

Hidalgo County, Texas

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

January 31, 2022



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

Hidalgo County, Texas

Monthly Financial Report (Unaudited and Unadjusted) January 31, 2022

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COUNTY of HIDALGO



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May 23, 2023

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 January 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

HIDALGO COUNTY DISTRICT JUDGES

| | | | | | | | | | | | | |
|---|--|---|--|--|--|---|---|--|--|--|---|---|
| LUIS M. SINGLETERRY JUDGE, 92 ND D.C. | FERNANDO MANCIAS JUDGE, 93 RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139 TH D.C. | ROSE GUERRA REYNA JUDGE, 206 TH D.C. | MARLA CUELLAR JUDGE, 275 TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C. | NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389 TH D.C. | L. KENO VASQUEZ JUDGE, 398 TH D.C. | ISRAEL RAMON, JR. JUDGE, 430 TH D.C. | RENEE R. BETANCOURT JUDGE, 449 TH D.C. | JOSE "JOE" RAMIREZ JUDGE, 464 TH D.C. | YSMAEL FONSECA JUDGE, 476 TH D.C. |
|---|--|---|--|--|--|---|---|--|--|--|---|---|

Financial Statements

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

| | Governmental Fund Types | | | | Proprietary Fund Types | | Fiduciary Fund Types | Account Groups | | Totals |
|--|-------------------------|--------------------|-------------------|-------------------|------------------------|-------------------|----------------------|----------------------|------------------------|---------------------------------|
| | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Trust & Agency | Capital Assets | General Long-Term Debt | (Memo Only) January 31, 2022 |
| ASSETS AND OTHER DEBITS | | | | | | | | | | |
| Assets: | | | | | | | | | | |
| Cash | 14,586,078 | 49,944,307 | 913,638 | 2,282,052 | 843,678 | 150,180 | 4,589,709 | - | - | 73,309,642 |
| Investments | 111,000,000 | 147,735,646 | 77,500,000 | 7,700,000 | - | 11,000,000 | 2,807,897 | - | - | 357,743,542 |
| Receivables (net of allowance for uncollectibles) | 52,372,471 | 76,806 | 11,039 | 6,314,064 | - | 121 | 45 | - | - | 58,774,547 |
| Due from other governments | 1,295,208 | 7,924,100 | 13,364,588 | - | - | - | - | - | - | 22,583,896 |
| Due from other funds | - | - | 419,719 | 20,697,476 | - | 1,183,082 | - | - | - | 22,300,276 |
| Due from component unit | 376,731 | 580,219 | - | - | - | 6,254 | - | - | - | 963,204 |
| Inventories | 723,384 | - | - | - | - | - | - | - | - | 723,384 |
| Prepaid items | 3,682,229 | 804 | - | - | - | - | - | - | - | 3,683,033 |
| Investments - noncurrent | 78,330,240 | - | - | - | - | - | - | - | - | 78,330,240 |
| Advances to other funds | 114,225 | 10,400 | - | - | - | 150,000 | - | - | - | 274,625 |
| 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 |
| Total assets | 262,480,566 | 206,272,282 | 92,208,984 | 36,993,592 | 1,915,906 | 12,515,582 | 13,138,183 | 1,052,880,486 | 380,945,000 | 2,059,350,579 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - |
| Accounts payable | 2,463,965 | 24,266,995 | 3,928,302 | 3,750 | 1,388 | - | 2,634,970 | - | - | 33,299,368 |
| Vouchers payable | - | - | - | - | - | - | - | - | - | - |
| Claims and judgments | - | - | - | - | - | 4,771,573 | 469,607 | - | - | 5,241,180 |
| Retainage payable | - | 38,557 | 8,642,481 | - | - | - | - | - | - | 8,681,039 |
| Arbitrage payable | - | - | - | - | - | - | - | - | - | - |
| Due to other funds | 16,864,588 | 3,739,128 | - | - | 24,455 | - | 1,189,897 | - | - | 21,818,069 |
| Due to other governments | 4,225,976 | 1,673,345 | 23,697 | - | - | - | - | - | - | 5,923,018 |
| Due to others | 887 | - | - | - | - | - | - | - | - | 887 |
| Due to component unit | 22,194 | 3,864 | - | - | - | - | - | - | - | 26,058 |
| Held in escrow | 1,864,456 | 7,567 | - | - | - | - | 8,548,431 | - | - | 10,420,453 |
| Unearned revenues | - | 112,642,460 | 1,027,880 | - | - | - | - | - | - | 113,670,339 |
| Unavailable revenues | 52,424,654 | 1,656,174 | 13,143,087 | 6,314,064 | - | - | - | - | - | 73,537,979 |
| Undistributed receipts | (50,677,150) | - | - | - | - | - | - | - | - | (50,677,150) |
| 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 |
| Total liabilities | 27,189,570 | 144,028,089 | 26,765,447 | 6,317,814 | 1,510,614 | 4,803,230 | 12,842,905 | - | 380,945,000 | 604,402,669 |
| Equity and other credits: | | | | | | | | | | |
| Net investment in capital assets | - | - | - | - | 1,072,227 | (5,713) | - | 1,052,880,486 | - | 1,053,947,000 |
| Unrestricted | - | - | - | - | (733,837) | 7,568,064 | 295,278 | - | - | 7,129,505 |
| Nonspendable | 861,676 | - | - | - | - | 150,000 | - | - | - | 1,011,676 |
| Restricted | 8,568,587 | 62,244,193 | 65,443,537 | 30,675,777 | 66,902 | - | - | - | - | 166,998,995 |
| Assigned | 5,512,394 | - | - | - | - | - | - | - | - | 5,512,394 |
| Unassigned | 220,348,339 | - | - | - | - | - | - | - | - | 220,348,339 |
| Total equity and other credits | 235,290,996 | 62,244,193 | 65,443,537 | 30,675,777 | 405,292 | 7,712,351 | 295,278 | 1,052,880,486 | - | 1,454,947,910 |
| Total liabilities, equity and other credits | 262,480,566 | 206,272,282 | 92,208,984 | 36,993,592 | 1,915,906 | 12,515,582 | 13,138,183 | 1,052,880,486 | 380,945,000 | 2,059,350,579 |

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 First Month Ended January 31, 2022

| | General | Special Revenue | Capital Projects | Debt Service | Total Governmental Funds |
|--|--------------------|--------------------|---------------------|-------------------|--------------------------------|
| Revenues | | | | | |
| Taxes | 171,806,911 | - | - | 20,704,581 | 192,511,492 |
| Licenses and permits | 124,530 | 141,340 | - | - | 265,870 |
| Intergovernmental revenues | 166,035 | 3,021,353 | - | - | 3,187,388 |
| Charges for services | 811,807 | 284,396 | - | - | 1,096,203 |
| Fines & forfeitures | 11,389 | 423,468 | - | - | 434,858 |
| Special assessments | - | - | - | - | - |
| Interest earnings | (60,417) | 39,315 | 2,221 | 1,086 | (17,794) |
| Miscellaneous | 54,915 | 1,215 | - | - | 56,131 |
| Total revenues | 172,915,171 | 3,911,088 | 2,221 | 20,705,667 | 197,534,148 |
| Expenditures | | | | | |
| General government | | | | | |
| Judicial | 1,676,296 | 175,406 | - | - | 1,851,703 |
| Executive | 148,045 | - | - | - | 148,045 |
| Elections | 80,494 | - | - | - | 80,494 |
| Financial administration | 1,798,776 | 7,471 | - | - | 1,806,247 |
| Other | 313,775 | - | - | - | 313,775 |
| Public safety | | | | | |
| Police | 2,242,965 | 169,607 | - | - | 2,412,572 |
| Fire | 19,551 | - | - | - | 19,551 |
| Corrections | 1,560,384 | 504,860 | - | - | 2,065,244 |
| Other protection | 31,132 | - | - | - | 31,132 |
| Highways and streets | 3,520 | 716,259 | - | - | 719,779 |
| Sanitation | 225,425 | - | - | - | 225,425 |
| Drainage | - | - | - | - | - |
| Health and welfare | 565,212 | 895,878 | - | - | 1,461,091 |
| Culture and recreation | 110,216 | - | - | - | 110,216 |
| Conservation | 15,564 | - | - | - | 15,564 |
| Urban and economic development | 58,239 | - | - | - | 58,239 |
| Debt service | | | | | |
| Principal | - | - | - | - | - |
| Interest and fiscal agent fees | - | - | - | - | - |
| Issuance costs | - | - | - | - | - |
| Advance refunding escrow | - | - | - | - | - |
| Intergovernmental expenditures | - | - | - | - | - |
| Total expenditures | 8,849,592 | 2,469,481 | - | - | 11,319,073 |
| Excess (deficiency) of revenues over (under) expenditures | 164,065,579 | 1,441,607 | 2,221 | 20,705,667 | 186,215,074 |
| Other financing sources (uses): | | | | | |
| Sale of capital assets | - | - | - | - | - |
| General long-term debt issued | - | - | - | - | - |
| Long-term notes issued | - | - | - | - | - |
| Transfers in | - | 15,017 | - | - | 15,017 |
| Transfers out | (12,382) | (2,635) | - | - | (15,017) |
| Payment to refunded bond escrow agent | - | - | - | - | - |
| Total other financing sources (uses) | (12,382) | 12,382 | - | - | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 164,053,197 | 1,453,988 | 2,221 | 20,705,667 | 186,215,074 |
| Fund balance at December 31, 2021 | 71,237,798 | 60,790,205 | 65,441,316 | 9,970,110 | 207,439,429 |
| Prior period adjustments | - | - | - | - | - |
| Fund balance at December 31, 2021 as restated | 71,237,798 | 60,790,205 | 65,441,316 | 9,970,110 | 207,439,429 |
| Adjusting journal entries | - | - | - | - | - |
| Fund balance ended January 31, 2022 | 235,290,996 | 62,244,193 | 65,443,537 | 30,675,777 | 393,654,503 |

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
January 31, 2022

| Fund | Beginning Balance January 1, 2022 | Receipts | Disbursements | Ending Balance January 31, 2022 |
|---|---|-------------------|-------------------|---------------------------------------|
| General Fund | | | | |
| 1100 General Fund | 13,649,957 | 97,594,234 | 96,658,113 | 14,586,078 |
| Total General Fund | 13,649,957 | 97,594,234 | 96,658,113 | 14,586,078 |
| Special Revenue Funds | | | | |
| 1200 Road & Bridge County Wide | 5,976,397 | 10,366,311 | 10,875,038 | 5,467,670 |
| 1220 LEOSE | 57,453 | 14 | 2,240 | 55,228 |
| 1222 District Attorney Bad Check Processing | 51,804 | 953 | 17,969 | 34,789 |
| 1223 District Attorney Investigations H.B. 65 | 150,074 | 18,488 | 104,077 | 64,486 |
| 1224 Drug Abuse Prevention and Rehabilitation | 474,869 | 123 | - | 474,992 |
| 1225 Pretrial Intervention Prgm Fund | (69,647) | 42,400 | 69,212 | (96,459) |
| 1226 Sheriff Investigations | 1,922 | 1 | - | 1,922 |
| 1227 Sheriff Investigations H.B. 65 | 40,450 | 219 | 5,418 | 35,251 |
| 1228 Sheriff Equitable Sharing - Treasury Funds | 155,164 | 40 | 2,360 | 152,844 |
| 1229 Sheriff Equitable Sharing - Justice Funds | 285,462 | 388 | 7,015 | 278,835 |
| 1230 Constable Pct. 3 Investigations H.B. 65 | 54,791 | 10,014 | 10,000 | 54,805 |
| 1231 Constable Pct. 4 Investigations H.B. 65 | 312,121 | 10,081 | 10,310 | 311,892 |
| 1233 Constable Pct. 1 Investigations H.B. 65 | 32,899 | 10,009 | 10,000 | 32,907 |
| 1234 County Child Abuse Prevention | 63,098 | 416 | 400 | 63,115 |
| 1235 District Clerk Records Management & Preservation | 328,048 | 8,973 | 8,888 | 328,133 |
| 1237 County Clerk Records Management & Preservation | 265,276 | 204,106 | 265,886 | 203,495 |
| 1238 County Records Management & Preservation | 3,099 | 33,455 | 38,461 | (1,907) |
| 1239 Court Reporter Service | 343,302 | 38,425 | 44,891 | 336,837 |
| 1240 Juvenile Delinquency Prevention | 5,100 | 1 | - | 5,101 |
| 1241 Courthouse Security | 201,453 | 5 | 183,021 | 18,437 |
| 1242 Justice Court Technology | 354,727 | 9,336 | 14,544 | 349,519 |
| 1243 Contributions | 346,694 | 89 | 3,627 | 343,155 |
| 1245 Justice Court Building Security | 163,725 | 612 | 569 | 163,767 |
| 1246 Tax Assessor-Collector Special Vehicle Inventory | 826,021 | 208 | 21,912 | 804,316 |
| 1247 Law Library | 302,474 | 55,412 | 88,220 | 269,665 |
| 1250 Supplemental Court Guardianship | 148,007 | 3,158 | 3,120 | 148,046 |
| 1251 HIDTA Chapter 59 | 252,211 | 1,143,491 | 59,110 | 1,336,592 |
| 1252 HIDTA US Treasury | 201,064 | 12,258 | 12,206 | 201,116 |
| 1253 HIDTA Other States | 98,314 | 25 | - | 98,339 |
| 1255 County & District Court Technology | 140,082 | 1,531 | 1,494 | 140,118 |
| 1256 DA US Department of Justice | 246,910 | 34,441 | 21,240 | 260,112 |
| 1257 Constable Pct.3 Treasury | 588 | 0 | - | 588 |
| 1258 Local Provider Participation | 43,586,261 | 1,769 | 2,221,005 | 41,367,025 |
| 1259 Constable Pct.4 Federal Sharing - Treasury | 3,063 | 1 | - | 3,064 |
| 1260 Constable Pct.2 Chapter 59 | 5,925 | 2 | - | 5,926 |
| 1261 Constable Pct.3 Federal Sharing - DOJ | 8,808 | 2 | - | 8,811 |
| 1263 Constable Pct.4 Federal Sharing - DOJ | 2,254 | 1 | - | 2,255 |
| 1280 Designated Purpose Grants - Level 0 | (1,055,202) | 140,238 | - | (914,964) |
| 1281 Designated Purpose Grants - Level 1 | (385,284) | 53,415 | 183,934 | (515,803) |
| 1282 Designated Purpose Grants - Level 2 | (2,933) | 80,960 | 93,855 | (15,828) |
| 1283 Designated Purpose Grants - Level 3 | (32,637) | 5,581 | 28,514 | (55,570) |
| 1284 Designated Purpose Grants - Level 4 | (363,343) | 227,496 | 190,168 | (326,015) |
| 1285 Designated Purpose Grants - Level 5 | (133,674) | 154,095 | 102,721 | (82,299) |
| 1286 Designated Purpose Grants - Level 6 | 41,654 | 1,003 | 18,498 | 24,159 |
| 1287 Designated Purpose Grants - Level 7 | 664,438 | 3,272 | 3,200,921 | (2,533,211) |
| 1289 Designated Purpose Grants - Level 9 | (196,512) | 131,674 | 223,478 | (288,316) |
| 1290 American Rescue Plan | (1,190,296) | 16,944 | 740,109 | (1,913,461) |
| 1291 HIDTA Grants | (511,529) | 259 | 67,617 | (578,886) |
| 1292 WIC Grants | (2,760,002) | 1,699,319 | 777,817 | (1,838,500) |
| 1293 Health Department Grants | (155,504) | 386,866 | 520,332 | (288,971) |
| 1294 Juvenile Probation Department Grants | 1,101,097 | 333 | 532,964 | 568,465 |
| 1295 Post Adjudication Juvenile Boot Camp | 241,186 | 25,063 | 20,895 | 245,355 |
| 1296 Juvenile Probation Title IV-E | 734,132 | 186 | 13,868 | 720,450 |
| 1297 Adult Probation Grants | 4,914,576 | 280,593 | 782,254 | 4,412,915 |
| Total Special Revenue Funds | 56,330,430 | 15,214,055 | 21,600,177 | 49,944,307 |
| Capital Projects Funds | | | | |
| 1301 Capital Outlay | (1,544,727) | 3,583 | 21,626 | (1,562,771) |
| 1303 Sale of Capital Assets | 3,630,846 | 376 | - | 3,631,222 |
| 1312 Border Colonia Access Program Round III | (160,491) | 6,739 | 12,904 | (166,657) |
| 1315 Texas Department of Transportation Projects | (14,194,111) | 2,739,074 | 3,873,245 | (15,328,283) |
| 1342 Certificates of Obligation, Series 2010A&B | 30,712 | 3 | 53 | 30,662 |

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

| Fund | Beginning Balance January 1, 2022 | Receipts | Disbursements | Ending Balance January 31, 2022 |
|---|---|--------------------|--------------------|---------------------------------------|
| 1345 Certificates of Obligation, Series 2014 | 181,853 | 19 | 417 | 181,454 |
| 1347 Certificates of Obligation, Series 2015A | 85,425 | 9 | 465 | 84,969 |
| 1350 Certificates of Obligation, Series 2016 | 2,879,979 | 298 | 4,637 | 2,875,640 |
| 1351 Certificates of Obligation, Series 2017 | 2,655,402 | 314 | 19,876 | 2,635,839 |
| 1352 Certificates of Obligation, Series 2018A | 3,416,674 | 935 | 60,312 | 3,357,297 |
| 1353 Certificates of Obligation, Series 2018B | 1,668,758 | 1,976 | 320,967 | 1,349,766 |
| 1355 Certificates of Obligation, Series 2019A | 1,688,259 | 2,390 | 1,746,703 | (56,054) |
| 1357 Certificates of Obligation, Series 2020 | 1,567,147 | 2,003,955 | 1,842,881 | 1,728,221 |
| 1358 Certificates of Obligation, Series 2021 | (363,534) | 2,703,733 | 187,868 | 2,152,332 |
| Total Capital Projects Funds | 1,542,191 | 7,463,402 | 8,091,954 | 913,638 |
| Debt Service Funds | | | | |
| 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 | 53,972 | 501 | 417 | 54,056 |
| 1446 Refunding Bonds, Series 2014C | 120,879 | 119 | - | 120,998 |
| 1447 Certificates of Obligation, Series 2015A | 39,408 | 537 | 465 | 39,480 |
| 1448 Refunding Bonds, Series 2015B | 37,406 | 78 | - | 37,483 |
| 1449 Refunding Bonds, Series 2015C | 135,427 | 91 | - | 135,518 |
| 1450 Certificates of Obligation, Series 2016 | 96,769 | 155 | - | 96,925 |
| 1451 Certificates of Obligation, Series 2017 | 80,299 | 141 | - | 80,440 |
| 1452 Certificates of Obligation, Series 2018A | 1,374,288 | 1,194,368 | 1,193,450 | 1,375,206 |
| 1453 Certificates of Obligation, Series 2018B | 67,737 | 133 | - | 67,870 |
| 1454 Refunding Bonds, Series 2018C | 81,840 | 151 | - | 81,991 |
| 1455 Certificates of Obligation, Series 2019A | 56,832 | 119 | - | 56,951 |
| 1456 Refunding Bonds, Series 2019A | 89,490 | 182 | 53 | 89,619 |
| 1457 Certificates of Obligation, Series 2020A | 45,383 | 131 | - | 45,514 |
| Total Debt Service Funds | 2,279,731 | 1,196,706 | 1,194,385 | 2,282,052 |
| Enterprise Funds | | | | |
| 2101 Sanitary Landfill | 591,773 | 461 | - | 592,234 |
| 2102 Jail Commissary | 309,018 | 196 | 57,769 | 251,444 |
| Total Enterprise Funds | 900,791 | 656 | 57,769 | 843,678 |
| Internal Service Funds | | | | |
| 2201 Health Benefits Self-Insurance | 734,226 | 1,180,447 | 3,113,264 | (1,198,591) |
| 2202 Workers' Compensation Self-Insurance | 1,317,944 | 212,119 | 181,292 | 1,348,771 |
| Total Internal Service Funds | 2,052,170 | 1,392,566 | 3,294,556 | 150,180 |
| Private-Purpose Trust Funds | | | | |
| 3301 Unclaimed Money | 706,168 | 585 | 101,801 | 604,952 |
| 3302 County Clerk Unclaimed Money | 159,779 | 155 | - | 159,934 |
| Total Private-Purpose Trust Funds | 865,947 | 740 | 101,801 | 764,886 |
| Agency Funds | | | | |
| 3401 Clearing Fund | 3,819,720 | 7,710,723 | 7,707,694 | 3,822,749 |
| 3402 Payroll Fund | 3,208 | 8,592,877 | 8,594,230 | 1,856 |
| 3403 Insurance Fund | 220 | 0 | 1 | 219 |
| Total Agency Funds | 3,823,148 | 16,303,600 | 16,301,925 | 3,824,823 |
| Grand Total for Primary Government | 81,444,365 | 139,165,958 | 147,300,681 | 73,309,642 |

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

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

| | Transfers In: | | | | | | | | | | Capital Projects | | Debt Service | Enterprise | Fiduciary | Total | | |
|-------------------------------|-----------------|----------|--------------------------------------|--------------------------------------|--------------------------------------|--|----------------|---------------------|---------------------------|---------------|------------------|----------------|----------------|-----------------|--------------|-----------------|-----|--------|
| | Special Revenue | | | | | | | | | | Capital Outlay | Capital Grants | Debt Service | Jail Commissary | CSA | | | |
| Transfer out: | 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 | |
| General Fund | - | - | - | - | - | - | - | - | - | 12,382 | - | - | - | - | - | - | - | 12,382 |
| Special Revenue Funds: | | | | | | | | | | | | | | | | | | |
| R&B Funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| VAP Program 017 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sheriff CCP59 | - | - | - | - | - | - | - | - | 472 | - | - | - | - | - | - | - | - | 472 |
| 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 | - | - | - | - | - | - | - | - | 2,162 | - | - | - | - | - | - | - | - | 2,162 |
| 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 | | | | | | | | | | | | | | | | | | |
| Total | - | - | - | - | - | - | - | - | 2,635 | 12,382 | - | - | - | - | - | - | - | 15,017 |

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

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

| | Original Amount | Interest Rates | Year Issued | Year of Maturity | Outstanding Balances | | |
|--|--------------------|-------------------|----------------|---------------------|----------------------|--------------------|-----------------------|
| | | | | | Principal | Interest | Total Requirements |
| Refunding Bonds | | | | | | | |
| Refunding Bonds, Series 2014C | 22,795,000 | 3.00 - 5.00 | 2014 | 2026 | 13,330,000 | 2,065,250 | 15,395,250 |
| Refunding Bonds, Series 2015B | 14,760,000 | 5.00 | 2015 | 2028 | 14,760,000 | 3,426,000 | 18,186,000 |
| Refunding Bonds, Series 2015C | 24,990,000 | 1.291 - 3.365 | 2015 | 2024 | 6,475,000 | 313,788 | 6,788,788 |
| Refunding Bonds, Series 2018C | 23,200,000 | 3.744 - 4.144 | 2018 | 2032 | 23,200,000 | 7,775,472 | 30,975,472 |
| Refunding Bonds, Series 2019B | 20,645,000 | 5.00 | 2019 | 2030 | 19,845,000 | 5,147,000 | 24,992,000 |
| Certificates of Obligation | | | | | | | |
| Certificates of Obligation, Series 2014 | 20,085,000 | 3.00 - 5.00 | 2014 | 2034 | 15,205,000 | 5,276,638 | 20,481,638 |
| Certificates of Obligation, Series 2015A | 15,785,000 | 3.00 - 5.00 | 2015 | 2040 | 15,030,000 | 6,619,244 | 21,649,244 |
| Certificates of Obligation, Series 2016 | 35,045,000 | 2.00 - 5.00 | 2016 | 2036 | 28,095,000 | 10,217,100 | 38,312,100 |
| Certificates of Obligation, Series 2017 | 28,405,000 | 4.00 - 5.00 | 2017 | 2037 | 25,145,000 | 10,756,050 | 35,901,050 |
| Certificates of Obligation, Series 2018A | 118,890,000 | 5.00 | 2018 | 2043 | 118,790,000 | 85,020,000 | 203,810,000 |
| Certificates of Obligation, Series 2018B | 24,690,000 | 4.00 - 5.00 | 2018 | 2038 | 23,030,000 | 11,365,850 | 34,395,850 |
| Certificates of Obligation, Series 2019A | 24,795,000 | 4.00 - 5.00 | 2019 | 2039 | 23,225,000 | 11,036,450 | 34,261,450 |
| Certificates of Obligation, Series 2020 | 28,490,000 | 3.00-5.00 | 2020 | 2040 | 28,490,000 | 14,366,900 | 42,856,900 |
| Certificates of Obligation, Series 2021 | 26,325,000 | 3.00-5.00 | 2021 | 2041 | 26,325,000 | 10,538,448 | 36,863,448 |
| Total | 461,745,000 | | | | 380,945,000 | 183,924,189 | 564,869,189 |

Schedule of Debt Requirements

| | Principal | Interest | |
|--------------|--------------------|--------------------|--------------------|
| 2021 | - | - | - |
| 2022 | 13,810,000 | 16,791,106 | 30,601,106 |
| 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 |
| Total | 380,945,000 | 183,924,190 | 564,869,190 |

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 First Month Ended January 31, 2022

| Fund | Description | Revenues | | | Expenditures | | |
|-------------------------------|--|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| | | Original Budget | Adjusted Budget | Year-to-Date Actual | Original Budget | Adjusted Budget | Year-to-Date Actual |
| General Fund | | | | | | | |
| 1100 | General Fund | 237,546,409 | 237,596,409 | 172,915,171 | 253,999,990 | 257,889,771 | 8,861,974 |
| | Total General Fund | 237,546,409 | 237,596,409 | 172,915,171 | 253,999,990 | 257,889,771 | 8,861,974 |
| Special Revenue Funds | | | | | | | |
| 1200 | Road & Bridge County Wide | 19,550,000 | 19,868,090 | 892,946 | 23,687,570 | 24,005,659 | 716,259 |
| 1220 | LEOSE | - | - | 14 | 36,702 | 36,702 | - |
| 1222 | District Attorney Bad Check Processing | - | - | 375 | - | - | - |
| 1223 | District Attorney Investigations H.B. 65 | - | - | 17 | 99,087 | 99,087 | 29,240 |
| 1224 | Drug Abuse Prevention and Rehabilitation | - | - | 123 | - | - | - |
| 1225 | Pretrial Intervention Prgm Fund | 235,000 | 235,000 | 27,200 | 235,000 | 235,000 | 14,434 |
| 1226 | Sheriff Investigations | - | - | 1 | - | - | - |
| 1227 | Sheriff Investigations H.B. 65 | - | - | 9 | 14,250 | 246,250 | 472 |
| 1228 | Sheriff Federal Sharing - U.S. Treasury | - | - | 40 | - | 26,500 | 50 |
| 1229 | Sheriff Federal Sharing - U.S. Dept of Justice | - | - | 72 | - | 305,000 | - |
| 1230 | Constable Pct. 3 Investigations H.B. 65 | - | - | 14 | - | - | - |
| 1231 | Constable Pct. 4 Investigations H.B. 65 | - | - | 81 | - | - | - |
| 1233 | Constable Pct. 1 Investigations H.B. 65 | - | - | 9 | - | - | - |
| 1234 | County Child Abuse Prevention | 2,500 | 2,500 | 76 | - | - | - |
| 1235 | District Clerk Records Management & Preservation | 56,000 | 56,000 | 19,790 | - | - | - |
| 1237 | County Clerk Records Management & Preservation | 1,100,000 | 1,100,000 | 106,273 | 92,976 | 840,516 | 3,944 |
| 1238 | County Records Management & Preservation | 215,000 | 215,000 | - | 55,955 | 55,955 | 2,483 |
| 1239 | Court Reporter Service | 243,000 | 243,000 | 22,352 | - | - | - |
| 1240 | Juvenile Delinquency Prevention | - | - | 51 | - | - | - |
| 1241 | Courthouse Security | 390,000 | 390,000 | 40,279 | 455,877 | 455,877 | 19,117 |
| 1242 | Justice Court Technology | 105,000 | 105,000 | 10,057 | - | 188,100 | - |
| 1243 | Contributions | 40,000 | 40,000 | 89 | - | 67,130 | 1,500 |
| 1245 | Justice Court Building Security | 13,500 | 13,500 | 533 | - | - | - |
| 1246 | Tax Assessor-Collector Special Vehicle Inventory | - | - | 208 | 389,420 | 389,420 | 1,044 |
| 1247 | Law Library | 358,000 | 358,000 | 31,180 | 526,957 | 526,957 | 7,392 |
| 1250 | Supplemental Court Guardianship | 15,000 | 15,000 | 2,398 | - | - | - |
| 1251 | HIDTA Chapter 59 | - | - | 345 | 435,500 | 435,500 | 20,571 |
| 1252 | HIDTA US Treasury | - | - | 52 | - | - | - |
| 1253 | HIDTA Other States | - | - | 25 | - | - | - |
| 1254 | HIDTA US Justice | - | - | - | - | - | - |
| 1255 | Co & District Court Technology | 9,000 | 9,000 | 758 | - | - | - |
| 1256 | DA US Department of Justice | - | - | 34,336 | 235,930 | 235,930 | - |
| 1257 | Constable Pct.3 Treasury | - | - | 0 | - | - | - |
| 1258 | Local Provider Participation Fund | - | - | 1,769 | - | - | - |
| 1259 | Constable Pct.4 Federal Sharing - Treasury | - | - | 1 | - | - | - |
| 1260 | Constable Pct.2 Chapter 59 | - | - | 2 | - | - | - |
| 1261 | Constable Pct.3 Federal Sharing - DOJ | - | - | 2 | - | - | - |
| 1263 | Constable Pct.4 Federal Sharing - DOJ | - | - | 1 | - | - | - |
| 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 | 1,822 | 2,549,413 | 2,549,413 | 73,236 |
| 1282 | Designated Purpose Grants - Level 2 | 124,585 | 124,585 | - | 124,585 | 124,585 | - |
| 1283 | Designated Purpose Grants - Level 3 | 425,943 | 5,425,425 | 4,950 | 366,550 | 5,366,032 | 6,375 |
| 1284 | Designated Purpose Grants - Level 4 | 1,120,594 | 1,135,594 | 88,783 | 1,120,594 | 1,135,594 | 89,881 |
| 1285 | Designated Purpose Grants - Level 5 | 1,360,821 | 1,360,821 | 48,592 | 1,113,219 | 1,113,219 | 60,559 |
| 1286 | Designated Purpose Grants - Level 6 | 175,564 | 2,622,278 | 4,003 | 175,564 | 1,398,921 | 3,997 |
| 1287 | Designated Purpose Grants - Level 7 | - | - | - | - | - | - |
| 1289 | Designated Purpose Grants - Level 9 | 2,470,738 | 2,470,738 | 36,425 | 1,725,570 | 2,181,682 | 59,719 |
| 1290 | AMERICAN RESCUE PLAN | 88,607,798 | 88,607,798 | 32,819 | 88,607,798 | 88,607,798 | 156,672 |
| 1291 | HIDTA Grants | 418,226 | 418,226 | 29,033 | 418,226 | 418,226 | 29,033 |
| 1292 | WIC Grants | 8,675,774 | 8,675,774 | 452,403 | 8,675,774 | 8,675,774 | 452,180 |
| 1293 | Health Department Grants | 15,914,164 | 16,351,935 | 299,697 | 15,498,732 | 16,024,057 | 276,654 |
| 1294 | Juvenile Probation Department Grants | 2,662,190 | 2,662,190 | 224 | 2,662,190 | 2,662,190 | 67,528 |
| 1295 | Post Adjudication Juvenile Boot Camp | 447,075 | 447,075 | 63 | 447,075 | 447,075 | - |
| 1296 | Juvenile Probation Title IV-E | 426,200 | 426,200 | 8,195 | 460,625 | 460,625 | 8,009 |
| 1297 | Adult Probation Grants | 10,732,454 | 10,732,454 | 1,727,619 | 10,732,454 | 10,732,454 | 371,766 |
| | Total Special Revenue Funds | 160,095,276 | 168,312,333 | 3,926,104 | 162,528,392 | 171,632,028 | 2,472,116 |
| Capital Projects Funds | | | | | | | |
| 1301 | Capital Outlay | 5,458,439 | 5,458,439 | - | 3,865,105 | 3,865,105 | - |
| 1302 | Tax Notes, Series 2007 | - | - | - | - | - | - |
| 1303 | Sale of Capital Assets | - | - | 376 | 3,005,284 | 3,005,284 | - |
| 1304 | Tax Notes, Series 2014 | - | - | - | - | - | - |
| 1312 | Border Colonia Access Program Round III | 347,349 | 347,349 | - | 347,349 | 347,349 | - |
| 1315 | Texas Department of Transportation Projects | 36,162,423 | 36,677,423 | 361 | 23,330,727 | 23,845,727 | - |
| 1342 | Certificates of Obligation, Series 2010A&B | - | - | 3 | 30,638 | 30,638 | - |
| 1345 | Certificates of Obligation, Series 2014 | - | - | 19 | 169,436 | 169,436 | - |
| 1347 | Certificates of Obligation, Series 2015A | - | - | 9 | 58,626 | 58,626 | - |
| 1350 | Certificates of Obligation, Series 2016 | - | - | 298 | 1,760,062 | 1,760,062 | - |

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the First Month Ended January 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 | - | - | 267 | 2,067,117 | 2,067,117 | - |
| 1352 | Certificates of Obligation, Series 2018A | - | - | 348 | 1,029,173 | 1,029,173 | - |
| 1353 | Certificates of Obligation, Series 2018B | - | - | 140 | 10,405,327 | 10,405,327 | - |
| 1355 | Certificates of Obligation, Series 2019A | - | - | - | 13,511,709 | 13,511,709 | - |
| 1357 | Certificates of Obligation, Series 2020 | - | - | 179 | 18,604,574 | 18,604,574 | - |
| 1358 | Certificates of Obligation, Series 2021 | - | - | 223 | 29,074,695 | 29,074,695 | - |
| Total Capital Projects Funds | | <u>41,968,211</u> | <u>42,483,211</u> | <u>2,221</u> | <u>107,259,822</u> | <u>107,774,822</u> | <u>-</u> |
| Debt Service Funds | | | | | | | |
| 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 | 773,333 | 1,099,094 | 1,099,094 | - |
| 1446 | Refunding Bonds, Series 2014C | 2,848,529 | 2,848,529 | 2,245,526 | 3,072,250 | 3,072,250 | - |
| 1447 | Certificates of Obligation, Series 2015A | 1,089,220 | 1,089,220 | 869,464 | 1,142,494 | 1,142,494 | - |
| 1448 | Refunding Bonds, Series 2015B | 697,828 | 697,828 | 538,369 | 738,750 | 738,750 | - |
| 1449 | Refunding Bonds, Taxable Series 2015C | 4,127,184 | 4,127,184 | 3,308,274 | 4,335,015 | 4,335,015 | - |
| 1450 | Certificates of Obligation, Series 2016 | 2,372,397 | 2,372,397 | 1,875,818 | 2,555,900 | 2,555,900 | - |
| 1451 | Certificates of Obligation, Series 2017 | 2,105,962 | 2,105,962 | 1,673,342 | 2,246,550 | 2,246,550 | - |
| 1452 | Certificates of Obligation, Series 2018A | 5,406,445 | 5,406,445 | 3,284,325 | 5,675,450 | 5,675,450 | - |
| 1453 | Certificates of Obligation, Series 2018B | 1,886,266 | 1,886,266 | 1,504,987 | 2,022,800 | 2,022,800 | - |
| 1454 | Refunding Bonds, Taxable Series 2018C | 591,132 | 591,132 | 383,392 | 921,456 | 921,456 | - |
| 1455 | Certificates of Obligation, Series 2019A | 1,147,959 | 1,147,959 | 904,916 | 1,262,200 | 1,262,200 | - |
| 1456 | Refunding Bonds, Taxable Series 2019A | 2,618,832 | 2,618,832 | 2,075,836 | 2,723,000 | 2,793,000 | - |
| 1457 | Certificates of Obligation, Series 2020 | 1,569,091 | 1,569,091 | 1,268,084 | 1,734,800 | 1,734,800 | - |
| 1458 | Certificates of Obligation, Series 2021 | 2,800,000 | 2,800,000 | - | - | 1,012,598 | - |
| Total Debt Service Funds | | <u>30,259,846</u> | <u>30,259,846</u> | <u>20,705,667</u> | <u>29,529,758</u> | <u>30,612,356</u> | <u>-</u> |
| Enterprise Funds | | | | | | | |
| 2101 | Sanitary Landfill | - | - | 461 | - | - | - |
| 2102 | Jail Commissary | - | - | 196 | 594,823 | 594,823 | 23,287 |
| Total Enterprise Funds | | <u>-</u> | <u>-</u> | <u>656</u> | <u>594,823</u> | <u>594,823</u> | <u>23,287</u> |
| Internal Service Funds | | | | | | | |
| 2201 | Health Benefits Self-Insurance | 36,979,167 | 36,979,167 | 2,246,785 | 36,510,849 | 36,510,849 | 1,371,696 |
| 2202 | Workers' Compensation Self-Insurance | 2,405,494 | 2,405,494 | 191,586 | 2,349,665 | 2,349,665 | 344,205 |
| Total Internal Service Funds | | <u>39,384,661</u> | <u>39,384,661</u> | <u>2,438,371</u> | <u>38,860,514</u> | <u>38,860,514</u> | <u>1,715,901</u> |
| Private-Purpose Trust Funds | | | | | | | |
| 3301 | Unclaimed Money Fund | - | - | 585 | - | - | - |
| 3302 | County Clerk Unclaimed Money Fund | - | - | 155 | - | - | - |
| Total Private-Purpose Trust Funds | | <u>-</u> | <u>-</u> | <u>740</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Grand Total for Primary Government | | <u>509,254,403</u> | <u>518,036,461</u> | <u>199,988,931</u> | <u>592,773,299</u> | <u>607,364,314</u> | <u>13,073,278</u> |

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
January 31, 2022

| | Original Budget | Adjusted Budget | Current Revenues/ Expenditures | Year-to-Date Revenues/ Expenditures | Encumbrances | Balance |
|--|---------------------|---------------------|--------------------------------------|---|-------------------|---------------------|
| Revenues | | | | | | |
| Taxes | 208,706,441 | 208,706,441 | 171,806,911 | 171,806,911 | | 36,899,530 |
| Licenses and permits | 1,771,000 | 1,771,000 | 124,530 | 124,530 | | 1,646,470 |
| Intergovernmental revenues | 9,426,000 | 9,426,000 | 166,035 | 166,035 | | 9,259,965 |
| Charges for services | 16,413,768 | 16,413,768 | 811,807 | 811,807 | | 15,601,961 |
| Fines & forfeitures | 216,000 | 216,000 | 11,389 | 11,389 | | 204,611 |
| Special assessments | 80,000 | 80,000 | - | - | | 80,000 |
| Interest earnings | 366,000 | 366,000 | (60,417) | (60,417) | | 426,417 |
| Miscellaneous | 567,200 | 617,200 | 54,915 | 54,915 | | 562,285 |
| Total revenues | 237,546,409 | 237,596,409 | 172,915,171 | 172,915,171 | | 64,681,238 |
| Expenditures | | | | | | |
| General government | | | | | | |
| Judicial | 46,143,529 | 46,222,844 | 1,676,296 | 1,676,296 | 365,137 | 44,181,411 |
| Executive | 3,421,239 | 3,450,262 | 148,045 | 148,045 | 51,141 | 3,251,076 |
| Elections | 4,117,044 | 5,012,672 | 80,494 | 80,494 | 77,713 | 4,854,465 |
| Financial administration | 38,912,600 | 37,767,326 | 1,798,776 | 1,798,776 | 2,838,617 | 33,129,934 |
| Other | 15,828,766 | 15,910,195 | 313,775 | 313,775 | 2,403,153 | 13,193,267 |
| Public safety | | | | | | |
| Police | 40,620,796 | 40,620,796 | 2,242,965 | 2,242,965 | 2,293,816 | 36,084,015 |
| Fire | 2,996,018 | 3,003,364 | 19,551 | 19,551 | 31,797 | 2,952,017 |
| Corrections | 48,287,075 | 48,326,137 | 1,560,384 | 1,560,384 | 1,789,190 | 44,976,564 |
| Other protection | 991,425 | 998,156 | 31,132 | 31,132 | 278,496 | 688,528 |
| Highways and Streets | 300,200 | 300,200 | 3,520 | 3,520 | - | 296,680 |
| Sanitation | 8,639,519 | 8,816,622 | 225,425 | 225,425 | 1,112,903 | 7,478,294 |
| Health and welfare | 17,680,800 | 19,477,141 | 565,212 | 565,212 | 1,217,281 | 17,694,647 |
| Culture and recreation | 4,255,563 | 4,381,651 | 110,216 | 110,216 | 705,212 | 3,566,224 |
| Conservation | 1,468,309 | 1,702,207 | 15,564 | 15,564 | 1,115,945 | 570,698 |
| Urban and economic development | 1,345,506 | 1,345,506 | 58,239 | 58,239 | 55,830 | 1,231,437 |
| Debt Service | | | | | | |
| Interest | 12,000 | 12,000 | - | - | - | 12,000 |
| Total expenditures | 235,020,389 | 237,347,080 | 8,849,592 | 8,849,592 | 14,336,230 | 214,161,258 |
| Excess (deficiency) of revenues over (under) expenditures | 2,526,020 | 249,329 | 164,065,579 | 164,065,579 | | 20,530,309 |
| Other financing sources (uses): | | | | | | |
| Long-term notes issued | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Transfers out | (18,979,601) | (20,542,691) | (12,382) | (12,382) | | (20,530,309) |
| Total other financing sources (uses) | (18,979,601) | (20,542,691) | (12,382) | (12,382) | | (20,530,309) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | (20,293,361) | | 164,053,197 | | |
| Unassigned fund balance | | | | | | |
| at January 1, 2022 | 32,997,845 | 32,997,845 | | 32,997,845 | | |
| Prior period adjustments | - | - | | - | | |
| Adjusting journal entries | - | - | | - | | |
| Unreserved (reserved) fund balance | - | 23,297,297 | | 23,297,297 | | |
| Unassigned fund balance month ended January 31, 2022 | 32,997,845 | 36,001,780 | | 220,348,339 | | |

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

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

| | Original Budget | Adjusted Budget | Current Expenditures | Year-to-Date Expenditures | Encumbrances | Balance |
|--|--------------------|--------------------|-------------------------|------------------------------|----------------|-------------------|
| Expenditures and Other Financing Uses | | | | | | |
| General government | | | | | | |
| Judicial | | | | | | |
| 92nd District Court | 456,425 | 456,425 | 19,935 | 19,935 | 3,551 | 432,939 |
| 93rd District Court | 433,214 | 433,214 | 19,018 | 19,018 | 1,998 | 412,199 |
| 139th District Court | 467,189 | 467,189 | 15,915 | 15,915 | 2,351 | 448,923 |
| 206th District Court | 461,427 | 461,427 | 16,409 | 16,409 | 5,738 | 439,280 |
| 275th District Court | 437,112 | 437,112 | 19,210 | 19,210 | 2,062 | 415,840 |
| 332nd District Court | 482,461 | 482,461 | 20,912 | 20,912 | 1,617 | 459,932 |
| 370th District Court | 443,794 | 443,794 | 19,468 | 19,468 | 2,830 | 421,496 |
| 389th District Court | 452,995 | 452,995 | 19,412 | 19,412 | 4,892 | 428,691 |
| 398th District Court | 468,908 | 468,908 | 20,407 | 20,407 | 3,808 | 444,694 |
| 430th District Court | 472,610 | 551,925 | 20,560 | 20,560 | 3,250 | 528,116 |
| 449th District Court | 450,841 | 450,841 | 19,249 | 19,249 | 1,702 | 429,890 |
| 464th District Court | 432,208 | 432,208 | 19,009 | 19,009 | 4,536 | 408,664 |
| 476th District Court | 281,105 | 281,105 | - | - | - | 281,105 |
| County Court At Law 1 | 643,362 | 643,362 | 41,185 | 41,185 | 5,202 | 596,975 |
| County Court At Law 2 | 645,510 | 645,510 | 30,849 | 30,849 | 2,750 | 611,912 |
| Probate Court | 729,245 | 729,245 | 38,979 | 38,979 | 769 | 689,496 |
| County Court At Law 4 | 651,712 | 651,712 | 36,359 | 36,359 | 829 | 614,524 |
| County Court At Law 5 | 647,398 | 647,398 | 36,229 | 36,229 | 2,108 | 609,060 |
| County Court At Law 6 | 619,205 | 620,205 | 35,068 | 35,068 | 2,644 | 582,494 |
| County Court At Law 7 | 636,732 | 636,732 | 34,684 | 34,684 | 2,536 | 599,512 |
| County Court At Law 8 | 650,298 | 652,298 | 35,666 | 35,666 | 11,821 | 604,812 |
| County Court At Law 9 | 571,786 | 571,786 | 31,118 | 31,118 | 11,265 | 529,402 |
| County Court At Law 10 | 577,424 | 574,424 | 31,832 | 31,832 | 1,911 | 540,681 |
| Master Court 1 | 140,344 | 140,344 | 6,077 | 6,077 | 1,441 | 132,826 |
| Master Court 2 | 154,413 | 154,413 | 6,397 | 6,397 | 2,009 | 146,007 |
| Court of Civil Appeals | 3,000 | 3,000 | - | - | 3,000 | (0) |
| Auxiliary Court | 586,017 | 586,017 | 34,437 | 34,437 | 2,062 | 549,519 |
| Child Protective Court | 97,184 | 97,184 | 2,894 | 2,894 | 300 | 93,990 |
| Justice of the Peace | - | - | - | - | - | - |
| Justice of the Peace 1-1 | 483,792 | 483,792 | 25,922 | 25,922 | 4,028 | 453,842 |
| Justice of the Peace 1-2 | 493,906 | 493,906 | 26,814 | 26,814 | 2,510 | 464,582 |
| Justice of the Peace 2-1 | 476,165 | 476,165 | 25,230 | 25,230 | 4,208 | 446,727 |
| Justice of the Peace 2-2 | 475,386 | 475,386 | 24,702 | 24,702 | 500 | 450,184 |
| Justice of the Peace 3-1 | 472,150 | 472,150 | 25,185 | 25,185 | 799 | 446,166 |
| Justice of the Peace 3-2 | 461,146 | 461,146 | 24,675 | 24,675 | 2,821 | 433,650 |
| Justice of the Peace 4-1 | 516,604 | 516,604 | 26,560 | 26,560 | 2,580 | 487,464 |
| Justice of the Peace 4-2 | 458,664 | 458,664 | 25,705 | 25,705 | 2,748 | 430,211 |
| Justice of the Peace 5-1 | 372,574 | 372,574 | 20,582 | 20,582 | 2,214 | 349,778 |
| Indigent Defense | 476,410 | 476,410 | 19,456 | 19,456 | 2,305 | 454,649 |
| Criminal District Attorney | 14,618,152 | 14,618,152 | 537,164 | 537,164 | 210,356 | 13,870,632 |
| District Clerk | 4,235,156 | 4,235,156 | 185,116 | 185,116 | 12,776 | 4,037,265 |
| Domestic Relations | 280,169 | 280,169 | 7,736 | 7,736 | 4,618 | 267,815 |
| Budget and Management | 7,642,285 | 7,642,285 | 11,160 | 11,160 | - | 7,631,125 |
| Public Defense | 1,587,051 | 1,587,051 | 59,015 | 59,015 | 23,692 | 1,504,344 |
| Executive Office | - | - | - | - | - | - |
| Information Technology | - | - | - | - | - | - |
| Total Judicial | 46,143,529 | 46,222,844 | 1,676,296 | 1,676,296 | 365,137 | 44,181,411 |
| Executive | | | | | | |
| County Judge | 1,804,921 | 1,819,585 | 65,240 | 65,240 | 19,469 | 1,734,875 |
| Executive Office | 1,616,318 | 1,630,678 | 82,805 | 82,805 | 31,672 | 1,516,201 |
| Total Executive | 3,421,239 | 3,450,262 | 148,045 | 148,045 | 51,141 | 3,251,076 |
| Elections | | | | | | |
| Elections Department | 4,117,044 | 5,012,672 | 80,494 | 80,494 | 77,713 | 4,854,465 |
| Total Elections | 4,117,044 | 5,012,672 | 80,494 | 80,494 | 77,713 | 4,854,465 |
| Financial Administration | | | | | | |
| Appraisal fees | 2,300,000 | 2,430,934 | 607,734 | 607,734 | - | 1,823,201 |
| County Wide Admin | 4,717,763 | 3,243,169 | - | - | 300,037 | 2,943,132 |
| Budget and Management | 1,366,841 | 1,366,841 | 45,264 | 45,264 | 12,189 | 1,309,388 |
| Executive Office | 1,137,827 | 1,137,827 | 5,755 | 5,755 | 217,708 | 914,364 |
| Tax Assessor-Collector | 8,828,387 | 8,846,126 | 459,484 | 459,484 | 282,368 | 8,104,274 |
| County Treasurer | 1,456,243 | 1,456,243 | 121,903 | 121,903 | 7,117 | 1,327,223 |

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

| | Original Budget | Adjusted Budget | Current Expenditures | Year-to-Date Expenditures | Encumbrances | Balance |
|----------------------------------|--------------------|--------------------|-------------------------|------------------------------|--------------|------------|
| Purchasing Agent | 2,164,195 | 2,164,195 | 75,870 | 75,870 | 55,774 | 2,032,551 |
| County Auditor | 4,033,424 | 4,201,615 | 156,475 | 156,475 | 25,263 | 4,019,876 |
| County Clerk | 5,044,888 | 5,044,888 | 177,284 | 177,284 | 370,017 | 4,497,587 |
| Human Resources/Civil Service | 1,500,477 | 1,500,477 | 43,728 | 43,728 | 4,947 | 1,451,802 |
| IT Department | 6,362,555 | 6,375,012 | 105,277 | 105,277 | 1,563,197 | 4,706,537 |
| Total Financial Administration | 38,912,600 | 37,767,326 | 1,798,776 | 1,798,776 | 2,838,617 | 33,129,934 |
| Other | | | | | | |
| Commissioner, Precinct 4 | 24,020 | 24,020 | - | - | 41,716 | (17,696) |
| Executive Office | 3,639,038 | 3,639,038 | 29,036 | 29,036 | 2,067,286 | 1,542,716 |
| Planning Department | 1,301,923 | 1,330,333 | 47,645 | 47,645 | 27,457 | 1,255,231 |
| Facilities Management Department | 10,863,785 | 10,916,803 | 237,093 | 237,093 | 266,694 | 10,413,016 |
| Total Other | 15,828,766 | 15,910,195 | 313,775 | 313,775 | 2,403,153 | 13,193,267 |
| Public safety | | | | | | |
| Police | | | | | | |
| Criminal District Attorney | 867,002 | 867,002 | 5,760 | 5,760 | 786,082 | 75,161 |
| Budget and Management | 70,050 | 70,050 | - | - | 70,000 | 50 |
| Executive Office | 138,035 | 138,035 | 5,626 | 5,626 | - | 132,409 |
| Sheriff | 32,995,198 | 32,995,198 | 1,953,358 | 1,953,358 | 1,290,374 | 29,751,466 |
| Constables | - | - | - | - | - | - |
| Constable, Precinct 1 | 1,322,552 | 1,322,552 | 54,066 | 54,066 | 31,245 | 1,237,241 |
| Constable, Precinct 2 | 1,350,441 | 1,350,441 | 58,860 | 58,860 | 34,105 | 1,257,476 |
| Constable, Precinct 3 | 1,596,952 | 1,596,952 | 69,675 | 69,675 | 39,449 | 1,487,828 |
| Constable, Precinct 4 | 1,651,343 | 1,651,343 | 66,067 | 66,067 | 34,094 | 1,551,182 |
| Constable, Precinct 5 | 629,223 | 629,223 | 29,553 | 29,553 | 8,468 | 591,202 |
| Total Police | 40,620,796 | 40,620,796 | 2,242,965 | 2,242,965 | 2,293,816 | 36,084,015 |
| Fire | | | | | | |
| Emergency Services | 2,996,018 | 3,003,364 | 19,551 | 19,551 | 31,797 | 2,952,017 |
| Total Fire | 2,996,018 | 3,003,364 | 19,551 | 19,551 | 31,797 | 2,952,017 |
| Corrections | | | | | | |
| Sheriff | 33,897,513 | 33,897,513 | 1,159,434 | 1,159,434 | 770,458 | 31,967,621 |
| Adult Probation | 85,000 | 85,000 | 4,117 | 4,117 | 14,307 | 66,575 |
| Juvenile Probation | 14,304,562 | 14,343,624 | 396,832 | 396,832 | 1,004,424 | 12,942,367 |
| Juvenile CBG | - | - | - | - | - | - |
| Total Corrections | 48,287,075 | 48,326,137 | 1,560,384 | 1,560,384 | 1,789,190 | 44,976,564 |
| Other Protection | | | | | | |
| County Judge | 826,425 | 833,156 | 28,657 | 28,657 | 127,049 | 677,449 |
| Budget and Management | - | - | 2,475 | 2,475 | 250 | (2,724) |
| Executive Office | 165,000 | 165,000 | - | - | 151,197 | 13,803 |
| 430th District Court | - | - | - | - | - | - |
| Total Other Protection | 991,425 | 998,156 | 31,132 | 31,132 | 278,496 | 688,528 |
| Highways and Streets | | | | | | |
| Precinct 1 | - | - | - | - | - | - |
| Budget and Management | 300,200 | 300,200 | 3,520 | 3,520 | - | 296,680 |
| Total Highways and Streets | 300,200 | 300,200 | 3,520 | 3,520 | - | 296,680 |
| Sanitation | | | | | | |
| Commissioner, Precinct 1 | 2,491,613 | 2,538,803 | 63,757 | 63,757 | 418,250 | 2,056,797 |
| Commissioner, Precinct 2 | 597,452 | 597,452 | 15,773 | 15,773 | 155,051 | 426,628 |
| Commissioner, Precinct 3 | 2,824,260 | 2,829,944 | 68,730 | 68,730 | 347,051 | 2,414,163 |
| Commissioner, Precinct 4 | 2,119,505 | 2,215,316 | 52,764 | 52,764 | 165,065 | 1,997,487 |
| Executive Office | 606,689 | 635,107 | 24,402 | 24,402 | 27,485 | 583,220 |
| Total Sanitation | 8,639,519 | 8,816,622 | 225,425 | 225,425 | 1,112,903 | 7,478,294 |
| Health and Welfare | | | | | | |
| Budget and Management | - | - | - | - | 751,782 | (751,782) |
| Commissioner, Precinct 4 | - | - | - | - | - | - |
| Executive Office | 1,517,500 | 1,517,500 | - | - | - | 1,517,500 |
| Human Services | 7,120,318 | 8,825,099 | 254,471 | 254,471 | 188,895 | 8,381,734 |
| Health Department | 8,423,958 | 8,515,518 | 290,852 | 290,852 | 220,473 | 8,004,194 |

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

| | Original Budget | Adjusted Budget | Current Expenditures | Year-to-Date Expenditures | Encumbrances | Balance |
|--|---------------------------|---------------------------|-------------------------|------------------------------|--------------------------|---------------------------|
| WIC | - | - | - | - | - | - |
| Child Welfare | 139,292 | 139,292 | 4,234 | 4,234 | - | 135,058 |
| Veterans Services | 479,732 | 479,732 | 15,657 | 15,657 | 56,132 | 407,943 |
| Total Health and Welfare | <u>17,680,800</u> | <u>19,477,141</u> | <u>565,212</u> | <u>565,212</u> | <u>1,217,281</u> | <u>17,694,647</u> |
| Culture and Recreation | | | | | | |
| Commissioner, Precinct 1 | 941,218 | 987,145 | 31,483 | 31,483 | 122,129 | 833,533 |
| Commissioner, Precinct 2 | 1,158,127 | 1,214,695 | 34,807 | 34,807 | 38,906 | 1,140,982 |
| Commissioner, Precinct 3 | 878,893 | 896,931 | 26,360 | 26,360 | 4,910 | 865,661 |
| Commissioner, Precinct 4 | 550,187 | 555,742 | 17,566 | 17,566 | 14,239 | 523,937 |
| Executive Office | 727,138 | 727,138 | - | - | 525,028 | 202,110 |
| Total Culture and Recreation | <u>4,255,563</u> | <u>4,381,651</u> | <u>110,216</u> | <u>110,216</u> | <u>705,212</u> | <u>3,566,224</u> |
| Conservation | | | | | | |
| Executive Office | 879,410 | 1,105,910 | - | - | 1,104,900 | 1,010 |
| Texas Cooperative Extension | 588,899 | 596,297 | 15,564 | 15,564 | 11,045 | 569,688 |
| Total Conservation | <u>1,468,309</u> | <u>1,702,207</u> | <u>15,564</u> | <u>15,564</u> | <u>1,115,945</u> | <u>570,698</u> |
| Urban and Economic Development | | | | | | |
| County Judge | 336,529 | 336,529 | 10,354 | 10,354 | - | 326,175 |
| Commissioner, Precinct 1 | 126,069 | 126,069 | 4,971 | 4,971 | 2,094 | 119,004 |
| Commissioner, Precinct 2 | 564,533 | 564,533 | 19,232 | 19,232 | 50,758 | 494,543 |
| Commissioner, Precinct 4 | 218,118 | 218,118 | 7,217 | 7,217 | 2,978 | 207,922 |
| Executive Office | - | - | - | - | - | - |
| Urban County | 100,257 | 100,257 | 16,464 | 16,464 | - | 83,793 |
| Total Urban and Economic Development | <u>1,345,506</u> | <u>1,345,506</u> | <u>58,239</u> | <u>58,239</u> | <u>55,830</u> | <u>1,231,437</u> |
| Debt Service | | | | | | |
| Interest | 12,000 | 12,000 | - | - | - | 12,000 |
| Total Debt Service | <u>12,000</u> | <u>12,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>12,000</u> |
| Other Financing Uses | | | | | | |
| Interfund Transfers | 18,979,601 | 20,542,691 | 12,382 | 12,382 | - | 20,530,309 |
| Total Other Financing Uses | <u>18,979,601</u> | <u>20,542,691</u> | <u>12,382</u> | <u>12,382</u> | <u>-</u> | <u>20,530,309</u> |
| Total Expenditures and Other Financing Uses | <u><u>253,999,990</u></u> | <u><u>257,889,771</u></u> | <u><u>8,861,974</u></u> | <u><u>8,861,974</u></u> | <u><u>14,336,230</u></u> | <u><u>234,691,567</u></u> |

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