

# ***Hidalgo County, Texas***

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

August 31, 2024



Prepared by the Office of the County Auditor  
Letty Chavez

# Hidalgo County, Texas

Monthly Financial Report  
(Unaudited and Unadjusted)  
August 31, 2024

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# HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281  
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577  
[www.hidalgocounty.us/294/Auditors-Office](http://www.hidalgocounty.us/294/Auditors-Office)

January 13, 2025

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 August 31, 2024 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 Annual Comprehensive 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 4651.

Respectfully,

Letty Chavez  
County Auditor

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C.    FERNANDO MANCIAS JUDGE, 93RD D.C.    J. R. "BOBBY" FLORES JUDGE, 139TH D.C.    ROSE GUERRA REYNA JUDGE, 206TH D.C.    MARLA CUELLAR JUDGE, 275TH D.C.    JUAN R. ALVAREZ JUDGE, 332ND D.C.    NOE GONZALEZ JUDGE, 370TH D.C.    LETICIA LOPEZ JUDGE, 389TH D.C.    L. KENO VASQUEZ JUDGE, 398TH D.C.    ORLANDO ESQUIVEL JUDGE, 430TH D.C.    RENEE R. BETANCOURT JUDGE, 449TH D.C.    JOSE "JOE" RAMIREZ JUDGE, 464TH D.C.    NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

# **Financial Statements**

County of Hidalgo, Texas  
Consolidated Balance Sheet  
All Fund Types and Account Groups  
August 31, 2024

	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) August 31, 2024
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash	-	56,940,254	3,837,177	512,792	935,996	7,449,358	5,945,754	-	-	75,621,332
Investments	156,000,000	119,000,000	56,300,000	9,150,000	-	8,000,000	2,890,282	-	-	351,340,282
Receivables (net of allowance for uncollectibles)	18,582,725	438,672	11,039	1,999,324	-	1,062	-	-	-	21,032,822
Due from other governments	672,282	6,942,762	10,448,094	-	-	(14,110)	-	-	-	18,049,028
Due from other funds	1,106,419	2,789,851	671,159	558,526	-	1,408,934	6,323	-	-	6,541,212
Due from component unit	821,314	581,792	-	-	-	-	-	-	-	1,403,105
Inventories	990,024	-	-	-	-	-	-	-	-	990,024
Prepaid items	-	-	-	-	-	-	-	-	-	-
Investments - noncurrent	102,720,900	-	-	-	-	-	-	-	-	102,720,900
Advances to other funds	114,400	11,100	-	-	-	150,000	-	-	-	275,500
Other assets	3,000	-	-	-	-	-	-	-	-	3,000
Capital assets (net of accum depr):										
Land	-	-	-	-	1,001,093	-	6,149,658	70,085,883	-	77,236,634
Infrastructure	-	-	-	-	-	-	-	546,115,476	-	546,115,476
Buildings	-	-	-	-	-	-	-	168,152,584	-	168,152,584
Improvements other than buildings	-	-	-	-	-	-	-	32,868,489	-	32,868,489
Machinery and equipment	-	-	-	-	481,058	-	-	144,236,384	-	144,717,442
Construction in progress	-	-	-	-	-	-	-	202,986,891	-	202,986,891
Right-to-use lease asset	-	-	-	-	1,458,433	10,391	-	-	-	1,468,825
Amount available for retirement of long-term debt	-	-	-	-	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	-	395,825,000	395,825,000
<b>Total assets</b>	<b>281,011,064</b>	<b>186,704,430</b>	<b>71,267,469</b>	<b>12,220,642</b>	<b>3,876,581</b>	<b>17,005,636</b>	<b>14,992,018</b>	<b>1,164,445,706</b>	<b>395,825,000</b>	<b>2,147,348,546</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>										
<b>Liabilities:</b>										
Bank overdraft	157,503	-	-	-	-	-	-	-	-	157,503
Accounts payable	1,043,808	592,016	363,406	-	1,388	-	3,134,135	-	-	5,134,752
Vouchers payable	-	750,325	-	-	-	-	-	-	-	750,325
Compensated Absences-Current	-	-	-	-	486	309	-	-	-	795
Claims and judgments	-	-	-	-	-	5,353,604	573,268	-	-	5,926,872
Retainage payable	33,179	756,146	8,427,508	-	-	-	-	-	-	9,216,833
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	3,443,239	744,002	540,994	-	(13,076)	13,177	1,812,894	-	-	6,541,231
Due to other governments	11,984,658	472,406	32,776	-	-	-	-	-	-	12,489,839
Due to others	1,876	-	-	-	-	-	-	-	-	1,876
Due to component unit	533	3,864	-	-	-	-	-	-	-	4,397
Held in escrow	2,425,068	6,019	-	-	-	-	9,092,983	-	-	11,524,070
Unearned revenues	469,904	122,627,069	1,596,045	-	-	-	-	-	-	124,693,018
Unavailable revenues	18,476,981	1,781,496	9,394,304	1,999,324	-	-	-	-	-	31,652,105
Undistributed receipts	(313,193)	283,223	-	-	-	-	-	-	-	(29,970)
Capital lease payable	-	-	-	-	1,482,124	9,684	-	-	-	1,491,808
General obligation bonds payable	-	-	-	-	-	-	-	-	395,825,000	395,825,000
Notes payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Non Current	-	-	-	-	43,799	27,827	-	-	-	71,625
Closure and post-closure costs	-	-	-	-	1,527,443	-	-	-	-	1,527,443
<b>Total liabilities</b>	<b>37,723,554</b>	<b>128,016,567</b>	<b>20,355,032</b>	<b>1,999,324</b>	<b>3,042,163</b>	<b>5,404,600</b>	<b>14,613,281</b>	<b>-</b>	<b>395,825,000</b>	<b>606,979,522</b>
<b>Equity and other credits:</b>										
Net investment in capital assets	-	-	-	-	1,458,461	(94)	-	1,164,445,706	-	1,165,904,073
Unrestricted	-	-	-	-	(690,944)	11,451,129	378,736	-	-	11,138,922
Nonspendable	1,105,040	-	-	-	-	150,000	-	-	-	1,255,040
Restricted	9,858,229	58,687,863	50,912,437	10,221,318	66,902	-	-	-	-	129,746,748
Assigned	2,908,903	-	-	-	-	-	-	-	-	2,908,903
Unassigned	229,415,337	-	-	-	-	-	-	-	-	229,415,337
<b>Total equity and other credits</b>	<b>243,287,509</b>	<b>58,687,863</b>	<b>50,912,437</b>	<b>10,221,318</b>	<b>834,418</b>	<b>11,601,035</b>	<b>378,736</b>	<b>1,164,445,706</b>	<b>-</b>	<b>1,540,369,024</b>
<b>Total liabilities, equity and other credits</b>	<b>281,011,064</b>	<b>186,704,430</b>	<b>71,267,469</b>	<b>12,220,642</b>	<b>3,876,581</b>	<b>17,005,636</b>	<b>14,992,018</b>	<b>1,164,445,706</b>	<b>395,825,000</b>	<b>2,147,348,546</b>

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

County of Hidalgo, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Eighth Month Ended August 31, 2024

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>Revenues</b>					
Taxes	265,307,151	12,332	-	32,895,062	298,214,545
Licenses and permits	1,275,831	4,970,176	-	-	6,246,007
Intergovernmental revenues	14,032,678	42,864,457	214,848	-	57,111,983
Charges for services	12,519,602	6,801,006	-	-	19,320,609
Fines & forfeitures	216,646	6,487,653	-	-	6,704,299
Special assessments	248,664	65,456,437	-	-	65,705,101
Interest earnings	10,078,144	15,434,403	1,992,559	493,720	27,998,826
Miscellaneous	1,314,599	6,431,571	17	-	7,746,187
<b>Total revenues</b>	<b>304,993,315</b>	<b>148,458,036</b>	<b>2,207,424</b>	<b>33,388,782</b>	<b>489,047,557</b>
<b>Expenditures</b>					
General government					
Judicial	29,915,140	3,370,557	17,213	-	33,302,909
Executive	2,539,208	-	-	-	2,539,208
Elections	3,486,950	21,776	381,051	-	3,889,777
Financial administration	25,732,811	432,179	-	-	26,164,990
Other	15,193,199	-	2,716,205	-	17,909,404
Public safety					
Police	27,799,416	4,772,512	825,641	-	33,397,570
Fire	1,701,255	-	-	-	1,701,255
Corrections	37,686,326	14,678,453	-	-	52,364,779
Other protection	650,450	-	-	-	650,450
Highways and streets	370,278	21,799,315	9,312,474	-	31,482,068
Sanitation	4,776,552	-	-	-	4,776,552
Drainage	-	-	-	-	-
Health and welfare	9,470,531	102,948,091	91,938	-	112,510,560
Culture and recreation	2,768,905	778,886	279,862	-	3,827,653
Conservation	747,515	-	-	-	747,515
Urban and economic development	1,415,999	1,433	-	-	1,417,433
Debt service					
Principal	782,467	268,476	-	16,350,000	17,400,942
Interest and fiscal agent fees	60,978	14,445	-	17,530,075	17,605,498
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>165,097,980</b>	<b>149,086,124</b>	<b>13,624,383</b>	<b>33,880,075</b>	<b>361,688,562</b>
Excess (deficiency) of revenues over (under) expenditures	139,895,335	(628,088)	(11,416,959)	(491,293)	127,358,994
<b>Other financing sources (uses):</b>					
Sale of capital assets	950	51,646	-	-	52,596
General long-term debt issued	1,202,305	42,170	-	-	1,244,475
Long-term notes issued	-	-	-	-	-
Transfers in	-	7,064,276	667,259	1,240,679	8,972,214
Transfers out	(7,900,332)	(434,779)	(637,104)	-	(8,972,214)
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(6,697,076)</b>	<b>6,723,313</b>	<b>30,155</b>	<b>1,240,679</b>	<b>1,297,071</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	133,198,259	6,095,225	(11,386,804)	749,386	128,656,065
<b>Fund balance at December 31, 2023</b>	<b>110,089,251</b>	<b>53,670,279</b>	<b>62,299,241</b>	<b>9,471,932</b>	<b>235,530,703</b>
Prior period adjustments	-	-	-	-	-
<b>Fund balance at December 31, 2023 as restated</b>	<b>110,089,251</b>	<b>53,670,279</b>	<b>62,299,241</b>	<b>9,471,932</b>	<b>235,530,703</b>
Adjusting journal entries	-	(1,077,641)	-	-	(1,077,641)
<b>Fund balance ended August 31, 2024</b>	<b>243,287,509</b>	<b>58,687,863</b>	<b>50,912,437</b>	<b>10,221,318</b>	<b>363,109,127</b>

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

**Other Supplementary  
Information**

County of Hidalgo, Texas  
Schedule of Cash Receipts and Disbursements  
August 31, 2024

Fund	Beginning Balance August 1, 2024	Receipts	Disbursements	Ending Balance August 31, 2024
<b>General Fund</b>				
1100 General Fund	17,736,353	21,066,236	38,960,092	(157,503)
<b>Total General Fund</b>	<b>17,736,353</b>	<b>21,066,236</b>	<b>38,960,092</b>	<b>(157,503)</b>
<b>Special Revenue Funds</b>				
1200 Road & Bridge County Wide	3,645,177	14,353,280	2,492,479	15,505,978
1220 LEOSE	81,602	50	25,722	55,930
1222 District Attorney Bad Check Processing	91,787	1,664	154	93,296
1223 District Attorney Investigations H.B. 65	132,025	1,683,329	26,027	1,789,327
1224 Drug Abuse Prevention and Rehabilitation	71,120	524,656	-	595,776
1225 Pretrial Intervention Prgm Fund	61,211	32,569	31,260	62,521
1226 Sheriff Investigations	1,998	2	-	2,000
1227 Sheriff Investigations H.B. 65	141,330	1,032,848	950	1,173,227
1228 Sheriff Equitable Sharing - Treasury Funds	608,400	340,609	1,747	947,262
1229 Sheriff Equitable Sharing - Justice Funds	346,713	1,366,987	6,445	1,707,255
1230 Constable Pct. 3 Investigations H.B. 65	38,697	34	822	37,910
1231 Constable Pct. 4 Investigations H.B. 65	249,373	521	16,742	233,152
1233 Constable Pct. 1 Investigations H.B. 65	83,784	73	2,597	81,260
1234 County Child Abuse Prevention	73,888	281	-	74,169
1235 District Clerk Records Management & Preservation	(24,044)	428,107	30,737	373,327
1237 County Clerk Records Management & Preservation	1,027,727	5,148,448	68,519	6,107,656
1238 County Records Management & Preservation	35,976	32	-	36,008
1239 Court Reporter Service	142,787	507,809	15,744	634,853
1240 Juvenile Delinquency Prevention	5,406	5	-	5,411
1241 Courthouse Security	35,018	185,667	39,461	181,224
1242 Justice Court Technology	151,069	8,189	6,188	153,071
1243 Contributions	9,193	374,470	13,837	369,826
1245 Justice Court Building Security	186,272	352	-	186,624
1246 Tax Assessor-Collector Special Vehicle Inventory	1,488,056	19,468	2,427	1,505,097
1247 Law Library	128,541	1,251,334	54,503	1,325,371
1250 Supplemental Court Guardianship	215,877	2,146	-	218,022
1251 HIDTA Chapter 59	3,790	1,413,803	41,128	1,376,464
1252 HIDTA US Treasury	119,284	107	-	119,391
1253 HIDTA Other States	102,218	92	-	102,310
1255 County & District Court Technology	182,121	1,255	-	183,376
1256 DA US Department of Justice	598,255	507,401	4,477	1,101,179
1257 Constable Pct.3 Treasury	33,055	30	-	33,085
1258 Local Provider Participation	10,234,293	11,093,527	13,904,041	7,423,779
1259 Constable Pct.4 Federal Sharing - Treasury	3,184	3	-	3,187
1260 Constable Pct.2 Chapter 59	6,160	6	-	6,166
1261 Constable Pct.3 Federal Sharing - DOJ	14,918	12	1,094	13,837
1263 Constable Pct.4 Federal Sharing - DOJ	2,344	2	-	2,346
1265 Constable Pct.1 Federal Sharing - USDOJ	21,170	16,250	-	37,420
1280 Designated Purpose Grants - Level 0	1,306	1	-	1,308
1281 Designated Purpose Grants - Level 1	(206,179)	9,018	194,390	(391,552)
1282 Designated Purpose Grants - Level 2	(136,535)	105,318	16,169	(47,387)
1283 Designated Purpose Grants - Level 3	(1,508)	28,080	15,314	11,258
1284 Designated Purpose Grants - Level 4	1,980,235	469,095	753,578	1,695,752
1285 Designated Purpose Grants - Level 5	(190,887)	105,923	117,831	(202,796)
1286 Designated Purpose Grants - Level 6	(53,522)	8,416	41,963	(87,069)
1287 Designated Purpose Grants - Level 7	186,849	168	-	187,017
1289 Designated Purpose Grants - Level 9	(207,187)	119,817	194,556	(281,926)
1290 American Rescue Plan	(1,846,191)	6,004,542	2,961,805	1,196,545
1291 HIDTA Grants	(261,434)	4,304	103,339	(360,469)
1292 WIC Grants	(1,733,348)	20,339	862,102	(2,575,111)
1293 Health Department Grants	597,579	4,702,909	477,181	4,823,307
1294 Juvenile Probation Department Grants	1,723,277	432,835	521,737	1,634,375
1295 Post Adjudication Juvenile Boot Camp	98,845	60,064	9,700	149,209
1296 Juvenile Probation Title IV-E	726,076	648	3,843	722,881
1297 Adult Probation Grants	5,061,952	2,416,484	871,616	6,606,820
<b>Total Special Revenue Funds</b>	<b>26,089,103</b>	<b>54,783,376</b>	<b>23,932,226</b>	<b>56,940,254</b>
<b>Capital Projects Funds</b>				
1301 Capital Outlay	(47,952)	362,389	394,187	(79,750)
1303 Sale of Capital Assets	2,083,957	1,792	-	2,085,749
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(12,520,377)	1,773,016	1,987,777	(12,735,138)
1342 Certificates of Obligation, Series 2010A&B	810	-	809	1
1345 Certificates of Obligation, Series 2014	144,837	124	670	144,290

County of Hidalgo, Texas  
Schedule of Cash Receipts and Disbursements  
August 31, 2024

Fund	Beginning Balance August 1, 2024	Receipts	Disbursements	Ending Balance August 31, 2024
1347 Certificates of Obligation, Series 2015A	34,473	30	160	34,342
1350 Certificates of Obligation, Series 2016	391,887	334	3,907	388,314
1351 Certificates of Obligation, Series 2017	415,401	503	5,383	410,521
1352 Certificates of Obligation, Series 2018A	6,795,772	5,784	69,055	6,732,501
1353 Certificates of Obligation, Series 2018B	3,333,803	2,795	83,217	3,253,381
1355 Certificates of Obligation, Series 2019A	2,140,884	2,053	87,638	2,055,299
1357 Certificates of Obligation, Series 2020	780,082	710	1,692	779,100
1358 Certificates of Obligation, Series 2021	771,506	450	247,796	524,161
1359 Certificates of Obligation Series 2023	836,050	210	591,854	244,406
<b>Total Capital Projects Funds</b>	<b>5,161,134</b>	<b>2,150,188</b>	<b>3,474,145</b>	<b>3,837,177</b>
<b>Debt Service Funds</b>				
1401 Notes Payable	-	-	-	-
1439 Certificates of Obligation, Series 2009	-	-	-	-
1441 Certificates of Obligation, Series 2009B&C	-	-	-	-
1442 Certificates of Obligation, Series 2010A&B	-	-	-	-
1443 Refunding Bonds, Series 2014A	-	-	-	-
1444 Refunding Bonds, Series 2014B	-	-	-	-
1445 Certificates of Obligation, Series 2014	50,785	1,331,590	1,360,547	21,829
1446 Refunding Bonds, Series 2014C	112,371	2,935,158	3,009,750	37,779
1447 Certificates of Obligation, Series 2015A	43,742	1,112,690	1,140,997	15,435
1448 Refunding Bonds, Series 2015B	100,510	2,781,280	2,849,750	32,040
1449 Refunding Bonds, Series 2015C	53,211	1,125,631	1,154,096	24,746
1450 Certificates of Obligation, Series 2016	92,918	2,480,641	2,542,700	30,859
1451 Certificates of Obligation, Series 2017	80,446	2,179,193	2,233,150	26,489
1452 Certificates of Obligation, Series 2018A	171,038	5,780,476	5,894,850	56,664
1453 Certificates of Obligation, Series 2018B	73,290	2,436,359	2,395,400	114,249
1454 Refunding Bonds, Series 2018C	45,890	934,838	965,353	15,374
1455 Certificates of Obligation, Series 2019A	69,427	1,840,541	1,884,350	25,618
1456 Refunding Bonds, Series 2019A	105,333	2,773,044	2,842,375	36,003
1457 Certificates of Obligation, Series 2020A	63,546	1,819,267	1,861,825	20,989
1458 Certificates of Obligation, Series 2021	68,169	2,213,404	2,258,225	23,348
1459 Certificates of Obligation, Series 2023	84,913	2,008,457	2,062,000	31,371
<b>Total Debt Service Funds</b>	<b>1,215,590</b>	<b>33,752,570</b>	<b>34,455,368</b>	<b>512,792</b>
<b>Enterprise Funds</b>				
2101 Sanitary Landfill	492,850	1,501	-	494,351
2102 Jail Commissary	496,277	1,364	55,996	441,646
<b>Total Enterprise Funds</b>	<b>989,127</b>	<b>2,865</b>	<b>55,996</b>	<b>935,996</b>
<b>Internal Service Funds</b>				
2201 Health Benefits Self-Insurance	6,118,052	4,067,935	3,277,735	6,908,252
2202 Workers' Compensation Self-Insurance	670,504	67,528	196,926	541,106
<b>Total Internal Service Funds</b>	<b>6,788,556</b>	<b>4,135,463</b>	<b>3,474,661</b>	<b>7,449,358</b>
<b>Private-Purpose Trust Funds</b>				
3301 Unclaimed Money	771,479	3,126	-	774,605
3302 County Clerk Unclaimed Money	175,058	709	-	175,767
3304 Bail Bond Sureties	54,497	221	-	54,717
<b>Total Private-Purpose Trust Funds</b>	<b>1,001,034</b>	<b>4,056</b>	<b>-</b>	<b>1,005,090</b>
<b>Agency Funds</b>				
3401 Clearing Fund	4,867,112	8,841,982	8,775,802	4,933,291
3402 Payroll Fund	5,022	9,464,944	9,462,822	7,143
3403 Insurance Fund	229	1	-	230
<b>Total Agency Funds</b>	<b>4,872,362</b>	<b>18,306,927</b>	<b>18,238,625</b>	<b>4,940,664</b>
<b>Grand Total for Primary Government</b>	<b>63,853,260</b>	<b>134,201,680</b>	<b>122,591,112</b>	<b>75,463,829</b>

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

County of Hidalgo, Texas  
Schedule of Interfund Transfers  
August 31, 2024

	Transfers In:											Capital Outlay	Capital Grants	TXDOT Projects	Debt Service	Enterprise Jail Commissary	Fiduciary CSA	Total
	Special Revenue							Capital Projects										
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	Total
General Fund	5,862,632	-	-	-	-	-	-	-	585,649	189,875	-	152,293	-	-	1,109,884	-	-	7,900,332
Special Revenue Funds:																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	8,658	-	-	-	8,658
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	44,356	-	381,766	-	-	-	-	-	-	426,121
Capital Projects Funds:																		
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Note 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009 A&B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	809	-	-	809
C.O. Series 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	670	-	-	670
C.O. Series 2015A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,276	-	-	5,276
C.O. Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2017	-	-	-	-	-	-	-	-	-	-	-	-	-	8,926	-	-	-	8,926
C.O. Series 2018A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,551	-	-	4,551
C.O. Series 2018B	-	-	-	-	-	-	-	-	-	-	-	-	-	196,761	92,151	-	-	288,912
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,682	-	-	5,682
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	145,199	-	-	-	145,199
C.O. Series 2021	-	-	-	-	-	-	-	-	-	-	-	69,603	-	14,856	-	-	-	84,459
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	70,963	-	-	21,656	-	-	92,619
Debt Service Funds:																		
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB 2014A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB Taxable 2014B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiduciary Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5,862,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630,004</b>	<b>189,875</b>	<b>381,766</b>	<b>292,860</b>	<b>-</b>	<b>374,399</b>	<b>1,240,679</b>	<b>-</b>	<b>-</b>	<b>8,972,214</b>

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

County of Hidalgo, Texas  
Schedule of Long-Term Debt Outstanding  
August 31, 2024

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		
					Principal	Interest	Total Requirements
<b>Refunding Bonds</b>							
Refunding Bonds, Series 2014C	22,795,000	3.00 - 5.00	2014	2026	5,725,000	433,000	6,158,000
Refunding Bonds, Series 2015B	14,760,000	5.00	2015	2028	10,310,000	1,320,500	11,630,500
Refunding Bonds, Series 2015C	24,990,000	1.291 - 3.365	2015	2024	-	-	-
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	5,013,355	28,213,355
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	14,005,000	2,447,750	16,452,750
<b>Certificates of Obligation</b>							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	13,305,000	3,350,356	16,655,356
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	13,350,000	4,880,513	18,230,513
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	23,950,000	6,697,150	30,647,150
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	21,780,000	7,391,650	29,171,650
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	117,940,000	68,630,900	186,570,900
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	20,220,000	8,105,450	28,325,450
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	21,275,000	7,914,850	29,189,850
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	26,500,000	10,978,350	37,478,350
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	24,475,000	7,767,200	32,242,200
Certificates of Obligation, Series 2023	43,440,000	4.75-5.25	2023	2048	43,440,000	33,726,063	77,166,063
<b>Total</b>	<b>505,185,000</b>				<b>379,475,000</b>	<b>168,657,086</b>	<b>548,132,086</b>

Schedule of Debt Requirements			
	Principal	Interest	
2024	-	-	-
2025	17,500,000	17,111,793	34,611,793
2026	17,680,000	16,236,793	33,916,793
2027	18,865,000	15,352,793	34,217,793
2028	19,405,000	14,488,190	33,893,190
2029-2033	107,990,000	57,889,105	165,879,105
2034-2038	107,285,000	33,050,450	140,335,450
2039-2043	76,095,000	12,374,788	88,469,788
2044-2048	14,655,000	2,153,175	16,808,175
<b>Total</b>	<b>379,475,000</b>	<b>168,657,086</b>	<b>548,132,086</b>

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

# **Budget Status**

County of Hidalgo, Texas  
Summary of Revenues and Expenditures - Budget to Actual  
By Fund  
For the Eighth Month Ended August 31, 2024

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
<b>General Fund</b>							
1100	General Fund	296,388,345	297,597,289	306,196,570	297,253,615	306,563,017	172,998,312
	<b>Total General Fund</b>	<b>296,388,345</b>	<b>297,597,289</b>	<b>306,196,570</b>	<b>297,253,615</b>	<b>306,563,017</b>	<b>172,998,312</b>
<b>Special Revenue Funds</b>							
1200	Road & Bridge County Wide	20,917,168	21,215,479	18,318,906	25,057,813	32,302,194	15,239,156
1220	LEOSE	-	110,407	113,064	9,148	122,674	60,459
1222	District Attorney Bad Check Processing	-	-	12,796	-	14,100	556
1223	District Attorney Investigations H.B. 65	-	-	358,867	-	526,270	236,676
1224	Drug Abuse Prevention and Rehabilitation	-	-	49,115	-	-	-
1225	Pretrial Intervention Prgm Fund	310,000	310,000	255,641	-	250,000	243,797
1226	Sheriff Investigations	-	-	21	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	242,567	-	164,186	7,852
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	606,887	-	29,100	10,142
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	102,193	-	474,675	100,351
1230	Constable Pct. 3 Investigations H.B. 65	-	-	457	-	52,463	29,419
1231	Constable Pct. 4 Investigations H.B. 65	-	-	7,576	-	262,051	64,870
1233	Constable Pct. 1 Investigations H.B. 65	-	-	4,473	-	67,286	4,344
1234	County Child Abuse Prevention	2,000	2,000	3,472	-	-	-
1235	District Clerk Records Management & Preservation	265,000	265,000	219,219	-	375,204	215,616
1237	County Clerk Records Management & Preservation	1,220,000	1,220,000	1,054,755	94,533	963,728	377,990
1238	County Records Management & Preservation	-	-	375	-	-	-
1239	Court Reporter Service	300,000	300,000	250,403	-	401,000	159,954
1240	Juvenile Delinquency Prevention	-	-	56	-	-	-
1241	Courthouse Security	510,000	510,000	318,703	522,409	523,209	330,903
1242	Justice Court Technology	100,000	117,247	110,099	-	165,751	75,254
1243	Contributions	84,000	84,000	97,251	111,305	187,092	77,542
1245	Justice Court Building Security	4,000	4,000	4,915	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	203,347	27,153	533,508	19,556
1247	Law Library	417,000	417,000	370,669	558,499	563,174	282,150
1250	Supplemental Court Guardianship	25,000	25,000	19,107	-	-	-
1251	HIDTA Chapter 59	-	-	126,437	-	497,859	345,622
1252	HIDTA US Treasury	-	-	54,519	-	-	-
1253	HIDTA Other States	-	-	1,065	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	12,000	12,000	12,369	-	-	-
1256	DA US Department of Justice	-	7,623	111,486	-	280,763	79,270
1257	Constable Pct.3 Treasury	-	32,135	32,316	-	33,061	158
1258	Local Provider Participation Fund	-	64,732,230	72,156,009	-	81,272,038	81,272,038
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	33	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	64	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	154	-	14,776	1,094
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	24	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	16,473	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	14	-	-	-
1281	Designated Purpose Grants - Level 1	3,319,932	3,383,139	1,357,454	3,064,015	3,127,222	1,369,030
1282	Designated Purpose Grants - Level 2	267,228	267,228	98,658	267,228	267,228	146,045
1283	Designated Purpose Grants - Level 3	215,032	620,232	126,180	155,639	620,232	126,180
1284	Designated Purpose Grants - Level 4	2,969,058	8,229,550	3,118,775	2,969,058	8,229,550	3,282,732
1285	Designated Purpose Grants - Level 5	1,613,996	1,961,357	801,136	1,159,275	1,506,636	931,495
1286	Designated Purpose Grants - Level 6	2,933,461	2,944,222	330,587	2,933,461	2,944,222	327,587
1287	Designated Purpose Grants - Level 7	162,627	162,627	5,218	162,627	162,627	-
1289	Designated Purpose Grants - Level 9	2,080,961	2,114,492	1,267,980	1,127,542	2,114,492	1,315,218
1290	AMERICAN RESCUE PLAN	125,552,382	137,339,713	26,080,622	125,552,382	137,339,713	17,777,454
1291	HIDTA Grants	390,779	1,195,950	272,857	390,779	1,195,950	563,546
1292	WIC Grants	8,582,704	10,215,053	7,031,194	8,582,704	10,215,053	7,031,194
1293	Health Department Grants	13,043,683	17,525,931	4,393,585	12,700,713	17,960,936	4,351,482
1294	Juvenile Probation Department Grants	4,398,329	4,286,934	3,980,924	4,398,329	4,286,934	3,954,593
1295	Post Adjudication Juvenile Boot Camp	344,250	157,290	168,541	344,250	157,290	164,955
1296	Juvenile Probation Title IV-E	412,400	34,715	46,737	446,825	34,715	34,715
1297	Adult Probation Grants	14,900,481	15,974,339	11,299,784	14,900,481	15,974,339	8,909,908
	<b>Total Special Revenue Funds</b>	<b>205,353,471</b>	<b>295,776,894</b>	<b>155,616,128</b>	<b>205,536,169</b>	<b>326,213,303</b>	<b>149,520,903</b>
<b>Capital Projects Funds</b>							
1301	Capital Outlay	2,081,001	1,890,745	491,528	1,902,249	1,711,993	652,488
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	7,296	1,909,842	1,909,842	28,000
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	29,864,879	33,285,214	403,043	20,754,404	23,562,420	5,168,444
1342	Certificates of Obligation, Series 2010A&B	-	32	33	-	809	809
1345	Certificates of Obligation, Series 2014	-	249	506	141,283	141,953	670
1347	Certificates of Obligation, Series 2015A	-	59	121	33,126	33,286	5,276

County of Hidalgo, Texas  
 Summary of Revenues and Expenditures - Budget to Actual  
 By Fund  
 For the Eighth Month Ended August 31, 2024

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
1350	Certificates of Obligation, Series 2016	-	835	1,530	347,263	349,822	31,738
1351	Certificates of Obligation, Series 2017	-	1,403	2,033	147,875	153,258	17,636
1352	Certificates of Obligation, Series 2018A	-	115,155	142,114	518,995	700,769	359,716
1353	Certificates of Obligation, Series 2018B	-	39,617	45,489	3,262,385	3,345,602	306,160
1355	Certificates of Obligation, Series 2019A	-	6,659	10,246	2,029,433	2,045,016	447,876
1357	Certificates of Obligation, Series 2020	-	167,822	169,132	6,852,769	7,125,949	507,225
1358	Certificates of Obligation, Series 2021	-	451,139	451,822	15,649,949	16,544,920	4,654,512
1359	Certificates of Obligation, Series 2023	-	-	1,149,789	38,883,925	38,905,581	2,080,937
<b>Total Capital Projects Funds</b>		<b>31,945,880</b>	<b>35,958,929</b>	<b>2,874,683</b>	<b>92,433,500</b>	<b>96,531,221</b>	<b>14,261,487</b>
<b>Debt Service Funds</b>							
1401	Notes Payable	-	-	-	-	-	-
1439	Certificates of Obligation, Series 2009	-	-	-	-	-	-
1440	Refunding Bonds, Series 2009	-	-	-	-	-	-
1441	Certificates of Obligation, Series 2009B&C	-	-	-	-	-	-
1442	Certificates of Obligation, Series 2010A&B	-	-	-	-	-	-
1443	Refunding Bonds, Series 2014A	-	-	-	-	-	-
1444	Refunding Bonds, Series 2014B	-	-	-	-	-	-
1445	Certificates of Obligation, Series 2014	1,344,491	1,345,161	1,346,716	1,366,844	1,366,919	1,366,094
1446	Refunding Bonds, Series 2014C	3,009,062	3,009,062	3,008,494	3,085,250	3,085,325	3,084,500
1447	Certificates of Obligation, Series 2015A	1,123,773	1,129,049	1,130,445	1,137,744	1,137,819	1,136,994
1448	Refunding Bonds, Series 2015B	2,866,702	2,866,702	2,866,796	2,910,250	2,910,325	2,909,500
1449	Refunding Bonds, Taxable Series 2015C	1,163,773	1,163,773	1,162,742	1,173,943	1,174,018	1,173,193
1450	Certificates of Obligation, Series 2016	2,470,265	2,470,265	2,524,549	2,556,150	2,556,225	2,556,225
1451	Certificates of Obligation, Series 2017	2,197,367	2,197,367	2,199,901	2,242,050	2,242,125	2,242,125
1452	Certificates of Obligation, Series 2018A	5,719,335	5,723,886	5,803,700	5,800,450	5,800,525	5,799,700
1453	Certificates of Obligation, Series 2018B	1,980,648	2,072,799	2,084,274	2,026,550	2,026,625	2,025,800
1454	Refunding Bonds, Taxable Series 2018C	892,874	892,874	947,908	921,456	921,531	920,706
1455	Certificates of Obligation, Series 2019A	1,869,289	1,874,971	1,877,263	1,904,450	1,904,525	1,904,525
1456	Refunding Bonds, Taxable Series 2019A	2,840,523	2,841,332	2,841,971	2,895,500	2,895,575	2,895,575
1457	Certificates of Obligation, Series 2020	1,757,929	1,757,929	1,813,445	1,834,400	1,834,475	1,833,650
1458	Certificates of Obligation, Series 2021	2,140,367	2,140,367	2,196,381	2,252,200	2,252,275	2,251,450
1459	Certificates of Obligation, Series 2023	2,817,702	2,839,358	2,824,876	1,758,458	1,780,114	1,780,039
<b>Total Debt Service Funds</b>		<b>34,194,100</b>	<b>34,324,895</b>	<b>34,629,461</b>	<b>33,865,695</b>	<b>33,888,401</b>	<b>33,880,075</b>
<b>Enterprise Funds</b>							
2101	Sanitary Landfill	-	-	12,657	-	-	-
2102	Jail Commissary	-	459,962	479,895	850,926	1,259,883	870,167
<b>Total Enterprise Funds</b>		<b>-</b>	<b>459,962</b>	<b>492,552</b>	<b>850,926</b>	<b>1,259,883</b>	<b>870,167</b>
<b>Internal Service Funds</b>							
2201	Health Benefits Self-Insurance	-	-	32,334,036	35,990,390	36,003,009	28,514,031
2202	Workers' Compensation Self-Insurance	-	-	428,946	2,228,799	2,229,507	1,058,978
<b>Total Internal Service Funds</b>		<b>-</b>	<b>-</b>	<b>32,762,982</b>	<b>38,219,189</b>	<b>38,232,516</b>	<b>29,573,009</b>
<b>Private-Purpose Trust Funds</b>							
3301	Unclaimed Money Fund	-	-	23,264	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	5,383	-	-	-
3304	Bail Bond Sureties	-	-	1,676	-	-	-
<b>Total Private-Purpose Trust Funds</b>		<b>-</b>	<b>-</b>	<b>30,323</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total for Primary Government</b>		<b>567,881,797</b>	<b>664,117,969</b>	<b>532,602,698</b>	<b>668,159,094</b>	<b>802,688,341</b>	<b>401,103,952</b>

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

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual

General Fund  
August 31, 2024

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
<b>Revenues</b>						
Taxes	262,943,225	262,943,225	707,206	265,307,151		(2,363,926)
Licenses and permits	1,775,000	1,775,000	149,270	1,275,831		499,170
Intergovernmental revenues	11,051,000	11,056,005	654,435	14,032,678		(2,976,673)
Charges for services	17,464,120	17,464,120	1,635,400	12,519,602		4,944,518
Fines & forfeitures	250,000	250,000	29,290	216,646		33,354
Special assessments	160,000	160,000	3,215	248,664		(88,664)
Interest earnings	2,140,000	2,140,000	353,123	10,078,144		(7,938,144)
Miscellaneous	605,000	606,633	34,268	1,314,599		(707,966)
<b>Total revenues</b>	<b>296,388,345</b>	<b>296,394,983</b>	<b>3,566,206</b>	<b>304,993,315</b>		<b>(8,598,332)</b>
<b>Expenditures</b>						
General government						
Judicial	51,022,129	50,066,078	4,037,911	29,915,140	367,518	19,783,420
Executive	4,253,323	4,183,981	299,323	2,539,208	56,634	1,588,139
Elections	4,367,239	5,368,334	231,847	3,486,950	563,574	1,317,810
Financial administration	43,610,082	46,033,949	3,045,818	25,732,811	2,687,309	17,613,829
Other	20,458,009	23,609,772	1,396,573	15,193,199	2,467,966	5,948,607
Public safety						
Police	46,554,046	44,686,877	3,677,823	27,799,416	1,491,984	15,395,476
Fire	3,594,891	3,691,440	331,491	1,701,255	22,170	1,968,015
Corrections	74,369,241	74,577,559	5,498,593	37,686,326	3,361,167	33,530,066
Other protection	1,119,787	1,349,461	92,169	650,450	165,597	533,414
Highways and Streets	532,600	872,384	67,145	370,278	6,928	495,178
Sanitation	8,602,774	8,577,076	656,420	4,776,552	851,017	2,949,507
Health and welfare	18,324,229	20,019,421	1,056,140	9,470,531	271,011	10,277,880
Culture and recreation	4,654,888	4,620,943	526,980	2,768,905	352,127	1,499,911
Conservation	1,878,977	1,826,756	86,768	747,515	448,600	630,642
Urban and economic development	1,519,260	2,554,448	537,959	1,415,999	160,078	978,370
Debt Service						
Principal	-	782,193	782,467	782,467	-	(273)
Interest	12,000	70,994	59,118	60,978	-	10,016
<b>Total expenditures</b>	<b>284,873,475</b>	<b>292,891,667</b>	<b>22,384,543</b>	<b>165,097,980</b>	<b>13,273,680</b>	<b>114,520,006</b>
Excess (deficiency) of revenues over (under) expenditures	11,514,870	3,503,317	(18,818,337)	139,895,335		
<b>Other financing sources (uses):</b>						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	950		(950)
General long-term debt issued	-	1,202,305	(1,202,305)	1,202,305		-
Transfers in	-	-	-	-		-
Transfers out	(12,380,140)	(13,671,351)	(953,823)	(7,900,332)		(5,771,019)
<b>Total other financing sources (uses)</b>	<b>(12,380,140)</b>	<b>(12,469,046)</b>	<b>(2,156,128)</b>	<b>(6,697,076)</b>		<b>(5,771,969)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(8,965,729)		133,198,259		
<b>Unassigned fund balance</b>						
<b>at January 1, 2024</b>	<b>81,324,746</b>	<b>81,324,746</b>		<b>81,324,746</b>		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	14,892,332		14,892,332		
<b>Unassigned fund balance</b> <b>month ended August 31, 2024</b>	<b>81,324,746</b>	<b>87,251,349</b>		<b>229,415,337</b>		

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

County of Hidalgo, Texas  
Budget Status by Department  
General Fund  
August 31, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
<b>Expenditures and Other Financing Uses</b>						
General government						
Judicial						
92nd District Court	496,156	483,471	36,233	302,497	3,052	177,921
93rd District Court	473,706	462,439	37,555	287,315	4,551	170,574
139th District Court	475,206	466,837	35,806	291,758	2,713	172,366
206th District Court	562,423	498,547	37,007	302,780	5,849	189,917
275th District Court	466,413	454,887	34,156	280,114	3,401	171,372
332nd District Court	526,736	513,006	39,294	320,250	2,180	190,577
370th District Court	484,856	473,397	38,125	296,734	754	175,910
389th District Court	475,256	426,042	27,315	216,128	6,670	203,245
398th District Court	511,472	507,766	41,531	317,868	6,302	183,596
430th District Court	512,832	548,383	42,838	356,796	13,004	178,583
449th District Court	489,311	479,608	35,832	299,316	3,471	176,821
464th District Court	473,437	489,697	36,658	300,904	5,714	183,079
476th District Court	461,093	450,227	35,479	267,129	8,447	174,651
County Court At Law 1	654,226	644,918	52,057	418,665	3,696	222,557
County Court At Law 2	695,505	639,908	43,067	348,916	2,866	288,126
Probate Court	903,063	884,105	72,439	567,340	6,009	310,756
County Court At Law 4	705,773	693,329	54,080	443,931	4,929	244,470
County Court At Law 5	686,198	674,878	52,954	427,534	1,254	246,091
County Court At Law 6	660,950	649,634	51,588	414,097	3,857	231,680
County Court At Law 7	689,680	634,179	51,911	344,940	7,126	282,114
County Court At Law 8	688,982	680,179	56,484	436,498	3,593	240,087
County Court At Law 9	617,494	605,012	47,887	383,924	3,477	217,610
County Court At Law 10	619,183	608,190	47,018	383,350	3,742	221,097
Master Court 1	159,477	155,656	11,985	97,605	1,198	56,853
Master Court 2	170,315	166,219	12,673	102,727	530	62,963
Court of Civil Appeals	2,000	2,000	146	1,050	950	-
Auxiliary Court	-	7,017	-	6,717	300	-
Child Protective Court	119,128	73,814	5,701	45,923	102	27,788
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	539,604	539,604	36,816	303,379	3,687	232,537
Justice of the Peace 1-2	550,618	550,618	46,679	330,962	1,713	217,944
Justice of the Peace 2-1	501,244	501,244	39,454	300,868	920	199,456
Justice of the Peace 2-2	523,243	523,243	36,726	320,001	1,053	202,189
Justice of the Peace 3-1	526,382	526,382	38,240	318,578	2,395	205,409
Justice of the Peace 3-2	510,022	510,062	42,481	329,225	1,194	179,644
Justice of the Peace 4-1	560,297	560,357	40,554	336,219	2,117	222,021
Justice of the Peace 4-2	500,713	500,713	37,312	296,977	6,682	197,054
Justice of the Peace 5-1	411,614	411,614	32,725	259,894	4,450	147,270
Indigent Defense	637,197	637,435	48,426	389,030	3,154	245,250
Criminal District Attorney	16,398,180	16,080,015	1,259,516	9,127,334	151,226	6,801,456
District Clerk	4,803,295	4,572,176	332,273	2,776,943	64,169	1,731,064
Domestic Relations	294,148	293,293	15,539	128,402	2,806	162,084
Budget and Management	9,033,050	9,078,050	876,809	5,567,975	-	3,510,075
Public Defense	1,451,651	1,407,929	116,542	866,550	12,217	529,162
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
<b>Total Judicial</b>	<b>51,022,129</b>	<b>50,066,078</b>	<b>4,037,911</b>	<b>29,915,140</b>	<b>367,518</b>	<b>19,783,420</b>
Executive						
County Judge	1,992,550	1,857,893	130,249	1,029,003	41,961	786,929
Executive Office	2,260,773	2,326,088	169,074	1,510,205	14,673	801,210
<b>Total Executive</b>	<b>4,253,323</b>	<b>4,183,981</b>	<b>299,323</b>	<b>2,539,208</b>	<b>56,634</b>	<b>1,588,139</b>
Elections						
Elections Department	4,367,239	5,368,334	231,847	3,486,950	563,574	1,317,810
<b>Total Elections</b>	<b>4,367,239</b>	<b>5,368,334</b>	<b>231,847</b>	<b>3,486,950</b>	<b>563,574</b>	<b>1,317,810</b>
Financial Administration						
Appraisal fees	2,500,000	3,480,780	-	2,555,005	-	925,776
County Wide Admin	5,164,499	5,328,194	379,561	1,452,592	542,252	3,333,351
Budget and Management	1,572,037	1,437,743	55,037	818,946	11,190	607,607
Executive Office	1,477,468	1,485,168	270,731	809,347	52,185	623,637
Tax Assessor-Collector	9,358,429	9,147,111	744,878	5,638,236	188,473	3,320,401
County Treasurer	1,555,469	1,518,165	112,576	917,920	14,549	585,697

County of Hidalgo, Texas  
Budget Status by Department  
General Fund  
August 31, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,338,476	2,272,788	182,040	1,371,178	46,641	854,969
County Auditor	4,958,833	5,081,903	282,394	2,878,208	37,022	2,166,673
County Clerk	5,469,947	5,438,883	352,196	2,852,009	307,204	2,279,669
Human Resources/Civil Service	1,532,501	2,152,967	185,004	1,480,243	5,079	667,645
IT Department	7,682,423	8,690,248	481,401	4,959,129	1,482,713	2,248,405
Total Financial Administration	43,610,082	46,033,949	3,045,818	25,732,811	2,687,309	17,613,829
Other						
Commissioner, Precinct 4	22,220	60,072	944	6,460	42,311	11,301
Executive Office	6,013,615	8,263,825	271,363	7,452,490	525,010	286,326
Planning Department	1,549,802	1,420,814	99,386	839,007	16,986	564,822
Facilities Management Department	12,872,372	13,865,060	1,024,881	6,895,243	1,883,659	5,086,158
Total Other	20,458,009	23,609,772	1,396,573	15,193,199	2,467,966	5,948,607
Public safety						
Police						
Criminal District Attorney	1,241,430	1,509,839	122,396	1,071,837	406,987	31,014
Budget and Management	70,010	70,010	5,833	40,836	29,167	7
Precinct 1	840,000	-	-	-	-	-
Precinct 2	840,000	280,000	-	280,000	-	-
Executive Office	107,214	107,214	7,439	59,304	-	47,910
Sheriff	36,181,230	35,525,419	2,963,683	21,794,073	863,311	12,868,035
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,476,074	1,476,086	125,840	936,327	31,754	508,005
Constable, Precinct 2	1,523,651	1,490,165	121,914	966,158	31,879	492,128
Constable, Precinct 3	1,794,813	1,796,426	142,123	1,144,303	60,342	591,781
Constable, Precinct 4	1,811,307	1,755,577	137,545	1,082,263	54,506	618,807
Constable, Precinct 5	668,317	676,142	51,049	424,314	14,039	237,789
Total Police	46,554,046	44,686,877	3,677,823	27,799,416	1,491,984	15,395,476
Fire						
Emergency Services	3,594,891	3,691,440	331,491	1,701,255	22,170	1,968,015
Total Fire	3,594,891	3,691,440	331,491	1,701,255	22,170	1,968,015
Corrections						
Sheriff	59,140,346	59,400,509	4,924,108	30,503,960	3,069,028	25,827,521
Adult Probation	125,900	125,900	9,779	73,358	18,789	33,753
Juvenile Probation	15,102,995	15,051,150	564,706	7,109,008	273,349	7,668,792
Juvenile CBG	-	-	-	-	-	-
Total Corrections	74,369,241	74,577,559	5,498,593	37,686,326	3,361,167	33,530,066
Other Protection						
County Judge	954,787	968,960	66,096	549,798	97,790	321,372
Budget and Management	-	215,502	6,392	8,062	-	207,439
Executive Office	165,000	165,000	19,680	92,590	67,807	4,603
430th District Court	-	-	-	-	-	-
Total Other Protection	1,119,787	1,349,461	92,169	650,450	165,597	533,414
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	532,600	872,384	67,145	370,278	6,928	495,178
Total Highways and Streets	532,600	872,384	67,145	370,278	6,928	495,178
Sanitation						
Commissioner, Precinct 1	2,853,175	2,871,846	189,506	1,602,293	363,236	906,316
Commissioner, Precinct 2	634,754	726,468	43,774	325,378	122,706	278,383
Commissioner, Precinct 3	2,807,638	2,720,255	208,722	1,544,885	199,106	976,264
Commissioner, Precinct 4	2,307,207	2,254,739	214,418	1,300,227	165,968	788,544
Executive Office	-	3,768	-	3,768	-	-
Total Sanitation	8,602,774	8,577,076	656,420	4,776,552	851,017	2,949,507
Health and Welfare						
Budget and Management	-	-	-	-	-	-
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,457,200	1,713,904	72,861	1,706,045	-	7,859
Human Services	7,161,887	8,684,911	232,757	2,148,898	46,363	6,489,650

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 August 31, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,965,260	8,877,215	698,043	5,165,573	205,473	3,506,170
WIC	2,650	2,650	-	242	-	2,408
Child Welfare	155,122	155,122	7,996	85,409	-	69,713
Veterans Services	582,110	585,619	44,483	364,363	19,175	202,081
Total Health and Welfare	18,324,229	20,019,421	1,056,140	9,470,531	271,011	10,277,880
Culture and Recreation						
Commissioner, Precinct 1	988,312	930,243	75,629	551,076	114,782	264,386
Commissioner, Precinct 2	1,362,857	1,500,541	134,714	888,939	36,105	575,497
Commissioner, Precinct 3	865,087	800,521	56,075	393,246	11,382	395,893
Commissioner, Precinct 4	711,494	662,499	46,923	386,239	12,124	264,135
Executive Office	727,138	727,138	213,639	549,404	177,734	0
Total Culture and Recreation	4,654,888	4,620,943	526,980	2,768,905	352,127	1,499,911
Conservation						
Executive Office	1,239,415	1,239,415	58,741	520,978	442,055	276,382
Texas Cooperative Extension	639,562	587,341	28,027	226,537	6,545	354,259
Total Conservation	1,878,977	1,826,756	86,768	747,515	448,600	630,642
Urban and Economic Development						
County Judge	360,329	1,048,729	26,156	407,687	149,366	491,677
Commissioner, Precinct 1	139,317	138,567	11,639	83,815	946	53,806
Commissioner, Precinct 2	638,817	546,361	34,552	231,113	6,090	309,158
Commissioner, Precinct 4	249,997	249,474	25,094	157,013	3,676	88,785
Executive Office	-	-	-	-	-	-
Urban County	130,800	571,316	440,516	536,372	-	34,944
Total Urban and Economic Development	1,519,260	2,554,448	537,959	1,415,999	160,078	978,370
Debt Service						
Principal	-	782,193	782,467	782,467	-	(273)
Interest	12,000	70,994	59,118	60,978	-	10,016
Total Debt Service	12,000	853,188	841,585	843,445	-	9,743
Other Financing Uses						
Interfund Transfers	12,380,140	13,671,351	953,823	7,900,332	-	5,771,019
Total Other Financing Uses	12,380,140	13,671,351	953,823	7,900,332	-	5,771,019
<b>Total Expenditures and Other Financing Uses</b>	<b>297,253,615</b>	<b>306,563,017</b>	<b>23,338,366</b>	<b>172,998,312</b>	<b>13,273,680</b>	<b>120,291,026</b>

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