,052	17,085
Advances to other funds	-	-	-	-
Noncurrent loans receivables	10,400	10,400	10,400	10,300
Restricted for:				
Legally restricted revenues	-	-	-	-
Grants	3,494,020	3,719,789	3,676,365	3,367,568
Road maintenance and construction	4,091,317	6,409,633	8,160,823	8,279,598
Road districts	-	70,445	68,907	66,144
Grant cash match	100,920	-	740,569	-
TXDOT cash match	541,625	718,779	-	364,446
Law enforcement officers special education	14,253	7,406	12,608	24,556
District attorney programs	192,522	212,868	229,315	331,314
Court ordered confiscations	5,984,303	3,229,369	3,278,101	3,281,915
Drug abuse prevention rehabilitation	329,557	29,564	28,042	24,992
Pretrial intervention	265,874	417,950	365,307	61,250
Child abuse prevention	31,844	26,469	21,499	15,331
District clerk Title IV-D	216,972	127,175	93,389	50,565
Records management & preservation	2,734,579	1,853,276	1,419,450	1,318,195
Court reporter	152,056	111,838	106,917	144,976
Juvenile delinquency prevention	3,950	3,748	3,400	3,345
Courthouse security	79,467	128,204	40,250	37,741
Probate court contributions	319,585	306,890	286,839	276,892
Court building security	126,550	134,811	179,794	149,563
T.A.C. special vehicle inventory	110,824	70,041	88,887	194,443
Law library	1,017,735	685,387	457,359	376,924
Supplemental court-ordered guardianship fee	81,286	71,491	58,699	45,743
Court technology	889,592	806,006	900,492	837,155
Asset forfeiture	5,934,853	6,075,535	6,458,311	3,959,955
Adult Probation	-	40,152	-	-
Health Care Funding District	6,709,092	194,668	-	-
Drainage District No. 1.	16,769,038	14,554,690	13,105,947	11,657,564
Capital outlay cash match	49,207	-	-	-
Committed for:				
Department of Homeland pre-award costs	-	-	2,365,838	2,365,840
Debt service reserve	7,548,192	6,848,513	7,830,098	7,856,641
Assigned for:				
Capital improvements	95,482,291	94,738,510	26,734,575	42,330,642
Drainage improvement projects	1,020,679	1,586,918	1,860,399	2,791,771
Unassigned:				
Capital projects funds	(1,695,177)	(1,714,888)	(544,479)	(202,674)
Total other governmental funds	152,657,764	141,503,520	78,096,153	90,039,781
Total governmental funds	$ 197,619,152	$ 191,535,260	$ 128,347,785	$ 138,452,633
% change from prior year	3.2%	49.2%	-7.3%	-0.9%

(1) Due to implementation of GASB 54 in 2011, fund balance classification changed. See historical fund balance classifications on Exhibit D-3 pages 322-323.

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
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-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF HIDALGO, TEXAS

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

	Fiscal Year			
	2014	2013	2012	2011
Revenues				
Taxes	$ 193,094,738	$ 182,137,224	$ 182,147,807	$ 182,840,942
Licenses and permits	6,004,203	5,712,911	5,486,262	5,088,359
Intergovernmental	105,107,332	104,101,649	105,521,055	109,832,977
Charges for services	27,039,877	25,114,781	22,599,769	21,409,704
Fines and forfeits	10,149,010	17,167,982	8,540,606	5,860,638
Special assessments	52,736,756	-	-	-
Interest	686,059	591,291	511,348	913,029
Contributions from private sources	-	-	-	-
Miscellaneous	3,765,047	2,159,747	3,013,222	6,641,260
Total revenues	398,583,022	336,985,585	327,820,069	332,586,909
% change from prior year	18.3%	2.8%	-1.4%	-3.0%
Expenditures				
Current:				
General government	79,324,972	76,497,048	73,573,391	72,365,619
Public safety	96,299,684	97,036,418	85,778,304	85,334,368
Highways and streets	21,667,625	21,715,045	21,343,985	22,195,775
Sanitation	5,542,244	5,412,808	5,389,707	5,816,510
Drainage flood control	8,830,537	12,432,685	9,595,163	10,063,974
Health and welfare	120,073,540	84,156,726	70,698,752	72,190,123
Culture-recreation	3,815,783	3,574,655	3,452,517	3,639,117
Conservation of natural resources	866,688	935,392	904,340	873,637
Urban and economic development	15,724,382	13,369,457	18,503,247	18,347,033
Debt service:				
Principal	19,433,578	16,581,252	15,413,094	16,832,917
Interest and fiscal charges	15,463,246	12,298,777	12,921,585	12,652,116
Bond issuance costs	1,177,914	545,831	-	-
Advance refunding escrow	664,818	-	-	-
Capital outlay	32,315,706	35,134,158	22,216,302	14,553,567
Intergovernmental	2,899,101	667,181	-	-
Total expenditures	424,099,818	380,357,433	339,790,387	334,864,756
% change from prior year	11.5%	11.9%	1.5%	-3.2%
Excess (deficiency) of revenues over (under) expenditures	(25,516,796)	(43,371,848)	(11,970,318)	(2,277,847)
Other financing sources (uses)				
Transfers In	12,385,072	12,132,490	12,112,024	14,472,147
Transfers Out	(12,385,070)	(12,132,493)	(12,112,022)	(14,472,147)
Premium (discount) on bonds issued	7,905,225	7,415,831	-	-
Payment to refunded bond escrow agent	(72,230,634)	-	-	-
Bonds issued	25,615,000	77,130,000	-	-
Refunding bonds issued	68,371,980	-	-	-
Capital leases	607,415	7,043,680	796,378	598,253
Long-term notes issued	-	-	-	-
Sale of capital assets	1,597,942	14,981,488	1,122,375	1,192,469
Total other financing sources (uses)	31,866,930	106,570,996	1,918,755	1,790,722
Net change in fund balances	$ 6,350,134	$ 63,199,148	$ (10,051,563)	$ (487,125)
Capital outlay	42,320,056	41,837,369	35,210,330	23,489,541
Debt service as a percentage of non-capital expenditures	9.1%	8.5%	9.3%	9.5%

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ 184,347,658	$ 178,444,948	$ 159,736,841	$ 140,254,799	$ 126,230,037	$ 115,770,978
4,864,443	4,669,793	4,582,904	4,435,475	4,209,251	3,789,611
113,702,368	169,839,613	182,751,328	94,811,956	92,505,992	92,184,810
21,025,550	20,314,812	19,454,986	20,867,662	19,035,855	16,881,310
6,953,579	6,342,144	7,162,999	7,153,280	6,055,512	5,811,248
-	-	-	-	-	-
856,022	1,831,860	5,888,072	9,993,901	7,625,666	5,207,486
-	-	-	-	-	5,000
11,165,414	8,603,639	7,040,245	2,223,641	2,109,809	2,590,468
342,915,034	390,046,809	386,617,375	279,740,714	257,772,122	242,240,911
-12.1%	0.9%	38.2%	8.5%	6.4%	8.9%
74,714,569	71,689,098	79,956,341	57,557,892	53,552,894	49,271,846
84,337,684	84,545,628	75,532,491	70,695,188	64,548,061	60,013,858
18,871,184	20,313,186	18,474,118	16,484,194	16,667,995	14,487,436
5,655,893	5,993,741	5,544,825	4,481,566	4,632,952	3,657,460
21,621,227	108,633,619	129,565,906	6,145,466	7,480,842	6,170,891
76,236,976	71,659,628	66,731,620	61,918,524	71,832,432	67,018,792
3,263,433	4,698,019	3,456,226	2,868,913	3,276,611	2,819,756
802,560	844,576	700,448	613,601	633,210	515,291
16,506,525	13,844,198	14,455,491	16,486,134	15,132,850	15,493,880
13,044,678	12,756,235	12,010,831	8,022,242	6,492,370	5,405,235
8,872,551	7,322,230	7,697,916	7,245,944	6,334,523	6,257,163
453,042	994,382	1,366,092	569,315	1,121,810	723,173
-	26,818	-	-	495,192	630,262
21,724,416	41,657,504	41,704,806	45,108,386	31,031,528	20,370,738
-	-	-	-	-	-
346,104,738	444,978,862	457,197,111	298,197,365	283,233,270	252,835,781
-22.2%	-2.7%	53.3%	5.3%	12.0%	10.0%
(3,189,704)	(54,932,053)	(70,579,736)	(18,456,651)	(25,461,148)	(10,594,870)
29,917,431	66,450,302	69,240,991	37,124,510	40,304,980	37,076,506
(29,917,430)	(66,450,302)	(69,240,989)	(37,124,511)	(40,304,979)	(37,076,505)
607,190	635,014	1,162,593	299,804	1,006,814	2,772,877
-	(7,086,339)	-	-	(27,999,755)	(53,688,129)
27,850,000	36,505,000	72,000,000	28,000,000	38,770,000	-
-	6,995,000	-	-	28,595,000	51,640,000
1,847,685	1,661,636	171,502	58,119	912,068	-
-	225,000	911,009	13,195,000	-	2,580,000
1,356,187	258,806	397,501	3,774,686	637,666	2,037,301
31,661,063	39,194,117	74,642,607	45,327,608	41,921,794	5,342,050
$ 28,471,359	$ (15,737,936)	$ 4,062,871	$ 26,870,957	$ 16,460,646	$ (5,252,820)
26,821,784	46,063,045	26,505,573	53,371,685	51,819,872	22,653,932
6.9%	5.0%	4.6%	6.2%	5.5%	5.1%

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-5

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

Fiscal Year	Tax Roll Year	Real Property	Personal Property (1)	Real and Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Market Value	Taxable Assessed Value as a % of Market Value
2005	2004	18,390,908,245	4,293,927,198	22,684,835,443	4,032,206,829	18,652,628,614	0.5900	22,684,835,443	82.23%
2006	2005	(2)	(2)	24,183,901,387	4,550,550,069	19,633,351,318	0.5900	24,183,901,387	81.18%
2007	2006	(2)	(2)	26,503,893,251	4,864,605,123	21,639,288,128	0.5900	26,503,893,251	81.65%
2008	2007	(2)	(2)	30,565,602,747	5,947,117,766	24,618,484,981	0.5900	30,565,602,747	80.54%
2009	2008	(2)	(2)	33,360,689,875	6,429,528,781	26,931,161,094	0.5900	33,360,689,875	80.73%
2010	2009	(2)	(2)	35,741,587,515	7,656,060,766	28,085,526,749	0.5900	35,741,587,515	78.58%
2011	2010	(2)	(2)	35,694,546,795	7,782,525,457	27,912,021,338	0.5900	35,694,546,795	78.20%
2012	2011	(2)	(2)	35,458,957,348	7,887,721,292	27,571,236,056	0.5900	35,458,957,348	77.76%
2013	2012	(2)	(2)	35,850,751,824	7,995,667,719	27,855,084,105	0.5900	35,850,751,824	77.70%
2014	2013	(2)	(2)	36,589,740,667	4,042,799,864	32,546,940,803	0.5900	36,589,740,667	88.95%

(1) Includes minerals.
(2) Data is not available.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-6

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

Fiscal Year	Tax Roll Year	Real Property	Personal Property (1)	Real and Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Market Value	Taxable Assessed Value as a % of Market Value
2005	2004	17,548,979,480	3,342,495,164	20,891,474.644	3,569,280,039	17,322,194,605	0.0435	20,891,474,644	82.92%
2006	2005	(2)	(2)	22,357,239,085	3,954,454,950	18,402,784,135	0.0435	22,357,239,085	82.31%
2007	2006	(2)	(2)	24,359,160,252	4,356,450,724	20,002,709,528	0.0413	24,359,160,252	82.12%
2008	2007	(2)	(2)	28,177,754,247	5,427,248,806	22,750,505,441	0.0492	28,177,754,247	80.74%
2009	2008	(2)	(2)	30,326,639,223	5,929,890,261	24,396,748,962	0.0700	30,326,639,223	80.45%
2010	2009	(2)	(2)	32,702,552,326	6,712,273,572	25,990,278,754	0.0725	32,702,552,326	79.47%
2011	2010	(2)	(2)	32,797,796,809	6,839,399,080	25,958,397,729	0.0725	32,797,796,809	79.15%
2012	2011	(2)	(2)	32,967,100,268	6,936,065,400	26,031,034,868	0.0733	32,967,100,268	78.96%
2013	2012	(2)	(2)	33,506,930,313	7,036,901,162	26,470,029,151	0.0750	33,506,930,313	79.00%
2014	2013	(2)	(2)	34,311,538,180	3,293,460,904	31,018,077,276	0.957	34,311,538,180	0.90401

(1) Includes minerals.
(2) Data is not available.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-7

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

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation (1)	Taxable Valuation
2005	2004	22,684,835,443	18,652,628,614	17,730,965,331
2006	2005	24,183,901,387	22,632,833,208	19,185,765,679
2007	2006	26,503,893,251	24,726,397,235	21,190,727,925
2008	2007	30,565,602,747	28,127,299,026	24,153,123,067
2009	2008	33,360,689,875	30,743,431,510	26,452,935,574
2010	2009	35,741,587,515	32,270,566,157	27,599,319,458
2011	2010	35,694,546,795	32,255,682,645	27,420,237,899
2012	2011	35,458,957,348	32,020,027,044	27,044,262,202
2013	2012	35,850,751,824	32,466,210,900	27,320,028,938
2014	2013	36,589,740,667	33,193,667,610	27,911,368,187

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

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-8

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

Fiscal Year	Tax Roll Year	Market Valuation	Assessed Valuation (1)	Taxable Valuation
2005	2004	20,891,474,644	17,176,495,436	16,934,323,451
2006	2005	22,357,239,085	18,634,553,696	18,381,405,358
2007	2006	24,359,160,252	20,381,540,091	19,979,843,508
2008	2007	28,177,754,247	23,146,881,828	22,725,693,685
2009	2008	30,326,639,223	24,641,079,146	24,370,352,067
2010	2009	32,702,552,326	26,319,957,403	25,968,153,946
2011	2010	32,797,796,809	30,109,058,371	25,935,647,449
2012	2011	32,967,100,268	30,280,944,724	26,006,779,427
2013	2012	33,506,930,313	30,864,538,761	26,444,329,673
2014	2013	34,311,538,180	31,660,182,025	27,122,349,160

(1) Recalculated for Tax Roll Years 2004-2013.

Source: Hidalgo County Tax Office Levy Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-9

PROPERTY TAX RATES (1)
LAST TEN FISCAL YEARS

Fiscal Year:	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Tax Roll Year:	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Hidalgo County										
Operating:										
General Fund	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200	0.5271	0.5158
Road & Bridge Fund	-	-	-	-	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-	-	-	-	0.0100
Total Operating	0.5208	0.5235	0.5225	0.5107	0.5127	0.5191	0.5155	0.5200	0.5271	0.5258
Debt Service:										
Refunding Bonds 1990	-	-	-	-	-	-	-	-	-	-
Refunding Bonds 1991	-	-	-	-	-	-	-	-	-	-
Refunding Bonds 1996	-	-	-	-	-	-	-	-	0.0027	0.0013
Refunding Bonds 1998	-	-	-	-	-	-	0.0035	0.0038	0.0043	0.0036
Refunding Bonds 2005	0.0220	0.0219	0.0235	0.0192	0.0103	0.0094	0.0104	0.0119	0.0196	-
Refunding Bonds 2006	-	-		-	0.0018	0.0019	0.0023	0.0031	-	-
Refunding Bonds 2007	0.0042	0.0043	0.0035	0.0045	0.0042	0.0043	0.0073	-	-	-
Refunding Bonds 2009A	0.0009	0.0011	0.0006	0.0050	0.0149	-	-	-	-	-
Certificates of Obligation 1990A	-	-	-	-	-	-	-	-	-	-
Certificates of Obligation 1998	-	-	-	-	-	0.0022	0.0021	0.0024	0.0006	0.0015
Certificates of Obligation 2000	-	-	-	-	0.0079	0.0078	0.0080	0.0079	0.0086	0.0235
Certificates of Obligation 2001	-	-	-	0.0039	0.0038	0.0038	0.0032	0.0022	0.0015	0.0130
Certificates of Obligation 2002	0.0035	0.0036	0.0040	0.0040	0.0036	0.0040	0.0007	0.0045	0.0059	0.0050
Certificates of Obligation 2004	0.0078	0.0082	0.0085	0.0094	0.0091	0.0098	0.0087	0.0137	0.0119	0.0149
Certificates of Obligation 2006	0.0114	0.0107	0.0092	0.0092	0.0095	0.0085	0.0093	0.0191	-	-
Certificates of Obligation 2009	0.0070	0.0071	0.0072	0.0076	0.0079	-	-	-	-	-
Certificates of Obligation 2009B&C	0.0035	0.0028	0.0028	0.0044	0.0043	-	-	-	-	-
Certificates of Obligation 2010A&B	0.0085	0.0064	0.0080	0.0121	-	-	-	-	-	-
Notes Payable	0.0004	0.0004	0.0002	-	-	0.0192	0.0190	0.0014	0.0078	0.0014
Total Debt Service	0.0692	0.0665	0.0675	0.0793	0.0773	0.0709	0.0745	0.0700	0.0629	0.0642
Total Hidalgo County	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
Drainage District No. 1										
Operating	0.0449	0.0454	0.0441	0.0447	0.0449	0.0420	0.0400	0.0413	0.0435	0.0435
Debt Service	0.0508	0.0296	0.0292	0.0278	0.0276	0.0280	0.0092	-	-	-
Total Drainage District No. 1	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413	0.0435	0.0435
Road District No. 5	-	-	-	-	-	-	-	-	-	-

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

Source: Hidalgo County, Drainage District No. 1, and Road District No. 5 Tax Rolls

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-10

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

Fiscal Year:	2014	(2) 2013	2012	2011	2010	2009	2008	2007	2006	2005
Tax Roll Year:	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Hidalgo County	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
Drainage District No. 1	0.0957	0.0750	0.0733	0.0725	0.0725	0.0700	0.0492	0.0413	0.0435	0.0435
Road District No. 5	-	-	-	-	-	-	-	-	-	-
EMS District No. 1	0.0154	0.0143	0.0134	0.0134	0.0132	0.0132	0.0147	0.0157	0.0167	0.0175
EMS District No. 2	0.0361	0.0361	0.0336	0.0311	0.0284	0.0290	0.0280	0.0274	0.0262	0.0247
EMS District No. 3	0.0300	0.0300	0.0100	0.0088	0.0080	0.0075	0.0086	0.0103	0.0115	0.0115
EMS District No. 4	0.0267	0.0262	0.0245	0.0245	0.0240	0.0218	0.0228	0.0241	0.0241	0.0241
Red Sands GWC District	0.1690	0.1690	0.1690	0.1800	-	-	-	-	-	-
City of Alamo	-	-	-	-	-	-	0.5929	0.5929	0.5538	0.5538
City of Alton	0.4624	0.4799	0.4825	0.4850	0.4950	0.4974	0.4999	0.4266	0.4266	0.4096
City of Donna	-	-	-	-	-	-	0.9900	0.9900	0.9891	0.9916
City of Edcouch	0.9705	0.9999	0.8842	0.8542	0.8542	0.9012	0.8990	0.8990	0.7734	0.7761
City of Edinburg	0.6350	0.6350	0.6350	-	-	-	0.6350	0.6350	0.0635	0.6350
City of Elsa	0.9916	0.9900	0.9900	0.9042	0.9042	0.9042	0.7419	0.7927	0.8100	0.6917
City of Granjeno	0.4253	0.4253	0.4253	0.3757	0.3072	0.3111	0.2810	0.3049	0.2755	0.2837
City of Hidalgo	0.3514	0.3514	0.3514	-	-	-	0.3514	0.3514	0.3514	0.3514
City of La Joya	0.5678	0.5678	0.5452	0.5323	0.5176	0.5678	0.5601	0.5862	0.5652	0.5979
City of La Villa	0.7836	0.7836	0.6224	0.6234	0.6234	0.8396	0.7724	0.8516	0.7858	0.7810
City of McAllen	-	-	-	-	-	-	0.4213	0.4213	0.4213	0.4213
City of Mercedes	0.7750	0.7850	0.7850	0.7900	0.7900	0.8050	0.8500	0.8700	0.8700	0.8700
City of Mission	0.5288	0.5288	0.5388	0.5566	0.5566	0.5666	0.5566	0.5566	0.5589	0.5398
City of Palmview	0.4665	0.4665	0.4600	0.4534	0.4438	-	0.3521	0.3370	0.3343	0.3070
City of Peñitas	0.4345	0.4100	0.3625	0.3296	0.3085	0.3389	0.2750	0.3000	0.0300	0.3000
City of Pharr	0.6800	0.6800	0.6800	0.6800	0.6800	0.6819	0.6831	0.6831	0.6831	0.6831
City of Progreso	0.8126	0.5389	0.4999	0.4553	0.4553	0.4147	0.4222	0.4139	0.3896	0.3736
City of San Juan	0.7386	0.7386	0.7386	0.7386	0.7386	0.6993	0.6993	0.6993	0.6994	0.6814
City of Sullivan	0.4160	0.3838	0.3535	0.3220	0.3232	0.3260	0.3260	0.3000	0.3000	0.3000
City of Weslaco	0.6867	0.6967	0.6967	0.6967	0.6967	0.6967	0.6967	0.6995	0.6995	0.6995
Donna ISD	1.2582	1.2582	1.2582	1.2582	1.1779	-	1.2000	1.5300	1.6600	1.6600
Edcouch-Elsa ISD	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.2580	1.5434	1.6000	1.6000
Edinburg ISD	1.2398	1.2398	1.2398	1.2398	1.2198	1.1898	1.1152	1.4452	1.5751	1.5951
Hidalgo ISD	1.5564	1.5564	1.5864	-	-	-	1.3200	1.5400	1.6100	1.5900
La Joya ISD	1.3110	1.3110	1.3110	1.3110	1.3110	1.3216	1.2520	1.5820	1.6420	1.6420
La Villa ISD	1.3038	1.3038	1.3038	1.2248	1.2248	1.2248	1.2248	1.5178	1.6267	1.6067
McAllen ISD	1.1650	1.1650	1.1650	1.1650	1.1650	1.1450	1.1450	1.4780	1.6155	1.5400
Mercedes ISD	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.2900	1.5700	1.6600	1.6600
Mission ISD	1.3000	1.3000	1.3000	1.3000	1.2800	1.2400	1.1800	1.4574	1.5632	1.5691
Monte Alto ISD	1.3500	1.3500	1.3500	1.3500	1.2200	1.2400	1.1860	1.4273	1.5460	1.5664
Pharr-San Juan-Alamo ISD	1.3592	1.3592	1.3592	1.3592	1.3013	1.2710	1.2113	1.5194	1.6135	1.6135
Progreso ISD	1.3275	1.3700	1.4300	1.4300	1.3100	1.3400	1.2390	1.6046	1.6540	1.6540
Sharyland ISD	1.2855	1.2855	1.2000	1.2000	1.2000	1.1850	1.1850	1.5451	1.5650	1.5650
South Texas College	0.1500	0.1507	0.1507	0.1497	0.1491	0.1498	0.1540	0.1548	0.1589	0.1647
South Texas ISD	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0492	0.0392	0.0392	0.0392
Valley View ISD	1.2770	1.2770	1.3170	1.3170	1.3170	1.3170	1.2552	1.5488	1.5489	1.5489
Weslaco ISD	1.1397	1.1397	1.1397	1.1397	1.1397	1.1397	1.1047	1.3418	1.4300	1.4300
Delta Lake Irrigation	-	-	-	-	-	-	-	-	0.5500	0.5500
Donna Irrigation District No. 1	-	-	-	-	-	-	0.2100	0.2100	0.2100	0.2100
Engleman Water District #6	-	-	-	-	-	-	0.2700	0.2746	0.2900	0.2900
Mercedes Water District #9	-	-	-	-	-	-	-	-	-	-
Valley Acres Water District	-	-	-	-	-	-	-	-	-	-

(1) These property tax rates are expressed in dollars per $100 assessed valuation.
(2) Corrected rates for DD#1 and City of Edinburg.

Source: Hidalgo County Appraisal District

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-11

HIDALGO COUNTY
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Fiscal Year:	2014				2005			
Tax Roll Year:	2013				2004			
Taxpayer	Assessed Value (1)	Rank	% of Total Levy (2)	Tax (3)	Taxable Value	Rank	% of Total Levy (2)*	Tax (3)*
Oxy USA Inc	$ 238,217,740	1	0.86%	$ 1,405,485				
AEP Texas Central Co	210,199,340	2	0.76%	1,240,176	161,414,300	4	0.91%	952,344
H E Butt Grocery Company	99,587,906	3	0.36%	587,569	95,690,999	8	0.54%	564,577
Wal-Mart Stores Texas LLC	67,732,688	4	0.24%	399,623				
Calpine Const Fin (Magic Vy Gn)	64,184,330	5	0.23%	378,688				
Frontera Generation LTD Partnership	63,178,400	6	0.23%	372,753	9,000,960	6	0.05%	53,106
Simon Property Group-McAllen No 2	61,802,878	7	0.22%	364,637				
CPG Mercedes LP	59,259,989	8	0.21%	349,634				
Sharyland Utilities LP	56,941,250	9	0.21%	335,953				
Rio Grande Regional Hospital	56,328,437	10	0.20%	332,338				
Symbol Technologies					7,068,720	5	0.04%	41,705
El Paso E&P Co					233,210,190	2	1.32%	1,375,940
Southwestern Bell Telephone					100,410,407	7	0.57%	592,421
Shell Western E & P, Inc					302,203,010	1	1.70%	1,782,998
Chevron USA Inc					69,683,810	9	0.39%	411,134
Calpine Central LP (Magic Valley PW)					153,265,270	3	0.86%	904,265
Universal Health Services					66,846,041	10	0.38%	394,392
Total	$ 977,432,958		3.53%	$ 5,766,854	$1,198,793,707		6.76%	$ 7,072,883

(1) Appraisal District certified values for Fiscal Year 2014 and Tax Roll Year 2013.

(2) Total tax levy is:	$ 163,168,241	$ 104,618,885
(3) Tax rate is:	0.5900	0.5900

Source: Hidalgo County Appraisal District and 2004 Hidalgo County Annual Financial Report

***Note: The 2004 figures for Taxable Value and % of Total Levy and Tax differ from those reported on the 2005 CAFR. The figures from the 2005 CAFR were calculated by using the 2005 Tax Roll instead of the 2004 Tax Roll.**

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-12

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

Fiscal Year:	2014				2005			
Tax Roll Year:	2013				2004			
Taxpayer	Assessed Value (1)	Rank	% of Total Levy (2)	Tax (3)	Taxable Value	Rank	% of Total Levy (2)*	Tax (3)*
AEP Texas Central Co (CP&L)	$ 194,229,560	1	0.72%	$ 185,878	$ 149,869,620	2	0.89%	65,193
H E Butt Grocery Company	99,587,906	2	0.37%	95,306	95,690,999	3	0.57%	41,626
Calpine Const Fin (Magic Vy Gn)	64,184,330	3	0.24%	61,424	153,265,270	1	0.91%	66,670
Frontera Generation LTD Ptnshp	63,178,400	4	0.23%	60,462	90,009,600	4	0.54%	39,154
Simon Property Group-McAllen No 2	61,802,878	5	0.23%	59,145				
CPG Mercedes LP	59,259,989	6	0.22%	56,712				
Wal-Mart Stores Texas LLC	59,113,381	7	0.22%	56,572				
Sharyland Utilities LP	56,941,250	8	0.21%	54,493				
Rio Grande Regional Hospital	56,328,437	9	0.21%	53,906	53,269,350	9	0.32%	23,172
Universal Health Services	52,246,584	10	0.19%	50,000	66,846,041	6	0.40%	29,078
Southwestern Bell Telephone					87,455,422	5	0.52%	38,043
El Paso Production Oil & Gas					62,971,750	7	0.37%	27,393
Wal-Mart Stores East, Inc #452					62,685,769	8	0.37%	27,268
Total E&P USA Inc					51,809,130	10	0.31%	22,537
Total	$ 766,872,715		2.83%	$ 733,897	$ 873,872,951		5.20%	$ 380,135

(1) Appraisal District certified values for Fiscal Year 2014 and Tax Roll Year 2013.

(2) Total tax levy is:	$ 25,985,269	$ 7,305,724
(3) Tax rate is:	0.0957	0.0435

Source: Hidalgo County Appraisal District and 2004 Hidalgo County Annual Financial Report

***Note: The 2004 figures for Taxable Value and % of Total Levy and Tax differ from those reported on the 2005 CAFR. The figures from the 2005 CAFR were calculated by using the 2005 Tax Roll instead of the 2004 Tax Roll.**

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-13

PROPERTY TAX LEVY AND
RESERVE FOR UNCOLLECTIBLE TAXES
FISCAL YEAR 2014

	Tax Levy (1)	Reserve For Uncollectible Taxes	Current Tax Levy Net of Uncollectible Amount
Hidalgo County			
Operating:			
General Fund	$ 144,030,542	$ (1,268,647)	$ 142,761,896
Total Operating	144,030,542	(1,268,647)	142,761,896
Debt Service:			
Refunding Bonds 2005	6,084,240	(53,591)	6,030,648
Refunding Bonds 2006	-	-	-
Refunding Bonds 2007	1,161,537	(10,231)	1,151,306
Refunding Bonds 2009A	248,901	(2,192)	246,708
Certificates of Obligation 2000	-	-	-
Certificates of Obligation 2001	-	-	-
Certificates of Obligation 2002	967,947	(8,526)	959,421
Certificates of Obligation 2004	2,157,139	(19,000)	2,138,139
Certificates of Obligation 2006	3,152,742	(27,770)	3,124,972
Certificates of Obligation 2009	1,935,894	(17,052)	1,918,843
Certificates of Obligation 2009B&C	967,947	(8,526)	959,421
Certificates of Obligation 2010A&B	2,350,729	(20,706)	2,330,023
Notes Payable	110,623	(974)	109,648
Total Debt Service	19,137,699	(168,568)	18,969,131
Total Hidalgo County	163,168,241	(1,437,215)	161,731,026
Drainage District No. 1			
Operating	12,191,627	(107,386)	12,084,241
Debt Service	13,793,644	(121,497)	13,672,148
Total Drainage District No. 1	25,985,271	(228,883)	25,756,388
Total All Funds	$ 189,153,512	$ (1,666,098)	$ 187,487,415

(1) 2013 Tax Roll

Source: Hidalgo County and Drainage District # 1, 2012 Tax Rolls

THE COUNTY OF HIDALGO
TEXAS

COUNTY OF HIDALGO, TEXAS
PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

Fiscal Year:	2014	2013	2012	2011
Tax Roll Year:	2013	2012	2011	2010
Hidalgo County				
Operating:				
General Fund	$ 144,030,542	$ 141,584,642	$ 140,062,990	$ 138,770,368
Road & Bridge Fund	-	-	-	-
Park Fund	-	-	-	-
Total Operating	144,030,542	141,584,642	140,062,990	138,770,368
Debt Service:				
Refunding Bonds 1990	-	-	-	-
Refunding Bonds 1991	-	-	-	-
Refunding Bonds 1996	-	-	-	-
Refunding Bonds 1998	-	-	-	-
Refunding Bonds 2005	6,084,240	5,923,025	6,299,484	5,217,135
Refunding Bonds 2006	-	-	-	-
Refunding Bonds 2007	1,161,537	1,162,968	938,221	1,222,766
Refunding Bonds 2009A	248,901	297,504	160,838	1,358,629
Certificates of Obligation 1990A	-	-	-	-
Certificates of Obligation 1998	-	-	-	-
Certificates of Obligation 2000	-	-	-	-
Certificates of Obligation 2001	-	-	-	1,059,731
Certificates of Obligation 2002	967,947	973,648	1,072,253	1,086,903
Certificates of Obligation 2004	2,157,139	2,217,754	2,278,537	2,554,223
Certificates of Obligation 2006	3,152,742	2,893,898	2,466,181	2,499,877
Certificates of Obligation 2009	1,935,894	1,920,250	1,930,055	2,065,116
Certificates of Obligation 2009B&C	967,947	757,282	750,577	1,195,594
Certificates of Obligation 2010A&B	2,350,729	1,730,930	2,144,505	3,287,882
Notes Payable	110,623	108,183	53,613	-
Total Debt Service	19,137,699	17,985,442	18,094,264	21,547,856
Total Hidalgo County	163,168,241	159,570,084	158,157,254	160,318,224
Drainage District No. 1				
Operating	12,191,627	12,017,962	11,487,658	11,611,614
Debt Service	13,793,644	7,835,500	7,606,341	7,221,541
Total Drainage District No. 1	25,985,271	19,853,462	19,093,999	18,833,155
Road District No. 5	-	-	-	-
Total All Funds	$ 189,153,512	$ 179,423,546	$ 177,251,253	$ 179,151,379

Source: Hidalgo County, Drainage District No. 1, and Road District No. 5 Tax Rolls

2010 2009	2009 2008	2008 2007	2007 2006	2006 2005	2005 2004
$ 140,242,452	$ 136,363,260	$ 123,471,747	$ 109,752,320	$ 100,879,815	$ 91,461,730
-	-	-	-	-	-
-	-	-	-	-	1,773,201
140,242,452	136,363,260	123,471,747	109,752,320	100,879,815	93,234,932
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	516,744	230,516
-	-	838,314	802,036	822,962	638,353
2,817,432	2,469,302	2,490,992	2,511,640	3,751,175	-
492,367	499,114	550,892	654,293	-	-
1,148,856	1,129,574	1,748,484	-	-	-
4,075,702	-	-	-	-	-
-	-	-	-	-	-
-	577,922	502,989	506,549	114,832	265,980
2,160,943	2,048,995	1,916,147	1,667,391	1,645,924	4,167,023
1,039,441	998,228	766,459	464,337	287,080	2,305,162
984,733	1,050,767	167,663	949,780	1,129,180	886,601
2,489,187	2,574,379	2,083,810	2,891,552	2,277,499	2,642,070
2,598,602	2,232,879	2,227,521	4,031,287	-	-
2,160,943	-	-	-	-	-
1,176,209	-	-	-	-	-
-	-	-	-	-	-
-	5,043,681	4,550,850	295,487	1,492,815	248,248
21,144,415	18,624,841	17,844,122	14,774,351	12,038,210	11,383,953
161,386,867	154,988,101	141,315,869	124,526,671	112,918,025	104,618,885
11,677,135	10,261,084	9,090,592	8,252,240	7,996,062	7,366,842
7,177,927	6,840,723	2,090,836	-	-	-
18,855,063	17,101,807	11,181,428	8,252,240	7,996,062	7,366,842
-	-	-	-	-	-
$ 180,241,930	$ 172,089,908	$ 152,497,297	$ 132,778,910	$ 120,914,086	$ 111,985,727

COUNTY OF HIDALGO, TEXAS

DELINQUENT TAXES RECEIVABLE
NET OF UNCOLLECTIBLES (EXCLUDING ROLLBACK TAXES)
LAST TEN FISCAL YEARS
DECEMBER 31, 2014

Fiscal Year:	2013	2012	2011	2010	2009	2008
Tax Roll Year:	2012	2011	2010	2009	2008	2007
Hidalgo County						
Operating:						
General Fund	$ 3,481,421	$ 2,509,394	$ 2,148,330	$ 1,754,244	$ 1,383,082	$ 1,130,157
Road & Bridge Fund	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-
Total Operating	3,481,421	2,509,394	2,148,330	1,754,244	1,383,082	1,130,157
Debt Service:						
Refunding Bonds 1990	-	-	-	-	-	-
Refunding Bonds 1991	-	-	-	-	-	-
Refunding Bonds 1996	-	-	-	-	-	-
Refunding Bonds 1998	-	-	-	-	-	7,673
Refunding Bonds 2005	145,641	112,863	80,767	35,242	25,045	22,800
Refunding Bonds 2006	-	-	-	6,159	5,062	5,042
Refunding Bonds 2007	28,596	16,809	18,930	14,371	11,457	16,004
Refunding Bonds 2009A	7,315	2,882	21,033	50,982	-	-
Certificates of Obligation 1990A	-	-	-	-	-	-
Certificates of Obligation 1998	-	-	-	-	5,862	4,604
Certificates of Obligation 2000	-	-	-	27,030	20,782	17,539
Certificates of Obligation 2001	-	-	16,406	13,002	10,125	7,016
Certificates of Obligation 2002	23,941	19,211	16,827	12,318	10,658	1,535
Certificates of Obligation 2004	54,532	40,823	39,542	31,136	26,111	19,073
Certificates of Obligation 2006	71,158	44,185	38,701	32,505	22,647	20,389
Certificates of Obligation 2009	47,217	34,579	31,970	27,030	-	-
Certificates of Obligation 2009B&C	18,621	13,447	18,509	14,713	-	-
Certificates of Obligation 2010A&B	42,562	38,421	50,900	-	-	-
Notes Payable	2,660	961	-	-	51,156	41,655
Total Debt Service	442,243	324,180	333,586	264,488	188,905	163,330
Total Hidalgo County	3,923,664	2,833,574	2,481,917	2,018,732	1,571,987	1,293,487
Drainage District No. 1						
Operating	309,819	221,254	197,065	161,732	118,452	92,745
Debt Service	201,997	146,499	122,559	99,416	78,968	21,331
Total Drainage District No. 1	511,816	367,753	319,624	261,148	197,421	114,076
Road District No. 5	-	-	-	-	-	-
Total All Funds	$ 4,435,480	$ 3,201,327	$ 2,801,541	$ 2,279,880	$ 1,769,408	$ 1,407,563

Source: Hidalgo County Delinquent Tax Roll as of December 31, 2014

2007 2006	2006 2005	2005 2004	2004 2003	Not Barred By Limitation	Reserve for Loss on Collections	Net Property Taxes Receivable
$ 854,357	$ 724,903	$ 623,176	$ 478,774	$ 15,087,838	$ (9,521,055)	$ 5,566,783
-	-	-	-	-	-	-
-	-	12,082	9,264	21,346	(26,455)	(5,110)
854,357	724,903	635,258	488,038	15,109,184	(9,547,510)	5,561,673
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,713	1,571	4,447	9,731	(11,877)	(2,146)
6,243	5,914	4,349	2,965	27,144	(28,509)	(1,365)
19,552	26,955	-	-	468,866	(248,978)	219,888
5,093	-	-	-	21,357	(17,374)	3,983
-	-	-	-	106,167	(58,138)	48,029
-	-	-	-	82,212	(46,605)	35,606
-	-	-	-	-	-	-
3,943	825	1,812	6,022	23,068	(23,647)	(579)
12,980	11,827	28,392	21,308	139,858	(136,205)	3,653
3,615	2,063	15,706	11,210	79,142	(69,776)	9,366
7,393	8,114	6,041	7,411	113,448	(75,602)	37,846
22,509	16,366	18,002	-	268,095	(174,070)	94,024
31,381	-	-	-	260,966	(149,878)	111,087
-	-	-	-	140,797	(63,876)	76,921
-	-	-	-	65,290	(30,684)	34,606
-	-	-	-	131,883	(56,655)	75,228
2,300	10,727	1,691	5,188	116,338	(100,232)	16,106
115,010	86,504	77,565	58,550	2,054,362	(1,292,109)	762,253
969,366	811,407	712,822	546,588	17,163,545	(10,839,619)	6,323,926
71,239	62,370	53,967	41,510	1,330,153	(762,101)	568,053
-	-	-	-	670,771	(306,657)	364,115
71,239	62,370	53,967	41,510	2,000,924	(1,068,757)	932,167
-	-	-	-	-	-	-
$ 1,040,606	$ 873,777	$ 766,790	$ 588,099	$ 19,164,470	$ (11,908,377)	$ 7,256,093

COUNTY OF HIDALGO, TEXAS

HIDALGO COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Taxable Value	Tax Rate	Late Productivity Penalties	Original Tax Levy	Tax Roll Modifications	Adjusted Tax Levy
2005	2004	17,730,965,331	0.5900	6,151	104,618,885	(454,858)	104,164,027
2006	2005	19,185,765,679	0.5900	2,658	112,918,025	(449,275)	112,468,749
2007	2006	21,190,727,925	0.5900	9,033	124,526,671	648,692	125,175,363
2008	2007	24,153,123,067	0.5900	7,074	141,315,869	3,271,246	144,587,115
2009	2008	26,452,935,574	0.5900	12,502	154,988,101	4,661,776	159,649,877
2010	2009	27,599,319,458	0.5900	19,515	161,386,867	343,463	161,730,331
2011	2010	27,420,237,899	0.5900	204	160,318,224	(496,537)	159,821,687
2012	2011	27,044,262,202	0.5900	46	158,157,252	(639,054)	157,518,198
2013	2012	27,320,028,938	0.5900	-	159,570,084	(669,525)	158,900,559
2014	2013	27,911,368,187	0.5900	12	163,168,241	(327,686)	162,840,555

(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.

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	Ratio of Delinquent Taxes to Adjusted Tax Levy
97,030,168	93.15%	6,421,374	103,451,542	99.32%	712,485	0.68%
105,230,219	93.56%	6,427,440	111,657,660	99.28%	811,090	0.72%
117,969,696	94.24%	6,237,486	124,207,183	99.23%	968,180	0.77%
136,346,506	94.30%	6,952,925	143,299,431	99.11%	1,287,684	0.89%
149,581,344	93.69%	8,514,764	158,096,108	99.03%	1,553,770	0.97%
152,608,616	94.36%	7,205,105	159,813,721	98.81%	1,916,610	1.19%
151,534,745	94.81%	5,898,182	157,432,927	98.51%	2,388,760	1.49%
150,676,328	95.66%	4,088,860	154,765,188	98.25%	2,753,010	1.75%
152,090,213	95.71%	2,948,460	155,038,673	97.57%	3,861,887	2.43%
156,313,187	95.99%	-	156,313,187	95.99%	6,527,367	4.01%

COUNTY OF HIDALGO, TEXAS

DRAINAGE DISTRICT NO. 1
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Taxable Value	Tax Rate	Late Productivity Penalties	Original Tax Levy	Tax Roll Modifications	Adjusted Tax Levy
2005	2004	16,934,323,451	0.0435	393	7,366,842	(34,388)	7,332,453
2006	2005	18,381,405,358	0.0435	142	7,996,062	(27,688)	7,968,374
2007	2006	19,979,843,508	0.0413	558	8,252,240	48,520	8,300,760
2008	2007	22,725,693,685	0.0492	341	11,181,428	267,690	11,449,118
2009	2008	24,370,352,067	0.0700	1,384	17,101,807	547,396	17,649,203
2010	2009	25,968,153,946	0.0725	2,075	18,855,063	30,917	18,885,980
2011	2010	25,935,647,449	0.0725	25	18,833,155	(47,998)	18,785,157
2012	2011	26,006,779,427	0.0733	-	19,093,999	(68,758)	19,025,241
2013	2012	26,444,329,673	0.0750	-	19,853,462	(81,764)	19,771,698
2014	2013	27,122,349,160	0.0957	2	25,985,271	(14,322)	25,970,950

(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.

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	Ratio of Delinquent Taxes to Adjusted Tax Levy
6,813,062	92.92%	465,449	7,278,511	99.26%	53,942	0.74%
7,437,797	93.34%	468,231	7,906,028	99.22%	62,346	0.78%
7,799,036	93.96%	430,568	8,229,604	99.14%	71,156	0.86%
10,759,624	93.98%	575,902	11,335,526	99.01%	113,592	0.99%
16,463,211	93.28%	990,733	17,453,944	98.89%	195,259	1.11%
17,767,107	94.08%	869,528	18,636,634	98.68%	249,345	1.32%
17,764,778	94.57%	711,495	18,476,273	98.36%	308,884	1.64%
18,167,645	95.49%	499,055	18,666,700	98.12%	358,541	1.88%
18,896,758	95.57%	370,328	19,267,087	97.45%	504,611	2.55%
24,895,631	95.86%	-	24,895,631	95.86%	1,075,318	4.14%

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-18

HIDALGO COUNTY
ROLLBACK TAXES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year (1)	Tax Roll Year	Beginning Rollback Taxes Receivable	Tax Roll Modifications (2)	Adjusted Rollback Taxes Receivable	Rollback Taxes Collected	Ending Rollback Taxes Receivable	Percent of Total Rollback Taxes Collected
2005	2004	150,505	607,551	758,056	427,912	330,144	56.45%
2006	2005	330,144	811,492	1,141,636	796,545	345,091	69.77%
2007	2006	345,091	617,848	962,939	676,314	286,624	70.23%
2008	2007	286,624	418,155	704,780	464,563	240,217	65.92%
2009	2008	240,217	218,114	458,331	274,282	184,049	59.84%
2010	2009	184,049	98,632	282,681	186,602	96,079	66.01%
2011	2010	96,078	143,763	239,840	166,202	73,638	69.30%
2012	2011	73,638	393,501	467,140	136,509	330,630	29.22%
2013	2012	330,630	361,910	692,540	368,839	323,701	53.26%
2014	2013	323,701	558,022	881,723	454,130	427,593	51.50%

(1) As of January 1 of each year.
(2) All rollback taxes added to the tax roll are entered as tax modifications.

Source: Hidalgo County Tax Office Collection Reports.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-19

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

Fiscal Year (1)	Tax Roll Year	Beginning Rollback Taxes Receivable	Tax Roll Modifications (2)	Adjusted Rollback Taxes Receivable	Rollback Taxes Collected	Ending Rollback Taxes Receivable	Percent of Total Rollback Taxes Collected
2005	2004	12,667	46,680	59,346	33,677	25,670	56.75%
2006	2005	25,670	62,431	88,100	61,139	26,961	69.40%
2007	2006	26,961	45,533	72,495	51,295	21,200	70.76%
2008	2007	21,200	29,343	50,543	34,059	16,485	67.39%
2009	2008	16,485	19,139	35,623	21,159	14,465	59.40%
2010	2009	14,465	7,773	22,238	14,322	7,916	64.40%
2011	2010	7,916	14,407	22,322	14,616	7,706	65.48%
2012	2011	7,706	42,115	49,820	12,094	37,727	24.27%
2013	2012	37,727	43,474	81,201	43,082	38,119	53.06%
2014	2013	38,119	66,685	104,804	54,215	50,590	51.73%

(1) As of January 1 of each year.
(2) All rollback taxes added to the tax roll are entered as tax modifications.

Source: Hidalgo County Tax Office Collection Reports.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-20

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

	Governmental Activity						
Fiscal Year	General Obligation Bonds	Special District Bonds	Term Loans (3)	Capital Leases	Total Government (4)	Percentage of Personal Income (1)	Per Capita (1)
2005	126,909,814	-	8,618,457	-	135,528,271	1.22%	200
2006	164,125,829	-	4,985,826	-	169,111,655	1.41%	241
2007	185,035,486	-	17,559,394	-	202,594,880	1.52%	285
2008	250,871,868	-	13,776,312	202,071	264,850,251	1.86%	365
2009	283,791,870	-	4,559,939	1,255,460	289,607,269	1.91%	391
2010	297,620,181	-	3,793,700	1,647,137	303,061,018	1.85%	391
2011	282,888,809	-	3,122,591	681,350	286,692,750	1.66%	361
2012	268,394,234	-	2,525,988	1,068,246	271,988,468	1.51%	337
2013	336,795,287	-	2,015,025	7,677,711	346,488,022	1.84%	425
2014	347,597,260	-	7,277,707	7,263,488	362,138,455	(2)	436

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 D-43.
(2) Data is not available.
(3) Term Loans column has been updated to properly reflect debt outstanding in 2005 through 2008.
(4) Includes Drainage District No.1 data.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-21

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

	Governmental Activity					
Fiscal Year	General Obligation Bonds	Special District Bonds	Term Loans	Total Government	Percentage of Personal Income (1)	Per Capita (1)
2005	-	-	-	-	0.00%	-
2006	-	-	-	-	0.00%	-
2007	28,256,204	-	-	28,256,204	0.21%	40
2008	101,194,384	-	-	101,194,384	0.71%	139
2009	100,131,972	-	-	100,131,972	0.66%	135
2010	97,506,006	-	-	97,506,006	0.60%	126
2011	94,400,408	-	-	94,400,408	0.55%	119
2012	90,821,809	-	-	90,821,809	0.50%	113
2013	170,521,255	-	-	170,521,255	0.91%	209
2014	164,486,388	-	-	164,486,388	(2)	198

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 D-43.
(2) Data is not available.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-22

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

	General Bonded Debt Outstanding						
Fiscal Year	General Obligation Bonds (5)	Special District Bonds	Gross Bonded Debt (4)	Less: Amounts Restricted to Repaying Debt (1)(4)	Net Bonded Debt (4)	Percentage of Actual Value of Taxable Property (2)	Net Bonded Debt per Capita (3)
2005	126,909,814	-	126,909,814	(3,368,005)	123,541,809	0.36%	182
2006	164,125,829	-	164,125,829	(3,647,787)	160,478,042	0.43%	229
2007	185,035,486	-	185,035,486	(4,658,348)	180,377,138	0.44%	254
2008	250,871,868	-	250,871,868	(4,882,776)	245,989,092	0.52%	339
2009	283,791,870	-	283,791,870	(4,615,552)	279,176,318	0.55%	377
2010	297,620,181	-	297,620,181	(5,862,451)	291,757,730	0.54%	377
2011	282,888,809	-	282,888,809	(7,775,852)	275,112,957	0.52%	346
2012	268,394,234	-	268,394,234	(7,809,216)	260,585,018	0.49%	323
2013	336,795,287	-	336,795,287	(6,833,246)	329,962,041	0.61%	404
2014	347,597,260	-	347,597,260	(7,534,783)	340,062,477	0.62%	409

(1) Amount available for repayment of general obligation bonds as of December 31st.
(2) See Exhibit D-7 and D-8 for property value data.
(3) See Exhibit D-43 for population data.
(4) Includes Drainage District No.1 data.
(5) 2004 - 2012 have been reinstated to include premiums and discounts.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-23

DRAINAGE DISTRICT NO. 1
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding						
Fiscal Year	General Obligation Bonds	Special District Bonds	Gross Bonded Debt	Less: Amounts Restricted to Repaying Debt (1)	Net Bonded Debt	Percentage of Actual Value of Taxable Property (2)	Net Bonded Debt per Capita (3)
2005	-	-	-	-	-	0.00%	-
2006	-	-	-	-	-	0.00%	-
2007	28,256,204	-	28,256,204	(396,437)	27,859,767	0.14%	39
2008	101,194,384	-	101,194,384	(915,962)	100,278,422	0.44%	138
2009	100,131,972	-	100,131,972	(1,023,127)	99,108,845	0.41%	134
2010	97,506,006	-	97,506,006	(1,393,943)	96,112,063	0.37%	124
2011	94,400,408	-	94,400,408	(1,553,289)	92,847,119	0.36%	117
2012	90,821,809	-	90,821,809	(1,805,618)	89,016,191	0.34%	110
2013	170,521,255	-	170,521,255	(1,903,111)	168,618,144	0.64%	207
2014	164,486,388	-	164,486,388	(2,116,581)	162,369,807	0.60%	195

(1) Amount available for repayment of general obligation bonds as of December 31st.
(2) See Exhibit D-8 for property value data.
(3) See Exhibit D-43 for population data.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-24

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

Fiscal Year	Principal	Interest (1)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
2005	4,400,000	6,096,176	10,496,176	252,835,781	4.15%
2006	4,880,000	6,011,319	10,891,319	282,233,270	3.86%
2007	7,655,000	7,149,257	14,804,257	298,197,365	4.96%
2008	7,460,000	9,000,973	16,460,973	457,197,111	3.60%
2009	8,705,000	12,756,458	21,461,458	444,978,862	4.82%
2010	14,755,000	13,179,091	27,934,091	346,104,738	8.07%
2011	14,780,000	13,514,398	28,294,398	334,864,756	8.45%
2012	14,565,000	12,834,184	27,399,184	339,790,387	8.06%
2013	15,790,000	12,227,899	28,017,899	380,357,433	7.37%
2014	18,175,000	15,223,036	33,398,036	424,099,817	7.88%

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

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-25

DIRECT AND OVERLAPPING BONDED DEBT
DECEMBER 31, 2014

Jurisdiction	Gross Debt Less Cash Investments	Percentage Applicable to Hidalgo County	Amount Applicable to Hidalgo County as of	Amount Applicable to Hidalgo County
Direct Debt:				
Hidalgo County	$ 175,805,000	100.00%	12/31/14	$ 175,805,000
Hidalgo County Drainage District No. 1	157,700,000	100.00%	12/31/14	157,700,000
Total Direct Debt	333,505,000			333,505,000
Overlapping Debt:				
Independent School Districts:				
Donna	94,710,000	100.00%	12/31/14	94,710,000
Edcouch - Elsa	43,256,320	100.00%	12/31/14	43,256,320
Edinburg	185,160,000	100.00%	12/31/14	185,160,000
Hidalgo	42,515,000	100.00%	12/31/14	42,515,000
La Joya	268,798,156	100.00%	12/31/14	268,798,156
La Villa	5,310,000	100.00%	12/31/14	5,310,000
McAllen	108,986,000	100.00%	12/31/14	108,986,000
Mercedes	70,662,293	100.00%	12/31/14	70,662,293
Mission	136,258,222	100.00%	12/31/14	136,258,222
Monte Alto	14,460,000	100.00%	12/31/14	14,460,000
Pharr - San Juan - Alamo	370,510,000	100.00%	12/31/14	370,510,000
Progreso	28,450,000	100.00%	12/31/14	28,450,000
Sharyland	126,106,508	100.00%	12/31/14	126,106,508
South Texas	-	58.53%	12/31/14	-
Valley View	49,094,764	100.00%	12/31/14	49,094,764
Weslaco	66,279,000	100.00%	12/31/14	66,279,000
Cities:				
Alamo	12,825,000	100.00%	12/31/14	12,825,000
Alton	7,570,000	100.00%	12/31/14	7,570,000
Donna	41,600,000	100.00%	12/31/14	41,600,000
Edcouch	1,760,000	100.00%	12/31/14	1,760,000
Edinburg	38,835,000	100.00%	12/31/14	38,835,000
Elsa	-	100.00%	12/31/14	-
Hidalgo	5,720,000	100.00%	12/31/14	5,720,000
La Joya	125,000	100.00%	12/31/14	125,000
La Villa	2,115,000	100.00%	12/31/14	2,115,000
McAllen	81,975,000	100.00%	12/31/14	81,975,000
Mercedes	25,139,000	100.00%	12/31/14	25,139,000
Mission	31,685,000	100.00%	12/31/14	31,685,000
Palmview	2,624,409	100.00%	12/31/14	2,624,409
Pharr	23,455,000	100.00%	12/31/14	23,455,000
Progreso	1,944,000	100.00%	12/31/14	1,944,000
San Juan	18,365,000	100.00%	12/31/14	18,365,000
Weslaco	86,680,000	100.00%	12/31/14	86,680,000
Road Districts:				
Road District No. 5	-	100.00%	12/31/14	-
County Line School Districts:				
Lyford	7,294,997	2.40%	12/31/14	175,080
South Texas College District	88,834,991	100.00%	12/31/14	88,834,991
Total Overlapping Debt	2,089,103,660			2,081,983,743
Total Direct and Overlapping Debt	$ 2,422,608,660			$ 2,415,488,743

Source: The information contained in this statement is provided by the Municipal Advisory Council of Texas (12/31/2014) 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			
	2014	2013	2012	2011
Assessed Value (1)	$ 32,546,940,803	$ 27,855,084,105	$ 27,571,236,056	$ 27,912,021,338
Debt limit, 25 % of Assessed Value (2)	8,136,735,201	6,963,771,026	6,892,809,014	6,978,005,335
Debt Applicable to Limitation:				
Bonded debt:				
County Wide	175,805,000	162,385,000	174,275,000	185,405,000
Special Road Districts	-	-	-	-
Drainage District No. 1	157,700,000	163,535,000	90,305,000	93,740,000
Total bonded debt	333,505,000	325,920,000	264,580,000	279,145,000
Less: amounts available for repayment of general obligation bonds				
Special Road Districts	-	-	-	-
Drainage District No. 1	(2,116,581)	(1,903,111)	(1,805,618)	(1,553,289)
Refunding Bonds, Series 1990	-	-	-	-
Refunding Bonds, Series 1991	-	-	-	-
Refunding Bonds, Series 1996	-	-	-	-
Refunding Bonds, Series 1998	-	-	-	-
Refunding Bonds, Series 2005	(1,137,673)	(1,238,122)	(1,536,350)	(1,469,361)
Refunding Bonds, Series 2006	-	-	-	(58,025)
Refunding Bonds, Series 2007	(590,791)	(580,015)	(568,630)	(616,651)
Refunding Bonds, Series 2009A	(32,274)	(66,375)	(30,848)	(97,524)
Refunding Bonds, Series 2014A	(21,684)	-	-	-
Refunding Bonds, Series 2014B	(55,011)	-	-	-
Refunding Bonds, Series 2014C	-	-	-	-
Certificates of Obligation, Series 1990A	-	-	-	-
Certificates of Obligation, Series 1996	-	-	-	-
Certificates of Obligation, Series 1998	-	-	-	-
Certificates of Obligation, Series 2000	-	-	-	-
Certificates of Obligation, Series 2001	-	-	-	(85,101)
Certificates of Obligation, Series 2002	(66,737)	(134,593)	(198,258)	(149,173)
Certificates of Obligation, Series 2004	(170,297)	(268,077)	(346,711)	(432,874)
Certificates of Obligation, Series 2006	(836,471)	(852,180)	(911,840)	(948,697)
Certificates of Obligation, Series 2009	(538,094)	(533,643)	(559,135)	(582,407)
Certificates of Obligation, Series 2009B&C	(572,149)	(373,665)	(529,125)	(603,107)
Certificates of Obligation, Series 2010A&B	(1,397,021)	(883,464)	(1,322,700)	(1,179,643)
Certificates of Obligation, Series 2014	-	-	-	-
Total amount available for repayment of general obligation bonds	(7,534,783)	(6,833,246)	(7,809,216)	(7,775,852)
Total debt applicable to limitation	325,970,217	319,086,754	256,770,784	271,369,148
Legal Debt Margin	$ 7,810,764,984	$ 6,644,684,272	$ 6,636,038,230	$ 6,706,636,187
Total net debt applicable to the limit as a percentage of debt limit	4.01%	4.58%	3.73%	3.89%

(1) FY 2014-2005 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.

Fiscal Year					
2010	2009	2008	2007	2006	2005
$ 28,085,526,749	$ 26,931,161,094	$ 24,618,484,981	$ 21,639,288,128	$ 19,633,351,318	$ 18,652,628,614
7,021,381,687	6,732,790,274	6,154,621,245	5,409,822,032	4,908,337,830	4,663,157,154
197,250,000	181,685,000	148,575,000	155,985,000	163,640,000	125,665,000
-	-	-	-	-	-
96,675,000	99,145,000	99,950,000	28,000,000	-	-
293,925,000	280,830,000	248,525,000	183,985,000	163,640,000	125,665,000
-	-	-	-	-	-
(1,393,943)	(1,023,127)	(915,962)	(396,437)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(24,283)	(13,575)
-	-	(33,607)	(47,824)	(69,444)	(91,236)
(1,375,094)	(1,324,406)	(1,368,260)	(1,382,569)	(1,399,793)	(412,974)
(44,606)	(13,497)	(30,852)	(38,858)	(12,450)	-
(545,081)	(565,231)	(622,016)	(103,185)	(100,621)	-
(86,352)	(902)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(87,132)	(85,879)	(103,820)	(151,247)
(173,209)	(97,788)	(155,631)	(296,351)	(564,720)	(825,292)
(96,055)	(87,128)	(91,178)	(77,984)	(235,290)	(445,707)
(94,079)	(137,321)	(137,635)	(449,136)	(277,420)	(418,188)
(361,845)	(361,593)	(459,990)	(728,546)	(612,801)	(1,009,786)
(890,796)	(861,123)	(980,514)	(1,051,579)	(247,146)	-
(524,358)	(140,087)	-	-	-	-
(277,033)	(3,349)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(5,862,451)	(4,615,552)	(4,882,776)	(4,658,348)	(3,647,787)	(3,368,005)
288,062,549	276,214,448	243,642,224	179,326,652	159,992,213	122,296,995
$ 6,733,319,138	$ 6,456,575,826	$ 5,910,979,021	$ 5,230,495,380	$ 4,748,345,617	$ 4,540,860,159
4.10%	4.10%	3.96%	3.31%	3.26%	2.62%

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-27

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS SERIES 2005 (1435)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015	5.000%	-	97,375	97,375
2/15/2015	4.375%	-	16,406	16,406
8/15/2015	5.000%	3,895,000.00	97,375	3,992,375
8/15/2015	4.375%	750,000	16,406	766,406
	TOTALS	$ 4,645,000	$ 227,563	$ 4,872,563

DATE: May 12, 2005
ISSUED: $ 51,640,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2016 are callable in whole or in part on any date beginning 08/15/2015 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS EXHIBIT D-28

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION SERIES 2006 (1436)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	126,125	126,125
8/15/2015	5.000%	3,090,000	126,125	3,216,125
2/15/2016		-	48,875	48,875
8/15/2016	5.000%	1,955,000	48,875	2,003,875
	TOTALS	$ 5,045,000	$ 350,000	$ 5,395,000

DATE: August 15, 2006
ISSUED: $ 38,770,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2017 are callable in whole or in part on any date beginning 08/15/2016 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-29

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS SERIES 2007 (1438)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	527,341	527,341
8/15/2015	4.000%	160,000	527,341	687,341
2/15/2016		-	524,141	524,141
8/15/2016	4.000%	1,265,000	524,141	1,789,141
2/15/2017		-	498,841	498,841
8/15/2017	4.000%	2,695,000	498,841	3,193,841
2/15/2018		-	444,941	444,941
8/15/2018	4.000%	2,785,000	444,941	3,229,941
2/15/2019		-	389,241	389,241
8/15/2019	4.000%	1,400,000	389,241	1,789,241
2/15/2020		-	361,241	361,241
8/15/2020	4.200%	3,010,000	361,241	3,371,241
2/15/2021		-	298,031	298,031
8/15/2021	4.250%	3,450,000	298,031	3,748,031
2/15/2022		-	224,719	224,719
8/15/2022	4.250%	6,985,000	224,719	7,209,719
2/15/2023		-	76,288	76,288
8/15/2023	4.250%	1,760,000	76,288	1,836,288
2/15/2024		-	38,888	38,888
8/15/2024	4.250%	1,830,000	38,888	1,868,888
	TOTALS	$ 25,340,000	$ 6,767,345	$ 32,107,345

DATE: December 1, 2006
ISSUED: $ 26,415,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2017 are callable in whole or in part on any date beginning 08/15/2016 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS EXHIBIT D-30

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION SERIES 2009 (1439)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	446,247	446,247
8/15/2015	3.250%	1,100,000	446,247	1,546,247
2/15/2016		-	428,372	428,372
8/15/2016	3.375%	1,135,000	428,372	1,563,372
2/15/2017		-	409,219	409,219
8/15/2017	3.500%	1,175,000	409,219	1,584,219
2/15/2018		-	388,656	388,656
8/15/2018	3.750%	1,215,000	388,656	1,603,656
2/15/2019		-	365,875	365,875
8/15/2019	4.000%	1,260,000	365,875	1,625,875
2/15/2020		-	340,675	340,675
8/15/2020	4.000%	1,310,000	340,675	1,650,675
2/15/2021		-	314,475	314,475
8/15/2021	4.250%	1,365,000	314,475	1,679,475
2/15/2022		-	285,469	285,469
8/15/2022	5.000%	1,425,000	285,469	1,710,469
2/15/2023		-	249,844	249,844
8/15/2023	5.000%	1,495,000	249,844	1,744,844
2/15/2024		-	212,469	212,469
8/15/2024	5.000%	1,570,000	212,469	1,782,469
2/15/2025		-	173,219	173,219
8/15/2025	4.750%	1,645,000	173,219	1,818,219
2/15/2026		-	134,150	134,150
8/15/2026	4.800%	1,725,000	134,150	1,859,150
2/15/2027		-	92,750	92,750
8/15/2027	5.000%	1,810,000	92,750	1,902,750
2/15/2028		-	47,500	47,500
8/15/2028	5.000%	1,900,000	47,500	1,947,500
	TOTALS	$ 20,130,000	$ 7,777,838	$ 27,907,838

DATE: January 1, 2009
ISSUED: $ 24,280,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2019 are callable in whole or in part on any date beginning 08/15/2018 @ par plus accrued interest to the date for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-31

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS SERIES 2009A (1440)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	20,613	20,613
8/15/2015	3.000%	300,000	20,613	320,613
2/15/2016		-	16,113	16,113
8/15/2016	3.000%	310,000	16,113	326,113
2/15/2017		-	11,463	11,463
8/15/2017	3.500%	320,000	11,463	331,463
2/15/2018		-	5,863	5,863
8/15/2018	3.500%	335,000	5,863	340,863
	TOTALS	$ 1,265,000	$ 108,100	$ 1,373,100

DATE: February 1, 2009
ISSUED: $ 6,995,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds are not subject to redemption prior to stated maturity.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS EXHIBIT D-32

HIDALGO COUNTY
CERTIFICATES OF OBLIGATION SERIES 2009B&C (1441)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	249,343	249,343
8/15/2015	3.000%	515,000	249,343	764,343
2/15/2016		-	241,618	241,618
8/15/2016	3.000%	530,000	241,618	771,618
2/15/2017		-	233,668	233,668
8/15/2017	4.000%	545,000	233,668	778,668
2/15/2018		-	222,768	222,768
8/15/2018	4.518%	570,000	222,768	792,768
2/15/2019		-	209,892	209,892
8/15/2019	4.618%	585,000	209,892	794,892
2/15/2020		-	196,384	196,384
8/15/2020	4.818%	600,000	196,384	796,384
2/15/2021		-	181,930	181,930
8/15/2021	5.068%	620,000	181,930	801,930
2/15/2022		-	166,219	166,219
8/15/2022	5.218%	640,000	166,219	806,219
2/15/2023		-	149,522	149,522
8/15/2023	5.318%	665,000	149,522	814,522
2/15/2024		-	131,839	131,839
8/15/2024	5.418%	685,000	131,839	816,839
2/15/2025		-	113,283	113,283
8/15/2025	5.518%	710,000	113,283	823,283
2/15/2026		-	93,694	93,694
8/15/2026	6.006%	735,000	93,694	828,694
2/15/2027		-	71,622	71,622
8/15/2027	6.006%	765,000	71,622	836,622
2/15/2028		-	48,649	48,649
8/15/2028	6.006%	795,000	48,649	843,649
2/15/2029		-	24,775	24,775
8/15/2029	6.006%	825,000	24,775	849,775
	TOTALS	$ 9,785,000	$ 4,670,405	$ 14,455,405

DATE: September 15, 2009
ISSUED: $ 12,225,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds maturing on and after 08/15/2020 are callable in whole or in part on any date beginning 08/15/2019 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-33**

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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	631,732	631,732
8/15/2015	4.000%	1,115,000	631,732	1,746,732
2/15/2016		-	609,432	609,432
8/15/2016	4.000%	1,160,000	609,432	1,769,432
2/15/2017		-	586,232	586,232
8/15/2017	4.000%	1,205,000	586,232	1,791,232
2/15/2018		-	562,132	562,132
8/15/2018	4.000%	1,255,000	562,132	1,817,132
2/15/2019		-	537,032	537,032
8/15/2019	4.000%	1,305,000	537,032	1,842,032
2/15/2020		-	510,932	510,932
8/15/2020	4.820%	1,355,000	510,932	1,865,932
2/15/2021		-	478,277	478,277
8/15/2021	4.820%	1,395,000	478,277	1,873,277
2/15/2022		-	444,657	444,657
8/15/2022	5.320%	1,440,000	444,657	1,884,657
2/15/2023		-	406,353	406,353
8/15/2023	5.320%	1,490,000	406,353	1,896,353
2/15/2024		-	366,719	366,719
8/15/2024	5.320%	1,545,000	366,719	1,911,719
2/15/2025		-	325,622	325,622
8/15/2025	5.420%	1,595,000	325,622	1,920,622
2/15/2026		-	282,398	282,398
8/15/2026	6.300%	1,650,000	282,398	1,932,398
2/15/2027		-	230,423	230,423
8/15/2027	6.300%	1,720,000	230,423	1,950,423
2/15/2028		-	176,243	176,243
8/15/2028	6.300%	1,790,000	176,243	1,966,243
2/15/2029		-	119,858	119,858
8/15/2029	6.300%	1,865,000	119,858	1,984,858
2/15/2030		-	61,110	61,110
8/15/2030	6.300%	1,940,000	61,110	2,001,110
	TOTALS	$ 23,825,000	$ 12,658,299	$ 36,483,299

DATE: June 1, 2010
ISSUED: $ 27,850,000
PAYABLE: Bank of NY, McAllen, Texas
CALL OPTION: Bonds maturing on and after 08/15/2021 are callable in whole or in part on any date beginning 08/15/2020 @ par plus accrued interest to the date fixed for redemption.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS EXHIBIT D-34

HIDALGO COUNTY
GENERAL OBLIGATION REFUNDING BONDS SERIES 2014A (1443)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	72,950	72,950
8/15/2015	3.000%	2,135,000	72,950	2,207,950
2/15/2016		-	40,925	40,925
8/15/2016	3.000%	1,335,000	40,925	1,375,925
2/15/2017		-	20,900	20,900
8/15/2017	3.000%	-	20,900	20,900
2/15/2018		-	20,900	20,900
8/15/2018	3.000%	-	20,900	20,900
2/15/2019		-	20,900	20,900
8/15/2019	4.000%	1,045,000	20,900	1,065,900
	TOTALS	$ 4,515,000	$ 353,150	$ 4,868,150

DATE: April 15, 2014
ISSUED: $ 4,515,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds are not subject to redemption prior to stated maturity.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS **EXHIBIT D-35**

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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	314,547	314,547
8/15/2015	0.645%	-	314,547	314,547
2/15/2016		-	314,547	314,547
8/15/2016	0.645%	5,465,000	314,547	5,779,547
2/15/2017		-	296,923	296,923
8/15/2017	1.289%	5,595,000	296,923	5,891,923
2/15/2018		-	260,863	260,863
8/15/2018	1.861%	5,665,000	260,863	5,925,863
2/15/2019		-	208,150	208,150
8/15/2019	2.261%	6,135,000	208,150	6,343,150
2/15/2020		-	138,794	138,794
8/15/2020	2.650%	6,275,000	138,794	6,413,794
2/15/2021		-	55,650	55,650
8/15/2021	3.000%	3,710,000	55,650	3,765,650
	TOTALS	$ 32,845,000	$ 3,178,947	$ 36,023,947

DATE: April 15, 2014
ISSUED: $ 32,845,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Bonds are not subject to redemption prior to stated maturity.
COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-36

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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	147,384	147,384
8/15/2015	4.000%	-	449,647	449,647
2/15/2016		-	449,647	449,647
8/15/2016	4.000%	-	449,647	449,647
2/15/2017		-	449,647	449,647
8/15/2017	4.000%	505,000	449,647	954,647
2/15/2018		-	439,547	439,547
8/15/2018	4.000%	800,000	439,547	1,239,547
2/15/2019		-	423,547	423,547
8/15/2019	5.000%	1,325,000	423,547	1,748,547
2/15/2020		-	390,422	390,422
8/15/2020	5.000%	1,665,000	390,422	2,055,422
2/15/2021		-	348,797	348,797
8/15/2021	5.000%	585,000	348,797	933,797
2/15/2022		-	334,172	334,172
8/15/2022	5.000%	430,000	334,172	764,172
2/15/2023		-	323,422	323,422
8/15/2023	5.000%	715,000	323,422	1,038,422
2/15/2024		-	305,547	305,547
8/15/2024	5.000%	755,000	305,547	1,060,547
2/15/2025		-	286,672	286,672
8/15/2025	5.000%	1,095,000	286,672	1,381,672
2/15/2026		-	259,297	259,297
8/15/2026	5.000%	1,150,000	259,297	1,409,297
2/15/2027		-	230,547	230,547
8/15/2027	3.125%	1,205,000	230,547	1,435,547
2/15/2028		-	211,719	211,719
8/15/2028	5.000%	1,240,000	211,719	1,451,719
2/15/2029		-	180,719	180,719
8/15/2029	3.250%	1,305,000	180,719	1,485,719
2/15/2030		-	159,513	159,513
8/15/2030	3.250%	1,340,000	159,513	1,499,513
2/15/2031		-	137,738	137,738
8/15/2031	5.000%	1,395,000	137,738	1,532,738
2/15/2032		-	102,863	102,863
8/15/2032	5.000%	1,455,000	102,863	1,557,863
2/15/2033		-	66,488	66,488
8/15/2033	3.500%	1,535,000	66,488	1,601,488
2/15/2034		-	39,625	39,625
8/15/2034	5.000%	1,585,000	39,625	1,624,625
	TOTALS	$ 20,085,000	$ 10,876,881	$ 30,961,881

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 D-37

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

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	185,547	185,547
8/15/2015	3.000%	380,000	566,075	946,075
2/15/2016		-	560,375	560,375
8/15/2016	3.000%	-	560,375	560,375
2/15/2017		-	560,375	560,375
8/15/2017	5.000%	1,560,000	560,375	2,120,375
2/15/2018		-	521,375	521,375
8/15/2018	5.000%	1,655,000	521,375	2,176,375
2/15/2019		-	480,000	480,000
8/15/2019	5.000%	1,970,000	480,000	2,450,000
2/15/2020		-	430,750	430,750
8/15/2020	5.000%	1,605,000	430,750	2,035,750
2/15/2021		-	390,625	390,625
8/15/2021	5.000%	2,295,000	390,625	2,685,625
2/15/2022		-	333,250	333,250
8/15/2022	5.000%	2,405,000	333,250	2,738,250
2/15/2023		-	273,125	273,125
8/15/2023	5.000%	2,535,000	273,125	2,808,125
2/15/2024		-	209,750	209,750
8/15/2024	5.000%	2,665,000	209,750	2,874,750
2/15/2025		-	143,125	143,125
8/15/2025	5.000%	2,790,000	143,125	2,933,125
2/15/2026		-	73,375	73,375
8/15/2026	5.000%	2,935,000	73,375	3,008,375
	TOTALS	$ 22,795,000	$ 8,703,872	$ 31,498,872

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 D-38

HIDALGO COUNTY
TAX NOTES SERIES 2014 (1401)
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) February & August 15th	Principal Requirements	Interest Requirements	Total Annual Requirements
2/15/2015		-	43,545	43,545
8/15/2015	4.000%	1,080,000	132,850	1,212,850
2/15/2016		-	111,250	111,250
8/15/2016	5.000%	1,030,000	111,250	1,141,250
2/15/2017		-	85,500	85,500
8/15/2017	5.000%	1,085,000	85,500	1,170,500
2/15/2018		-	58,375	58,375
8/15/2018	5.000%	1,140,000	58,375	1,198,375
2/15/2019		-	29,875	29,875
8/15/2019	5.000%	1,195,000	29,875	1,224,875
	TOTALS	$ 5,530,000	$ 746,395	$ 6,276,395

DATE: November 15, 2014
ISSUED: $ 5,530,000
PAYABLE: The Bank of New York Mellon
CALL OPTION: Notes are not subject to redemption prior to stated maturity.

COUNTY WIDE ISSUE

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-39

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX IMPROVEMENT BONDS SERIES 2007
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2015		-	466,722	466,722
9/1/2015	4.000%	1,280,000	466,722	1,746,722
3/1/2016		-	441,122	441,122
9/1/2016	5.000%	1,345,000	441,122	1,786,122
3/1/2017		-	407,497	407,497
9/1/2017	5.000%	1,410,000	407,497	1,817,497
3/1/2018		-	372,247	372,247
9/1/2018	4.000%	1,475,000	372,247	1,847,247
3/1/2019		-	342,747	342,747
9/1/2019	4.000%	1,535,000	342,747	1,877,747
3/1/2020		-	312,047	312,047
9/1/2020	4.000%	1,595,000	312,047	1,907,047
3/1/2021		-	280,147	280,147
9/1/2021	4.000%	1,660,000	280,147	1,940,147
3/1/2022		-	246,947	246,947
9/1/2022	4.000%	1,730,000	246,947	1,976,947
3/1/2023		-	212,347	212,347
9/1/2023	4.125%	1,805,000	212,347	2,017,347
	TOTALS	$ 13,835,000	6,163,644	$ 19,998,644

DATE: February 15, 2007
ISSUED: $ 28,000,000
PAYABLE: U.S. Bank
CALL OPTION: Bonds maturing on and after 09/1/2017 are callable in whole or in part on any date beginning 09/1/2016 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS EXHIBIT D-40

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX IMPROVEMENT BONDS SERIES 2008
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2015		-	1,397,794	1,397,794
9/1/2015	4.000%	3,215,000	1,397,794	4,612,794
3/1/2016		-	1,333,494	1,333,494
9/1/2016	4.000%	3,355,000	1,333,494	4,688,494
3/1/2017			1,266,394	1,266,394
9/1/2017	4.000%	3,495,000	1,266,394	4,761,394
3/1/2018		-	1,196,494	1,196,494
9/1/2018	4.000%	3,645,000	1,196,494	4,841,494
3/1/2019		-	1,123,594	1,123,594
9/1/2019	4.000%	3,800,000	1,123,594	4,923,594
3/1/2020		-	1,047,594	1,047,594
9/1/2020	4.250%	3,955,000	1,047,594	5,002,594
3/1/2021		-	963,550	963,550
9/1/2021	5.000%	4,125,000	963,550	5,088,550
3/1/2022		-	860,425	860,425
9/1/2022	5.000%	4,300,000	860,425	5,160,425
3/1/2023		-	752,925	752,925
9/1/2023	5.000%	4,490,000	752,925	5,242,925
3/1/2024		-	640,675	640,675
9/1/2024	5.000%	4,695,000	640,675	5,335,675
3/1/2025		-	523,300	523,300
9/1/2025	5.000%	4,920,000	523,300	5,443,300
3/1/2026		-	400,300	400,300
9/1/2026	4.750%	5,160,000	400,300	5,560,300
3/1/2027		-	277,750	277,750
9/1/2027	5.000%	5,420,000	277,750	5,697,750
3/1/2028		-	142,250	142,250
9/1/2028	5.000%	5,690,000	142,250	5,832,250
	TOTALS	$ 60,265,000	$ 23,853,075	$ 84,118,075

DATE: April 1, 2008
ISSUED: $ 72,000,000
PAYABLE: U.S. Bank
CALL OPTION: Bonds maturing on and after 09/1/2019 are callable in whole or in part on any date beginning 09/1/2018 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-41

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX IMPROVEMENT BONDS SERIES 2013
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2015		-	1,509,884	1,509,884
9/1/2015	4.00%	2,615,000	1,509,884	4,124,884
3/1/2016		-	1,457,584	1,457,584
9/1/2016	5.00%	2,695,000	1,457,584	4,152,584
3/1/2017		-	1,390,209	1,390,209
9/1/2017	5.00%	2,825,000	1,390,209	4,215,209
3/1/2018		-	1,319,584	1,319,584
9/1/2018	5.00%	2,960,000	1,319,584	4,279,584
3/1/2019		-	1,245,584	1,245,584
9/1/2019	5.00%	3,100,000	1,245,584	4,345,584
3/1/2020		-	1,168,084	1,168,084
9/1/2020	5.00%	3,255,000	1,168,084	4,423,084
3/1/2021		-	1,086,709	1,086,709
9/1/2021	5.00%	3,410,000	1,086,709	4,496,709
3/1/2022		-	1,001,459	1,001,459
9/1/2022	5.00%	3,610,000	1,001,459	4,611,459
3/1/2023		-	911,209	911,209
9/1/2023	5.00%	3,810,000	911,209	4,721,209
3/1/2024		-	815,959	815,959
9/1/2024	5.00%	4,020,000	815,959	4,835,959
3/1/2025		-	715,459	715,459
9/1/2025	5.00%	4,235,000	715,459	4,950,459
3/1/2026		-	609,584	609,584
9/1/2026	2.50%	4,455,000	609,584	5,064,584
3/1/2027		-	553,897	553,897
9/1/2027	3.00%	4,555,000	553,897	5,108,897
3/1/2028		-	485,572	485,572
9/1/2028	3.13%	4,655,000	485,572	5,140,572
3/1/2029		-	412,838	412,838
9/1/2029	3.13%	4,800,000	412,838	5,212,838
3/1/2030		-	337,838	337,838
9/1/2030	3.25%	4,950,000	337,838	5,287,838
3/1/2031		-	257,400	257,400
9/1/2031	3.25%	5,110,000	257,400	5,367,400
3/1/2032		-	174,363	174,363
9/1/2032	3.25%	5,280,000	174,363	5,454,363
3/1/2033		-	88,563	88,563
9/1/2033	3.25%	5,450,000	88,563	5,538,563
	TOTALS	$ 75,790,000	$ 31,083,563	$ 106,873,563

DATE: March 15, 2013
ISSUED: $ 77,130,000
PAYABLE: U.S. Bank
CALL OPTION: Bonds maturing on and after 09/1/2024 are callable in whole or in part on any date beginning 09/1/2023 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-42

DRAINAGE DISTRICT NO. 1
UNLIMITED TAX REFUNDING BONDS SERIES 2014
SCHEDULE OF DEBT SERVICE REQUIREMENTS UNTIL MATURITY

Date of Payment	Interest Rate (Per Bond) March & September 1st	Principal Requirements	Interest Requirements	Total Annual Requirements
3/1/2015		-	50,878	
9/1/2015	2.000%	145,000	150,131	346,009
3/1/2016		-	148,681	
9/1/2016	2.000%	-	148,681	297,363
3/1/2017		-	148,681	
9/1/2017	2.000%	-	148,681	297,363
3/1/2018		-	148,681	
9/1/2018	2.000%	-	148,681	297,363
3/1/2019		-	148,681	
9/1/2019	2.000%	-	148,681	297,363
3/1/2020		-	148,681	
9/1/2020	2.000%	-	148,681	297,363
3/1/2021		-	148,681	
9/1/2021	2.000%	-	148,681	297,363
3/1/2022		-	148,681	
9/1/2022	2.000%	-	148,681	297,363
3/1/2023		-	148,681	
9/1/2023	2.000%	-	148,681	297,363
3/1/2024		-	148,681	
9/1/2024	3.750%	1,815,000	148,681	2,112,363
3/1/2025		-	114,650	
9/1/2025	3.750%	1,880,000	114,650	2,109,300
3/1/2026		-	79,400	
9/1/2026	4.000%	1,945,000	79,400	2,103,800
3/1/2027		-	40,500	
9/1/2027	4.000%	2,025,000	40,500	2,106,000
	TOTALS	$ 7,810,000	$ 3,346,372	$ 11,156,372

DATE: December 1, 2014
ISSUED: $ 7,810,000
PAYABLE: U.S. Bank
CALL OPTION: Bonds maturing on and after 09/1/2025 are callable in whole or in part on any date beginning 09/1/2024 @ par plus accrued interest to the date of redemption.

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-43

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	School Enrollment (2)	Unemployment Rate (1)
2005	678,275	11,102,157,000	16,359	176,300	7.9%
2006	700,634	12,003,000,000	17,409	176,300	7.4%
2007	710,514	13,320,353,000	18,979	187,808	6.6%
2008	726,604	14,223,948,000	19,721	173,052	7.3%
2009	741,152	15,199,996,000	20,509	191,293	10.6%
2010	774,769	16,338,261,000	20,946	204,529	11.8%
2011	794,181	17,248,431,000	21,620	210,705	12.0%
2012	806,552	18,066,662,000	22,400	213,569	11.0%
2013	815,996	18,827,748,000	23,073	218,466	10.8%
2014	831,073	(3)	(3)	222,720	8.7%

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

COUNTY OF HIDALGO, TEXAS

EXHIBIT D-44

HIDALGO COUNTY
PRINCIPAL EMPLOYERS
CURRENT YEAR AND SIX YEARS AGO

	2014			2008		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(2) Wal-Mart	5,004	1	1.64%			
(3) H-E-B	4,343	2	1.42%	3,842	2	1.47%
(6) Pharr-San Juan-Alamo ISD	4,100	3	1.34%	3,661	5	1.40%
(6) McAllen Consolidated ISD	3,900	4	1.28%	3,769	4	1.44%
(1) Hidalgo County	3,821	5	1.25%	3,545	6	1.35%
(6) Edinburg Consolidated ISD	3,600	6	1.18%	3,800	3	1.45%
(6) Doctor's Hospital at Renaissance	3,400	7	1.11%			
(6) Edinburg Regional Medical Center	3,000	8	0.98%	2,070	9	0.79%
(6) University of Texas-Pan American	2,850	9	0.93%	3,930	1	1.50%
(6) Weslaco ISD	2,817	10	0.92%			
La Joya ISD				3,148	7	1.20%
Mission Consolidated ISD				2,162	8	0.83%
City of McAllen				1,735	10	0.66%
	36,835		12.06%	31,662		12.10%
			(4)			(5)

Source: Texas Workforce Commission, McAllen, Edinburg, Mission and Weslaco Economic Development Corporation, PSJA ISD Human Resources

(1) Includes Hidalgo County and County related agencies employees.
(2) Based on 19 stores with an average of 263 employees.
(3) Based on 19 stores with an average of 228 employees.
(4) Total employment in 2014 was 305,428.
(5) Total employment in 2008 was 261,657.
(6) Data not found for 2014, used 2013.

COUNTY OF HIDALGO, TEXAS

MISCELLANEOUS STATISTICS
DECEMBER 31, 2014

Area Information

Name:	County of Hidalgo	Number of Cities:	22
Date of Incorporation:	1852	Number of Water Supply Corporations:	4
Form of Government:	County Judge and Four Commissioners	Number of Banks:	21
		* Total Deposits as of June 30, 2014(millions):	$ 9,230
County Seat:	Edinburg, Texas		
Number of employees:	3,948		
Area in acres:	9,525,000		

Miles of County maintained roads:	Precinct 1	671
	Precinct 2	123
	Precinct 3	566
	Precinct 4	470

Education

Four year universities:	University of Texas-Pan American	Edinburg
Two-four year colleges:	South Texas College	McAllen
Number of school districts:	17	

Hospitals

Cornerstone Regional Hospital	Edinburg
Doctor's Hospital at Renaissance	Edinburg
Edinburg Regional Medical Center	Edinburg
Knapp Medical Center	Weslaco
Life Care Hospital	Edinburg
Lifecare Hospitals of South Texas	Pharr
Magic Valley Hospital	Pharr
McAllen Heart Hospital	McAllen
McAllen Medical Center	McAllen
Mission Regional Medical Center	Mission
Rehabilitation Center at Renaissance	Edinburg
Rio Grande Regional Hospital	Pharr
Rio Grande Rehabilitation Hospital	Pharr
Solara Hospital	McAllen
Weslaco Hospital at Renaissance	Weslaco
Women Hospital at Renaissance	Edinburg

Recreation

Museums:	Donna Hooks Fletcher Historical Museum	Donna
	Hidalgo Pumphouse Heritage & Discovery Park	Hidalgo
	International Museum of Art and Science	McAllen
	Lower Rio Grande Valley Nature Center	Weslaco
	Museum of South Texas History	Edinburg
	Mission Historical Museum	Mission
	Old Clock Museum	Pharr
	Smitty's Juke Box Museum	Pharr
	Weslaco Museum	Weslaco
Number of Libraries:	13	
Number of County Parks:	22	
State Parks:	Bentsen RGV State Park	Mission
	Estero Llano Grande State Park	Weslaco
US Wildlife:	Santa Ana National Wildlife Refuge	Alamo
Number of Golf Courses:	16	

Infrastructure

Airports (public):	McAllen Miller International Airport	McAllen
	Mid Valley Airport	Weslaco
	South Texas International Airport at Edinburg	Edinburg
International Bridges:	Anzalduas - Reynosa International Bridge	
	McAllen-Hidalgo - Reynosa International Bridge	
	Pharr - Reynosa International Bridge	
	Progreso - Nuevo Progreso International Bridge	
	Donna-Rio Bravo International Bridge	
	Los Ebanos Ferry (hand-drawn, three car and 12 pedestrians capacity)	
Foreign Trade Zones:	FTZ No. 12 - McAllen	
	FTZ No. 156 - Weslaco	

Economic

(1) Median household income:	$ 34,607	Principal industries:	Construction
(1) People below poverty level:	282,565		Educational Services
(1) % of people below poverty level:	34.0%		Financial Activities
Labor force:	334,457		Health Services
People employed:	305,428		Government
People unemployed:	29,029		Information
Unemployment rate:	8.7%		Leisure and Hospitality
			Manufacturing
			Natural Resources and Mining
			Professional and Business services
			Trade, Transportation and Utilities

Gross Sales

Industry	2014	2013	2012	2011
Agriculture	55,131,492	64,348,813	11,375,308	38,842,405
Construction	614,823,153	677,444,415	372,898,126	523,838,551
Finance, Real Estate, Insurance	293,431,954	249,877,883	157,405,162	214,882,125
Manufacturing	1,508,609,652	1,522,984,229	837,458,689	1,476,574,931
Mining	140,981,973	135,589,884	130,736,317	151,330,051
Other	32,215	31,695	216,160	34,546
Retail	9,832,370,488	9,399,973,895	6,285,146,647	8,567,522,990
Other Services (2)	675,271,542	766,910,929	511,784,344	581,376,837
Transportation, Communications, and Utilities	318,050,890	110,201,860	223,389,131	338,538,399
Wholesale-Trade	2,185,751,809	2,175,330,084	1,408,605,903	1,994,665,551
	15,624,455,168	15,102,693,687	9,939,015,787	13,887,606,386

Agriculture

Products Raised (2013)

	Crops	Acres Harvested	Production	
	Grain Sorghum	96,200	5,772,000	Bushels
(1)	Sugar Cane	15,300	711,000	Tons
	Corn	16,300	1,384,100	Bushels
(3)	Upland Cotton	N/A	N/A	Bales

Sources:

Websites: Valley Chamber of Commerce, Federal Deposit Insurance Corporation, US Census Bureau, Educationbug Organization, Texas Comptroller of Public Accounts, Texas Education Agency, Texas Workforce Commission, United States Department of Agriculture, and Hidalgo County related agencies.

(1) 2013 Data. 2014 data is not available.
(2) Changed industry name from Services to Other Services due to report data only reflecting other services gross sales.
(3) There is no estimate data for 2014 or 2013.

COUNTY OF HIDALGO, TEXAS

FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN YEARS

	Fiscal Year			
	2014	2013	2012	2011
Function				
General government				
Judicial	342	349	371	375
Executive	31	25	28	29
Elections	22	27	26	27
Financial administration	345	350	350	353
Other-unclassified	119	129	127	138
Public safety				
Police	437	450	407	419
Fire	9	6	7	7
Corrections	789	831	790	769
Other Protection	5	5	5	5
Highways and streets	267	286	291	292
Drainage	109	113	107	102
Sanitation	65	70	73	73
Health and welfare				
Hidalgo County	389	416	434	446
Head Start Program	760	760	804	780
Community Service Agency	36	32	32	50
Culture-recreation				
Parks	50	51	55	57
Conservation	8	11	7	6
Urban and economic development				
Hidalgo County	-	-	-	-
Urban County	24	26	30	29
Economic Opportunity	13	11	11	10
Total	3,820	3,948	3,955	3,967

Source: Hidalgo County payroll database and county related agencies.

(1) Two part-time employees represent one full-time equivalent employee.

Fiscal Year					
2010	2009	2008	2007	2006	2005 (1)
327	327	343	315	372	301
13	14	18	22	17	24
25	18	21	21	21	18
371	344	352	298	290	279
130	129	130	114	113	103
389	382	383	364	390	363
7	7	5	6	7	7
799	801	770	691	819	682
4	6	5	-	-	-
267	295	244	196	212	189
94	89	87	77	85	85
75	86	69	61	55	44
441	440	412	381	417	361
778	786	809	827	815	746
45	44	32	32	31	30
47	54	49	43	45	41
10	11	11	11	10	11
-	1	1	-	1	1
30	27	22	24	27	27
10	10	6	3	3	8
3,862	3,871	3,769	3,486	3,730	3,320

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

	Fiscal Year			
Function	**2014**	**2013**	**2012**	**2011**
General government				
Criminal cases on docket (2)	185,184	537,239	240,482	147,780
Criminal cases disposed (2)	56,693	95,939	47,413	46,925
Civil cases on docket (2)	56,108	79,750	32,940	20,311
Civil cases disposed (2)	11,876	62,124	33,272	7,744
Number of inquests (2)	422	373	86	206
Vehicles registered	568,966	549,205	529,102	505,523
Public safety				
Average daily inmate population	1,094	1,098	1,094	1,286
Drainage				
Subdivision drainage reviews	192	149	195	159
Health and welfare				
Restaurant permits	2,265	2,348	2,222	2,275
Food handler permits	4,984	5,497	5,410	5,798
Mobile vendor permits	74	N/A	N/A	N/A
Septic tank inspections	1,301	1,037	1,453	1,061
Children served by Head Start (3)	4,303	4,241	4,237	4,343
Children with disabilities served by Head Start (3)	440	438	429	230
Individuals assisted by CSA (4)	15,359	14,684	18,790	21,692
Urban and economic development				
Home rehabilitations/reconstructions	(1)	14	26	28
New home constructions	(1)	26	39	24
First time home buyers assisted with down payment	(1)	14	9	36

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

(1) Data is not available.
(2) Justice of the Peace Precinct 4, Place 1, 2003 - 2006 data and Justice of the Peace Precinct 4, Place 2, 2003-2005 data are not available as per reports obtained from the Office of Court Administration website.
(3) Enrollment based on school year (August-May).
(4) Community Service Agency (CSA) assists low income individuals in the payment of electricity, water, rent, heating/cooling of homes, medicines, food, and vehicle and home repairs.

Fiscal Year					
2010	2009	2008	2007	2006	2005
96,183	109,121	111,914	113,699	86,638	79,677
60,120	72,893	70,515	69,402	52,967	47,019
74,943	77,426	75,062	67,808	57,402	53,011
9,986	17,883	17,619	15,021	37,141	13,608
547	433	424	425	371	375
488,215	470,371	462,051	448,839	424,255	391,660
1,275	1,150	1,132	1,185	1,073	1,202
135	153	208	269	335	324
2,084	2,372	2,485	2,412	2,272	2,319
5,697	1,770	(1)	(1)	(1)	(1)
N/A	N/A	N/A	N/A	N/A	N/A
1,386	835	1,595	1,863	1,609	1,938
4,351	4,682	4,710	4,246	3,977	3,935
85	39	605	577	476	406
21,891	31,563	15,039	12,805	22,804	13,368
27	42	47	44	37	16
50	50	38	45	63	25
20	23	22	26	36	19

COUNTY OF HIDALGO, TEXAS

CAPITAL ASSETS STATISTICS BY FUNCTION
LAST TEN YEARS

	Fiscal Year			
	2014	2013	2012	2011
Function				
General government				
Courthouse-number of courts	25	24	24	23
Justice of the Peace courts	9	9	9	9
Motor Vehicle Department substations	5	6	6	6
Public safety				
County jail-number of beds	1,397	1,385	1,430	1,097
Patrol units	426	395	363	365
Drainage				
Administration Office	1	1	1	1
Health and welfare				
Health Department offices that issue restaurant permits and septic tank inspections	3	3	3	3
Head Start centers	27	27	27	27
Head Start school buses	38	39	39	39
Urban redevelopment and housing				
Urban County administration office	1	1	1	1

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

Fiscal Year					
2010	2009	2008	2007 (1)	2006	2005
22	20	20	16	14	14
9	9	9	9	9	9
6	6	5	5	5	5
1,232	1232	1232	1232	1,232	1,232
380	365	423	304	209	193
1	1	1	1	1	1
3	3	3	3	3	3
27	24	21	21	21	21
34	31	33	33	25	33
1	1	1	1	1	1

COUNTY OF HIDALGO, TEXAS
County Auditor's Office Personnel
December 31, 2014

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

Accounting Division

Marcela Luna	Division Director
Deborah Fischer, CPA	Supervisor
Alvaro Chuc	Supervisor
Kaochi Hsu	Assistant Auditor
Milagros Rodriguez	Assistant Auditor
Jennifer L. Garza	Assistant Auditor
Nereyda Gonzalez	Assistant Auditor
Sandra E. Flores	Assistant Auditor
Rossana Schettino	Assistant Auditor
Gerardo Salinas, Jr.	Assistant Auditor
Hector Sandoval	Assistant Auditor
Cynthia Paslak	Assistant Auditor
Blanca I. Tijerina	Assistant Auditor

Audit Division

Arcilia B. Duran, CPA	Division Director
Elizabeth Cano	Supervisor
Leticia Chavez	Supervisor
Yvonne Torres	Supervisor
Carlos E. Ramirez	Assistant Auditor
Alejandra Santa Ana	Assistant Auditor
Crystal Puente	Assistant Auditor
Marissa Castillo	Assistant Auditor
Abigail Guajardo	Assistant Auditor
Griselda Quintero	Assistant Auditor
Erica M Espinosa	Assistant Auditor
Reynaldo Cantu, II	Assistant Auditor
Jessica Ortega	Assistant Auditor
Guadalupe Y. Garza	Assistant Auditor
Ester Perez	Assistant Auditor
Zoraida Z. Escamilla	Assistant Auditor
Olga L. Perez	Assistant Auditor
Lucy M. Quintero	Assistant Auditor
Genoveva Gonzalez	Assistant Auditor
Vanessa Olivarez	Assistant Auditor
Yolanda Estrada	Assistant Auditor
Ivette Moreno	Assistant Auditor
Enriqueta Zambrano	Assistant Auditor
Consuelo Salinas	Assistant Auditor
Belinda Salinas	Assistant Auditor

Support Staff

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