

# ***Hidalgo County, Texas***

Monthly Financial Report  
(Unaudited and Unadjusted)  
(Excluding Related Agencies & Component Unit)

May 31, 2022



Prepared by the Office of the County Auditor  
Linda Fong, CPFO

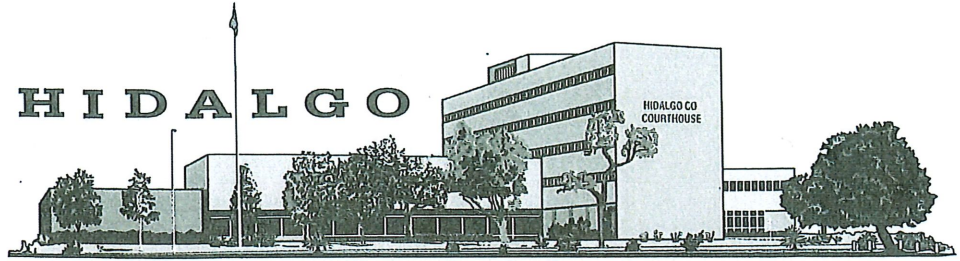
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(Unaudited and Unadjusted)  
May 31, 2022

## Table of Contents

County Auditor's Letter of Transmittal .....	<i>i</i>
Section 1 - Financial Statements	
Consolidated Balance Sheet - All Fund Types and Account Groups.....	1
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	2
Section 2 - Other Supplementary Information	
Schedule of Cash Receipts and Disbursements.....	3
Schedule of Interfund Transfers.....	5
Schedule of Long-Term Debt Outstanding.....	6
Schedule of Debt Requirements.....	6
Section 3 - Budget Status	
Summary of Revenues and Expenditures - Budget to Actual - By Fund.....	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - General Fund.....	9
Budget Status by Department - General Fund.....	10

# COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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December 15, 2022

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

The unaudited and unadjusted Monthly Financial Report of Hidalgo County, Texas, for the month ended May 31, 2022 is hereby submitted as required by Sections 114.023-.025 of the Local Government Code. This report was prepared by the County Auditor's staff and is intended for informational purposes only. This report does not contain financial information for the County's related agencies (Community Service Agency, Head Start Program, and Urban County), component unit (Drainage District No. 1), or the various officials trust and agency funds. Financial information for the County's related agencies and component unit is compiled annually by the independent auditors for inclusion in the County's Comprehensive Annual Financial Report.

The Monthly Financial Report is presented in three sections: Financial Statements, Other Supplementary Information and Budget Status. The Financial Statement section contains a Consolidated Balance Sheet for all fund types and account groups and a Statement of Revenues, Expenditures and Changes in Fund Balances for governmental fund types. The Other Supplementary Information section contains information on receipts and disbursements, interfund transfers and long-term debt outstanding. The Budget Status section contains budget to actual comparisons by fund type for governmental funds, and general fund expenditures and transfers out budget to actual comparison by department.

Should you have any questions concerning this report, please do not hesitate to contact the County Auditor's Office at (956) 318-2511 extension 4668.

Respectfully submitted,

Linda Fong, CPFO  
Interim County Auditor

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## HIDALGO COUNTY DISTRICT JUDGES

LUIS M.  
SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

FERNANDO  
NANCIAS  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY"  
FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA  
REYNA  
JUDGE, 206<sup>TH</sup> D.C.

MARLA  
CUELLAR  
JUDGE, 275<sup>TH</sup>  
D.C.

MARIO E.  
RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE  
GONZALEZ  
JUDGE, 370<sup>TH</sup>  
D.C.  
OVERSEER

LETICIA  
LOPEZ  
JUDGE, 389<sup>TH</sup>  
D.C.

L. KENO  
VASQUEZ  
JUDGE, 398<sup>TH</sup>  
D.C.

ISRAEL RAMON,  
JR.  
JUDGE, 430<sup>TH</sup>  
D.C.

RENEER.  
BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

JOSE "JOE"  
RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

# **Financial Statements**

County of Hidalgo, Texas  
Consolidated Balance Sheet  
All Fund Types and Account Groups  
May 31, 2022

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund	Account Groups		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Capital Assets	General Long-Term Debt	(Memo Only) May 31, 2022
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash	-	19,646,848	1,301,748	11,821,789	1,235,832	2,827,259	3,411,146	-	-	40,244,623
Investments	116,000,000	117,486,703	63,500,000	17,800,000	-	10,000,000	2,807,897	-	-	327,594,599
Receivables (net of allowance for uncollectibles)	16,471,146	29,805	11,039	2,000,586	-	(655)	45	-	-	18,511,965
Due from other governments	1,161,252	6,444,229	12,656,788	-	-	-	-	-	-	20,262,269
Due from other funds	1,726,368	-	446,699	1,839,718	-	13,893	-	-	-	4,026,679
Due from component unit	381,310	418,910	-	-	-	-	-	-	-	800,220
Inventories	812,917	-	-	-	-	-	-	-	-	812,917
Prepaid items	3,682,229	804	-	-	-	-	-	-	-	3,683,033
Investments - noncurrent	95,624,000	-	-	-	-	-	-	-	-	95,624,000
Advances to other funds	114,300	10,400	-	-	-	150,000	-	-	-	274,700
Other assets	-	-	-	-	-	-	-	-	-	-
Capital assets (net of accum depr):										
Land	-	-	-	-	1,001,093	-	5,740,532	60,740,172	-	67,481,797
Infrastructure	-	-	-	-	-	-	-	495,868,153	-	495,868,153
Buildings	-	-	-	-	-	-	-	164,586,324	-	164,586,324
Improvements other than buildings	-	-	-	-	-	-	-	19,702,461	-	19,702,461
Machinery and equipment	-	-	-	-	71,134	25,945	-	132,692,825	-	132,789,903
Construction in progress	-	-	-	-	-	-	-	179,290,551	-	179,290,551
Amount available for retirement of long-term debt	-	-	-	-	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	-	380,945,000	380,945,000
<b>Total assets</b>	<b>235,973,523</b>	<b>144,037,699</b>	<b>77,916,274</b>	<b>33,462,093</b>	<b>2,308,059</b>	<b>13,016,442</b>	<b>11,959,620</b>	<b>1,052,880,486</b>	<b>380,945,000</b>	<b>1,952,499,195</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>										
<b>Liabilities:</b>										
Bank overdraft	1,909,796	-	-	-	-	-	-	-	-	1,909,796
Accounts payable	992,620	681,326	(513,855)	-	1,388	-	2,621,928	-	-	3,783,406
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Claims and judgments	-	-	-	-	-	4,771,573	472,349	-	-	5,243,922
Retainage payable	-	142,706	8,773,227	-	-	-	-	-	-	8,915,933
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	3,719,289	-	-	24,455	-	282,934	-	-	4,026,679
Due to other governments	4,936,666	1,035,035	23,697	-	-	-	-	-	-	5,995,399
Due to others	587	-	-	-	-	-	-	-	-	587
Due to component unit	22,194	7,284	-	-	-	-	-	-	-	29,478
Held in escrow	2,416,345	7,413	-	-	-	-	8,548,431	-	-	10,972,188
Unearned revenues	100,000	94,958,712	1,027,880	-	-	-	-	-	-	96,086,592
Unavailable revenues	17,010,982	1,595,839	13,143,087	2,000,586	-	-	-	-	-	33,750,494
Undistributed receipts	(1,158,785)	-	-	-	-	-	-	-	-	(1,158,785)
Capital lease payable	-	-	-	-	-	31,657	-	-	-	31,657
General obligation bonds payable	-	-	-	-	-	-	-	-	380,945,000	380,945,000
Notes payable	-	-	-	-	-	-	-	-	-	-
Closure and post-closure costs	-	-	-	-	1,484,771	-	-	-	-	1,484,771
<b>Total liabilities</b>	<b>26,230,405</b>	<b>102,147,604</b>	<b>22,454,036</b>	<b>2,000,586</b>	<b>1,510,614</b>	<b>4,803,230</b>	<b>11,925,642</b>	<b>-</b>	<b>380,945,000</b>	<b>552,017,117</b>
<b>Equity and other credits:</b>										
Net investment in capital assets	-	-	-	-	1,072,227	(5,713)	-	1,052,880,486	-	1,053,947,000
Unrestricted	-	-	-	-	(341,683)	8,068,925	33,978	-	-	7,761,220
Nonspendable	861,676	-	-	-	-	150,000	-	-	-	1,011,676
Restricted	8,061,837	41,890,095	55,462,238	31,461,507	66,902	-	-	-	-	136,942,579
Assigned	2,214,563	-	-	-	-	-	-	-	-	2,214,563
Unassigned	198,605,041	-	-	-	-	-	-	-	-	198,605,041
<b>Total equity and other credits</b>	<b>209,743,117</b>	<b>41,890,095</b>	<b>55,462,238</b>	<b>31,461,507</b>	<b>797,445</b>	<b>8,213,212</b>	<b>33,978</b>	<b>1,052,880,486</b>	<b>-</b>	<b>1,400,482,079</b>
<b>Total liabilities, equity and other credits</b>	<b>235,973,523</b>	<b>144,037,699</b>	<b>77,916,274</b>	<b>33,462,093</b>	<b>2,308,059</b>	<b>13,016,442</b>	<b>11,959,620</b>	<b>1,052,880,486</b>	<b>380,945,000</b>	<b>1,952,499,195</b>

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Five Months Ended May 31, 2022

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>Revenues</b>					
Taxes	209,123,342	-	-	25,702,838	234,826,179
Licenses and permits	748,634	2,745,073	-	-	3,493,707
Intergovernmental revenues	2,223,637	13,946,488	164,388	-	16,334,513
Charges for services	7,334,163	3,273,838	-	-	10,608,001
Fines & forfeitures	120,121	2,799,195	-	-	2,919,316
Special assessments	49,097	28,756,686	-	-	28,805,783
Interest earnings	264,499	136,141	52,183	6,562	459,385
Miscellaneous	212,062	20,016	20,776	-	252,854
<b>Total revenues</b>	<b>220,075,556</b>	<b>51,677,437</b>	<b>237,347</b>	<b>25,709,399</b>	<b>297,699,739</b>
<b>Expenditures</b>					
General government					
Judicial	14,634,773	1,802,311	1,050,472	-	17,487,556
Executive	1,206,716	-	-	-	1,206,716
Elections	1,613,345	4,508,673	-	-	6,122,018
Financial administration	12,706,330	317,410	-	-	13,023,740
Other	3,635,247	19,270	5,560,772	-	9,215,289
Public safety					
Police	14,711,061	1,403,640	433,176	-	16,547,877
Fire	777,047	-	-	-	777,047
Corrections	15,776,860	5,348,151	-	-	21,125,011
Other protection	439,305	-	-	-	439,305
Highways and streets	139,858	8,214,131	3,592,251	-	11,946,240
Sanitation	2,955,922	26,600	-	-	2,982,522
Drainage	-	-	-	-	-
Health and welfare	5,855,361	49,085,424	68,110	-	55,008,895
Culture and recreation	1,412,789	47,806	562,212	-	2,022,807
Conservation	503,374	-	-	-	503,374
Urban and economic development	443,040	-	-	-	443,040
Debt service					
Principal	-	-	-	-	-
Interest and fiscal agent fees	2,809	-	-	8,263,002	8,265,811
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>76,813,839</b>	<b>70,773,415</b>	<b>11,266,993</b>	<b>8,263,002</b>	<b>167,117,249</b>
Excess (deficiency) of revenues over (under) expenditures	143,261,717	(19,095,978)	(11,029,646)	17,446,397	130,582,490
<b>Other financing sources (uses):</b>					
Sale of capital assets	-	33,610	-	-	33,610
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	964,244	18,265	4,045,000	5,027,510
Transfers out	(4,711,158)	(316,352)	-	-	(5,027,510)
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(4,711,158)</b>	<b>681,503</b>	<b>18,265</b>	<b>4,045,000</b>	<b>33,610</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	138,550,559	(18,414,475)	(11,011,380)	21,491,397	130,616,101
<b>Fund balance at December 31, 2021</b>	<b>71,192,558</b>	<b>60,790,205</b>	<b>66,473,619</b>	<b>9,970,110</b>	<b>208,426,492</b>
Prior period adjustments	-	-	-	-	-
<b>Fund balance at December 31, 2021 as restated</b>	<b>71,192,558</b>	<b>60,790,205</b>	<b>66,473,619</b>	<b>9,970,110</b>	<b>208,426,492</b>
Adjusting journal entries	-	(485,635)	-	-	(485,635)
<b>Fund balance ended May 31, 2022</b>	<b>209,743,117</b>	<b>41,890,095</b>	<b>55,462,238</b>	<b>31,461,507</b>	<b>338,556,958</b>

This statement was prepared primarily on the modified accrual basis of accounting.

**Other Supplementary  
Information**

County of Hidalgo, Texas  
Schedule of Cash Receipts and Disbursements  
May 31, 2022

Fund	Beginning Balance May 1, 2022	Receipts	Disbursements	Ending Balance May 31, 2022
<b>General Fund</b>				
1100 General Fund	12,476,564	27,698,985	42,085,344	(1,909,796)
<b>Total General Fund</b>	<b>12,476,564</b>	<b>27,698,985</b>	<b>42,085,344</b>	<b>(1,909,796)</b>
<b>Special Revenue Funds</b>				
1200 Road & Bridge County Wide	3,517,541	1,720,281	2,236,631	3,001,190
1220 LEOSE	89,133	14	971	88,176
1222 District Attorney Bad Check Processing	40,783	1,382	-	42,165
1223 District Attorney Investigations H.B. 65	(97,438)	7,199	12,068	(102,307)
1224 Drug Abuse Prevention and Rehabilitation	479,211	78	-	479,289
1225 Pretrial Intervention Prgm Fund	(67,679)	54,650	27,822	(40,851)
1226 Sheriff Investigations	1,924	0	-	1,924
1227 Sheriff Investigations H.B. 65	31,758	20,640	1,974	50,424
1228 Sheriff Equitable Sharing - Treasury Funds	125,394	44,355	-	169,749
1229 Sheriff Equitable Sharing - Justice Funds	192,292	30	6,963	185,359
1230 Constable Pct. 3 Investigations H.B. 65	54,046	6	15,599	38,453
1231 Constable Pct. 4 Investigations H.B. 65	312,153	51	-	312,204
1233 Constable Pct. 1 Investigations H.B. 65	32,935	5	-	32,940
1234 County Child Abuse Prevention	63,266	446	-	63,712
1235 District Clerk Records Management & Preservation	321,370	48,067	-	369,437
1237 County Clerk Records Management & Preservation	222,775	260,977	133,082	350,670
1238 County Records Management & Preservation	128,699	10	66,883	61,827
1239 Court Reporter Service	337,204	49,185	36,322	350,067
1240 Juvenile Delinquency Prevention	5,155	51	-	5,206
1241 Courthouse Security	16,493	90,474	35,648	71,320
1242 Justice Court Technology	330,384	21,117	39,812	311,689
1243 Contributions	357,624	23,101	1,889	378,836
1245 Justice Court Building Security	165,623	1,809	-	167,431
1246 Tax Assessor-Collector Special Vehicle Inventory	888,020	4,666	1,731	890,954
1247 Law Library	217,339	68,296	42,391	243,244
1250 Supplemental Court Guardianship	151,831	5,155	-	156,987
1251 HIDTA Chapter 59	2,070,844	214	766,823	1,304,235
1252 HIDTA US Treasury	201,283	33	-	201,316
1253 HIDTA Other States	98,422	16	-	98,438
1255 County & District Court Technology	141,636	2,729	-	144,364
1256 DA US Department of Justice	275,303	7,201	15,173	267,332
1257 Constable Pct.3 Treasury	589	0	-	589
1258 Local Provider Participation	51,269,279	1,831,847	35,483,249	17,617,877
1259 Constable Pct.4 Federal Sharing - Treasury	3,066	1	-	3,067
1260 Constable Pct.2 Chapter 59	5,931	1	-	5,932
1261 Constable Pct.3 Federal Sharing - DOJ	5,933	1	2,455	3,479
1263 Constable Pct.4 Federal Sharing - DOJ	2,257	0	-	2,257
1280 Designated Purpose Grants - Level 0	(805,030)	215,367	-	(589,662)
1281 Designated Purpose Grants - Level 1	(559,545)	408,973	142,501	(293,073)
1282 Designated Purpose Grants - Level 2	(27,401)	27,401	-	-
1283 Designated Purpose Grants - Level 3	(4,536,426)	62,963	21,607	(4,495,070)
1284 Designated Purpose Grants - Level 4	(54,643)	145,346	118,743	(28,040)
1285 Designated Purpose Grants - Level 5	(50,831)	33,727	108,760	(125,863)
1286 Designated Purpose Grants - Level 6	51,142	5	18,905	32,243
1287 Designated Purpose Grants - Level 7	883,168	143	-	883,311
1289 Designated Purpose Grants - Level 9	(171,012)	170,757	137,435	(137,690)
1290 American Rescue Plan	(3,233,126)	3,198,241	7,179,996	(7,214,881)
1291 HIDTA Grants	(726,210)	43,018	104,261	(787,453)
1292 WIC Grants	(1,585,805)	785,119	870,288	(1,670,974)
1293 Health Department Grants	(399,705)	1,654,703	588,418	666,580
1294 Juvenile Probation Department Grants	845,683	350,689	272,534	923,838
1295 Post Adjudication Juvenile Boot Camp	314,070	51,085	28,560	336,594
1296 Juvenile Probation Title IV-E	714,597	115	3,507	711,205
1297 Adult Probation Grants	4,702,504	297,427	893,126	4,106,805
<b>Total Special Revenue Funds</b>	<b>57,353,807</b>	<b>11,709,167</b>	<b>49,416,126</b>	<b>19,646,848</b>
<b>Capital Projects Funds</b>				
1301 Capital Outlay	(1,589,667)	-	113,178	(1,702,845)
1303 Sale of Capital Assets	3,376,250	369	159,250	3,217,368
1312 Border Colonia Access Program Round III	(319,121)	82,991	29,572	(265,703)
1315 Texas Department of Transportation Projects	(17,603,163)	2,200,333	2,575,036	(17,977,866)
1342 Certificates of Obligation, Series 2010A&B	30,669	4	-	30,672
1345 Certificates of Obligation, Series 2014	181,045	21	-	181,065

County of Hidalgo, Texas  
Schedule of Cash Receipts and Disbursements  
May 31, 2022

Fund	Beginning Balance May 1, 2022	Receipts	Disbursements	Ending Balance May 31, 2022
1347 Certificates of Obligation, Series 2015A	84,988	10	-	84,998
1350 Certificates of Obligation, Series 2016	2,835,617	324	4,834	2,831,107
1351 Certificates of Obligation, Series 2017	2,458,386	266	80,485	2,378,167
1352 Certificates of Obligation, Series 2018A	3,359,724	385	-	3,360,109
1353 Certificates of Obligation, Series 2018B	3,005,091	341	31,169	2,974,262
1355 Certificates of Obligation, Series 2019A	935,652	3,022,260	1,446,946	2,510,966
1357 Certificates of Obligation, Series 2020	2,164,987	2,008,197	1,694,412	2,478,772
1358 Certificates of Obligation, Series 2021	1,660,655	10,031,960	10,491,940	1,200,676
<b>Total Capital Projects Funds</b>	<b>581,112</b>	<b>17,347,459</b>	<b>16,626,823</b>	<b>1,301,748</b>
<b>Debt Service Funds</b>				
1401 Notes Payable	-	-	-	-
1439 Certificates of Obligation, Series 2009	-	-	-	-
1441 Certificates of Obligation, Series 2009B&C	-	-	-	-
1442 Certificates of Obligation, Series 2010A&B	-	-	-	-
1443 Refunding Bonds, Series 2014A	-	-	-	-
1444 Refunding Bonds, Series 2014B	-	-	-	-
1445 Certificates of Obligation, Series 2014	47,510	434,211	-	481,721
1446 Refunding Bonds, Series 2014C	12,999	1,248,995	-	1,261,994
1447 Certificates of Obligation, Series 2015A	7,415	480,433	-	487,848
1448 Refunding Bonds, Series 2015B	3,996	302,938	-	306,933
1449 Refunding Bonds, Series 2015C	4,901	1,824,119	-	1,829,020
1450 Certificates of Obligation, Series 2016	77,908	1,041,653	-	1,119,561
1451 Certificates of Obligation, Series 2017	55,731	926,760	-	982,491
1452 Certificates of Obligation, Series 2018A	3,480	1,825,247	-	1,828,726
1453 Certificates of Obligation, Series 2018B	24,216	831,839	-	856,055
1454 Refunding Bonds, Series 2018C	4,875	237,422	-	242,297
1455 Certificates of Obligation, Series 2019A	2,272	503,323	-	505,595
1456 Refunding Bonds, Series 2019A	68,196	1,151,158	-	1,219,354
1457 Certificates of Obligation, Series 2020A	1,229	696,301	-	697,530
1458 Certificates of Obligation, Series 2021	2,664	0	-	2,664
<b>Total Debt Service Funds</b>	<b>317,390</b>	<b>11,504,399</b>	<b>-</b>	<b>11,821,789</b>
<b>Enterprise Funds</b>				
2101 Sanitary Landfill	593,161	-	-	593,161
2102 Jail Commissary	124,214	564,599	46,142	642,671
<b>Total Enterprise Funds</b>	<b>717,375</b>	<b>564,599</b>	<b>46,142</b>	<b>1,235,832</b>
<b>Internal Service Funds</b>				
2201 Health Benefits Self-Insurance	456,914	7,001,420	6,466,093	992,241
2202 Workers' Compensation Self-Insurance	1,657,465	294,826	117,273	1,835,018
<b>Total Internal Service Funds</b>	<b>2,114,378</b>	<b>7,296,247</b>	<b>6,583,365</b>	<b>2,827,259</b>
<b>Private-Purpose Trust Funds</b>				
3301 Unclaimed Money	608,133	2,139	-	610,271
3302 County Clerk Unclaimed Money	160,372	242	-	160,614
<b>Total Private-Purpose Trust Funds</b>	<b>768,504</b>	<b>2,381</b>	<b>-</b>	<b>770,885</b>
<b>Agency Funds</b>				
3401 Clearing Fund	4,102,148	7,795,160	9,258,346	2,638,962
3402 Payroll Fund	591	8,540,529	8,540,041	1,078
3403 Insurance Fund	220	0	-	220
<b>Total Agency Funds</b>	<b>4,102,958</b>	<b>16,335,689</b>	<b>17,798,387</b>	<b>2,640,261</b>
<b>Grand Total for Primary Government</b>	<b>78,432,089</b>	<b>92,458,926</b>	<b>132,556,187</b>	<b>38,334,828</b>

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas  
 Schedule of Interfund Transfers  
 May 31, 2022

	Transfers In:											Capital Projects		Debt Service	Enterprise	Fiduciary	Total	
	Special Revenue											Capital Outlay	Capital Grants	TXDOT Projects	Debt Service	Jail Commissary		CSA
	R&B Funds	DA CCP59	Constable Pct. 1 Investigation CCP59	Constable Pct. 3 Investigation CCP59	Constable Pct. 4 Investigation CCP59	County Records Management & Preservation	Court Reporter	Courthouse Security	Designated Purpose Grants	Health Grants	Adult Probation	Capital Outlay	Capital Grants	TXDOT Projects	Debt Service	Jail Commissary	CSA	
<b>Transfer out:</b>																		
General Fund	-	-	-	-	-	222,204	-	-	328,755	115,199	-	-	-	-	4,045,000	-	-	4,711,158
Special Revenue Funds:																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	18,265	-	-	-	-	18,265
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	4,062	-	-	-	-	-	-	-	-	4,062
Constable Pct. 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Clerk Title IV-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Chapter 59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Fed Sharing-US Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA US Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Probation	-	-	-	-	-	-	-	-	21,374	-	272,651	-	-	-	-	-	-	294,025
Capital Projects Funds:																		
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Note 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009 A&B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2015A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Funds:																		
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB 2014A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB Taxable 2014B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiduciary Funds																		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	564,599	-	564,599
<b>Total</b>	-	-	-	-	-	222,204	-	-	354,191	115,199	272,651	-	18,265	-	4,045,000	564,599	-	5,592,109

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas  
 Schedule of Long-Term Debt Outstanding  
 May 31, 2022

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		
					Principal	Interest	Total Requirements
<b>Refunding Bonds</b>							
Refunding Bonds, Series 2014C	22,795,000	3.00 - 5.00	2014	2026	13,330,000	1,732,000	15,062,000
Refunding Bonds, Series 2015B	14,760,000	5.00	2015	2028	14,760,000	3,057,000	17,817,000
Refunding Bonds, Series 2015C	24,990,000	1.291 - 3.365	2015	2024	6,475,000	214,156	6,689,156
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	7,315,119	30,515,119
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	19,845,000	4,650,875	24,495,875
<b>Certificates of Obligation</b>							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	15,205,000	4,942,466	20,147,466
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	15,030,000	6,315,872	21,345,872
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	28,095,000	9,597,025	37,692,025
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	25,145,000	10,168,150	35,313,150
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	118,790,000	82,282,650	201,072,650
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	23,030,000	10,799,825	33,829,825
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	23,225,000	10,505,725	33,730,725
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	28,490,000	13,789,875	42,279,875
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	26,325,000	10,290,450	36,615,450
<b>Total</b>	<b>461,745,000</b>				<b>380,945,000</b>	<b>175,661,187</b>	<b>556,606,187</b>

Schedule of Debt Requirements

	Principal	Interest	
2022	13,810,000	8,528,104	22,338,104
2023	14,750,000	16,455,324	31,205,324
2024	16,350,000	15,746,736	32,096,736
2025	17,150,000	14,947,793	32,097,793
2026-2030	94,755,000	61,749,057	156,504,057
2031-2035	101,795,000	38,723,724	140,518,724
2036-2040	89,425,000	16,886,500	106,311,500
2041-2043	32,910,000	2,623,950	35,533,950
<b>Total</b>	<b>380,945,000</b>	<b>175,661,188</b>	<b>556,606,188</b>

This statement was prepared primarily on the modified accrual basis of accounting.

# **Budget Status**

County of Hidalgo, Texas  
 Summary of Revenues and Expenditures - Budget to Actual  
 By Fund  
 For the Five Months Ended May 31, 2022

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
<b>General Fund</b>							
1100	General Fund	237,546,409	237,599,525	220,075,556	253,999,990	267,579,724	81,524,997
	<b>Total General Fund</b>	<b>237,546,409</b>	<b>237,599,525</b>	<b>220,075,556</b>	<b>253,999,990</b>	<b>267,579,724</b>	<b>81,524,997</b>
<b>Special Revenue Funds</b>							
1200	Road & Bridge County Wide	19,550,000	19,731,912	5,703,525	23,687,570	31,823,315	8,188,280
1220	LEOSE	-	33,851	35,564	36,702	73,799	1,320
1222	District Attorney Bad Check Processing	-	-	7,898	-	5,000	-
1223	District Attorney Investigations H.B. 65	-	-	288,463	99,087	99,087	55,574
1224	Drug Abuse Prevention and Rehabilitation	-	-	4,419	-	-	-
1225	Pretrial Intervention Prgm Fund	235,000	235,000	140,000	235,000	235,000	122,701
1226	Sheriff Investigations	-	-	2	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	22,526	14,250	246,250	6,672
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	44,660	-	53,828	3,066
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	969	-	493,584	94,341
1230	Constable Pct. 3 Investigations H.B. 65	-	-	66	-	68,978	2,168
1231	Constable Pct. 4 Investigations H.B. 65	-	-	410	-	158,986	-
1233	Constable Pct. 1 Investigations H.B. 65	-	-	21,382	-	-	-
1234	County Child Abuse Prevention	2,500	2,500	759	-	-	-
1235	District Clerk Records Management & Preservation	56,000	56,000	113,429	-	31,267	18
1237	County Clerk Records Management & Preservation	1,100,000	1,100,000	618,538	92,976	943,099	273,910
1238	County Records Management & Preservation	215,000	437,204	222,275	55,955	419,347	176,803
1239	Court Reporter Service	243,000	243,000	125,547	-	209,000	76,476
1240	Juvenile Delinquency Prevention	-	-	106	-	-	-
1241	Courthouse Security	390,000	390,000	242,151	455,877	455,877	160,884
1242	Justice Court Technology	105,000	105,000	69,319	-	375,679	88,039
1243	Contributions	40,000	40,000	44,819	-	70,349	9,050
1245	Justice Court Building Security	13,500	13,500	4,816	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	61,480	389,420	389,420	7,960
1247	Law Library	358,000	358,000	175,662	526,957	549,547	152,835
1250	Supplemental Court Guardianship	15,000	15,000	12,059	-	-	-
1251	HIDTA Chapter 59	-	-	53,058	435,500	435,500	148,280
1252	HIDTA US Treasury	-	-	253	-	-	-
1253	HIDTA Other States	-	-	124	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	9,000	9,000	5,849	-	-	-
1256	DA US Department of Justice	-	-	77,514	235,930	343,350	30,982
1257	Constable Pct.3 Treasury	-	-	1	-	588	-
1258	Local Provider Participation Fund	-	38,505,112	28,764,621	-	62,841,617	35,483,249
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	4	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	7	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	8	-	11,691	5,337
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	3	-	-	-
1280	Designated Purpose Grants - Level 0	1,584,801	1,584,801	-	1,584,801	1,584,801	-
1281	Designated Purpose Grants - Level 1	2,616,350	2,616,350	637,075	2,549,413	2,549,413	638,794
1282	Designated Purpose Grants - Level 2	124,585	124,585	14,589	124,585	124,585	14,589
1283	Designated Purpose Grants - Level 3	425,943	5,578,239	119,397	366,550	5,518,846	4,648,217
1284	Designated Purpose Grants - Level 4	1,120,594	3,603,994	597,973	1,120,594	3,603,994	600,313
1285	Designated Purpose Grants - Level 5	1,360,821	1,361,821	433,607	1,113,219	1,114,219	509,103
1286	Designated Purpose Grants - Level 6	175,564	2,625,278	44,031	175,564	2,625,278	51,411
1287	Designated Purpose Grants - Level 7	-	-	5,524	-	-	-
1289	Designated Purpose Grants - Level 9	2,470,738	2,470,738	596,464	1,725,570	2,181,682	596,464
1290	AMERICAN RESCUE PLAN	88,607,798	88,607,798	71,357	88,607,798	88,607,798	7,198,966
1291	HIDTA Grants	418,226	1,193,931	296,568	418,226	1,193,931	333,136
1292	WIC Grants	8,675,774	9,347,466	3,701,965	8,675,774	9,347,466	3,702,436
1293	Health Department Grants	15,914,164	19,129,272	2,678,892	15,498,732	19,306,718	2,662,683
1294	Juvenile Probation Department Grants	2,662,190	2,681,761	943,530	2,662,190	2,681,761	918,865
1295	Post Adjudication Juvenile Boot Camp	447,075	447,075	63,153	447,075	447,075	44,835
1296	Juvenile Probation Title IV-E	426,200	457,900	50,558	460,625	492,325	49,663
1297	Adult Probation Grants	10,732,454	11,811,037	5,558,323	10,732,454	11,806,231	4,032,347
	<b>Total Special Revenue Funds</b>	<b>160,095,276</b>	<b>214,917,124</b>	<b>52,675,291</b>	<b>162,528,392</b>	<b>253,520,279</b>	<b>71,089,767</b>
<b>Capital Projects Funds</b>							
1301	Capital Outlay	5,458,439	5,671,886	-	3,865,105	4,078,552	139,800
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	1,522	3,005,284	3,005,284	415,000
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	347,349	347,349	182,653	347,349	347,349	182,653
1315	Texas Department of Transportation Projects	36,162,423	37,123,087	1,762	23,330,727	24,291,391	2,160,504
1342	Certificates of Obligation, Series 2010A&B	-	-	14	30,638	30,638	-
1345	Certificates of Obligation, Series 2014	-	-	80	169,436	169,436	450
1347	Certificates of Obligation, Series 2015A	-	-	37	58,626	58,626	-
1350	Certificates of Obligation, Series 2016	-	-	1,257	1,760,062	1,760,062	45,493

County of Hidalgo, Texas  
Summary of Revenues and Expenditures - Budget to Actual  
By Fund  
For the Five Months Ended May 31, 2022

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
1351	Certificates of Obligation, Series 2017	-	-	1,091	2,067,117	2,067,117	250,235
1352	Certificates of Obligation, Series 2018A	-	-	3,159	1,029,173	1,029,173	-
1353	Certificates of Obligation, Series 2018B	-	-	5,589	10,405,327	10,405,327	1,082,635
1355	Certificates of Obligation, Series 2019A	-	-	8,729	13,511,709	13,511,709	3,316,908
1357	Certificates of Obligation, Series 2020	-	-	7,558	18,604,574	18,604,574	2,761,289
1358	Certificates of Obligation, Series 2021	-	-	42,161	29,074,695	29,074,695	912,026
<b>Total Capital Projects Funds</b>		<b>41,968,211</b>	<b>43,142,321</b>	<b>255,613</b>	<b>107,259,822</b>	<b>108,433,933</b>	<b>11,266,993</b>
<b>Debt Service Funds</b>							
1401	Notes Payable	-	-	-	-	-	-
1439	Certificates of Obligation, Series 2009	-	-	-	-	-	-
1440	Refunding Bonds, Series 2009	-	-	-	-	-	-
1441	Certificates of Obligation, Series 2009B&C	-	-	-	-	-	-
1442	Certificates of Obligation, Series 2010A&B	-	-	-	-	-	-
1443	Refunding Bonds, Series 2014A	-	-	-	-	-	-
1444	Refunding Bonds, Series 2014B	-	-	-	-	-	-
1445	Certificates of Obligation, Series 2014	999,002	999,002	972,940	1,099,094	1,099,094	334,172
1446	Refunding Bonds, Series 2014C	2,848,529	2,848,529	2,791,688	3,072,250	3,072,250	333,250
1447	Certificates of Obligation, Series 2015A	1,089,220	1,089,220	1,072,039	1,142,494	1,142,494	303,372
1448	Refunding Bonds, Series 2015B	697,828	697,828	679,145	738,750	738,750	369,000
1449	Refunding Bonds, Taxable Series 2015C	4,127,184	4,127,184	4,067,919	4,335,015	4,335,015	99,632
1450	Certificates of Obligation, Series 2016	2,372,397	2,372,397	2,327,378	2,555,900	2,555,900	620,075
1451	Certificates of Obligation, Series 2017	2,105,962	2,105,962	2,069,264	2,246,550	2,246,550	587,900
1452	Certificates of Obligation, Series 2018A	5,406,445	5,406,445	5,324,993	5,675,450	5,675,450	2,737,350
1453	Certificates of Obligation, Series 2018B	1,886,266	1,886,266	1,856,318	2,022,800	2,022,800	566,025
1454	Refunding Bonds, Taxable Series 2018C	591,132	591,132	544,689	921,456	921,456	460,353
1455	Certificates of Obligation, Series 2019A	1,147,959	1,147,959	1,125,050	1,262,200	1,262,200	530,725
1456	Refunding Bonds, Taxable Series 2019A	2,618,832	2,618,832	2,571,086	2,723,000	2,793,000	496,125
1457	Certificates of Obligation, Series 2020	1,569,091	1,569,091	1,551,227	1,734,800	1,734,800	577,025
1458	Certificates of Obligation, Series 2021	2,800,000	2,800,000	2,800,663	-	1,012,598	247,998
<b>Total Debt Service Funds</b>		<b>30,259,846</b>	<b>30,259,846</b>	<b>29,754,399</b>	<b>29,529,758</b>	<b>30,612,356</b>	<b>8,263,002</b>
<b>Enterprise Funds</b>							
2101	Sanitary Landfill	-	-	1,387	-	-	-
2102	Jail Commissary	-	-	565,047	594,823	605,228	196,911
<b>Total Enterprise Funds</b>		<b>-</b>	<b>-</b>	<b>566,434</b>	<b>594,823</b>	<b>605,228</b>	<b>196,911</b>
<b>Internal Service Funds</b>							
2201	Health Benefits Self-Insurance	36,979,167	36,979,167	15,223,839	36,510,849	36,558,098	14,240,586
2202	Workers' Compensation Self-Insurance	2,405,494	2,405,494	1,007,212	2,349,665	2,350,939	767,135
<b>Total Internal Service Funds</b>		<b>39,384,661</b>	<b>39,384,661</b>	<b>16,231,051</b>	<b>38,860,514</b>	<b>38,909,037</b>	<b>15,007,721</b>
<b>Private-Purpose Trust Funds</b>							
3301	Unclaimed Money Fund	-	-	3,163	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	835	-	-	-
<b>Total Private-Purpose Trust Funds</b>		<b>-</b>	<b>-</b>	<b>3,998</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total for Primary Government</b>		<b>509,254,403</b>	<b>565,303,478</b>	<b>319,562,342</b>	<b>592,773,299</b>	<b>699,660,557</b>	<b>187,349,390</b>

This statement was prepared primarily on the modified accrual basis of accounting.

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual  
General Fund  
May 31, 2022

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
<b>Revenues</b>						
Taxes	208,706,441	208,706,441	2,482,205	209,123,342		(416,900)
Licenses and permits	1,771,000	1,771,000	107,852	748,634		1,022,366
Intergovernmental revenues	9,426,000	9,429,116	623,628	2,223,637		7,205,479
Charges for services	16,413,768	16,413,768	1,684,514	7,334,163		9,079,605
Fines & forfeitures	216,000	216,000	21,480	120,121		95,879
Special assessments	80,000	80,000	4,530	49,097		30,903
Interest earnings	366,000	366,000	56,082	264,499		101,501
Miscellaneous	567,200	617,200	60,689	212,062		405,138
<b>Total revenues</b>	<b>237,546,409</b>	<b>237,599,525</b>	<b>5,040,979</b>	<b>220,075,556</b>		<b>17,523,970</b>
<b>Expenditures</b>						
General government						
Judicial	46,143,529	45,458,429	3,501,417	14,634,773	431,054	30,392,601
Executive	3,421,239	3,478,526	321,246	1,206,716	70,725	2,201,084
Elections	4,117,044	6,540,352	251,193	1,613,345	135,991	4,791,016
Financial administration	38,912,600	43,297,216	2,469,953	12,706,330	2,705,289	27,885,597
Other	15,828,766	17,850,372	884,262	3,635,247	2,652,531	11,562,595
Public safety						
Police	40,620,796	41,463,354	3,334,908	14,711,061	2,056,279	24,696,014
Fire	2,996,018	3,042,371	392,303	777,047	27,626	2,237,698
Corrections	48,287,075	48,551,417	3,790,752	15,776,860	1,898,028	30,876,529
Other protection	991,425	1,033,853	104,106	439,305	147,706	446,843
Highways and Streets	300,200	357,411	71,139	139,858	-	217,553
Sanitation	8,639,519	8,761,564	907,167	2,955,922	926,469	4,879,173
Health and welfare	17,680,800	19,360,318	1,101,285	5,855,361	1,260,571	12,244,386
Culture and recreation	4,255,563	4,311,572	471,374	1,412,789	595,415	2,303,368
Conservation	1,468,309	1,684,129	123,404	503,374	751,425	429,330
Urban and economic development	1,345,506	1,682,761	111,981	443,040	99,421	1,140,300
Debt Service						
Interest	12,000	12,000	1,144	2,809	-	9,191
<b>Total expenditures</b>	<b>235,020,389</b>	<b>246,885,647</b>	<b>17,837,632</b>	<b>76,813,839</b>	<b>13,758,531</b>	<b>156,313,278</b>
Excess (deficiency) of revenues over (under) expenditures	2,526,020	(9,286,122)	(12,796,653)	143,261,717		
<b>Other financing sources (uses):</b>						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(18,979,601)	(20,694,078)	(117,190)	(4,711,158)		(15,982,919)
<b>Total other financing sources (uses)</b>	<b>(18,979,601)</b>	<b>(20,694,078)</b>	<b>(117,190)</b>	<b>(4,711,158)</b>		<b>(15,982,919)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,980,199)		138,550,559		
<b>Unassigned fund balance</b>						
<b>at January 1, 2022</b>	<b>32,952,605</b>	<b>32,952,605</b>		<b>32,952,605</b>		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	27,101,877		27,101,877		
<b>Unassigned fund balance month ended May 31, 2022</b>	<b>32,952,605</b>	<b>30,074,283</b>		<b>198,605,041</b>		

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas  
Budget Status by Department  
General Fund  
May 31, 2022

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
<b>Expenditures and Other Financing Uses</b>						
General government						
Judicial						
92nd District Court	456,425	456,425	34,272	135,457	2,700	318,267
93rd District Court	433,214	445,402	38,231	161,929	3,494	279,979
139th District Court	467,189	467,189	35,705	147,910	4,014	315,265
206th District Court	461,427	470,677	36,231	158,340	8,539	303,797
275th District Court	437,112	437,112	34,450	151,126	1,675	284,311
332nd District Court	482,461	482,461	35,899	165,034	4,312	313,115
370th District Court	443,794	443,794	33,073	151,649	4,964	287,181
389th District Court	452,995	452,995	33,837	155,010	2,185	295,799
398th District Court	468,908	468,908	34,905	160,029	3,689	305,190
430th District Court	472,610	551,925	49,516	198,625	20,001	333,299
449th District Court	450,841	450,841	33,602	152,174	6,834	291,833
464th District Court	432,208	432,208	33,046	149,113	4,612	278,483
476th District Court	281,105	281,105	-	-	-	281,105
County Court At Law 1	643,362	643,362	48,135	239,546	3,715	400,101
County Court At Law 2	645,510	645,510	40,632	191,714	5,177	448,619
Probate Court	729,245	729,245	56,198	268,244	5,243	455,758
County Court At Law 4	651,712	651,712	50,682	237,712	2,466	411,534
County Court At Law 5	647,398	647,398	52,119	238,378	3,050	405,970
County Court At Law 6	619,205	620,205	47,794	227,024	4,322	388,860
County Court At Law 7	636,732	636,732	38,582	192,923	5,992	437,817
County Court At Law 8	650,298	652,298	50,910	238,114	3,647	410,538
County Court At Law 9	571,786	571,786	51,717	213,576	6,492	351,718
County Court At Law 10	577,424	574,424	44,002	207,841	3,730	362,853
Master Court 1	140,344	147,955	11,656	53,003	2,480	92,473
Master Court 2	154,413	154,413	11,592	53,933	893	99,587
Court of Civil Appeals	3,000	3,000	168	686	2,314	(0)
Auxiliary Court	586,017	569,294	34,621	171,068	2,340	395,886
Child Protective Court	97,184	97,184	11,311	39,288	766	57,130
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	483,792	483,792	38,079	180,861	3,872	299,059
Justice of the Peace 1-2	493,906	493,906	39,193	181,498	2,667	309,740
Justice of the Peace 2-1	476,165	476,165	39,138	172,752	4,024	299,389
Justice of the Peace 2-2	475,386	475,386	37,263	170,050	1,817	303,519
Justice of the Peace 3-1	472,150	472,150	35,838	173,215	2,292	296,643
Justice of the Peace 3-2	461,146	461,146	35,891	170,479	2,994	287,672
Justice of the Peace 4-1	516,604	507,665	38,712	178,273	2,686	326,707
Justice of the Peace 4-2	458,664	458,664	32,180	162,401	2,365	293,899
Justice of the Peace 5-1	372,574	372,574	28,345	134,669	1,543	236,363
Indigent Defense	476,410	473,672	40,504	180,229	3,033	290,410
Criminal District Attorney	14,618,152	14,475,247	1,128,563	4,835,770	214,615	9,424,862
District Clerk	4,235,156	4,222,359	329,426	1,454,724	45,881	2,721,755
Domestic Relations	280,169	280,169	15,179	66,438	2,911	210,820
Budget and Management	7,642,285	7,088,201	593,815	1,689,595	-	5,398,606
Public Defense	1,587,051	1,531,773	86,405	424,372	20,708	1,086,692
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
<b>Total Judicial</b>	<b>46,143,529</b>	<b>45,458,429</b>	<b>3,501,417</b>	<b>14,634,773</b>	<b>431,054</b>	<b>30,392,601</b>
Executive						
County Judge	1,804,921	1,776,861	114,329	523,937	41,726	1,211,198
Executive Office	1,616,318	1,701,664	206,917	682,780	28,999	989,886
<b>Total Executive</b>	<b>3,421,239</b>	<b>3,478,526</b>	<b>321,246</b>	<b>1,206,716</b>	<b>70,725</b>	<b>2,201,084</b>
Elections						
Elections Department	4,117,044	6,540,352	251,193	1,613,345	135,991	4,791,016
<b>Total Elections</b>	<b>4,117,044</b>	<b>6,540,352</b>	<b>251,193</b>	<b>1,613,345</b>	<b>135,991</b>	<b>4,791,016</b>
Financial Administration						
Appraisal fees	2,300,000	2,434,942	-	1,217,471	-	1,217,471
County Wide Admin	4,717,763	7,092,986	71,549	233,783	305,156	6,554,047
Budget and Management	1,366,841	1,379,918	86,313	462,040	49,365	868,513
Executive Office	1,137,827	1,168,627	146,202	554,290	216,981	397,356
Tax Assessor-Collector	8,828,387	8,738,271	588,251	2,872,040	191,648	5,674,583
County Treasurer	1,456,243	1,456,243	104,225	590,359	7,555	858,329

County of Hidalgo, Texas  
Budget Status by Department  
General Fund  
May 31, 2022

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,164,195	2,168,903	182,247	722,747	92,448	1,353,709
County Auditor	4,033,424	4,201,615	353,497	1,382,193	38,648	2,780,774
County Clerk	5,044,888	5,116,816	341,003	1,754,674	293,837	3,068,304
Human Resources/Civil Service	1,500,477	1,346,361	89,103	380,679	67,542	898,140
IT Department	6,362,555	8,192,533	507,565	2,536,055	1,442,109	4,214,370
Total Financial Administration	38,912,600	43,297,216	2,469,953	12,706,330	2,705,289	27,885,597
Other						
Commissioner, Precinct 4	24,020	80,410	681	3,313	57,755	19,343
Executive Office	3,639,038	5,679,962	94,781	406,566	1,883,043	3,390,354
Planning Department	1,301,923	1,310,717	95,315	432,253	34,959	843,505
Facilities Management Department	10,863,785	10,779,284	693,485	2,793,116	676,775	7,309,393
Total Other	15,828,766	17,850,372	884,262	3,635,247	2,652,531	11,562,595
Public safety						
Police						
Criminal District Attorney	867,002	1,266,722	206,497	424,175	607,162	235,385
Budget and Management	70,050	70,050	5,833	23,333	46,667	50
Executive Office	138,035	139,139	7,259	41,477	-	97,662
Sheriff	32,995,198	33,445,201	2,566,370	11,908,066	1,236,618	20,300,517
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,322,552	1,307,765	98,476	446,358	35,071	826,336
Constable, Precinct 2	1,350,441	1,350,441	108,985	489,876	35,856	824,709
Constable, Precinct 3	1,596,952	1,617,887	167,142	610,351	29,707	977,829
Constable, Precinct 4	1,651,343	1,641,296	125,879	561,100	43,463	1,036,733
Constable, Precinct 5	629,223	624,852	48,467	206,323	21,736	396,793
Total Police	40,620,796	41,463,354	3,334,908	14,711,061	2,056,279	24,696,014
Fire						
Emergency Services	2,996,018	3,042,371	392,303	777,047	27,626	2,237,698
Total Fire	2,996,018	3,042,371	392,303	777,047	27,626	2,237,698
Corrections						
Sheriff	33,897,513	34,119,677	2,930,035	11,566,450	759,323	21,793,904
Adult Probation	85,000	85,000	5,491	25,577	8,920	50,503
Juvenile Probation	14,304,562	14,346,740	855,226	4,184,834	1,129,784	9,032,122
Juvenile CBG	-	-	-	-	-	-
Total Corrections	48,287,075	48,551,417	3,790,752	15,776,860	1,898,028	30,876,529
Other Protection						
County Judge	826,425	868,853	68,083	375,365	46,908	446,580
Budget and Management	-	-	-	2,717	-	(2,717)
Executive Office	165,000	165,000	36,023	61,222	100,798	2,980
430th District Court	-	-	-	-	-	-
Total Other Protection	991,425	1,033,853	104,106	439,305	147,706	446,843
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,200	357,411	71,139	139,858	-	217,553
Total Highways and Streets	300,200	357,411	71,139	139,858	-	217,553
Sanitation						
Commissioner, Precinct 1	2,491,613	2,551,523	364,203	1,033,616	237,427	1,280,480
Commissioner, Precinct 2	597,452	600,822	64,002	199,006	109,982	291,834
Commissioner, Precinct 3	2,824,260	2,819,707	311,232	904,793	209,888	1,705,026
Commissioner, Precinct 4	2,119,505	2,153,905	117,984	599,232	323,522	1,231,151
Executive Office	606,689	635,607	49,745	219,274	45,650	370,682
Total Sanitation	8,639,519	8,761,564	907,167	2,955,922	926,469	4,879,173
Health and Welfare						
Budget and Management	-	-	2	2,003	750,089	(752,092)
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,517,500	1,561,902	2,341	1,427,310	-	134,592
Human Services	7,120,318	8,779,097	454,106	1,649,758	165,327	6,964,012
Health Department	8,423,958	8,412,966	598,669	2,585,908	313,021	5,514,036

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 May 31, 2022

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
WIC	-	3,000	-	57	-	2,943
Child Welfare	139,292	131,924	10,651	39,158	-	92,765
Veterans Services	479,732	471,430	35,515	151,166	32,133	288,130
<b>Total Health and Welfare</b>	<b>17,680,800</b>	<b>19,360,318</b>	<b>1,101,285</b>	<b>5,855,361</b>	<b>1,260,571</b>	<b>12,244,386</b>
<b>Culture and Recreation</b>						
Commissioner, Precinct 1	941,218	967,289	80,180	305,035	147,793	514,460
Commissioner, Precinct 2	1,158,127	1,198,091	70,460	338,797	120,250	739,044
Commissioner, Precinct 3	878,893	872,751	49,046	147,230	23,393	702,128
Commissioner, Precinct 4	550,187	546,303	38,745	180,422	18,145	347,736
Executive Office	727,138	727,138	232,943	441,305	285,833	0
<b>Total Culture and Recreation</b>	<b>4,255,563</b>	<b>4,311,572</b>	<b>471,374</b>	<b>1,412,789</b>	<b>595,415</b>	<b>2,303,368</b>
<b>Conservation</b>						
Executive Office	879,410	1,105,910	95,386	368,635	736,600	675
Texas Cooperative Extension	588,899	578,219	28,018	134,739	14,825	428,655
<b>Total Conservation</b>	<b>1,468,309</b>	<b>1,684,129</b>	<b>123,404</b>	<b>503,374</b>	<b>751,425</b>	<b>429,330</b>
<b>Urban and Economic Development</b>						
County Judge	336,529	651,529	34,429	118,290	75,626	457,613
Commissioner, Precinct 1	126,069	126,874	9,449	43,597	1,971	81,306
Commissioner, Precinct 2	564,533	585,983	45,027	162,071	13,936	409,976
Commissioner, Precinct 4	218,118	218,118	14,844	69,689	7,889	140,540
Executive Office	-	-	-	-	-	-
Urban County	100,257	100,257	8,232	49,392	-	50,865
<b>Total Urban and Economic Development</b>	<b>1,345,506</b>	<b>1,682,761</b>	<b>111,981</b>	<b>443,040</b>	<b>99,421</b>	<b>1,140,300</b>
<b>Debt Service</b>						
Interest	12,000	12,000	1,144	2,809	-	9,191
<b>Total Debt Service</b>	<b>12,000</b>	<b>12,000</b>	<b>1,144</b>	<b>2,809</b>	<b>-</b>	<b>9,191</b>
<b>Other Financing Uses</b>						
Interfund Transfers	18,979,601	20,694,078	117,190	4,711,158	-	15,982,919
<b>Total Other Financing Uses</b>	<b>18,979,601</b>	<b>20,694,078</b>	<b>117,190</b>	<b>4,711,158</b>	<b>-</b>	<b>15,982,919</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>253,999,990</b>	<b>267,579,724</b>	<b>17,954,822</b>	<b>81,524,997</b>	<b>13,758,531</b>	<b>172,296,197</b>

This statement was prepared primarily on the modified accrual basis of accounting.