

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
GOVERNMENTAL FUNDS
JUNE 30, 2024

EXHIBIT A-1

	Fund 1100	<i>Exhibit C-1</i>	Total Governmental Funds
	General Fund	Nonmajor Funds	
ASSETS			
Cash and cash equivalents	\$ 41,497,479	\$ 41,408,767	\$ 82,906,246
Investments	262,776,900	230,635,000	493,411,900
Receivables (net)			
Taxes	23,553,156	2,820,546	26,373,702
Accounts	1,161,848	55,922	1,217,770
Loans	614,400	11,100	625,500
Interest	-	-	-
Due from other funds	404,559	3,104,967	3,509,527
Due from other governments	626,219	17,419,800	18,046,019
Due from others	819,674	6,960,107	7,779,781
Inventories	1,051,269	-	1,051,269
Prepays	-	269	269
Capital assets	3,000	-	3,000
Total assets	332,508,503	302,416,479	634,924,982
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	519,655	373,084	892,739
Retainage payable	123,982	8,954,724	9,078,706
Due to other funds	16,609,931	5,301,213	21,911,143
Due to other governments	9,241,849	278,298	9,520,147
Due to others	1,877	292,747	294,624
Unearned revenues	2,821,360	131,760,124	134,581,484
Undistributed receipts	3,522,859	-	3,522,859
Total liabilities	32,841,511	146,960,190	179,801,701
Deferred inflows of resources:			
Property taxes	23,599,749	2,820,605	26,420,354
Other	1,569,363	11,378,214	12,947,576
Total deferred inflows	25,169,112	14,198,819	39,367,930

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
GOVERNMENTAL FUNDS
JUNE 30, 2024

EXHIBIT A-1
Concluded

	General Fund	Nonmajor Funds	Total Governmental Funds
Fund balances:			
Nonspendable	1,054,000	-	1,054,000
Restricted	9,857,000	141,257,471	151,114,471
Committed	68,000,000	-	68,000,000
Assigned	182,586,880	-	182,586,880
Unassigned	13,000,000	-	13,000,000
Total fund balances	274,497,880	141,257,471	415,755,351
Total liabilities, deferred inflows, and fund balances	\$ 332,508,503	\$ 302,416,479	\$ 634,924,982

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2024

EXHIBIT A-2

	Fund 1100	<i>Exhibit C-2</i>	Total Governmental Funds
	General Fund	Nonmajor Funds	
REVENUES			
Taxes	\$ 261,311,916	\$ 32,032,725	\$ 293,344,641
Licenses and permits	945,078	3,741,586	4,686,665
Intergovernmental	12,869,388	28,628,453	41,497,841
Charges for services	8,547,538	4,255,671	12,803,209
Fines and forfeits	136,243	4,142,970	4,279,214
Special assessments	240,343	52,641,412	52,881,755
Interest	6,913,438	13,815,321	20,728,759
Miscellaneous	1,171,837	3,923,601	5,095,439
Total revenues	292,135,783	143,181,739	435,317,522
EXPENDITURES			
Current:			
General government	57,760,889	2,801,232	60,562,121
Public safety	49,671,725	12,701,646	62,373,371
Highways and streets	261,348	14,164,819	14,426,167
Sanitation	3,474,692	-	3,474,692
Health and welfare	7,393,634	84,088,883	91,482,517
Culture and recreation	1,909,579	344,924	2,254,502
Conservation of natural resources	452,072	-	452,072
Urban and economic development	749,663	5,309,341	6,059,003
Debt service:			
Interest and fiscal charges	1,755	8,572,307	8,574,062
Capital outlay:			
General government	-	2,678,892	2,678,892
Public safety	-	616,994	616,994
Highways and streets	-	5,886,005	5,886,005
Health and welfare	-	73,092	73,092
Culture-recreation	-	269,406	269,406
Total expenditures	121,675,356	137,507,540	259,182,896
Revenues (+/-) expenditures	170,460,427	5,674,199	176,134,626

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2024

EXHIBIT A-2
Concluded

	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	11,668,386	11,668,386
Transfers out	(6,051,797)	(438,242)	(6,490,039)
Sale of capital assets	-	22,677	22,677
Total other sources (uses)	<u>(6,051,797)</u>	<u>11,252,821</u>	<u>5,201,024</u>
Net change in fund balances	164,408,630	16,927,020	181,335,650
Fund balances beginning of year	110,089,251	124,330,450	234,419,701
Fund balances end of year	<u>\$ 274,497,880</u>	<u>\$ 141,257,471</u>	<u>\$ 415,755,351</u>

COUNTY OF HIDALGO, TEXAS

EXHIBIT A-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL - UNAUDITED
 GENERAL FUND
 AS OF JUNE 30, 2024

	Budgeted Amounts			Variance
	Original	Final	Actual	(+/-)
REVENUES				
Taxes	\$ 262,943,225	\$ 262,943,225	\$ 261,311,916	\$ 1,631,309
Licenses and permits	1,775,000	1,775,000	945,078	829,922
Intergovernmental	11,051,000	11,054,263	12,869,388	(1,815,125)
Charges for services	17,464,120	17,464,120	8,547,538	8,916,582
Fines and forfeits	250,000	250,000	136,243	113,757
Special assessments	160,000	160,000	240,343	(80,343)
Interest	2,140,000	2,140,000	6,913,438	(4,773,438)
Miscellaneous	605,000	606,633	1,171,837	(565,204)
Total revenues	296,388,345	296,393,241	292,135,783	4,257,458

EXPENDITURES

Current:

General government

92nd District Court	496,156	484,220	229,282	254,938
93rd District Court	473,706	462,439	214,483	247,956
139th District Court	475,206	466,970	219,832	247,138
206th District Court	562,423	498,547	227,743	270,804
275th District Court	466,413	455,418	210,496	244,922
332th District Court	526,736	513,978	241,349	272,629
370th District Court	484,856	473,397	221,749	251,648
389th District Court	475,256	426,525	161,015	265,510
398th District Court	511,472	508,032	236,791	271,241
430th District Court	512,832	549,083	255,579	293,504
449th District Court	489,311	480,525	225,738	254,787
464th District Court	473,437	489,697	225,049	264,648
476th District Court	461,093	450,227	198,226	252,001
County Court-at-Law 1	654,226	644,212	315,203	329,009
County Court-at-Law 2	695,505	639,908	261,119	378,790
County Court-at-Law 3	903,063	884,105	424,389	459,716
County Court-at-Law 4	705,773	693,839	334,346	359,494
County Court-at-Law 5	686,198	674,878	321,616	353,262
County Court-at-Law 6	660,950	650,383	311,119	339,263
County Court-at-Law 7	689,680	634,179	251,356	382,823
County Court-at-Law 8	688,982	680,586	323,769	356,817
County Court-at-Law 9	617,494	605,573	288,499	317,075
County Court-at-Law 10	619,183	608,751	288,037	320,715
Master Court 1	159,477	155,656	73,189	82,467
Master Court 2	170,315	166,219	76,628	89,592
13th Court of Civil Appeals	2,000	2,000	757	1,243

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - UNAUDITED
GENERAL FUND
AS OF JUNE 30, 2024**EXHIBIT A-3***Continued*

	Budgeted Amounts		Actual	Variance (+/-)
	Original	Final		
<i>General government cont.</i>				
Auxiliary Court	-	-	6,717	(6,717)
Child Protective Court	119,128	73,814	34,520	39,293
Justice of the Peace, Pct. 1, Pl. 1	539,604	539,604	227,588	312,016
Justice of the Peace, Pct. 1, Pl. 2	550,618	550,618	258,325	292,293
Justice of the Peace, Pct. 2, Pl. 1	501,244	501,244	226,030	275,214
Justice of the Peace, Pct. 2, Pl. 2	523,243	523,243	244,399	278,844
Justice of the Peace, Pct. 3, Pl. 1	526,382	526,382	239,984	286,398
Justice of the Peace, Pct. 3, Pl. 2	510,022	510,062	244,014	266,048
Justice of the Peace, Pct. 4, Pl. 1	560,297	560,357	255,384	304,973
Justice of the Peace, Pct. 4, Pl. 2	500,713	500,713	222,322	278,391
Justice of the Peace, Pct. 5, Pl. 1	411,614	411,614	195,246	216,368
Indigent Defenses	637,197	637,435	292,373	345,062
Criminal District Attorney	16,398,180	15,907,310	6,727,600	9,179,710
Public Defender	1,451,651	1,451,755	641,251	810,504
District Clerk	4,803,295	4,628,037	2,089,562	2,538,475
Public Relations	294,148	294,148	97,073	197,075
County Judge	1,992,550	1,892,487	772,436	1,120,050
Budget and Management	15,769,586	15,430,778	5,298,665	10,132,112
Commissioner, Pct. No. 4	22,220	64,472	3,708	60,764
Executive Office	9,751,856	12,024,384	7,984,950	4,039,435
Elections	4,367,239	5,374,531	3,004,317	2,370,214
Tax Assessor/Collector	9,358,429	9,218,622	4,244,943	4,973,679
County Treasurer	1,555,469	1,555,509	673,365	882,144
Purchasing	2,338,476	2,274,180	1,024,028	1,250,152
County Auditor	4,958,833	5,156,282	2,241,275	2,915,007
County Clerk	5,469,947	5,500,755	2,149,618	3,351,137
Human Resources/Civil Service	1,532,501	2,201,821	1,112,967	1,088,855
Information Technology	7,682,423	8,740,468	3,059,550	5,680,918
Planning	1,549,802	1,424,304	629,182	795,123
Facilities Management	12,872,372	13,501,519	4,978,294	8,523,225
Appraisal Fees	2,500,000	3,480,780	2,443,844	1,036,937
Total general government	123,710,782	128,756,576	57,760,889	70,995,687
	-	-	-	-

COUNTY OF HIDALGO, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - UNAUDITED
GENERAL FUND
AS OF JUNE 30, 2024**EXHIBIT A-3***Continued*

	Budgeted Amounts		Actual	Variance
	Original	Final		(+/-)
Public safety				
Criminal District Attorney	1,241,430	1,241,430	811,175	430,255
County Judge	954,787	1,022,787	427,130	595,657
Budget and Management	70,010	283,916	30,837	253,079
Commissioner, Pct. No. 1	840,000	140,000	-	140,000
Commissioner, Pct. No. 3	840,000	840,000	280,000	560,000
Executive Office	272,214	272,214	104,807	167,407
Sheriff	95,321,576	95,089,855	37,985,376	57,104,479
Constable, Pct. No. 1	1,476,074	1,476,074	690,598	785,476
Constable, Pct. No. 2	1,523,651	1,529,770	722,475	807,295
Constable, Pct. No. 3	1,794,813	1,796,426	846,068	950,358
Constable, Pct. No. 4	1,811,307	1,756,439	808,240	948,199
Constable, Pct. No. 5	668,317	676,142	318,166	357,976
Fire Marshal	3,594,891	3,594,996	1,081,157	2,513,839
Adult Probation	125,900	125,900	47,570	78,330
Juvenile Probation	15,102,995	15,110,283	5,518,126	9,592,158
Total public safety	125,637,965	124,956,232	49,671,725	75,284,507
	-	-	-	-
Highways and streets				
Budget and Management	532,600	550,654	261,348	289,306
Total highways and streets	532,600	550,654	261,348	289,306
	-	-	-	-
Sanitation				
Commissioner, Pct. No. 1	2,853,175	2,867,175	1,175,151	1,692,024
Commissioner, Pct. No. 2	634,754	672,453	226,190	446,263
Commissioner, Pct. No. 3	2,807,638	2,762,972	1,124,816	1,638,156
Commissioner, Pct. No. 4	2,307,207	2,288,031	944,767	1,343,264
Executive Office	-	-	3,768	(3,768)
Total sanitation	8,602,774	8,590,631	3,474,692	5,115,939
	-	-	-	-
Health and welfare				
Executive Office	1,457,200	1,713,904	1,632,926	80,978
Human Services	7,161,887	8,686,259	1,579,626	7,106,633
Health Department	8,965,260	8,926,317	3,841,977	5,084,340
WIC	2,650	2,650	230	2,420
Child Welfare	155,122	155,122	69,342	85,780
Veterans Service	582,110	586,474	269,532	316,942
Total health and welfare	18,324,229	20,070,726	7,393,634	12,677,092
	-	-	-	-

COUNTY OF HIDALGO, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - UNAUDITED
GENERAL FUND
AS OF JUNE 30, 2024**

EXHIBIT A-3

Concluded

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance (+/-)</u>
	<u>Original</u>	<u>Final</u>		
Culture and recreation				
Commissioner, Pct. No. 1	988,312	930,243	404,457	525,786
Commissioner, Pct. No. 2	1,362,857	1,476,810	631,611	845,199
Commissioner, Pct. No. 3	865,087	800,521	285,695	514,827
Commissioner, Pct. No. 4	711,494	711,494	293,717	417,777
Executive Office	727,138	727,138	294,099	433,039
Total culture and recreation	<u>4,654,888</u>	<u>4,646,207</u>	<u>1,909,579</u>	<u>2,736,628</u>
	-	-	-	-
Conservation and natural resources				
Executive Office	1,239,415	1,239,415	287,235	952,180
Texas Cooperative Extension	639,562	587,341	164,837	422,504
Total conservation/resources	<u>1,878,977</u>	<u>1,826,756</u>	<u>452,072</u>	<u>1,374,685</u>
	-	-	-	-
Urban and economic development				
County Judge	360,329	1,048,729	349,121	699,608
Commissioner, Pct. No. 1	139,317	138,567	63,044	75,523
Commissioner, Pct. No. 2	638,817	600,247	165,973	434,274
Commissioner, Pct. No. 4	249,997	250,247	113,900	136,347
Urban County	130,800	130,800	57,624	73,176
Total urban/econ development	<u>1,519,260</u>	<u>2,168,590</u>	<u>749,663</u>	<u>1,418,928</u>
	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	12,000	12,000	1,755	10,245
Total debt service	<u>12,000</u>	<u>12,000</u>	<u>1,755</u>	<u>10,245</u>
Total expenditures	<u>284,873,475</u>	<u>291,578,374</u>	<u>121,675,356</u>	<u>169,903,017</u>
	-	-	-	-
Revenues (+/-) expenditures	11,514,870	4,814,867	170,460,427	(165,645,559)
OTHER FINANCING SOURCES (USES)				
Transfers out	(11,514,870)	(13,837,554)	(6,051,797)	(7,785,757)
Total other sources (uses)	<u>(11,514,870)</u>	<u>(13,837,554)</u>	<u>(6,051,797)</u>	<u>(7,785,757)</u>
	-	-	-	-
Net change in fund balance	-	(9,022,686)	164,408,630	(173,431,316)
Fund balances beginning of year	110,089,251	110,089,251	110,089,251	
Fund balances end of year	<u>\$ 110,089,251</u>	<u>\$ 101,066,564</u>	<u>\$ 274,497,880</u>	

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
PROPRIETARY FUNDS
JUNE 30, 2024

EXHIBIT B-1

	<i>Exhibit B-3</i>	<i>Exhibit B-5</i>	Total
	Enterprise Funds	Internal Service Funds	Proprietary Funds
ASSETS			
Cash and cash equivalents	\$ 1,485,559	\$ 8,373,608	\$ 9,859,167
Investments	-	8,000,000	8,000,000
Receivables (net)			
Accounts	-	1,062	1,062
Loans	-	150,000	150,000
Due from other funds	-	1,495,192	1,495,192
Due from other governments	-	(14,110)	(14,110)
Capital assets (net of depreication)	2,940,585	10,391	2,950,977
Total assets	4,426,144	18,016,143	22,442,287
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	1,388	-	1,388
Due to other funds	42,913	13,139	56,052
Claims and judgements payable	-	5,353,604	5,353,604
Compensated absences payable	44,285	28,136	72,421
Capital leases payable	1,482,124	10,485	1,492,610
Landfill post-closure	1,527,443	-	1,527,443
Total liabilities	3,098,152	5,405,364	8,503,516
Fund balances:			
Restricted	1,327,992	12,610,780	13,938,771
Total fund balances	1,327,992	12,610,780	13,938,771
Total liabilities, deferred inflows, and fund balances	\$ 4,426,144	\$ 18,016,143	\$ 22,442,287

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
PROPRIETARY FUNDS
AS OF JUNE 30, 2024

EXHIBIT B-2

	<i>Exhibit B-4</i>	<i>Exhibit B-6</i>	Total
	Enterprise Funds	Internal Service Funds	Proprietary Funds
REVENUES			
Interest	\$ 5,213	\$ 113,117	\$ 118,331
Interfund services provided	-	22,148,538	22,148,538
Total revenues	5,213	23,661,459	23,666,672
EXPENDITURES			
Current:			
General government	-	19,461,742	19,461,742
Public safety	349,216	-	349,216
Total expenditures	349,216	19,461,742	19,810,958
Revenues (+/-) expenditures	(344,003)	4,199,717	3,855,714
OTHER FINANCING SOURCES (USES)			
Transfers in	459,962	-	459,962
Total other sources (uses)	459,962	-	459,962
Net change in fund balances	115,959	4,199,717	4,315,676
Fund balances beginning of year	1,212,033	8,411,062	9,623,095
Fund balances end of year	\$ 1,327,992	\$ 12,610,780	\$ 13,938,771

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
ENTERPRISE FUNDS
JUNE 30, 2024

EXHIBIT B-3

	Fund 2101	Fund 2102	Total Enterprise Funds
	Sanitary Landfill	Jail Commissary	
ASSETS			
Cash and cash equivalents	\$ 483,776	\$ 1,001,783	\$ 1,485,559
Due from other funds	-	-	-
Capital assets (net of depreication)	1,001,093	1,939,492	2,940,585
Total assets	1,484,869	2,941,275	4,426,144
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	1,388	-	1,388
Due to other funds	-	42,913	42,913
Compensated absences payable	-	44,285	44,285
Capital leases payable	-	1,482,124	1,482,124
Landfill post-closure	1,527,443	-	1,527,443
Total liabilities	1,528,830	1,569,322	3,098,152
Fund balances:			
Restricted	(43,961)	1,371,952	1,327,992
Total fund balances	(43,961)	1,371,952	1,327,992
Total liabilities, deferred inflows, and fund balances	\$ 1,484,869	\$ 2,941,275	\$ 4,426,144

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
ENTERPRISE FUNDS
AS OF JUNE 30, 2024

EXHIBIT B-4

	Fund 2101	Fund 2102	Total Enterprise Funds
	Sanitary Landfill	Jail Commissary	
REVENUES			
Interest	\$ 2,082	\$ 3,131	\$ 5,213
Total revenues	2,082	3,131	5,213
EXPENDITURES			
Current:			
Public safety	-	349,216	349,216
Total expenditures	-	349,216	349,216
Revenues (+/-) expenditures	2,082	(346,086)	(344,003)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	459,962	459,962
Total other sources (uses)	-	459,962	459,962
Net change in fund balances	2,082	113,876	115,959
Fund balances beginning of year	(46,043)	1,258,076	1,212,033
Fund balances end of year	\$ (43,961)	\$ 1,371,952	\$ 1,327,992

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
INTERNAL SERVICE FUNDS
JUNE 30, 2024

EXHIBIT B-5

	Fund 2201	Fund 2202	
	Self-Funded Health Benefits	Self-Funded Workers' Comp	Total Internal Service Funds
ASSETS			
Cash and cash equivalents	\$ 7,784,115	\$ 589,493	\$ 8,373,608
Investments	-	8,000,000	8,000,000
Receivables (net)			
Accounts	-	1,062	1,062
Loans	-	150,000	150,000
Due from other funds	1,495,192	-	1,495,192
Due from other governments	(14,110)	-	(14,110)
Capital assets (net of depreication)	3,914	6,478	10,391
Total assets	9,269,111	8,747,033	18,016,143
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	7,775	5,363	13,139
Claims and judgements payable	3,574,243	1,779,361	5,353,604
Compensated absences payable	16,490	11,646	28,136
Capital leases payable	3,957	6,528	10,485
Total liabilities	3,602,465	1,802,899	5,405,364
Fund balances:			
Restricted	5,666,646	6,944,134	12,610,780
Total fund balances	5,666,646	6,944,134	12,610,780
Total liabilities and fund balances	\$ 9,269,111	\$ 8,747,033	\$ 18,016,143

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
INTERNAL SERVICE FUNDS
AS OF JUNE 30, 2024

EXHIBIT B-6

	Fund 2201	Fund 2202	
	Self-Funded Health Benefits	Self-Funded Workers' Comp	Total Internal Service Funds
REVENUES			
Interest	\$ -	\$ 113,117	\$ 113,117
Interfund services provided	22,038,534	110,005	22,148,538
Total revenues	23,438,337	223,122	23,661,459
EXPENDITURES			
Current:			
General government	18,656,574	805,168	19,461,742
Total expenditures	18,656,574	805,168	19,461,742
Net change in fund balances	4,781,763	(582,046)	4,199,717
Fund balances beginning of year	884,883	7,526,179	8,411,062
Fund balances end of year	\$ 5,666,646	\$ 6,944,134	\$ 12,610,780

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET - UNAUDITED
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

EXHIBIT C-1

	<i>Exhibit D-1</i>	<i>Exhibit F-1</i>	<i>Exhibit G-1</i>	
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Gov't Funds
ASSETS				
Cash and cash equivalents	\$ 19,055,800	\$ 21,689,543	\$ 663,424	\$ 41,408,767
Investments	157,000,000	11,335,000	62,300,000	230,635,000
Receivables (net)				
Taxes	(59)	2,820,605	-	2,820,546
Accounts	44,882	-	11,039	55,922
Loans	11,100	-	-	11,100
Due from other funds	1,958,810	1,146,158	-	3,104,967
Due from other governments	6,853,212	-	10,566,589	17,419,800
Due from others	6,960,107	-	-	6,960,107
Prepays	269	-	-	269
Total assets	191,884,121	36,991,306	73,541,052	302,416,479
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	8,798	-	364,286	373,084
Retainage payable	577,392	-	8,377,331	8,954,724
Due to other funds	5,301,213	-	-	5,301,213
Due to other governments	245,522	-	32,776	278,298
Due to others	292,747	-	-	292,747
Unearned revenues	130,204,952	-	1,555,172	131,760,124
Total liabilities	136,630,625	-	10,329,565	146,960,190
Deferred inflows of resources:				
Property tax	-	2,820,605	-	2,820,605
Other	1,967,554	-	9,410,660	11,378,214
Total deferred inflows	1,967,554	2,820,605	9,410,660	14,198,819
Fund balances:				
Restricted	53,285,943	34,170,701	53,800,827	141,257,471
Total fund balances	53,285,943	34,170,701	53,800,827	141,257,471
Total liabilities, deferred inflows, and fund balances	\$ 191,884,121	\$ 36,991,306	\$ 73,541,052	\$ 302,416,479

COUNTY OF HIDALGO, TEXAS

EXHIBIT C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
NONMAJOR GOVERNMENTAL FUNDS
AS OF JUNE 30, 2024

	<i>Exhibit D-2</i>	<i>Exhibit F-2</i>	<i>Exhibit G-2</i>	
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Gov't Funds
REVENUES				
Taxes	\$ -	\$ 32,032,725	\$ -	\$ 32,032,725
Licenses and permits	3,741,586	-	-	3,741,586
Intergovernmental	28,628,453	-	-	28,628,453
Charges for services	4,255,671	-	-	4,255,671
Fines and forfeits	4,142,970	-	-	4,142,970
Special assessments	52,641,412	-	-	52,641,412
Interest	12,662,350	106,811	1,046,160	13,815,321
Miscellaneous	3,923,584	-	17	3,923,601
Total revenues	109,996,027	32,139,536	1,046,177	143,181,739
EXPENDITURES				
Current:				
General government	2,801,232	-	-	2,801,232
Public safety	12,701,646	-	-	12,701,646
Highways and streets	14,164,819	-	-	14,164,819
Health and welfare	84,088,883	-	-	84,088,883
Culture and recreation	344,924	-	-	344,924
Urban and economic development	5,309,341	-	-	5,309,341
Debt service:				
Interest and fiscal charges	-	8,572,307	-	8,572,307
Capital outlay:				
General government	-	-	2,678,892	2,678,892
Public safety	-	-	616,994	616,994
Highways and streets	-	-	5,886,005	5,886,005
Health and welfare	-	-	73,092	73,092
Culture-recreation	-	-	269,406	269,406
Total expenditures	119,410,845	8,572,307	9,524,389	137,507,540
Revenues (+/-) expenditures	(9,414,818)	23,567,229	(8,478,212)	5,674,199
OTHER FINANCING SOURCES (USES)				
Transfers in	10,524,512	1,131,540	12,334	11,668,386
Transfers out	(405,706)	-	(32,537)	(438,242)
Sale of capital assets	22,677	-	-	22,677
Total other sources (uses)	10,141,484	1,131,540	(20,202)	11,252,821
Net change in fund balances	726,666	24,698,769	(8,498,414)	16,927,020
Fund balances beginning of year	52,559,277	9,471,932	62,299,241	124,330,450
Fund balances end of year	\$ 53,285,943	\$ 34,170,701	\$ 53,800,827	\$ 141,257,471

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET - UNAUDITED
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Fund 1200 Road and Bridge County Wide	Fund 1220 Law Enforce. Officers Special Edu	Fund 1222 D.A. Check Fraud	Fund 1223 D.A. Investigation Chapter 59
ASSETS				
Cash and cash equivalents	\$ 4,444,996	\$ 92,236	\$ 89,978	\$ 118,950
Investments	12,275,000	-	-	1,600,000
Receivables (net)				
Taxes	(59)	-	-	-
Accounts	28,132	6,914	-	-
Loans	-	-	-	800
Due from other funds	1,347,339	(1,906)	-	5,533
Due from other governments	88,623	-	-	-
Due from others	659,681	-	-	-
Total assets	18,843,711	97,244	89,978	1,725,283
LIABILITIES, DEFERRED INFLOWS,				
AND FUND BALANCES				
Liabilities:				
Accounts payable	29	-	-	-
Due to other funds	1,379,487	-	(45)	27,155
Due to other governments	97,349	-	-	(4,582)
Due to others	8,745	24	-	184
Unearned revenues	3,005,274	-	-	-
Total liabilities	4,490,884	24	(45)	22,757
Deferred inflows of resources:				
Unavailable revenues-other	1,298,871	-	-	-
Total deferred inflows	1,298,871	-	-	-
Fund balances:				
Restricted	13,053,955	97,220	90,024	1,702,526
Total fund balances	13,053,955	97,220	90,024	1,702,526
Total liabilities, deferred inflows,				
and fund balances	\$ 18,843,711	\$ 97,244	\$ 89,978	\$ 1,725,283
	-	-	-	-

EXHIBIT D-1

Continued

Fund 1224 Drug Abuse Prevention and Rehab	Fund 1225 Pretrial Intervention	Fund 1226 Sheriff Investigation	Fund 1227 Sheriff Investigation Chapter 59	Fund 1228 Sheriff Fed. Sharing U.S. Treasury	Fund 1229 Sheriff Fed. Sharing U.S. DOJ
\$ 62,881	\$ 91,288	\$ 1,991	\$ 120,717	\$ 604,700	\$ 330,744
500,000	-	-	900,000	-	1,350,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10,000	-	-
-	29,350	-	8,505	1,417	2,820
-	-	-	-	-	-
-	-	-	-	-	-
562,881	120,638	1,991	1,039,222	606,117	1,683,564
-	-	-	-	-	-
-	29,828	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8
-	-	-	-	-	-
-	29,828	-	-	-	8
-	-	-	-	-	-
-	-	-	-	-	-
562,881	90,810	1,991	1,039,222	606,117	1,683,557
562,881	90,810	1,991	1,039,222	606,117	1,683,557
\$ 562,881	\$ 120,638	\$ 1,991	\$ 1,039,222	\$ 606,117	\$ 1,683,564
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET - UNAUDITED
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2024

	Fund 1230 Const. Prct. 3 Investigation Chapter 59	Fund 1231 Const. Prct. 4 Investigation Chapter 59	Fund 1233 Const. Prct. 1 Investigation Chapter 59	Fund 1234 County Child Abuse Prevention
ASSETS				
Cash and cash equivalents	\$ 40,475	\$ 268,165	\$ 79,774	\$ 73,292
Investments	-	-	-	-
Receivables (net)				
Accounts	-	-	-	-
Due from other funds	-	4,859	3,710	327
Total assets	40,475	273,024	83,484	73,618
LIABILITIES, DEFERRED INFLOWS,				
AND FUND BALANCES				
Liabilities:				
Due to other funds	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Restricted	40,475	273,024	83,484	73,618
Total fund balances	40,475	273,024	83,484	73,618
Total liabilities, deferred inflows,				
and fund balances	\$ 40,475	\$ 273,024	\$ 83,484	\$ 73,618
	-	-	-	-

EXHIBIT D-1

Continued

Fund 1235	Fund 1237	Fund 1238	Fund 1239	Fund 1240 Juvenile	Fund 1241
District Clerk Records	County Clerk Records	County Records	Court Reporter Service	Delinquency Prevention	Courthouse Security
\$ (56,212)	\$ 815,087	\$ 35,845	\$ 134,755	\$ 5,386	\$ 69,925
400,000	5,000,000	-	475,000	-	150,000
-	351	-	-	-	-
26,731	207,422	-	29,898	-	41,172
370,519	6,022,860	35,845	639,653	5,386	261,097
-	7,286	-	-	-	39,224
-	150	-	323	-	-
-	7,436	-	323	-	39,224
370,519	6,015,424	35,845	639,330	5,386	221,873
370,519	6,015,424	35,845	639,330	5,386	221,873
\$ 370,519	\$ 6,022,860	\$ 35,845	\$ 639,653	\$ 5,386	\$ 261,097
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET - UNAUDITED
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2024

	Fund 1242	Fund 1243	Fund 1245	Fund 1246
	Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/ Collect. Veh. Inventory
ASSETS				
Cash and cash equivalents	\$ 146,334	\$ 22,249	\$ 185,278	\$ 1,459,852
Investments	-	350,000	-	-
Receivables (net)				
Accounts	-	-	-	-
Due from other funds	12,040	-	314	-
Total assets	158,373	372,249	185,592	1,459,852
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	172	-	-	-
Due to other funds	-	8,603	-	2,429
Due to other governments	-	-	-	-
Due to others	-	-	-	-
Total liabilities	172	8,603	-	2,429
Fund balances:				
Restricted	158,201	363,646	185,592	1,457,423
Total fund balances	158,201	363,646	185,592	1,457,423
Total liabilities, deferred inflows, and fund balances	\$ 158,373	\$ 372,249	\$ 185,592	\$ 1,459,852
	-	-	-	-

EXHIBIT D-1

Continued

Fund 1247	Fund 1250	Fund 1251	Fund 1252	Fund 1253	Fund 1255
Law Library	Suppl. Court Ordered Guardianship	HIDTA Chapter 59 Forfeiture	D.A. Federal Sharing U.S. Treasury	HIDTA Other State Asset Forfeitures	County and District Court Technology
\$ 110,549	\$ 212,901	\$ (3,115)	\$ 118,848	\$ 101,844	\$ 179,916
1,200,000	-	1,400,000	-	-	-
8	-	-	-	-	-
40,936	2,190	63,871	-	-	1,543
1,351,493	215,091	1,460,756	118,848	101,844	181,458
-	-	-	-	-	-
14,634	-	42,351	-	-	-
-	-	133,210	-	-	-
42	-	283,223	20	-	-
14,676	-	458,784	20	-	-
1,336,817	215,091	1,001,972	118,828	101,844	181,458
1,336,817	215,091	1,001,972	118,828	101,844	181,458
\$ 1,351,493	\$ 215,091	\$ 1,460,756	\$ 118,848	\$ 101,844	\$ 181,458
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET - UNAUDITED
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2024

	Fund 1256 D.A. Fed. Sharing U.S. DOJ	Fund 1257 Const. Prct. 3 Fed. Sharing U.S. Treasury	Fund 1258 Local Provider Participation Fund	Fund 1259 Const. Prct. 4 Fed. Sharing U.S. Treasury
ASSETS				
Cash and cash equivalents	\$ 602,575	\$ 33,092	\$ 6,811,354	\$ 3,173
Investments	500,000	-	-	-
Receivables (net)				
Accounts	3,000	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total assets	1,105,575	33,092	6,811,354	3,173
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenues-other	-	-	-	-
Total " " of resources	-	-	-	-
Fund balances:				
Restricted	1,105,575	33,092	6,811,354	3,173
Total fund balances	1,105,575	33,092	6,811,354	3,173
Total liabilities, deferred inflows, and fund balances	\$ 1,105,575	\$ 33,092	\$ 6,811,354	\$ 3,173
	-	-	-	-

EXHIBIT D-1

Continued

Fund 1260 Constable Precinct No. 2 Chapter 59	Fund 1261 Const. Prct. 3 Fed. Sharing U.S. DOJ	Fund 1263 Const. Prct. 4 Fed. Sharing U.S. DOJ	Fund 1265 Const. Prct. 1 Fed. Sharing U.S. DOJ	Fund 128x Designated Purpose Grants (E-1)	Fund 1290 American Rescue Plan
\$ 6,137	\$ 14,863	\$ 2,335	\$ 21,070	\$ 1,493,380	\$ (1,384,113)
-	-	-	-	-	125,000,000
-	-	-	-	-	-
-	-	-	-	85,889	(103,797)
-	-	-	-	1,385,172	1,808,787
6,137	14,863	2,335	21,070	2,964,441	125,320,877
-	-	-	-	7,571	-
-	-	-	-	84,500	492,892
-	-	-	-	770,251	(3,990)
-	-	-	-	19,176	-
-	-	-	-	3,367,558	117,650,012
-	-	-	-	4,249,056	118,138,914
-	-	-	-	5,686	-
-	-	-	-	5,686	-
6,137	14,863	2,335	21,070	(1,290,301)	7,181,963
6,137	14,863	2,335	21,070	(1,290,301)	7,181,963
\$ 6,137	\$ 14,863	\$ 2,335	\$ 21,070	\$ 2,964,441	\$ 125,320,877
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET - UNAUDITED
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Fund 1291	Fund 1292	Fund 1293 Health and Human Serv.	Fund 1294 Juvenile Probation
	HIDTA	WIC	Grants	Grants
ASSETS				
Cash and cash equivalents	\$ (365,117)	\$ (2,232,346)	\$ 717,223	\$ 1,975,169
Investments	-	-	3,900,000	-
Receivables (net)				
Taxes	-	-	-	-
Accounts	270	1,415	-	2,612
Loans	-	-	-	-
Due from other funds	6,571	-	32,657	-
Due from other governments	265,744	2,153,896	986,440	(53,809)
Due from others	-	-	-	-
Prepays	-	-	269	-
Total assets	(92,531)	(77,034)	5,636,588	1,923,972
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	33	20	-
Retainage payable	-	-	-	-
Due to other funds	70,420	768,912	414,721	208,851
Due to other governments	-	-	369	-
Due to others	-	-	28	0
Unearned revenues	-	-	3,603,856	2,012,868
Total liabilities	70,420	768,945	4,018,995	2,221,719
Deferred inflows of resources:				
Unavailable revenues-other	-	-	359,266	-
Total deferred inflows	-	-	359,266	-
Fund balances:				
Restricted	(162,951)	(845,979)	1,258,328	(297,747)
Total fund balances	(162,951)	(845,979)	1,258,328	(297,747)
Total liabilities, deferred inflows, and fund balances	\$ (92,531)	\$ (77,034)	\$ 5,636,588	\$ 1,923,972

EXHIBIT D-1

Concluded

Fund 1295	Fund 1296	Fund 1297	Fund 1288	Total Nonmajor
Post Adjud.	Title IV-E	Adult Probation	Urban County	Special Rev.
Boot Camp	Federal Foster	Grants	Program	
Grants	Care			
\$ 131,318	\$ 731,101	\$ 6,867,771	\$ (6,332,813)	\$ 19,055,800
-	-	2,000,000	-	157,000,000
-	-	-	-	(59)
-	-	2,181	-	44,882
-	-	300	-	11,100
-	-	109,419	(0)	1,958,810
218,360	-	-	-	6,853,212
-	-	-	6,300,427	6,960,107
-	-	-	-	269
349,678	731,101	8,979,671	(32,387)	191,884,121
-	-	-	974	8,798
-	-	-	-	577,392
-	3,843	1,387,694	129,561	5,301,213
-	-	-	-	245,522
-	-	-	-	292,747
24,435	540,949	-	-	130,204,952
24,435	544,792	1,387,694	130,535	136,630,625
303,730	-	-	-	1,967,554
303,730	-	-	-	1,967,554
21,513	186,309	7,591,977	(162,921)	53,285,943
21,513	186,309	7,591,977	(162,921)	53,285,943
\$ 349,678	\$ 731,101	\$ 8,979,671	\$ (32,387)	\$ 191,884,121

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - UNAUDITED

NONMAJOR SPECIAL REVENUE FUNDS

AS OF JUNE 30, 2024

	Fund 1200 Road and Bridge County Wide	Fund 1220 Law Enforce. Officers Special Edu	Fund 1222 D.A. Check Fraud	Fund 1223 D.A. Investigation Chapter 59
REVENUES				
Licenses and permits	\$ 3,741,586	\$ -	\$ -	\$ -
Intergovernmental	360,000	112,196	-	-
Charges for services	452,382	-	9,786	-
Fines and forfeits	3,345,449	-	-	175,721
Interest	203,238	501	-	25,057
Miscellaneous	23,379	-	-	4,582
Total revenues	8,126,033	112,696	9,786	205,360
EXPENDITURES				
Current:				
General government	-	1,906	556	180,475
Public safety	-	28,047	-	-
Highways and streets	10,880,378	-	-	-
Total expenditures	10,880,378	29,953	556	180,475
Revenues (+/-) expenditures	(2,754,345)	82,743	9,230	24,885
OTHER FINANCING SOURCES (USES)				
Transfers in	4,440,863	-	-	-
Transfers out	(1,454)	-	-	-
Sale of capital assets	-	-	-	2,879
Total other sources (uses)	4,439,409	-	-	2,879
Net change in fund balances	1,685,065	82,743	9,230	27,764
Fund balances beginning of year	11,368,890	14,477	80,794	1,674,762
Fund balances end of year	\$ 13,053,955	\$ 97,220	\$ 90,024	\$ 1,702,526

EXHIBIT D-2

Continued

Fund 1224 Drug Abuse Prevention and Rehab	Fund 1225 Pretrial Intervention	Fund 1226 Sheriff Investigation	Fund 1227 Sheriff Investigation Chapter 59	Fund 1228 Sheriff Fed. Sharing U.S. Treasury	Fund 1229 Sheriff Fed. Sharing U.S. DOJ
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	172,500	-	-	-	-
8,991	-	-	53,857	254,922	39,661
7,229	147	12	12,910	3,158	20,546
-	-	-	786	-	0
16,220	172,647	12	67,554	258,080	60,207
-	182,714	-	-	-	-
-	-	-	1,860	8,402	87,465
-	-	-	-	-	-
-	182,714	-	1,860	8,402	87,465
16,220	(10,067)	12	65,694	249,678	(27,258)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,355	1,128	2,820
-	-	-	3,355	1,128	2,820
16,220	(10,067)	12	69,049	250,806	(24,438)
546,661	100,877	1,979	970,173	355,311	1,707,995
\$ 562,881	\$ 90,810	\$ 1,991	\$ 1,039,222	\$ 606,117	\$ 1,683,557
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - UNAUDITED
 NONMAJOR SPECIAL REVENUE FUNDS
 AS OF JUNE 30, 2024

	Fund 1230 Const. Prct. 3 Investigation Chapter 59	Fund 1231 Const. Prct. 4 Investigation Chapter 59	Fund 1233 Const. Prct. 1 Investigation Chapter 59	Fund 1234 County Child Abuse Prevention
REVENUES				
Charges for services	\$ -	\$ -	\$ -	\$ 2,194
Interest	278	1,562	390	422
Total revenues	278	1,562	4,100	2,616
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	26,675	25,056	1,747	-
Total expenditures	26,675	25,056	1,747	-
Net change in fund balances	(26,397)	(18,634)	2,353	2,616
Fund balances beginning of year	66,872	291,658	81,131	71,002
Fund balances end of year	\$ 40,475	\$ 273,024	\$ 83,484	\$ 73,618

EXHIBIT D-2

Continued

Fund 1235	Fund 1237	Fund 1238	Fund 1239	Fund 1240 Juvenile	Fund 1241
District Clerk Records	County Clerk Records	County Records	Court Reporter Service	Delinquency Prevention	Courthouse Security
\$ 129,276	\$ 542,859	\$ -	\$ 145,708	\$ -	\$ 204,150
5,557	72,764	211	7,184	32	2,149
134,833	615,624	211	152,892	32	206,300
184,879	251,767	-	119,597	-	-
-	-	-	-	-	252,427
184,879	251,767	-	119,597	-	252,427
(50,046)	363,857	211	33,295	32	(46,127)
420,566	5,651,567	35,634	606,035	5,355	268,001
\$ 370,519	\$ 6,015,424	\$ 35,845	\$ 639,330	\$ 5,386	\$ 221,873

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COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - UNAUDITED

NONMAJOR SPECIAL REVENUE FUNDS

AS OF JUNE 30, 2024

	Fund 1242	Fund 1243	Fund 1245	Fund 1246
	Justice Court Technology	Probate Court Contributions	Justice Court Building Security	Tax Assessor/ Collect. Veh. Inventory
REVENUES				
Intergovernmental	\$ -	\$ 63,000	\$ -	\$ -
Charges for services	63,681	-	2,342	-
Fines and forfeits	-	-	-	34,778
Interest	692	4,982	1,079	116,039
Miscellaneous	-	-	-	-
Total revenues	64,373	67,982	3,421	150,818
EXPENDITURES				
Current:				
General government	43,969	55,924	-	14,700
Total expenditures	43,969	55,924	-	14,700
Net change in fund balances	20,404	12,058	3,421	136,117
Fund balances beginning of year	137,798	351,588	182,171	1,321,306
Fund balances end of year	\$ 158,201	\$ 363,646	\$ 185,592	\$ 1,457,423
	-	-	-	-

EXHIBIT D-2

Continued

Fund 1247	Fund 1250	Fund 1251	Fund 1252	Fund 1253	Fund 1255
Law Library	Suppl. Court Ordered Guardianship	HIDTA Chapter 59 Forfeiture	D.A. Federal Sharing U.S. Treasury	HIDTA Other State Asset Forfeitures	County and District Court Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205,260	10,290	-	-	-	7,009
-	-	63,830	53,558	-	-
16,937	1,206	20,260	418	599	1,027
-	-	358	-	-	-
222,196	11,496	84,448	53,975	599	8,036
201,681	-	253,722	-	-	-
201,681	-	253,722	-	-	-
20,515	11,496	(169,274)	53,975	599	8,036
1,316,302	203,595	1,171,246	64,853	101,245	173,422
\$ 1,336,817	\$ 215,091	\$ 1,001,972	\$ 118,828	\$ 101,844	\$ 181,458
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES - UNAUDITED

NONMAJOR SPECIAL REVENUE FUNDS

AS OF JUNE 30, 2024

	Fund 1256 D.A. Fed. Sharing U.S. DOJ	Fund 1257 Const. Prct. 3 Fed. Sharing U.S. Treasury	Fund 1258 Local Provider Participation Fund	Fund 1259 Const. Prct. 4 Fed. Sharing U.S. Treasury
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeits	76,358	32,135	-	-
Special assessments	-	-	52,641,412	-
Interest	10,456	30	152,768	19
Miscellaneous	512	-	3,893,181	-
Total revenues	87,327	32,165	56,687,362	19
EXPENDITURES				
Current:				
General government	53,715	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	66,415,816	-
Culture and recreation	-	-	-	-
Urban and economic development	-	-	-	-
Total expenditures	53,715	-	66,415,816	-
Revenues (+/-) expenditures	33,612	32,165	(9,728,454)	19
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total other sources (uses)	-	-	-	-
Net change in fund balances	33,612	32,165	(9,728,454)	19
Fund balances beginning of year	1,071,963	927	16,539,809	3,154
Fund balances end of year	\$ 1,105,575	\$ 33,092	\$ 6,811,354	\$ 3,173
	-	-	-	-

EXHIBIT D-2

Continued

Fund 1260 Constable Precinct No. 2 Chapter 59	Fund 1261 Const. Prct. 3 Fed. Sharing U.S. DOJ	Fund 1263 Const. Prct. 4 Fed. Sharing U.S. DOJ	Fund 1265 Const. Prct. 1 Fed. Sharing U.S. DOJ	Fund 128x Designated Purpose Grants (E-2)	Fund 1290 American Rescue Plan
\$ -	\$ -	\$ -	\$ -	\$ 3,678,273	\$ 7,814,199
-	-	-	-	1,453	-
-	-	-	-	-	-
-	-	-	-	-	-
36	87	14	124	4,375	11,806,728
-	-	-	-	-	-
36	87	14	124	3,684,101	19,620,928
-	-	-	-	1,201,514	13,026
-	-	-	-	3,975,805	-
-	-	-	-	-	3,284,441
-	-	-	-	129,254	8,884,826
-	-	-	-	-	344,924
-	-	-	-	1,433	-
-	-	-	-	5,308,007	12,527,217
36	87	14	124	(1,623,906)	7,093,711
-	-	-	-	404,522	-
-	-	-	-	404,522	-
36	87	14	124	(1,219,383)	7,093,711
6,101	14,776	2,321	20,946	(70,918)	88,252
\$ 6,137	\$ 14,863	\$ 2,335	\$ 21,070	\$ (1,290,301)	\$ 7,181,963
-	-	-	-	-	-

COUNTY OF HIDALGO, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
NONMAJOR SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2024**

	Fund 1291	Fund 1292	Fund 1293	Fund 1294
	HIDTA	WIC	Health and Human Serv. Grants	Juvenile Probation Grants
REVENUES				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	229,967	4,426,360	2,627,066	1,660,363
Charges for services	-	-	181,411	-
Fines and forfeits	-	-	-	-
Special assessments	-	-	-	-
Interest	-	-	55,609	17,728
Miscellaneous	-	-	-	-
Total revenues	229,967	4,426,360	2,864,086	1,678,091
EXPENDITURES				
Current:				
General government	41,087	-	-	-
Public safety	359,467	-	-	2,052,113
Highways and streets	-	-	-	-
Health and welfare	-	5,272,339	3,386,647	-
Culture and recreation	-	-	-	-
Urban and economic development	-	-	-	-
Total expenditures	400,554	5,272,339	3,386,647	2,052,113
Revenues (+/-) expenditures	(170,587)	(845,979)	(522,562)	(374,022)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	119,014	-
Transfers out	-	-	-	-
Sale of capital assets	7,636	-	-	-
Total other sources (uses)	7,636	-	119,014	-
Net change in fund balances	(162,951)	(845,979)	(403,547)	(374,022)
Fund balances beginning of year	-	-	1,661,875	76,275
Fund balances end of year	\$ (162,951)	\$ (845,979)	\$ 1,258,328	\$ (297,747)

EXHIBIT D-2
Concluded

Fund 1295	Fund 1296	Fund 1297	Fund 1288	Total Nonmajor
Post Adjud.	Title IV-E	Adult Probation	Urban County	Special Rev.
Boot Camp	Federal Foster	Grants	Program	Special Rev.
Grants	Care			
\$ -	\$ -	\$ -	\$ -	\$ 3,741,586
-	19,575	7,637,454	-	28,628,453
107,560	-	2,017,810	-	4,255,671
-	-	-	-	4,142,970
-	-	-	-	52,641,412
3,035	8,713	76,041	-	12,662,350
-	-	786	-	3,923,584
110,595	28,288	9,732,091	-	109,996,027
-	-	-	-	2,801,232
107,560	23,418	5,751,605	-	12,701,646
-	-	-	-	14,164,819
-	-	-	-	84,088,883
-	-	-	-	344,924
-	-	-	5,307,908	5,309,341
107,560	23,418	5,751,605	5,307,908	119,410,845
3,035	4,870	3,980,486	(5,307,908)	(9,414,818)
-	-	381,766	5,178,347	10,524,512
-	-	(404,252)	-	(405,706)
-	-	-	-	22,677
-	-	(22,487)	5,178,347	10,141,484
3,035	4,870	3,957,999	(129,561)	726,666
18,478	181,439	3,633,978	(33,361)	52,559,277
\$ 21,513	\$ 186,309	\$ 7,591,977	\$ (162,921)	\$ 53,285,943

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET - UNAUDITED
DESIGNATED PURPOSE GRANTS
JUNE 30, 2024

	Fund 1280 Designated Purpose Grant Level 0	Fund 1281 Designated Purpose Grant Level 1	Fund 1282 Designated Purpose Grant Level 2	Fund 1283 Designated Purpose Grant Level 3
ASSETS				
Cash and cash equivalents	\$ 1,302	\$ (245,028)	\$ (95,819)	\$ (37,130)
Receivables (net)				
Accounts	-	-	-	-
Due from other funds	-	1,051	-	-
Due from other governments	(1,223)	233,241	89,512	58,357
Total assets	79	(10,736)	(6,306)	21,227
LIABILITIES, DEFERRED INFLOWS,				
AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	7,571
Retainage payable	-	-	-	-
Due to other funds	-	181,419	9,494	3,841
Due to other governments	-	-	-	-
Unearned revenues	50	69	-	8,008
Total liabilities	50	181,488	9,494	19,419
Deferred inflows of resources:				
Unavailable revenues-other	-	-	-	5,686
Total deferred inflows	-	-	-	5,686
Fund balances:				
Restricted	29	(192,224)	(15,800)	(3,879)
Total fund balances	29	(192,224)	(15,800)	(3,879)
Total liabilities, deferred inflows,				
and fund balances	\$ 79	\$ (10,736)	\$ (6,306)	\$ 21,227

EXHIBIT E-1

Fund 1284 Designated Purpose Grant Level 4	Fund 1285 Designated Purpose Grant Level 5	Fund 1286 Designated Purpose Grant Level 6	Fund 1287 Designated Purpose Grant Level 7	Fund 1289 Designated Purpose Grant Level 9	Total Designated Purpose Grants
\$ 2,056,284	\$ (70,761)	\$ (136,456)	\$ 186,166	\$ (165,178)	\$ 1,493,380
-	-	-	-	-	-
7,994	-	-	-	76,844	85,889
519,721	144,489	221,728	-	119,345	1,385,172
2,583,998	73,728	85,273	186,166	31,011	2,964,441
-	-	-	-	-	7,571
-	-	84,500	-	-	84,500
280,317	113,856	39,054	-	142,268	770,251
-	4	-	19,172	-	19,176
2,991,508	200,197	983	162,627	4,116	3,367,558
3,271,825	314,057	124,538	181,799	146,385	4,249,056
-	-	-	-	-	5,686
-	-	-	-	-	5,686
(687,827)	(240,329)	(39,266)	4,367	(115,374)	(1,290,301)
(687,827)	(240,329)	(39,266)	4,367	(115,374)	(1,290,301)
\$ 2,583,998	\$ 73,728	\$ 85,273	\$ 186,166	\$ 31,011	\$ 2,964,441

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - UNAUDITED
 DESIGNATED PURPOSE GRANTS
 AS OF JUNE 30, 2024

	Fund 1280 Designated Purpose Grant Level 0	Fund 1281 Designated Purpose Grant Level 1	Fund 1282 Designated Purpose Grant Level 2	Fund 1283 Designated Purpose Grant Level 3
REVENUES				
Intergovernmental	\$ -	\$ 800,128	\$ 82,858	\$ 96,350
Interest	8	-	-	-
Charges for services	-	-	-	-
Total revenues	8	800,128	82,858	96,350
EXPENDITURES				
Current:				
General government	-	982,740	82,858	21,643
Public safety	-	12,575	15,800	-
Health and welfare	-	-	-	78,586
Urban and economic development	-	-	-	-
Total expenditures	-	995,314	98,658	100,228
Revenues (+/-) expenditures	8	(195,187)	(15,800)	(3,879)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,962	-	-
Total other sources (uses)	-	2,962	-	-
Net change in fund balances	8	(192,224)	(15,800)	(3,879)
Fund balances beginning of year	22	-	-	-
Fund balances end of year	\$ 29	\$ (192,224)	\$ (15,800)	\$ (3,879)

EXHIBIT E-2

Fund 1284 Designated Purpose Grant Level 4	Fund 1285 Designated Purpose Grant Level 5	Fund 1286 Designated Purpose Grant Level 6	Fund 1287 Designated Purpose Grant Level 7	Fund 1289 Designated Purpose Grant Level 9	Total Designated Purpose Grants
\$ 1,578,567	\$ 526,606	\$ 204,664	\$ -	\$ 389,101	\$ 3,678,273
-	-	-	4,367	-	4,375
-	-	-	-	1,453	1,453
1,578,567	526,606	204,664	4,367	390,554	3,684,101
-	-	114,274	-	-	1,201,514
2,266,394	695,995	77,553	-	907,488	3,975,805
-	-	50,669	-	-	129,254
-	-	1,433	-	-	1,433
2,266,394	695,995	243,929	-	907,488	5,308,007
(687,827)	(169,389)	(39,266)	4,367	(516,934)	(1,623,906)
-	-	-	-	401,560	404,522
-	-	-	-	401,560	404,522
(687,827)	(169,389)	(39,266)	4,367	(115,374)	(1,219,383)
-	(70,940)	-	-	-	(70,918)
\$ (687,827)	\$ (240,329)	\$ (39,266)	\$ 4,367	\$ (115,374)	\$ (1,290,301)

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET - UNAUDITED
DEBT SERVICE FUNDS
JUNE 30, 2024

	Fund 1445	Fund 1446 Refunding Bonds, Series	Fund 1447
	CO, Series 2014	2014C	CO, Series 2015A
ASSETS			
Cash and cash equivalents	\$ 834,204	\$ 1,840,556	\$ 663,975
Investments	470,000	1,035,000	429,000
Receivables (net)			
Taxes	132,190	259,668	99,718
Due from other funds	48,107	107,128	38,936
Total assets	1,484,500	3,242,351	1,231,629
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Total liabilities	-	-	-
Deferred inflows of resources:			
Property taxes	132,190	259,668	99,718
Total deferred inflows	132,190	259,668	99,718
Fund balances:			
Restricted	1,352,310	2,982,684	1,131,911
Total fund balances	1,352,310	2,982,684	1,131,911
Total liabilities, deferred inflows, and fund balances	\$ 1,484,500	\$ 3,242,351	\$ 1,231,629

EXHIBIT F-1*Continued*

Fund 1448 Refunding Bonds, Series 2015B	Fund 1449 Refunding Bonds, Taxable Series 2015C	Fund 1450 CO, Series 2016	Fund 1451 CO, Series 2017	Fund 1452 CO, Series 2018A
\$ 1,745,906	\$ 680,997	\$ 1,566,146	\$ 1,388,647	\$ 4,092,632
983,000	420,000	865,000	748,000	1,585,000
278,078	101,586	234,635	199,425	340,787
94,386	49,201	89,106	76,908	163,217
3,101,370	1,251,784	2,754,886	2,412,980	6,181,636
-	-	-	-	-
278,078	101,586	234,635	199,425	340,787
278,078	101,586	234,635	199,425	340,787
2,823,291	1,150,197	2,520,252	2,213,555	5,840,848
2,823,291	1,150,197	2,520,252	2,213,555	5,840,848
\$ 3,101,370	\$ 1,251,784	\$ 2,754,886	\$ 2,412,980	\$ 6,181,636

COUNTY OF HIDALGO, TEXAS
 COMBINING BALANCE SHEET - UNAUDITED
 DEBT SERVICE FUNDS
 JUNE 30, 2024

	Fund 1453	Fund 1454 Refunding Bonds, Taxable	Fund 1455
	CO, Series 2018B	Series 2018C	CO, Series 2019A
ASSETS			
Cash and cash equivalents	\$ 1,262,260	\$ 592,532	\$ 1,169,606
Investments	1,045,000	324,000	637,000
Receivables (net)			
Taxes	176,143	107,827	154,414
Due from other funds	68,837	40,763	63,976
Total assets	2,552,240	1,065,122	2,024,996
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Total liabilities	-	-	-
Deferred inflows of resources:			
Property taxes	176,143	107,827	154,414
Total deferred inflows	176,143	107,827	154,414
Fund balances:			
Restricted	2,376,096	957,295	1,870,583
Total fund balances	2,376,096	957,295	1,870,583
Total liabilities, deferred inflows, and fund balances	\$ 2,552,240	\$ 1,065,122	\$ 2,024,996

EXHIBIT F-1*Concluded*

Fund 1456	Fund 1457	Fund 1458	Fund 1459	Total Debt
Refunding				Service Funds
Bonds, Taxable				
Series 2019B	CO, Series 2020	CO, Series 2021	CO, Series 2023	
\$ 1,747,588	\$ 1,139,256	\$ 1,402,815	\$ 1,562,423	\$ 21,689,543
970,000	645,000	773,000	406,000	11,335,000
285,729	151,712	133,488	165,205	2,820,605
99,471	60,630	63,757	81,738	1,146,158
3,102,788	1,996,598	2,373,060	2,215,365	36,991,306
-	-	-	-	-
285,729	151,712	133,488	165,205	2,820,605
285,729	151,712	133,488	165,205	2,820,605
2,817,059	1,844,886	2,239,572	2,050,160	34,170,701
2,817,059	1,844,886	2,239,572	2,050,160	34,170,701
\$ 3,102,788	\$ 1,996,598	\$ 2,373,060	\$ 2,215,365	\$ 36,991,306

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - UNAUDITED
 DEBT SERVICE FUNDS
 AS OF JUNE 30, 2024

	Fund 1445	Fund 1446	Fund 1447
	CO, Series 2014	Refunding Bonds, Series 2014C	CO, Series 2015A
REVENUES			
Taxes	\$ 1,289,220	\$ 2,886,164	\$ 1,078,997
Interest	4,427	6,418	3,566
Total revenues	1,293,647	2,892,582	1,082,563
EXPENDITURES			
Debt service:			
Interest and fiscal charges	305,547	209,750	275,997
Total expenditures	305,547	209,750	275,997
Net change in fund balances	988,100	2,682,832	806,566
Fund balances beginning of year	364,210	299,852	325,345
Fund balances end of year	\$ 1,352,310	\$ 2,982,684	\$ 1,131,911

EXHIBIT F-2*Continued*

Fund 1448 Refunding Bonds, Series 2015B	Fund 1449 Refunding Bonds, Taxable Series 2015C	Fund 1450 CO, Series 2016	Fund 1451 CO, Series 2017	Fund 1452 CO, Series 2018A
\$ 2,759,201	\$ 1,106,495	\$ 2,420,159	\$ 2,108,998	\$ 4,475,251
6,375	1,847	7,987	7,721	26,363
2,765,577	1,108,342	2,428,147	2,116,720	4,501,614
314,750	19,096	552,700	533,150	2,724,850
314,750	19,096	552,700	533,150	2,724,850
2,450,827	1,089,245	1,875,447	1,583,570	2,886,648
372,465	60,952	644,805	629,986	2,954,200
\$ 2,823,291	\$ 1,150,197	\$ 2,520,252	\$ 2,213,555	\$ 5,840,848

COUNTY OF HIDALGO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - UNAUDITED
 DEBT SERVICE FUNDS
 AS OF JUNE 30, 2024

	Fund 1453	Fund 1454 Refunding Bonds, Taxable	Fund 1455
	CO, Series 2018B	Series 2018C	CO, Series 2019A
REVENUES			
Taxes	\$ 1,901,721	\$ 898,236	\$ 1,795,873
Interest	7,748	4,707	6,585
Total revenues	1,909,470	902,943	1,802,458
EXPENDITURES			
Debt service:			
Interest and fiscal charges	520,400	460,353	505,175
Total expenditures	520,400	460,353	505,175
Net change in fund balances	1,389,070	442,591	1,297,283
Fund balances beginning of year	987,027	514,705	573,299
Fund balances end of year	\$ 2,376,096	\$ 957,295	\$ 1,870,583

EXHIBIT F-2*Concluded*

Fund 1456	Fund 1457	Fund 1458	Fund 1459	Total Debt
Refunding				Service Funds
Bonds, Taxable				
Series 2019B	CO, Series 2020	CO, Series 2021	CO, Series 2023	
\$ 2,726,410	\$ 1,740,494	\$ 2,120,184	\$ 2,725,320	\$ 32,032,725
7,314	7,246	8,032	474	106,811
2,733,724	1,747,740	2,128,216	2,725,793	32,139,536
403,200	551,825	498,225	697,289	8,572,307
403,200	551,825	498,225	697,289	8,572,307
2,330,524	1,195,915	1,629,991	2,050,160	24,698,769
486,535	648,970	609,580	-	9,471,932
\$ 2,817,059	\$ 1,844,886	\$ 2,239,572	\$ 2,050,160	\$ 34,170,701

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET - UNAUDITED
CAPITAL PROJECT FUNDS
JUNE 30, 2024

	Fund 1301	Fund 1303	Fund 1315
	Capital Outlay	Proceeds From Sale of COs	TXDOT Projects
ASSETS			
Cash and cash equivalents	\$ 282,848	\$ 2,082,034	\$ (11,842,505)
Investments	-	-	-
Receivables (net)			
Accounts	-	-	11,039
Due from other funds	-	-	-
Due from other governments	(574,061)	-	10,891,833
Total assets	(291,213)	2,082,034	(939,633)
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	-	-	-
Retainage payable	-	6,184	743,258
Due to other funds	-	-	-
Due to other governments	7,855	-	24,921
Unearned revenues	304,019	-	1,251,153
Total liabilities	311,874	6,184	2,019,332
Deferred inflows of resources:			
Unavailable revenues-other	178,752	-	9,147,994
Total deferred inflows	178,752	-	9,147,994
Fund balances:			
Restricted	(781,839)	2,075,850	(12,106,959)
Total fund balances	(781,839)	2,075,850	(12,106,959)
Total liabilities, deferred inflows, and fund balances	\$ (291,213)	\$ 2,082,034	\$ (939,633)

EXHIBIT G-1

Continued

Fund 1342	Fund 1345	Fund 1347	Fund 1350	Fund 1351
CO, Series 2010A&B	CO, Series 2014	CO, Series 2015A	CO, Series 2016	CO, Series 2017
\$ 809	\$ 144,703	\$ 34,441	\$ 391,525	\$ 414,675
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
83,914	-	-	-	-
84,723	144,703	34,441	391,525	414,675
-	-	-	-	-
-	2,750	1,155	69,534	264,743
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,750	1,155	69,534	264,743
83,914	-	-	-	-
83,914	-	-	-	-
809	141,953	33,286	321,991	149,932
809	141,953	33,286	321,991	149,932
\$ 84,723	\$ 144,703	\$ 34,441	\$ 391,525	\$ 414,675

COUNTY OF HIDALGO, TEXAS
COMBINING BALANCE SHEET - UNAUDITED
CAPITAL PROJECT FUNDS
JUNE 30, 2024

	Fund 1352	Fund 1353	Fund 1355
	CO, Series 2018A CO, Series 2018B CO, Series 2019A		
ASSETS			
Cash and cash equivalents	\$ 2,719,839	\$ 3,330,727	\$ 2,214,628
Investments	4,000,000	-	-
Receivables (net)			
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	164,903
Total assets	6,719,839	3,330,727	2,379,530
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	-	-	62,550
Retainage payable	6,359,938	2,373	624,564
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned revenues	-	-	-
Total liabilities	6,359,938	2,373	687,114
Deferred inflows of resources:			
Unavailable revenues-other	-	-	-
Total deferred inflows	-	-	-
Fund balances:			
Restricted	359,901	3,328,353	1,692,416
Total fund balances	359,901	3,328,353	1,692,416
Total liabilities, deferred inflows, and fund balances	\$ 6,719,839	\$ 3,330,727	\$ 2,379,530

EXHIBIT G-1

Concluded

Fund 1357	Fund 1358	Fund 1359	Total Capital Project Funds
CO, Series 2020	CO, Series 2021	CO, Series 2023	
\$ 697,684	\$ (410,660)	\$ 602,677	\$ 663,424
6,000,000	14,000,000	38,300,000	62,300,000
-	-	-	11,039
-	-	-	-
-	-	-	10,566,589
6,697,684	13,589,340	38,902,677	73,541,052
-	301,736	-	364,286
13,707	248,139	40,987	8,377,331
-	-	-	-
-	-	-	32,776
-	-	-	1,555,172
13,707	549,875	40,987	10,329,565
-	-	-	9,410,660
-	-	-	9,410,660
6,683,977	13,039,465	38,861,690	53,800,827
6,683,977	13,039,465	38,861,690	53,800,827
\$ 6,697,684	\$ 13,589,340	\$ 38,902,677	\$ 73,541,052

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
CAPITAL PROJECT FUNDS
AS OF JUNE 30, 2024

	Fund 1301	Fund 1303	Fund 1315
	Capital Outlay	Proceeds From Sale of COs	TXDOT Projects
REVENUES			
Interest	\$ -	\$ 3,582	\$ 7,614
Total revenues	-	3,582	7,631
EXPENDITURES			
Capital outlay:			
General government	350,785	-	-
Public safety	-	-	-
Highways and streets	38,682	-	3,485,780
Health and welfare	73,092	-	-
Culture and recreation	140,567	28,000	-
Total expenditures	603,126	28,000	3,485,780
Revenues (+/-) expenditures	(603,126)	(24,418)	(3,478,150)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	12,334
Transfers out	-	-	-
Total other sources (uses)	-	-	12,334
Net change in fund balances	(603,126)	(24,418)	(3,465,815)
Fund balances beginning of year	(178,713)	2,100,269	(8,641,144)
Fund balances end of year	\$ (781,839)	\$ 2,075,850	\$ (12,106,959)

EXHIBIT G-2

Continued

Fund 1342	Fund 1345	Fund 1347	Fund 1350	Fund 1351
CO, Series 2010A&B	CO, Series 2014	CO, Series 2015A	CO, Series 2016	CO, Series 2017
\$ 32	\$ 249	\$ 59	\$ 835	\$ 1,403
32	249	59	835	1,403
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	27,831	3,327
-	-	-	27,831	3,327
32	249	59	(26,997)	(1,924)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
32	249	59	(26,997)	(1,924)
777	141,705	33,227	348,988	151,856
\$ 809	\$ 141,953	\$ 33,286	\$ 321,991	\$ 149,932

COUNTY OF HIDALGO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
CAPITAL PROJECT FUNDS
AS OF JUNE 30, 2024

	Fund 1352	Fund 1353	Fund 1355
	CO, Series 2018A	CO, Series 2018B	CO, Series 2019A
REVENUES			
Interest	\$ 60,398	\$ 39,617	\$ 6,659
Total revenues	60,398	39,617	6,659
EXPENDITURES			
Capital outlay:			
General government	286,110	-	8,923
Public safety	-	-	1,179
Highways and streets	-	11,374	320,656
Health and welfare	-	-	-
Culture-recreation	-	5,875	21,841
Total expenditures	286,110	17,249	352,599
Revenues (+/-) expenditures	(225,712)	22,369	(345,941)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other sources (uses)	-	-	-
Net change in fund balances	(225,712)	22,369	(345,941)
Fund balances beginning of year	585,614	3,305,985	2,038,357
Fund balances end of year	\$ 359,901	\$ 3,328,353	\$ 1,692,416

EXHIBIT G-2

Concluded

Fund 1357	Fund 1358	Fund 1359	Total Capital Project Funds
CO, Series 2020	CO, Series 2021	CO, Series 2023	
\$ 86,185	\$ 246,470	\$ 593,059	\$ 1,046,160
86,185	246,470	593,059	1,046,177
107,745	1,608,074	317,255	2,678,892
68,907	494,168	52,740	616,994
173,212	1,187,664	668,637	5,886,005
-	-	-	73,092
10,471	-	31,495	269,406
360,335	3,289,906	1,070,127	9,524,389
(274,150)	(3,043,435)	(477,068)	(8,478,212)
-	-	-	12,334
-	(10,881)	(21,656)	(32,537)
-	(10,881)	(21,656)	(20,202)
(274,150)	(3,054,316)	(498,724)	(8,498,414)
6,958,127	16,093,781	39,360,414	62,299,241
\$ 6,683,977	\$ 13,039,465	\$ 38,861,690	\$ 53,800,827

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
FIDUCIARY FUNDS
JUNE 30, 2024

EXHIBIT H-1

	Fund 3301	Fund 3302 County Clerk	Fund 3304	Total Fiduciary
	Unclaimed	Unclaimed	Bail Bond	Funds
	Money	Money	Sureties	
ASSETS				
Cash and cash equivalents	\$ 749,133	\$ 173,817	\$ 54,110	\$ 977,061
Investments	-	-	2,890,282	2,890,282
Capital assets (net of depreication)	-	-	6,149,658	6,149,658
Total assets	749,133	173,817	9,094,050	10,017,001
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	44	-	-	44
Held in escrow	-	-	9,092,982	9,092,982
Claims and judgements payable	556,332	-	-	556,332
Total liabilities	556,376	-	9,092,982	9,649,358
Fund balances:				
Restricted	192,757	173,817	1,069	367,643
Total fund balances	192,757	173,817	1,069	367,643
Total liabilities and fund balances	\$ 749,133	\$ 173,817	\$ 9,094,050	\$ 10,017,001

COUNTY OF HIDALGO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - UNAUDITED
FIDUCIARY FUNDS
AS OF JUNE 30, 2024

EXHIBIT H-2

	Fund 3301	Fund 3302 County Clerk	Fund 3304	Total Fiduciary
	Unclaimed	Unclaimed	Bail Bond	Funds
	Money	Money	Sureties	
REVENUES				
Interest	\$ 14,728	\$ 3,433	\$ 1,069	\$ 19,229
Total revenues	14,728	3,433	1,069	19,229
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	14,728	3,433	1,069	19,229
Fund balances beginning of year	178,029	170,385	-	348,414
Fund balances end of year	\$ 192,757	\$ 173,817	\$ 1,069	\$ 367,643

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
REPORTING FUNDS
JUNE 30, 2024

EXHIBIT I-1

	Fund 3401	Fund 3402	Fund 3403	
	Clearing Account	Payroll Account	Group Insurance Fund	Total Reporting Funds
ASSETS				
Cash and cash equivalents	\$ 3,104,626	\$ (9,810,401)	\$ 227	\$ (6,705,547)
Due from other funds	9,110,392	9,822,854	-	18,933,246
Total assets	12,215,019	12,453	227	12,227,699
LIABILITIES				
Accounts payable	10,256,735	-	217	10,256,952
Due to other funds	1,958,284	12,453	9	1,970,746
Unearned revenue	-	-	2	2
Total liabilities	\$ 12,215,019	\$ 12,453	\$ 227	\$ 12,227,699

COUNTY OF HIDALGO, TEXAS
BALANCE SHEET - UNAUDITED
GOV'T WIDE REPORTING
JUNE 30, 2024

EXHIBIT J-1

	Fund 8000	Fund 9000	
	General Capital Assets	General Long Term Liabilities	Total Gov't Wide Reporting Funds
ASSETS			
Capital assets (net of depreication)			
Land	\$ 70,085,883	\$ -	\$ 70,085,883
Infrastructure	546,115,476	-	546,115,476
Buildings	168,152,584	-	168,152,584
Improvements other than buildings	32,868,489	-	32,868,489
Furnishings and equipment	141,647,636	-	141,647,636
Construction in progress	202,986,891	-	202,986,891
Total assets	1,161,856,958	-	1,161,856,958
LIABILITIES AND FUND BALANCES			
Liabilities:			
Bonds payable			
CO Series 2014	-	14,060,000	14,060,000
Refunding Bond Series 2014C	-	8,390,000	8,390,000
CO Series 2015A	-	13,935,000	13,935,000
Refunding Bond Series 2015B	-	12,590,000	12,590,000
Refunding Bond Series Taxable 2015C	-	1,135,000	1,135,000
CO Series 2016	-	25,400,000	25,400,000
CO Series 2017	-	22,955,000	22,955,000
CO Series 2018A	-	118,290,000	118,290,000
CO Series 2018B	-	21,205,000	21,205,000
Refunding Bond Series Taxable 2018C	-	23,200,000	23,200,000
CO Series 2019A	-	22,170,000	22,170,000
Refunding Bond Series 2019B	-	16,095,000	16,095,000
CO Series 2020A	-	27,230,000	27,230,000
CO Series 2021	-	25,730,000	25,730,000
CO Series 2023	-	43,440,000	43,440,000
Total liabilities	-	395,825,000	395,825,000
Fund balances:			
Net investment in capital assets	1,161,856,958	(395,825,000)	766,031,958
Total fund balances	1,161,856,958	(395,825,000)	766,031,958
Total liabilities and fund balances	\$ 1,161,856,958	\$ -	\$ 1,161,856,958