

ACFR

Annual Comprehensive Financial Report

For The Fiscal Year Ended September 30, 2024



Harris County, Texas

Michael Post, CPA, CIA
Harris County Auditor

HARRIS COUNTY, TEXAS

**Annual Comprehensive Financial Report
For The Fiscal Year Ended
September 30, 2024**

**Prepared By:
Michael Post, CPA, CIA
County Auditor
1001 Preston, Suite 800
Houston, Texas 77002**

**HARRIS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
TABLE OF CONTENTS**

	<u>PAGE</u>
<u>INTRODUCTORY SECTION</u>	
County Auditor’s Letter of Transmittal	1
Certificate of Achievement for Excellence in Financial Reporting	7
Organizational Chart	8
Schedule of Elected and Selected Appointed Officials	9
<u>FINANCIAL SECTION</u>	
Independent Auditor’s Report.....	11
Management’s Discussion and Analysis	15
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	31
Statement of Activities.....	32
Fund Financial Statements:	
Balance Sheet - Governmental Funds	33
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	34
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	35
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	36
Statement of Net Position - Proprietary Funds.....	37
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds.....	38
Statement of Cash Flows - Proprietary Funds.....	39
Statement of Fiduciary Net Position - Fiduciary Funds.....	40
Statement of Changes in Fiduciary Net Position – Fiduciary Funds.....	41
Statement of Net Position – Component Units	42
Statement of Activities - Component Units	43
Notes to the Financial Statements:	
Note 1: Summary of Significant Accounting Policies	44
Note 2: Deposits and Investments	59
Note 3: Property Taxes	66
Note 4: Accounts and Other Receivables.....	68
Note 5: Interfund Balances and Transfers.....	68
Note 6: Capital Assets.....	70
Note 7: Other Liabilities	73
Note 8: Long-Term Liabilities.....	74
Note 9: Retirement Plan.....	87
Note 10: Other Postemployment Benefits.....	93
Note 11: Risk Management	99
Note 12: Landfill Post-Closure Care Cost.....	100
Note 13: Commitments and Contingent Liabilities	101
Note 14: Fund Balances.....	103
Note 15: Recent Accounting Pronouncements	104
Note 16: Restatement.....	104

HARRIS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
TABLE OF CONTENTS (Continued)

	<u>PAGE</u>
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Other Financing Sources (Uses) - Budget and Actual - Budgetary Basis - General and Other Major Funds	106
Notes to the Required Supplementary Information	121
Schedule of Changes in Total OPEB Liability and Related Ratios	122
Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios	123
Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios - HCSCC	124
Texas County and District Retirement System - Schedule of Employer Contributions	125
 Combining and Individual Fund Information and Other Supplementary Information:	
Nonmajor Governmental Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Summary	127
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Summary	128
Special Revenue Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenue	134
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue	141
Schedule of Revenues, Expenditures and Other Financing Sources (Uses) - Budget and Actual - Budgetary Basis - Special Revenue Funds	148
Debt Service Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Debt Service	207
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Debt Service	208
Schedule of Revenues, Expenditures and Other Financing Sources (Uses) - Budget and Actual - Budgetary Basis - Debt Service Funds	209
Capital Projects Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Capital Projects	212
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Capital Projects	213
Schedule of Revenues, Expenditures and Other Financing Sources (Uses) - Budget and Actual - Budgetary Basis - Capital Projects Funds	214
Nonmajor Enterprise Funds:	
Combining Statement of Net Position - Nonmajor Enterprise Funds	219
Combining Statement of Revenues, Expenses and Changes in Net Position - Nonmajor Enterprise Funds	220
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	221
Internal Service Funds:	
Combining Statement of Net Position - Internal Service Funds	223
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	224
Combining Statement of Cash Flows - Internal Service Funds	225
Fiduciary Funds:	
Combining Statement of Fiduciary Net Position	227
Combining Statement of Changes in Fiduciary Net Position	229
Component Units:	
Combining Statement of Net Position - Nonmajor Component Units	233
Combining Statement of Revenues, Expenses and Changes in Net Position - Nonmajor Component Units	234

**HARRIS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
TABLE OF CONTENTS (Continued)**

<u>STATISTICAL SECTION</u>	<u>TABLE</u>	<u>PAGE</u>
Financial Trends:		
Net Position by Component - Last Ten Fiscal Years	1	238
Changes in Net Position - Last Ten Fiscal Years.....	2	239
Fund Balances, General Governmental Funds - Last Ten Fiscal Years	3	241
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	4	242
Revenue Capacity:		
Assessed Value and Actual Value of Taxable Property (Except Flood Control District) - Last Ten Fiscal Years	5	243
Assessed Value and Actual Value of Taxable Property - Flood Control District - Last Ten Fiscal Years	6	244
County-Wide Ad Valorem Tax Rates - Last Ten Fiscal Years.....	7	245
Property Tax Rates - Select Direct and Overlapping Governments - Last Ten Fiscal Years	8	246
Principal Property Taxpayers - Current Year and Nine Years Ago.....	9	247
Property Tax Levies and Collections (Except Flood Control District) - Last Ten Fiscal Years.....	10	248
Property Tax Levies and Collections - Flood Control District - Last Ten Fiscal Years.....	11	249
Debt Capacity:		
Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	12	250
Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years.....	13	251
Estimated Direct and Overlapping Bonded Debt	14	252
Legal Debt Margin Information - Last Ten Fiscal Years	15	253
Revenue Bond Coverages - Last Ten Fiscal Years	16	254
Demographic and Economic Information:		
Demographic and Economic Statistics - Last Ten Calendar Years	17	255
Principal Employers - Current Year and Nine Years Ago	18	256
Operating Information:		
Full-Time Equivalent County Employees by Function/Program - Last Ten Fiscal Years.....	19	257
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	20	258
Operating Indicators by Function/Program - Last Ten Fiscal Years	21	259
Other Information:		
Tax Debt Outstanding	22	261
Historical Tax Debt Outstanding	23	262
County-Wide Limited Tax Debt Service Requirements	24	263
County-Wide Ad Valorem Tax Debt Service Requirements	25	264
County-Wide Bonded Debt Service Requirements.....	26	265
County-Wide Authorized but Unissued Bonds	27	266
Hotel Occupancy Tax Revenue - Last Ten Fiscal Years	28	267
Operating Funds Budget for the County's Fiscal Year 2024-2025	29	268
County Capital Projects Funds Budgeting.....	30	269
General Fund Sub-Funds Balance Sheet	31	270
General Fund Sub-Funds Income Statement	32	271

**HARRIS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
TABLE OF CONTENTS (Continued)**

<u>COMPLIANCE SECTION</u> (Audited)	<u>PAGE</u>
Report on Compliance for Each Major Federal Program; and Report on Internal Control Over Compliance Required by the Uniform Guidance	272
Report on Compliance for Each Major State Program; and Report on Internal Control Over Compliance Required by TxGMS	275
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	278
Schedule of Expenditures of Federal and State Awards	280
Notes to the Schedule of Expenditures of Federal and State Awards	296
Schedule of Findings and Questioned Costs	298
Corrective Action Plan	313
Status of Prior Year Findings	317

**I
N
T
R
O
D
U
C
T
O
R
Y

S
E
C
T
I
O
N**



**MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR**

April 8, 2025

Honorable District Judges of Harris County, Honorable Members of the Harris County Commissioners Court, and Citizens of Harris County, Texas

The Harris County Auditor's Office (the "Auditor's Office") is pleased to present the Annual Comprehensive Financial Report ("ACFR") of Harris County, Texas (the "County") for the fiscal year ended September 30, 2024. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and was prepared by the staff of Auditor's Office. The ACFR includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activities. The information and data contained herein are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles in the United States of America ("GAAP").

The ACFR consists of management's representations concerning the finances of the County, and management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

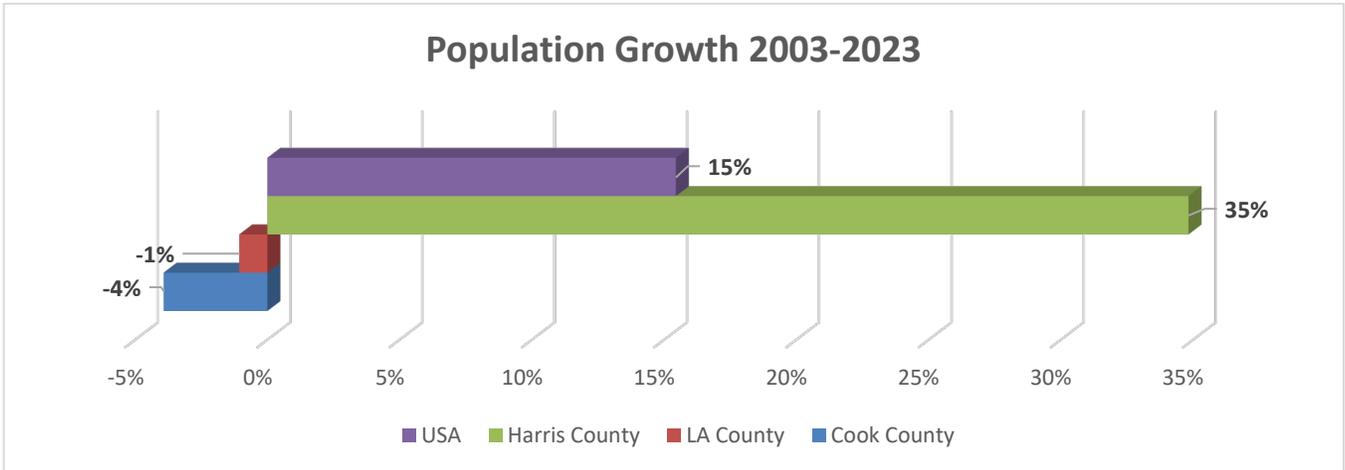
The County's financial statements were audited by Deloitte & Touche LLP, an independent audit firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2024, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements are fairly presented in conformity with GAAP in all material respects. The independent auditor's report is presented as the first component of the financial section of this report. Management's discussion and analysis (MD&A), which immediately follows the independent auditor's report, provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The independent audit of the County's financial statements includes a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the compliance section of this report.

PROFILE OF THE COUNTY

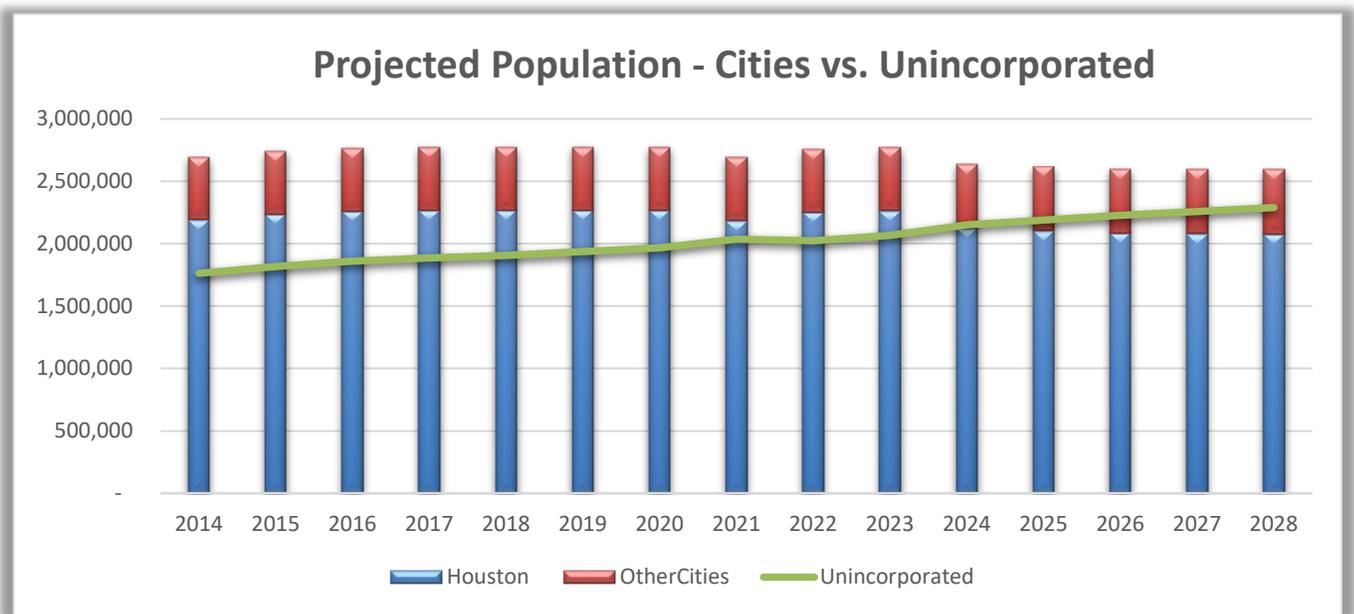
History, Population, and Location

The Battle of San Jacinto, a decisive battle of the Texas Revolution, was fought in April 1836, in present-day Harris County. In 1836, Harrisburg County was established, and in 1839, its name was changed to Harris County. The County was named after an early settler, John Richardson Harris. At the time of the first census in Texas in 1850, Harris County had a population of 4,668, and at the turn of the twentieth century, the County's population was 63,786. Harris County's population has grown to an estimated 4.8 million residents. Harris County continues to be the nation's third largest county in terms of population and one of the fastest growing counties with 35% growth since 2003. Over a 20-year period, Harris County's population has grown more than twice as fast as the nation's population.



Harris County is unique among all counties in the nation for having an unincorporated area population in excess of two million residents. County government is the primary provider of roads, parks, facilities, and law enforcement for the unincorporated areas.

Harris County



Source of graph information – Census Bureau

Harris County has a land area greater than 1,700 square miles and is located in the upper Gulf Coast in Southeast Texas approximately 50 miles from the Gulf of Mexico. The City of Houston is the County seat for Harris County. Harris County has a temperate climate that supports a growing season that averages 300 days and allows the County's residents to enjoy an outdoor lifestyle.

County Structure and Services

Harris County is a political subdivision of the State of Texas, and the Commissioners Court is the governing body of the County. It is composed of the County Judge elected from the County at large, and four Commissioners, each elected from a separate precinct, all elected for four-year terms. The County Judge is the presiding officer of the Commissioners Court.

The financial statements of the County's reporting entity include Harris County, the primary government, and its component units, which are legally separate entities for which the elected officials of the County are financially accountable, and/or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading. Harris County Flood Control District, the Harris County Sports & Convention Corporation, and the Harris County Redevelopment Authority are included as blended component units, and information from these units is combined with data of the County. Harris Center for Mental Health and IDD (formerly MHMRA) and Harris County Hospital District (dba Harris Health System) are presented in the annual report as major discrete component units. The County also has six non-major discrete component units. Additional information regarding the County's component units has been included in Note 1, Section A, to the Financial Statements.

The County (the primary government) and its component units, solely or in cooperation with other local governmental entities, provide a full range of services as allowed by the Texas Constitution and Statutes including construction and maintenance of roads and bridges, health and housing services, social services, judicial and law enforcement, juvenile and adult justice programs, economic development, a library system, parks, recreation and cultural enrichment, flood control, a sports and entertainment complex, and general administration.

Budget Process

In accordance with Chapter 111 of the Texas Local Government Code, the County prepares and adopts an annual operating budget, which serves as a financial plan for the new fiscal year beginning October 1. The County Auditor is responsible for the preparation of the annual estimate of available resources for the County to be used in the preparation of the annual budget. The County budget may not exceed the available resources of the County funds as determined by the County Auditor. After adoption of the budget by Commissioners Court, the County Auditor is responsible for ensuring expenditures/expenses are made in compliance with budgeted appropriations. The level of budgetary control for the General Fund is at the department level; for other funds, budgetary control is implemented at various levels. For example, budgetary control for debt service funds is at the individual bond issue level and budgetary control for special revenue funds is at the fund level. Commissioners Court may also adopt supplemental budgets for the limited purposes of spending grant or aid money, for capital projects through the issuance of debts, for intergovernmental contracts, and for new sources of revenue not anticipated at the original budget adoption. Encumbrance accounting is utilized to ensure effective budgetary control and accountability. Additional information regarding the County's budget process has been included in Note 1, Section E in the Financial Statements.

INFORMATION USEFUL FOR ASSESSING THE ECONOMIC CONDITION OF THE COUNTY

Local Economy

Economic conditions have a direct impact on the County's revenues and demand for services. Harris County has experienced tremendous growth since the start of the 21st century with an expanding, diversified local economy that has outperformed most of the country. The energy business has played a large part in this growth, along with the relatively low cost of living, affordable housing, and an expanding transportation system.

The Houston region is designated as the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area (MSA), and it comprises Harris County and eight other counties. The U.S. Bureau of Economic Analysis estimates metro Houston's Gross Domestic Product (GDP) at approximately \$696.9 billion. Twenty-four companies on the 2024 Fortune 500 list are headquartered in the Houston area. No single industry dominates Houston employment.

The current price of West Texas Intermediate (WTI) crude oil as of September 2024 is approximately \$70 per barrel, which is a decrease from September 2023 per the U.S. Energy Information Administration. Oil prices decreased in the last year due to many factors in the economy.

The preliminary September 2024 unemployment rate for the Houston MSA was 4.4% compared to the national average of 4.1%. The State's preliminary unemployment rate for September 2024 was 4.1%.

The Houston-The Woodlands-Sugar Land, Texas area had a Consumer Price Index (CPI) that was .2% higher than other large urban areas as calculated for September 2024 by the Bureau of Labor Statistics. The Houston area's higher CPI-Urban is due in part to a higher CPI for all items less food and energy than other large urban areas.

Houston has one of the world's busiest ports and an excellent airport system that are integral components of the regional economy. The Port of Houston is one of the largest ports in the world. The Port of Houston includes the Houston ship channel, which connects the Houston area terminals and the Gulf of Mexico, and is the location of one of the world's largest petrochemical complexes. The Houston Airport System includes three airports and has nonstop flights from Houston to more than 182 destinations and five continents. The airport system served over 62.6 million passengers in the 12 months ending October 2024, and is recognized worldwide as a key global gateway with strong connectivity to Latin America.

Per the Multiple Listing Service of the Houston Association of Realtors, sales of single-family homes increased 1.7% in September of 2024 versus September of 2023. The Greater Houston Housing Market showed signs of stability after recent market fluctuations. Inventory expanded from a 3.4-months supply to 4.4-months over the last 12 months, remaining unchanged from the previous month and the highest since September 2012.

Financial Policies and Long-Term Financial Planning

The County is responsible for setting the tax rates for the County, the Flood Control District, the Hospital District, and Port of Houston Authority (debt service only). Tax rates are levied for maintenance and operations and debt service requirements relative to General Obligation Bonds, Certificates of Obligation, Revenue Bonds and Commercial Paper. The respective tax rates, which were adopted in 2023 for the County per \$100 of taxable value are: \$0.30281 for the General Fund and \$0.04726 for debt service, for a total of \$0.35007.

Key elements in maintaining the County's financial strength and high bond rating are the County's management of investments and debt. The County Investment Policy, including investment strategies, is reviewed and approved at least annually by Commissioners Court. The County has a debt structure that includes road, park, permanent improvement, and flood control bonds that are repaid directly with property taxes. Additional information regarding the County's investment and debt management has been included in Note 2 of the Financial Statements, Deposits and Investments, and Note 8 of the Financial Statements, Long-Term Liabilities.

Risk management and self-insurance with stop-loss policies (as applicable) for medical, workers' compensation, and property continue to be effective. Various actuarial studies are periodically performed to aid in liability calculation, as well as financial planning. Additional information regarding the County's health insurance, workers compensation, and other risk management plans has been included in Note 11 of the Financial Statements.

The County provides retirement for all of its employees (excluding temporary employees) through the Texas County and District Retirement System (TCDRS). The County's net pension liability at September 30, 2024, was \$411,921,227. The County currently provides a postemployment healthcare plan; the Total OPEB liability was

\$3,889,013,413 at September 30, 2024. Additional information regarding the County's retirement plan and postemployment healthcare plan is located in Notes 9 and 10 of the Financial Statements.

Major Initiatives

Maintaining and expanding Harris County facilities, transportation systems, and infrastructure, to serve a rapidly growing population is a challenging and essential function of the County. As such, the County provides annual updates to its capital improvement program. Major Initiatives include:

- 2018 Flood Control Bond Program – significant initial investment in “worst-first” projects to achieve equitable flood mitigation; significant construction using CDBG-MIT grant funds on both the County Engineering Department led Road and Bridge Subdivision Drainage Program and the Flood Control District led portion of the Bond Program is expected to begin in fiscal year 2025.
- Ship Channel Bridge – largest single CIP investment in County history to replace the outdated bridge and improve safety for drivers and Ship Channel users.
- Riverside Health and Safety Complex – The complex will repurpose historical buildings to host the ACCESS Harris initiative and community engagement centers. Additionally, a new building will serve as the headquarters for Harris County Public Health.
- Adult Detention Facility Renovation – The program will address urgent deferred maintenance needs at adult detention facilities, including security, emergency generators, fire alarms, fire sprinklers, communications, elevators, plumbing, electrical, heating, ventilation, and air conditioning (HVAC) to ensure detention facilities can operate safely in the coming years.
- Investments in Voting – Upgrading voting equipment across the County, including additional marking machines, controllers, ballot scanners, and related equipment to accommodate upcoming elections. Capital investments have been approved for upgrades in voting equipment storage facilities, including shelving and other warehouse infrastructure.
- 1010 Lamar renovations – The recently acquired 20-story building will be renovated and upgraded inside and out to optimize space utilization and mechanical, electrical, and plumbing systems.
- Commissioners Court office non-voted debt – Commissioners Court authorized non-voted debt to be allocated to Commissioners Court offices to improve facilities and purchase equipment or vehicles to directly support our residents.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its ACFR for the fiscal year ended September 30, 2023. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report whose contents conform to program standards. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last fifty years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to the GFOA.

The preparation of this report would not have been possible without the efficient and dedicated services of the Auditor's Office and the professional services provided by our independent auditor, Deloitte & Touche LLP. I express my sincere gratitude to the Commissioners Court, District Judges, and other County officials and departments for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.

REQUEST FOR INFORMATION

This financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report should be addressed to the County Auditor's Office, 1001 Preston, Suite 800, Houston, Texas 77002. Additional financial information is provided on the County Auditor's webpage, which can be accessed from the County's website, www.co.harris.tx.us.



Michael Post, CPA, CIA
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Harris County
Texas**

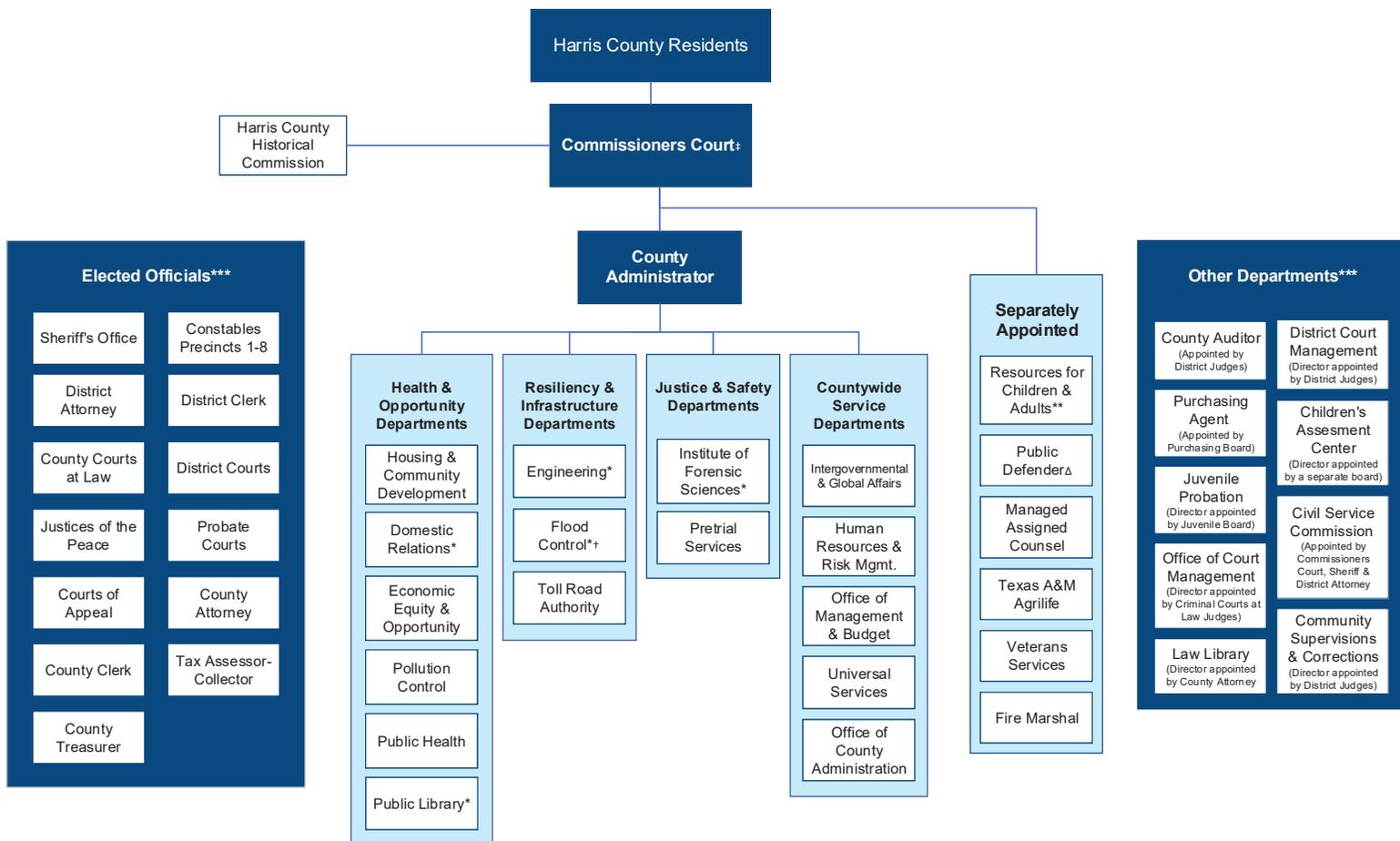
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

Countywide Organizational Chart



Notes

- * Hiring and firing of department head by the County Administrator require ratification by Commissioners Court.
- ** Hiring and firing of department head done by a board or group of elected officials other than Commissioners Court.
- *** Elected officials and other departments may or may not have their funding approved through Commissioners Court and may or may not receive coordination support for budget, agenda, and operations from the Office of County Administration.
- Δ Hiring and firing of department head by Commissioners Court must take into account recommendations of a separate board.
- † County Administrator serves as the Flood Control Manager with the rights and responsibilities set forth in statute to provide oversight of the Flood Control District. A separate Executive Director retains the day-to-day operational duties and powers.
- ‡ County Judge oversees the Office of Homeland Security and Emergency Management.

HARRIS COUNTY, TEXAS
SCHEDULE OF ELECTED AND SELECTED APPOINTED OFFICIALS
For The Fiscal Year Ended September 30, 2024

District Judges - Family Courts

245th District Court	Lancelin, Angela M.
246th District Court	Graves-Harrington, Angela
247th District Court	Berg, Janice
257th District Court	Peake, Sandra
280th District Court	Curvey, Damiane Dianne
308th District Court	Lopez, Gloria E.
309th District Court	Dunson, Linda Marie
310th District Court	Heath, Sonya L.
311th District Court	Tanner, Germaine J.
312th District Court	Waldrop, Teresa J.
507th District Court	Alexander, Lillian H.
Child Protection Court	Griffith, Katrina M.

District Judges - Juvenile Courts

313th District Court	Oakes, Natalia Cokinos
314th District Court	Moore, Michelle
315th District Court	Shapiro, Leah

County Courts - Civil

Court at Law No. 1	Lawton-Evans, Audrie
Court at Law No. 2	Kovach, Jim F.
Court at Law No. 3	Williams, LaShawn A.
Court at Law No. 4	Singh, Manpreet Monica
Associate Judge	Thomas, Jermaine

County Courts - Criminal

Court at Law No. 1	Salgado, Alex
Court at Law No. 2	Goodhart, Paula
Court at Law No. 3	Johnson, Leslie R.
Court at Law No. 4	Baldwin, Shannon
Court at Law No. 5	Fleischer, David M.
Court at Law No. 6	Andrews, Kelley
Court at Law No. 7	Wright, Andrew A.
Court at Law No. 8	Ramirez, Erika
Court at Law No. 9	Finch, Toria J.
Court at Law No. 10	Jackson, Juanita A.
Court at Law No. 11	Walker II, Sedrick T.
Court at Law No. 12	Draper, Genesis E.
Court at Law No. 13	Rodriguez, Raul
Court at Law No. 14	Padilla, Jessica N.
Court at Law No. 15	Jones, Tonya
Court at Law No. 16	Garcia, Linda

Probate Courts

Court No. 1	Simoneaux, Jerry
Court No. 2	Medina, Pamela
Court No. 3	Cox, Jason
Court No. 4	Horwitz, James
Court No. 5	Watson, Fransheneka

Court of Appeals

1st Court of Appeals	Adams, Terry, Chief Justice
14th Court of Appeals	Christopher, Tracy, Chief Justice

Selected Appointed Officials and Department Heads

The Administrative Office of the District Courts	Woods, Richard
Harris County Courts - Office of Court Management	Wells, Ed
Universal Services	Menon, Sindhu
Children's Assessment Center	McCracken, Kerry
Texas A&M AgriLife Extension Services	Wright, David D.
County Administrator	Ramirez, Diana
County Auditor	Post, Michael
County Library	Melton, Edward
PreTrial Services	Michailides, Natalie
Domestic Relations	Simpson, David W.
Greater Harris County 9-1-1 Emergency Network	Rau, Russell
Fire and Emergency Services	Christensen, Laurie L.
Community Services Department	Costis, Thao
Juvenile Probation	Gonzales, Henry
Office of Management and Budget	Ramos, Daniel
Institute of Forensic Sciences (ME)	Sanchez, Luis A. MD
Public Infrastructure Coordination	
County Engineer	Rahman, Milton
Flood Control District	Petersen, Tina
Toll Road Authority	Trevino, Roberto
Purchasing	McInnis, Paige
Sheriff's Civil Service Commission	Browder, Jutta
Harris County Resources for Children and Adults	Levine, Joel
Public Health & Environmental Services	Barton, Leah

Schedule of elected and selected appointed officials is presented with currently held positions at the time of report filing.

**F
I
N
A
N
C
I
A
L

S
E
C
T
I
O
N**

INDEPENDENT AUDITOR'S REPORT

County Judge Lina Hidalgo
and Members of Commissioners
Court of Harris County, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Harris County, Texas (the "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Harris County Hospital District, Harris Center for Mental Health and IDD, Harris County Housing Finance Corporation, and Children's Assessment Center Foundation, Inc., which represent 99.99%, 99.97%, and 99.99%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2024. We also did not audit the financial statements of Harris County Sports & Convention Corporation and Harris County Redevelopment Authority, which represent 2.3%, 3.6%, and 0.21%, respectively, of the assets, fund balance and net position, and revenues of the aggregate remaining fund information, and 0.33%, 0.55%, and 0.80%, respectively, of the assets, net position, and revenues of the governmental activities as of September 30, 2024. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for Harris County Hospital District, Harris Center for Mental Health and IDD, Harris County Housing Finance Corporation, Children's Assessment Center Foundation, Harris County Sports & Convention Corporation, and Harris County Redevelopment Authority, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the

County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Harris County Sports & Convention Corporation, Harris County Redevelopment Authority, and the Harris County Housing Finance Corporation were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matter Paragraph—Restatement

As discussed in Note 16 to the financial statements, the beginning fund balances of (1) the CDBG-DR Harvey fund, a major Special Revenue Fund, and (2) the Nonmajor Governmental Funds, included within the aggregate remaining fund information, of the accompanying 2024 financial statements have been restated to correct an error. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, Schedule of Revenue, Expenditure and Other Financing Sources (Uses)—Budget and Actual—Budgetary Basis—General and Other Major Funds, Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios, Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios—HCSCC, Texas County and District Retirement System—Schedule of Employer Contributions, and the related notes to the Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining and Individual Fund Information, Other Supplementary Information, and Schedule of Expenditures of Federal and State Awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of Texas Grant Management Standards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Combining and Individual Fund Information, Other Supplementary Information, and Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

The logo for Deloitte & Touche LLP is written in a black, cursive, handwritten-style font. The word "Deloitte" is on the left, followed by an ampersand "&" in the middle, and "Touche LLP" on the right.

April 8, 2025

Harris County, Texas Management's Discussion and Analysis

This section of the Harris County, Texas (the "County") Annual Comprehensive Financial Report presents a narrative overview and analysis of the financial activities of the primary government for the fiscal year ended September 30, 2024. Please read it in conjunction with the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Government-wide

The total government-wide assets and deferred outflows of resources of the County exceeded the total liabilities and deferred inflows of resources at September 30, 2024 by \$10,957,859,526. This is an increase of \$197,311,223 from the previous fiscal year when total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$10,760,548,303.

Total net position of the primary government is comprised of the following:

- (1) Net investment in capital assets of \$11,232,529,829 includes total capital assets, less accumulated depreciation/amortization, less the outstanding principal of capital-related borrowings, capital-related liabilities, unamortized premiums, and deferred inflows of resources, plus capital-related unamortized discounts, deferred outflows of resources and any unspent debt proceeds.
- (2) Net position of \$1,923,642,349 is restricted by constraints imposed from outside the County such as debt obligations, laws, or regulations, including restrictions related to Toll Road Authority and Mobility funds.
- (3) Unrestricted net position of negative \$2,198,312,652 represents the portion available to meet ongoing obligations to citizens and creditors.

Governmental Fund Financial Statements

- As of September 30, 2024, County governmental funds reported combined fund balances of \$2,412,039,033. This reflects an increase of \$394,947,382 from the prior fiscal year mainly due to an increase in bonds issued. The current year total consists of combined nonspendable fund balance of \$98,944,864, restricted fund balance of \$2,157,162,014, committed fund balance of \$165,996,768, assigned fund balance of \$24,919,447, and unassigned fund balance of negative \$34,984,060. See related restatement information within Note 16.
- The General Fund is used to account for the general operations of the County, limited-tax permanent improvement debt service of the County, public improvement contingencies, and the mobility and infrastructure programs. At the end of the fiscal year, the unassigned fund balance of the County's General Fund was \$415,801,989. The General Fund had a nonspendable fund balance of \$33,653,468, restricted fund balance of \$622,387,123, committed fund balance of \$83,730,480 and assigned fund balance of \$24,919,447 at September 30, 2024.
- During the fiscal year, the Harris County Toll Road Authority transferred \$193.4 million of surplus toll road revenue to the Mobility fund which is accounted for within the General Fund. Mobility and Infrastructure program monies are restricted by Section 284.0031 of the Texas Transportation Code for the study, design, construction, maintenance, repair or operation of roads, streets, highways, or other related facilities. These programs may not be used for the general operations of the County. The General Fund's cash and investment balance at September 30, 2024 includes \$575.1 million that belongs to these 2 programs. Because of the legal restrictions imposed on the Mobility and Infrastructure programs, \$518,097,331 of the fund balance in General Fund is restricted for Mobility and Infrastructure at September 30, 2024.
- The Community Development Block Grant Disaster Recovery (CDBG-DR) Harvey fund was considered a major fund for the fiscal year ended September 30, 2024. This fund is a special revenue fund and was used to account for rebuilding Texas communities after Hurricane Harvey by putting Texans back in their homes, restoring critical infrastructure, and mitigating future damage. These grants can be used for a wide variety

***Harris County, Texas
Management's Discussion and Analysis***

of activities including housing redevelopment, infrastructure repair, and long-term planning. This fund had a nonspendable fund balance of \$2,793,126 and an unassigned fund balance of negative \$135,469,403 at September 30, 2024. See related restatement information within Note 16.

- The American Rescue Plan Act (ARPA) fund was considered a major fund for the fiscal year ended September 30, 2024. This fund is a special revenue fund and was used to support costs related to the COVID-19 pandemic. This fund had no effect on the fund balance of the County.
- The Flood Control Capital Projects Fund was considered a major fund for the fiscal year ended September 30, 2024. The Flood Control Capital Projects are used to account for capital improvements and acquisitions which are financed from the Flood Control District's general obligation bonds, commercial papers and other revenue sources. The Flood Control Capital Projects Fund had a nonspendable fund balance of \$29,204,983 and a restricted fund balance of \$370,330,670 at September 30, 2024.
- The nonmajor governmental funds had total combined fund balances of \$964,687,150 at September 30, 2024. Of this amount, \$32,153,453 is nonspendable, \$1,164,444,221 is restricted, \$390,382,128 for special revenue funds, \$162,139,107 for debt service and \$611,922,986 for capital projects funds, \$82,266,288 is committed, and a negative \$314,176,812 is unassigned. See related restatement information within Note 16.

Long-Term Debt

The County issues debt to finance an ongoing capital improvement program. During the fiscal year ended September 30, 2024, the County issued \$477.3 million in commercial paper and \$1,696.0 million in bonds. Note 8 to the financial statements provides details of long-term debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of the following three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. Required supplementary information is included in addition to the basic financial statements. This report also contains other supplementary information.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two representing net position. Over time, increases or decreases in net position may serve as a useful indicator of the financial condition of the County.

The Statement of Activities presents information that indicates how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include administration of justice, parks, county administration, health and human services, flood control, tax administration, and roads and bridges. The business-type activities of the County include toll road, parking facilities, and sheriff's commissary fund activities.

Harris County, Texas Management's Discussion and Analysis

Component units are included in the basic financial statements. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or as discrete (separate) component units, as appropriate. The following component units have been included in this year's report: Harris County Flood Control District, Harris County Sports and Convention Corporation, Harris County Redevelopment Authority, Harris County Hospital District, dba Harris Health System, Harris County Housing Finance Corporation, Harris Center for Mental Health and IDD (formerly MHMRA of Harris County), Harris County Industrial Development Corporation, Children's Assessment Center Foundation, Inc., Harris County Health Facilities Development Corporation, Harris County Cultural Education Facilities Finance Corporation, and Friends of Countypets. For more detailed information on these component units, refer to Note 1A of the basic financial statements.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County reports 67 governmental funds, which in some cases are aggregated individual funds (e.g., grant funds). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single aggregated presentation.

Proprietary funds are used for two purposes. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Also, the County uses enterprise funds to account for toll road operations, acquisition, operation and maintenance of parking facilities, and operation of a commissary for jail inmates. Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its maintenance of County vehicles, operation of County radios, operation of the printing shop services provided by inmates, workers compensation, health insurance and other risk management activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Toll Road Authority fund is considered to be a major fund of the County. Parking Facilities and Sheriff's Commissary funds are combined as nonmajor enterprise funds for the basic financial statements, but are presented individually in the fund financial statements that follow the required supplementary information. The County's internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Harris County, Texas
Management's Discussion and Analysis

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are comprised of 14 funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found beginning on page 44 of this report.

Required Supplementary Information for the County's General Fund budgetary schedule is presented herein. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. Also presented in this section are the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios, and the Schedule of Employer Contributions. Required supplementary information can be found beginning on page 106 of this report.

Restatement: Subsequent to the issuance of the financial statements for the fiscal year ended September 30, 2023, the County identified an error. The 2024 beginning fund balance of the CDBG-DR Harvey and Nonmajor Governmental Funds has been restated as a result of an error in recognizing revenue that did not meet the availability criteria. Comparative information presented within the Management's Discussion and Analysis has been restated for this correction. See related information within Note 16.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$10,957,859,526 for the fiscal year 2024 and \$10,760,548,303 for the fiscal year 2023. Revenues exceeded expenses during the current year, increasing net position by \$197,311,223.

Condensed Statement of Net Position
September 30, 2024
(Amounts in thousands)
Primary Government

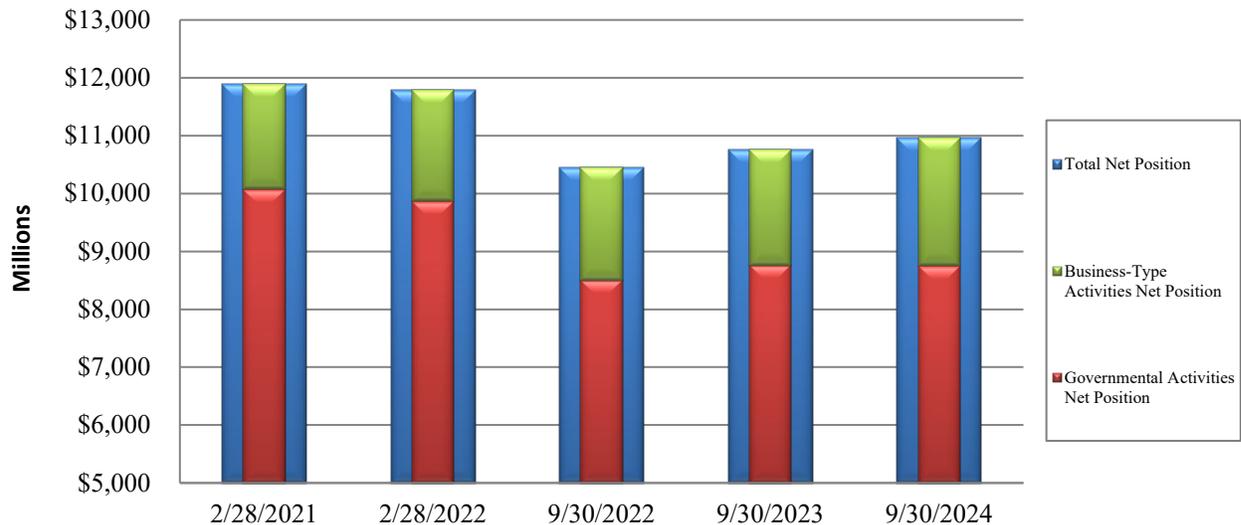
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 4,163,082	\$ 2,302,340	\$ 6,465,422
Capital assets	13,416,339	3,519,995	16,936,334
Total assets	<u>17,579,421</u>	<u>5,822,335</u>	<u>23,401,756</u>
Deferred outflows of resources	<u>1,803,005</u>	<u>113,251</u>	<u>1,916,256</u>
Current and other liabilities	1,289,803	288,116	1,577,919
Long-term liabilities (including current portion)	8,273,729	3,395,573	11,669,302
Total liabilities	<u>9,563,532</u>	<u>3,683,689</u>	<u>13,247,221</u>
Deferred inflows of resources	<u>1,066,364</u>	<u>46,568</u>	<u>1,112,932</u>
Net position:			
Net investment in capital assets	10,208,008	1,024,521	11,232,529
Restricted	775,460	1,148,183	1,923,643
Unrestricted	(2,230,938)	32,625	(2,198,313)
Total net position	<u>\$ 8,752,530</u>	<u>\$ 2,205,329</u>	<u>\$ 10,957,859</u>

Harris County, Texas
Management's Discussion and Analysis

Condensed Statement of Net Position
September 30, 2023
(Amounts in thousands)
Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 3,925,200	\$ 1,383,456	\$ 5,308,656
Capital assets	13,051,177	3,339,023	16,390,200
Total assets	<u>16,976,377</u>	<u>4,722,479</u>	<u>21,698,856</u>
Deferred outflows of resources	1,371,933	93,152	1,465,085
Current and other liabilities	1,361,797	227,897	1,589,694
Long-term liabilities (including current portion)	6,959,758	2,538,932	9,498,690
Total liabilities	<u>8,321,555</u>	<u>2,766,829</u>	<u>11,088,384</u>
Deferred inflows of resources	1,259,381	55,628	1,315,009
Net position:			
Net investment in capital assets	10,183,592	1,081,555	11,265,147
Restricted	902,552	865,276	1,767,828
Unrestricted	(2,318,770)	46,343	(2,272,427)
Total net position	<u>\$ 8,767,374</u>	<u>\$ 1,993,174</u>	<u>\$ 10,760,548</u>

Change in Net Position



The largest portion of the County's current fiscal year net position, \$11,232,529,829, is invested in capital assets (e.g. land, improvements, buildings, equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The primary use of these capital assets is to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported

Harris County, Texas
Management's Discussion and Analysis

net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the County's current fiscal year net position of negative \$2,198,312,652, represents unrestricted net position, which is normally available to meet the County's ongoing unrestricted obligations to citizens and creditors. The remaining balance of net position represents resources that are subject to external restrictions on how they may be used. A large portion of the restricted net position, \$781,988,574, is for use for the ongoing obligations of the Toll Road Authority (this balance is unrestricted within the Toll Road Authority basic financial statements but are restricted within the County ACFR as these funds can only be utilized for operations at the Toll Road Authority). Restricted net position of \$518,097,331 is related to the mobility and infrastructure program and is restricted because of legal constraints imposed by the Texas Transportation Code; these funds can only be used for mobility and infrastructure purposes. Other restrictions include \$364,247,640 for debt service payments, \$167,329,264 for capital projects, \$91,760,021 for bond covenants, and \$219,519 for net pension assets. At the end of the current fiscal year, the County reported positive net position in two categories of net position for its governmental activities and in all categories of its business-type activities.

Harris County, Texas
Management's Discussion and Analysis

The following table indicates changes in net position for governmental and business-type activities:

Condensed Statement of Activities			
(Amounts in thousands)			
For The Fiscal Year Ended September 30, 2024			
Primary Government			
	Governmental Activities	Business-type Activities	Total
REVENUES			
Program revenues:			
Charges for Services	\$ 453,862	\$ 886,103	\$ 1,339,965
Operating Grants and Contributions	831,852	-	831,852
Capital Grants and Contributions	148,736	-	148,736
General revenues:			
Property and Hotel Occupancy Taxes	2,431,938	-	2,431,938
Investment Earnings	199,208	88,067	287,275
Capital Asset Donations	150,922	-	150,922
Miscellaneous	118,077	2,122	120,199
Total revenues	4,334,595	976,292	5,310,887
EXPENSES			
Administration of Justice	1,834,144	-	1,834,144
Parks	96,102	-	96,102
County Administration	1,307,174	-	1,307,174
Health and Human Services	583,253	-	583,253
Flood Control	212,686	-	212,686
Tax Administration	55,343	-	55,343
Roads and Bridges	344,511	-	344,511
Interest	109,628	-	109,628
Toll Road	-	555,572	555,572
Parking Facilities	-	8,577	8,577
Sheriff's Commissary	-	6,586	6,586
Total expenses	4,542,841	570,735	5,113,576
(Deficiency) Excess before other items and transfers	(208,246)	405,557	197,311
Transfers	193,402	(193,402)	-
Change in net position	(14,844)	212,155	197,311
Net position - beginning	8,767,374	1,993,174	10,760,548
Net position - ending	\$ 8,752,530	\$ 2,205,329	\$ 10,957,859

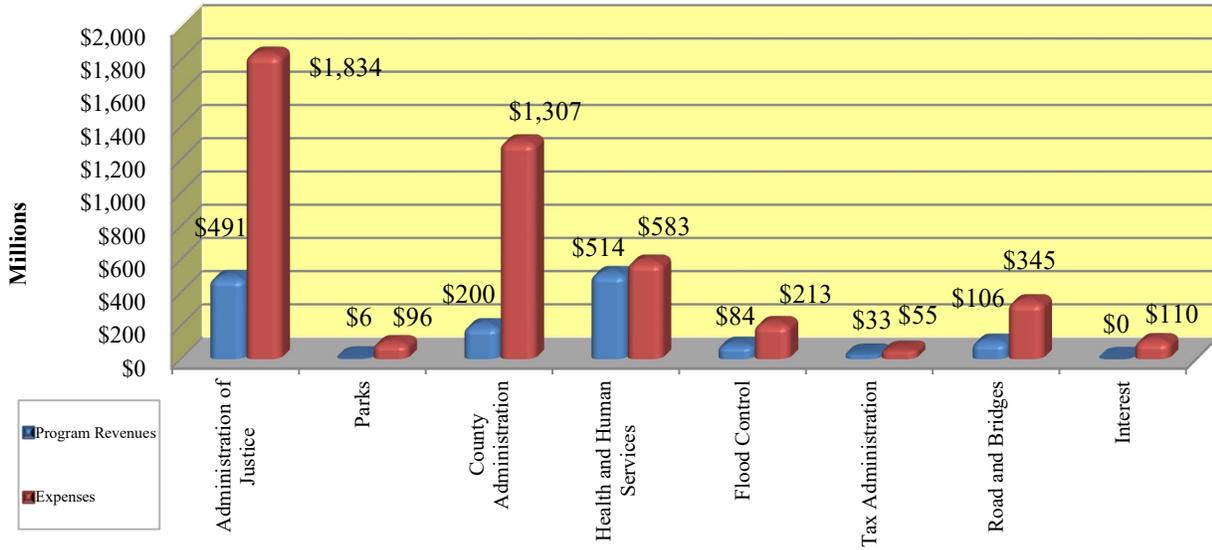
Harris County, Texas
Management's Discussion and Analysis

Condensed Statement of Activities
(Amounts in thousands)
For The Fiscal Year Ended September 30, 2023
Primary Government

	Governmental Activities	Business-type Activities	Total
REVENUES			
Program revenues:			
Charges for Services	\$ 374,381	\$ 914,280	\$ 1,288,661
Operating Grants and Contributions	660,100	-	660,100
Capital Grants and Contributions	175,323	-	175,323
General revenues:			
Property and Hotel Occupancy Taxes	2,178,531	-	2,178,531
Investment Earnings	154,275	39,014	193,289
Capital Asset Donations	132,247	-	132,247
Miscellaneous	182,010	1,956	183,966
Total revenues	<u>3,856,867</u>	<u>955,250</u>	<u>4,812,117</u>
EXPENSES			
Administration of Justice	1,610,750	-	1,610,750
Parks	92,061	-	92,061
County Administration	975,098	-	975,098
Health and Human Services	516,582	-	516,582
Flood Control	210,400	-	210,400
Tax Administration	51,504	-	51,504
Roads and Bridges	392,850	-	392,850
Interest	118,174	-	118,174
Toll Road	-	525,111	525,111
Parking Facilities	-	4,394	4,394
Sheriff's Commissary	-	4,727	4,727
Total expenses	<u>3,967,419</u>	<u>534,232</u>	<u>4,501,651</u>
(Deficiency) Excess before other items and transfers	(110,552)	421,018	310,466
Transfers	<u>369,300</u>	<u>(369,300)</u>	<u>-</u>
Change in net position	258,748	51,718	310,466
Net position - beginning	<u>8,508,626</u>	<u>1,941,456</u>	<u>10,450,082</u>
Net position - ending	<u>\$ 8,767,374</u>	<u>\$ 1,993,174</u>	<u>\$ 10,760,548</u>

**Harris County, Texas
Management's Discussion and Analysis**

Program Revenues and Expenses - Governmental Activities

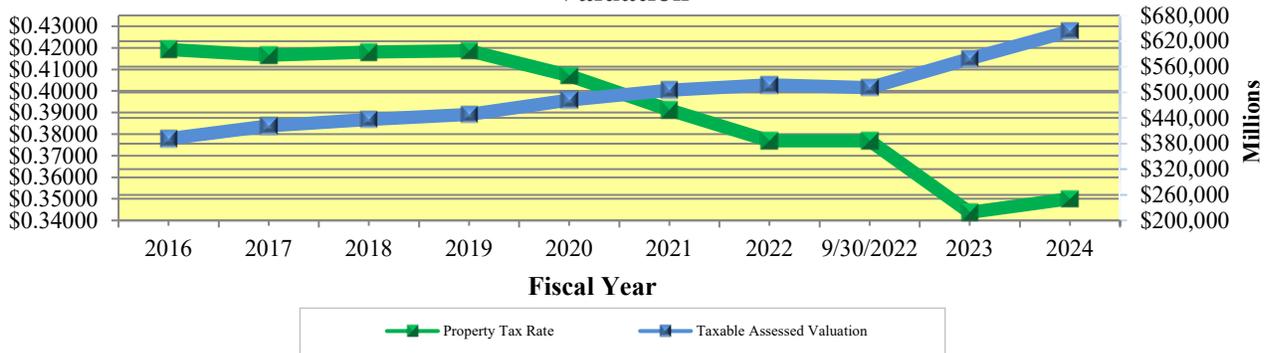


Revenues

For the fiscal year ended September 30, 2024, revenues for the primary government totaled \$5,310,887,178. The revenues (including transfers) are categorized by activity type: governmental activities totaled \$4,527,997,014 and business-type activities totaled \$782,890,164.

Property and Hotel Occupancy Taxes of \$2,431,938,265 were the biggest revenue source for governmental activities and 46% of total revenues, which is a \$253,406,855 increase from the prior fiscal year taxes of \$2,178,531,410. The tax rate was \$.35007 per \$100 of assessed value for the fiscal year ended September 30, 2024. The taxable assessed value increased in the fiscal year ended September 30, 2024, to \$643,583,023,000 from the taxable assessed value in the prior fiscal year of \$578,808,817,000.

Historical Comparison of the Property Tax Rate versus Taxable Assessed Valuation



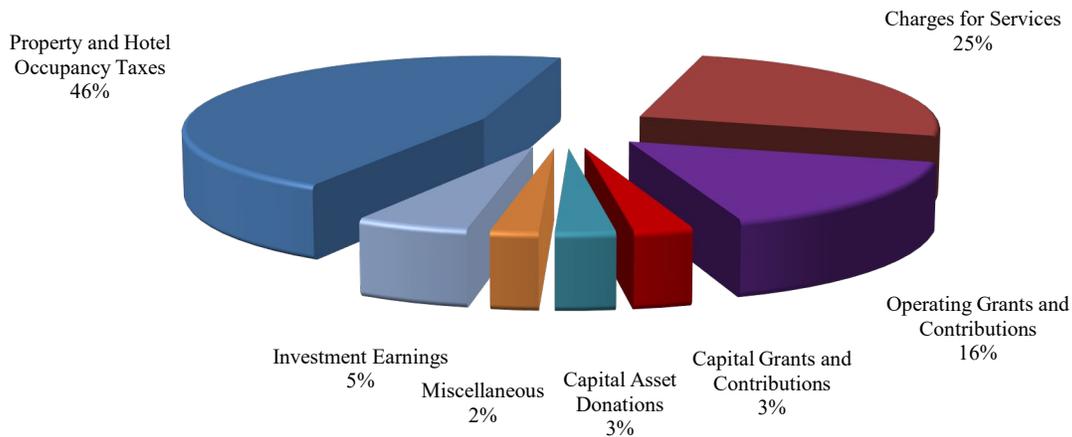
Program revenues are derived from the program itself and reduce the cost of the function to the County. Total program revenues were \$2,320,552,558 or 44% of total revenues, which increased \$196,468,290 compared to the prior fiscal year. The largest portion of program revenues is Charges for Services of \$1,339,965,126 (25% of total revenues). Of that \$453,862,110 is from governmental activities, which includes fees collected by the tax collector, automobile registration, and charges for patrol services. The business-type Charges for Services were \$886,103,016, a decrease of \$28,177,170 mainly due to an increase in allowance for toll road violations, which aged past 120 days and have become deemed uncollectible. The other portions of program revenues are

***Harris County, Texas
Management's Discussion and Analysis***

Operating Grants and Contributions of \$831,851,635 (16% of total revenues) and Capital Grants and Contributions of \$148,735,797 (3% of total revenues).

General revenues are revenues that cannot be assigned to a specific function. They consist of taxes (previously discussed), Earnings on Investments of \$287,275,260 (5% of total revenues), Capital asset donations of \$150,921,796 (3% of total revenues), and Miscellaneous income of \$120,199,299 (2% of total revenues).

REVENUES BY SOURCE
For The Fiscal Year Ended September 30, 2024



Expenses

For the fiscal year ended September 30, 2024, expenses for the primary government totaled \$5,113,575,955. These expenses are divided by activity type: governmental activities of \$4,542,840,630 and business-type activities of \$570,735,325.

The County's largest governmental activities function is Administration of Justice. The main components of this function are the civil and criminal courts and the Sheriff's Office. Total expenses for this activity were \$1,834,143,728 and were 36% of total expenses. The expenses can be attributed to salaries, fringe benefits, costs of housing and trial of inmates, fuel costs for patrol vehicles, and other related items.

The Health and Human Services governmental activities function expenses were \$583,253,214 or 11% of total expenses. The County provides comprehensive health services and programs to its community.

The expenses for the Roads and Bridges governmental activities function were \$344,510,723 or 7% of total expenses. The County owns and maintains over six thousand miles of roads and bridges.

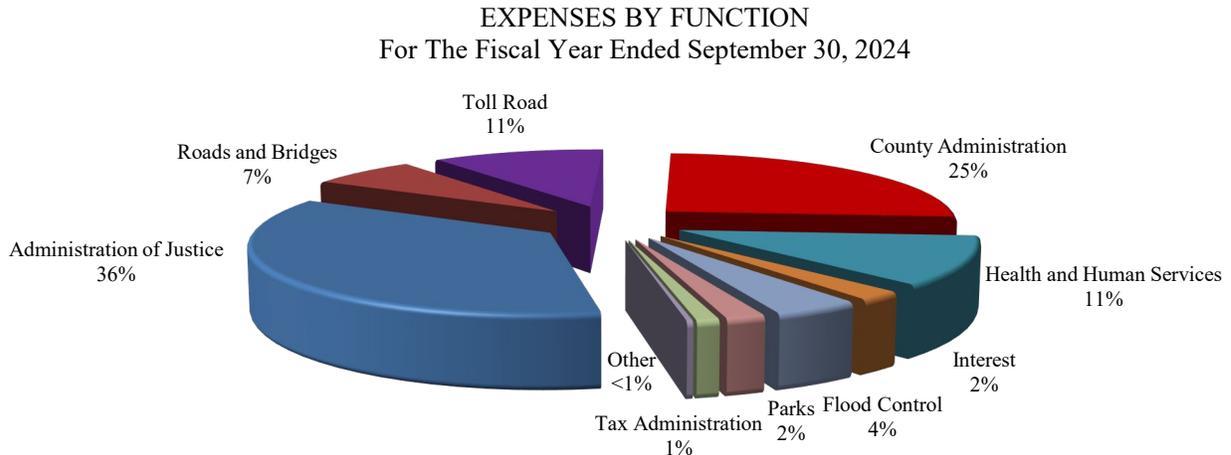
The County Administration governmental activities function expenses were \$1,307,174,533 or 25% of total expenses. These expenses are attributable to costs and maintenance of the administrative offices of the County.

The Toll Road business-type activities function expenses were \$555,571,882 or 11% of total expenses. This expense increased \$30,461,458 from the prior fiscal year. Expenses for other business-type activities were \$15,163,443 and were less than 1% of total expenses. These activities are for Parking Facilities and Sheriff's Commissary.

Harris County, Texas
Management's Discussion and Analysis

The Interest governmental activities function expenses of \$109,627,669 constituted 2% of total expenses and decreased \$8,546,705 from the prior fiscal year.

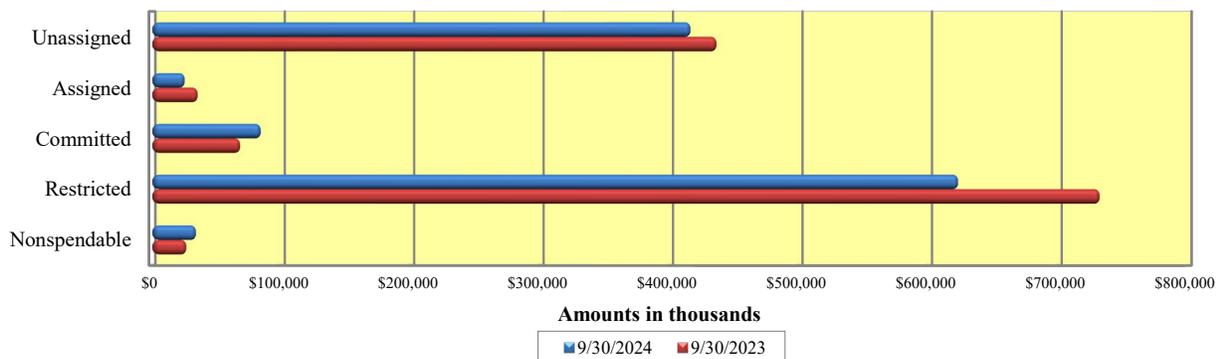
The remaining governmental activities functions are Flood Control with expenses of \$212,685,903 or 4%, Parks with expenses of \$96,102,000 or 2%, and Tax Administration with expenses of \$55,342,860 or 1%.



FINANCIAL ANALYSIS OF MAJOR FUNDS

The General Fund is the County's chief operating fund and major governmental fund. For the fiscal year ended September 30, 2024, the General Fund reported a net fund balance decrease of \$115,764,333 largely due to higher capital outlay expenditures. The General Fund total fund balance is \$1,180,492,507 for the fiscal year of which \$33,653,468 is nonspendable, \$622,387,123 is restricted, \$83,730,480 is committed, \$24,919,447 is assigned, and the remaining \$415,801,989 is unassigned and available for the County's current and future needs.

General Fund Components of Fund Balance

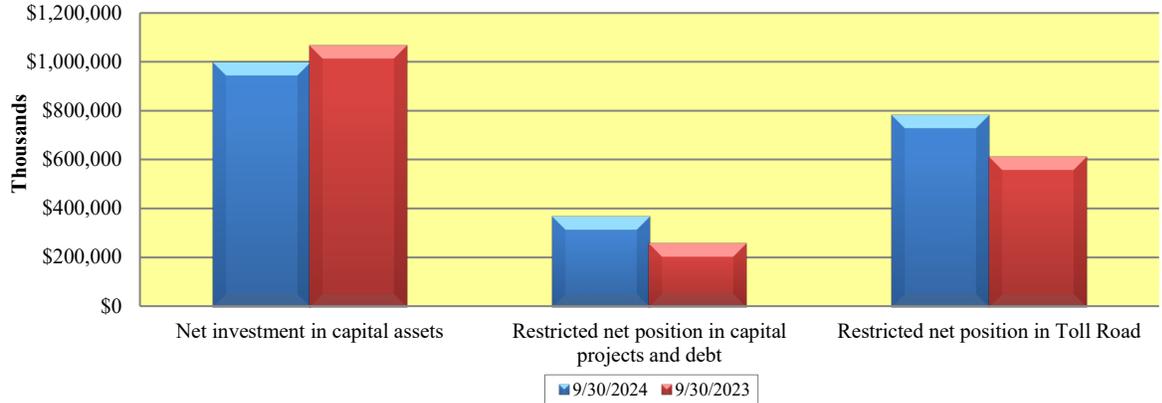


As of September 30, 2024, the County continued to maintain the Flood Control Capital Projects Fund, CDBG-DR, and ARPA fund as major governmental funds. Flood Control Capital Projects Fund is a capital projects fund and is used to account for flood control related capital projects in the County. CDBG-DR Harvey is a special revenue fund used to account for rebuilding Texas communities after Hurricane Harvey with an ending fund balance of negative \$132,676,277. ARPA is a special revenue fund and was received by the County due to the COVID-19 pandemic. ARPA had no effect on the County's overall fund balance.

Harris County, Texas
Management’s Discussion and Analysis

The Toll Road Fund was the County’s only major proprietary fund at September 30, 2024. This fund is used to account for the acquisition, operation, and maintenance of County toll roads. As of September 30, 2024, net position \$2,143,867,161 included net investment in capital assets of \$995,684,516, and restricted net position was \$1,148,182,645 (\$366,194,071 for capital projects and debt and \$781,988,574 for toll road).

Toll Road Net Position Comparison



GENERAL FUND BUDGETARY HIGHLIGHTS

The Commissioners Court adopted the fiscal year 2024 budget on September 19, 2023. The total County Governmental funds (excluding Proprietary Funds) adjusted expenditure budget for 2024 was \$14.2 billion. The General Fund totaled \$5.2 billion and represented 36.6% of the total adjusted expenditure budget for governmental funds.

The accompanying basic financial statements include a Schedule of Revenues, Expenditures and Other Financing Sources (Uses), Budget and Actual (Non-GAAP Budget Basis). The County’s budgetary basis of accounting is discussed in Note 1 to the financial statements.

During fiscal year 2024, the County’s actual General Fund revenues and other financing sources were \$5.2 billion on the budgetary basis for budget and actuals. Actual budgetary basis General Fund expenditures for fiscal year 2024 were \$3.8 billion, \$1.4 billion less than the budget due to lower than anticipated expenditures in certain areas of the General Fund such as Mobility/Infrastructure, Public Improvement Contingency, and General Fund debt service.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County’s capital assets, net of accumulated depreciation/amortization, for its governmental and business-type activities as of September 30, 2024, was \$16,936,333,893 an increase of \$546,134,116 from capital assets as of September 30, 2023. These capital assets include land, construction in progress, land improvements, buildings, park improvements and facilities, infrastructure, equipment, other tangible assets, as well as intangible assets such as easements and the County’s license agreement to operate toll facilities on the Katy Freeway.

Major capital asset events during the current fiscal year included the following:

- The County has several ongoing capital improvement projects, including replacement facilities for many of the Harris County Sheriff’s operations and renovations to other buildings as well as improvements to County roads.
- The Flood Control District participated in ongoing flood damage reduction and mitigation projects to reduce flood risk within the County.

Harris County, Texas
Management's Discussion and Analysis

- The Harris County Toll Road Authority has several ongoing construction projects including the Hardy Toll Road Downtown Connector, the Ship Channel Bridge, and the widening of portions of the Sam Houston Tollway.

	Capital Assets	
	Balance	Balance
	September 30, 2024	September 30, 2023
<u>Governmental Activities:</u>		
Land	\$ 5,247,988,307	\$ 5,080,564,099
Construction in progress	819,979,308	754,677,714
Intangible assets - water rights	2,400,000	2,400,000
Intangible assets - software & licenses	139,716,318	138,818,401
Land improvements	64,365,622	49,072,023
Infrastructure	12,975,596,295	12,699,417,838
Park facilities	292,248,463	269,521,998
Flood control projects	1,434,837,725	1,405,618,461
Buildings	2,193,969,926	2,178,088,896
Equipment	634,614,912	552,589,420
Leased Buildings	49,772,391	31,559,366
Leased Equipment	53,567,820	21,392,437
Subscriptions	141,348,942	88,979,209
	<u>24,050,406,029</u>	<u>23,272,699,862</u>
Less: Accumulated depreciation/amortization	<u>(10,634,066,682)</u>	<u>(10,221,522,995)</u>
Governmental Activities Capital Assets, Net	<u>\$ 13,416,339,347</u>	<u>\$ 13,051,176,867</u>
	Balance	Balance
	September 30, 2024	September 30, 2023
<u>Business-type Activities:</u>		
Land	\$ 408,243,844	\$ 390,777,663
Construction in progress	1,241,228,962	1,007,811,072
Intangible assets - license agreement	237,500,000	237,500,000
Intangible assets - software	43,537,966	43,537,966
Land improvements	21,809,168	21,266,409
Infrastructure	3,630,829,020	3,599,020,501
Other tangible assets	6,898,941	6,898,941
Buildings	55,928,811	43,615,443
Equipment	63,521,695	64,418,896
Leased Buildings	22,014,709	28,604,717
Leased Equipment	72,076	121,530
Subscriptions	23,223,714	12,026,238
	<u>5,754,808,906</u>	<u>5,455,599,376</u>
Less: Accumulated depreciation/amortization	<u>(2,234,814,360)</u>	<u>(2,116,576,466)</u>
Business-type Activities Capital Assets, Net	<u>\$ 3,519,994,546</u>	<u>\$ 3,339,022,910</u>

For further information regarding capital assets, see Note 6 to the financial statements.

Long-term Liabilities. At September 30, 2024, the County had total long-term liabilities outstanding of \$11,669,301,835. County officials, citizens and investors will find the ratio of bonded debt to taxable value of property and the amount of bonded debt per capita as useful indicators of the County's debt position. General bonded debt represented 0.59% and 0.57% of taxable value of property for the fiscal year 2024 and 2023, respectively. Debt per capita was \$1,509 and \$1,237 for the fiscal year 2024 and 2023, respectively.

Harris County, Texas
Management's Discussion and Analysis

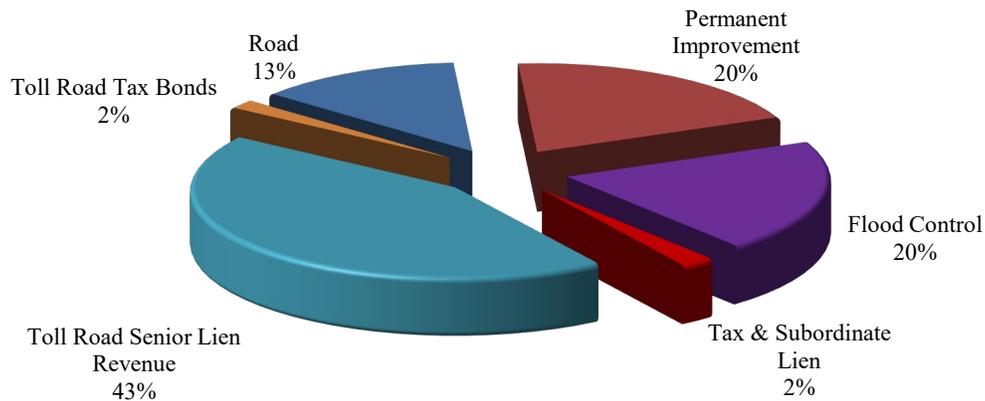
	Long-term Liabilities	
	Outstanding at September 30, 2024	Outstanding at September 30, 2023
<u>Governmental Activities:</u>		
Bonds payable	\$ 3,777,761,062	\$ 3,311,718,145
Commercial paper payable	142,225,000	110,170,000
Compensatory time payable	55,845,666	55,422,738
Arbitrage rebate payable	7,237,693	-
Judgments payable	8,550,000	5,300,000
Loan payable	2,410,280	4,412,113
Total OPEB Liability	3,722,333,999	2,685,440,559
Net Pension Liability	396,106,989	672,935,486
Pollution remediation obligation	4,505,434	5,594,342
Lease Payable	68,335,772	37,580,992
Subscription Payable	88,417,057	71,184,121
Total governmental activities	<u>\$ 8,273,728,952</u>	<u>\$ 6,959,758,496</u>
<u>Business-type Activities:</u>		
Bonds payable	\$ 3,113,867,962	\$ 2,245,527,863
Commercial paper payable	62,380,000	111,930,000
Compensatory time payable	1,437,445	1,576,167
Arbitrage rebate payable	4,118,449	-
Total OPEB Liability	166,679,414	120,276,191
Net Pension Liability	16,033,757	24,261,768
Pollution remediation obligation	694,164	1,224,000
Lease Payable	16,659,668	25,809,497
Subscription Payable	13,702,024	8,326,158
Total business-type activities	<u>\$ 3,395,572,883</u>	<u>\$ 2,538,931,644</u>

The County has a continuing goal to sustain the County's debt rating. As of September 30, 2024, the bond rating services of Moody's Investors Service, Inc., Standard & Poor's Ratings Services, and Fitch IBCA, Inc. assigned the County long-term bond ratings of Aaa, AAA, and AAA, respectively.

Please refer to Note 8 to the financial statements for further information on the County's long-term liabilities. In the current fiscal year, the net pension asset changed back to a net pension liability. See Note 9 and Note 10 to the financial statements for further information on the County's Net Pension Liability/(Asset) and Total OPEB Liability.

Harris County, Texas
Management's Discussion and Analysis

Bonds Payable by Type as of September 30, 2024



ECONOMIC FACTORS

The unemployment rate for Harris County as of September 2024 was 4.4%. This is the same as the prior year rate of 4.4%. The state unemployment rate for calendar year 2024 was 4.1%.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 1001 Preston, Suite 800, Houston, Texas 77002, or visit the County's website at www.co.harris.tx.us.



BASIC FINANCIAL STATEMENTS

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2024

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 1,940,072,150	\$ 1,245,231,073	\$ 3,185,303,223	\$ 1,780,827,781
Investments	1,068,724,602	709,003,565	1,777,728,167	366,220,640
Taxes receivable, net	15,669,135	-	15,669,135	8,262,000
Accounts receivable, net	567,053,071	269,344	567,322,415	171,958,954
Accrued interest receivable	6,663,448	5,713,182	12,376,630	-
Lease receivable	4,975,036	-	4,975,036	-
Other receivables, net	91,805,902	155,570,225	247,376,127	69,739,197
Internal balances	11,875,547	(11,875,547)	-	-
Inventories, prepaids and other assets	100,901,956	4,995,917	105,897,873	532,612,790
Restricted:				
Cash and cash equivalents	345,770,958	81,718,115	427,489,073	178,947,870
Investments	-	111,714,430	111,714,430	-
Notes receivable	9,350,945	-	9,350,945	-
Net pension assets - restricted	219,519	-	219,519	-
Capital assets:				
Land and construction in progress	6,067,967,615	1,649,472,806	7,717,440,421	332,847,095
Intangible and right-to-use assets, net of amortization (when applicable)	183,272,375	172,643,316	355,915,691	-
Other capital assets, net of depreciation	7,165,099,357	1,697,878,424	8,862,977,781	588,023,650
Total assets	<u>17,579,421,616</u>	<u>5,822,334,850</u>	<u>23,401,756,466</u>	<u>4,029,439,977</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	2,428,177	34,526,340	36,954,517	5,949,000
Pension contributions after measurement date	163,214,311	6,859,520	170,073,831	-
Differences between expected and actual pension experience	9,145,883	375,747	9,521,630	-
Net difference between projected and actual pension earnings	24,682,676	998,305	25,680,981	-
Changes in OPEB assumptions and differences between expected and actual experience	1,464,114,374	64,848,955	1,528,963,329	93,597,000
Changes in pension assumptions	139,419,237	5,642,420	145,061,657	-
Resources related to pension	-	-	-	87,142,000
Unamortized costs on swap liability	-	-	-	1,598,000
Total deferred outflows of resources	<u>1,803,004,658</u>	<u>113,251,287</u>	<u>1,916,255,945</u>	<u>188,286,000</u>
LIABILITIES				
Vouchers payable and other current liabilities	740,395,339	120,379,692	860,775,031	415,581,859
Due to other governmental units	358,570	46,325,392	46,683,962	-
Other liabilities	-	-	-	589,830,000
Unearned revenue	484,545,034	96,563,545	581,108,579	8,811,897
Accrued interest	64,504,294	24,847,046	89,351,340	884,000
Long-term liabilities:				
Due within one year	359,018,740	109,210,785	468,229,525	58,820,629
Due in more than one year	7,914,710,212	3,286,362,098	11,201,072,310	993,961,019
Total liabilities	<u>9,563,532,189</u>	<u>3,683,688,558</u>	<u>13,247,220,747</u>	<u>2,067,889,404</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charge on refundings	22,041,584	-	22,041,584	-
Differences between expected and actual pension experience	30,654,429	1,246,596	31,901,025	-
Changes in OPEB assumptions	1,007,927,600	45,321,647	1,053,249,247	110,354,000
Deferred lease revenues	5,740,282	-	5,740,282	565,434
Total deferred inflows of resources	<u>1,066,363,895</u>	<u>46,568,243</u>	<u>1,112,932,138</u>	<u>110,919,434</u>
NET POSITION				
Net investment in capital assets	10,208,008,387	1,024,521,442	11,232,529,829	555,986,973
Restricted for:				
Debt service	201,415,391	162,832,249	364,247,640	32,536,000
Capital projects	55,727,463	111,601,801	167,329,264	55,028,000
Operating reserve per bond covenants	-	91,760,021	91,760,021	-
Net pension assets	219,519	-	219,519	-
Donor restrictions	-	-	-	29,783,661
Mobility and Infrastructure program	518,097,331	-	518,097,331	-
Toll Road	-	781,988,574	781,988,574	-
Unrestricted	(2,230,937,901)	32,625,249	(2,198,312,652)	1,365,582,505
Total net position	<u>\$ 8,752,530,190</u>	<u>\$ 2,205,329,336</u>	<u>\$ 10,957,859,526</u>	<u>\$ 2,038,917,139</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For The Fiscal Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
Administration of Justice	\$ 1,834,143,728	\$ 267,693,999	\$ 217,657,119	\$ 5,655,773	\$ (1,343,136,837)	\$ -	\$ (1,343,136,837)	
Parks	96,102,000	4,287,072	1,873,383	-	(89,941,545)	-	(89,941,545)	
County Administration	1,307,174,533	91,186,483	108,781,744	-	(1,107,206,306)	-	(1,107,206,306)	
Health and Human Services	583,253,214	10,911,172	503,539,389	-	(68,802,653)	-	(68,802,653)	
Flood Control	212,685,903	1,401,582	-	82,932,662	(128,351,659)	-	(128,351,659)	
Tax Administration	55,342,860	32,784,109	-	-	(22,558,751)	-	(22,558,751)	
Roads and Bridges	344,510,723	45,597,693	-	60,147,362	(238,765,668)	-	(238,765,668)	
Interest	109,627,669	-	-	-	(109,627,669)	-	(109,627,669)	
Total governmental activities	4,542,840,630	453,862,110	831,851,635	148,735,797	(3,108,391,088)	-	(3,108,391,088)	
Business-type activities:								
Toll Road	555,571,882	874,474,774	-	-	-	318,902,892	318,902,892	
Parking Facilities	8,577,366	5,148,110	-	-	-	(3,429,256)	(3,429,256)	
Sheriff's Commissary	6,586,077	6,480,132	-	-	-	(105,945)	(105,945)	
Total business-type activities	570,735,325	886,103,016	-	-	-	315,367,691	315,367,691	
Total primary government	\$ 5,113,575,955	\$ 1,339,965,126	\$ 831,851,635	\$ 148,735,797	(3,108,391,088)	315,367,691	(2,793,023,397)	
Component units:								
Harris Center for Mental Health & IDD (formerly MHMRA)								
	\$ 351,724,186	\$ 64,666,886	\$ 255,175,284	\$ -				\$ (31,882,016)
Hospital District								
	5,310,551,000	748,066,000	3,755,469,000	-				(807,016,000)
Other component units								
	9,971,259	3,599,567	9,469,898	2,160,000				5,258,206
Total component units	\$ 5,672,246,445	\$ 816,332,453	\$ 4,020,114,182	\$ 2,160,000				(833,639,810)
General revenues:								
Taxes:								
Property taxes levied for General Purposes					2,013,037,305	-	2,013,037,305	874,155,000
Property taxes levied for Debt Service					361,821,184	-	361,821,184	-
Hotel Occupancy Tax					57,079,776	-	57,079,776	-
Earnings on Investments					199,208,596	88,066,664	287,275,260	123,888,675
Capital asset donations					150,921,796	-	150,921,796	-
Miscellaneous					118,076,641	2,122,658	120,199,299	45,307,753
Transfers					193,402,174	(193,402,174)	-	-
Total general revenues and other items					3,093,547,472	(103,212,852)	2,990,334,620	1,043,351,428
Change in net position					(14,843,616)	212,154,839	197,311,223	209,711,618
Net position - beginning					8,767,373,806	1,993,174,497	10,760,548,303	1,831,171,937
Prior period adjustment					-	-	-	(1,966,416)
Net position - ending					\$ 8,752,530,190	\$ 2,205,329,336	\$ 10,957,859,526	\$ 2,038,917,139

See notes to the financial statements.

**HARRIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024**

	General	CDBG-DR HARVEY	ARPA	Flood Control Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments:						
Cash and cash equivalents	\$ 409,629,686	\$ 9,794,029	\$ 165,389,843	\$ 241,623,276	\$ 950,930,492	\$1,777,367,326
Investments	642,075,430	-	214,121,307	14,244,564	185,036,776	1,055,478,077
Receivables:						
Taxes, net	13,968,454	-	-	-	1,700,681	15,669,135
Accounts, net	21,666,862	215,207,553	-	9,689,855	317,467,013	564,031,283
Accrued interest	4,196,168	-	1,398,307	17,794	929,821	6,542,090
Leases	4,493,934	-	-	-	45,161	4,539,095
Other, net	21,662,301	-	10,000,000	1,998,782	43,742,714	77,403,797
Due from other funds	320,113,061	-	213,797	136,575,442	128,013,426	584,915,726
Prepays and other assets	31,273,303	-	1,139,834	29,204,983	31,623,453	93,241,573
Inventories	1,980,165	2,793,126	-	-	-	4,773,291
Advances to other funds	400,000	-	-	-	530,000	930,000
Restricted cash and cash equivalents	104,575,191	-	-	-	241,195,767	345,770,958
Notes receivable	-	2,933,433	-	-	6,417,512	9,350,945
Total assets	<u>1,576,034,555</u>	<u>230,728,141</u>	<u>392,263,088</u>	<u>433,354,696</u>	<u>1,907,632,816</u>	<u>4,540,013,296</u>
LIABILITIES						
Vouchers payable	177,106,932	25,397,779	15,207,163	15,007,247	126,779,084	359,498,205
Accrued payroll	139,676,193	163,102	1,682,594	-	11,712,504	153,234,393
Retainage payable	13,978,543	3,359,720	381,312	2,627,781	15,747,219	36,094,575
Due to other funds	21,857,972	179,984,058	9,453,089	942,472	345,182,205	557,419,796
Due to other governmental units	-	-	-	-	358,570	358,570
Escrow deposits	-	-	-	-	72,677,777	72,677,777
Advances from other funds	-	-	-	-	930,000	930,000
Unearned revenue	11,821,100	21,823,482	365,538,930	12,110,416	73,071,946	484,365,874
Total liabilities	<u>364,440,740</u>	<u>230,728,141</u>	<u>392,263,088</u>	<u>30,687,916</u>	<u>646,459,305</u>	<u>1,664,579,190</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	13,968,381	-	-	-	1,700,681	15,669,062
Unavailable revenue - other	12,786,654	132,676,277	-	3,131,127	294,739,716	443,333,774
Deferred lease revenues	4,346,273	-	-	-	45,964	4,392,237
Total deferred inflows of resources	<u>31,101,308</u>	<u>132,676,277</u>	<u>-</u>	<u>3,131,127</u>	<u>296,486,361</u>	<u>463,395,073</u>
FUND BALANCES						
Nonspendable	33,653,468	2,793,126	1,139,834	29,204,983	32,153,453	98,944,864
Restricted	622,387,123	-	-	370,330,670	1,164,444,221	2,157,162,014
Committed	83,730,480	-	-	-	82,266,288	165,996,768
Assigned	24,919,447	-	-	-	-	24,919,447
Unassigned	415,801,989	(135,469,403)	(1,139,834)	-	(314,176,812)	(34,984,060)
Total fund balances	<u>1,180,492,507</u>	<u>(132,676,277)</u>	<u>-</u>	<u>399,535,653</u>	<u>964,687,150</u>	<u>2,412,039,033</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,576,034,555</u>	<u>\$ 230,728,141</u>	<u>\$ 392,263,088</u>	<u>\$ 433,354,696</u>	<u>\$ 1,907,632,816</u>	<u>\$ 4,540,013,296</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2024

Total fund balances for governmental funds \$ 2,412,039,033

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets (excluding internal service fund capital assets) consist of:

Land	\$ 5,247,738,307	
Construction in progress	818,312,623	
Intangible assets - water rights	2,400,000	
Intangible assets - software and licenses, net of \$122,477,092 accumulated amortization	17,239,226	
Land improvements, net of \$15,581,596 accumulated depreciation	48,784,026	
Infrastructure, net of \$8,180,475,658 accumulated depreciation	4,795,120,637	
Parks facilities, net of \$125,074,872 accumulated depreciation	167,173,591	
Flood control projects, net of \$710,352,150 accumulated depreciation	724,485,575	
Buildings, net of \$987,572,955 accumulated depreciation	1,204,928,404	
Equipment and vehicles, net of \$346,045,557 accumulated depreciation	218,774,885	
Leased Buildings, net of \$12,579,064 accumulated amortization	37,193,327	
Leased Equipment, net of \$26,754,059 accumulated amortization	26,813,761	
Subscription right-to-use assets, net of \$41,722,881 accumulated amortization	99,626,061	
		13,408,590,423

Long-term liabilities applicable to Harris County's activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - and deferred outflows and inflows are reported in the statement of net position. Balances (excluding internal service fund liabilities, where applicable) as of September 30, 2024 were:

Deferred outflow - Deferred charge on refundings	2,428,177	
Deferred outflow - Pension contributions after measurement date	163,214,311	
Deferred outflow - Differences between expected and actual pension experience	9,145,883	
Deferred outflow - Net difference between projected and actual pension earnings	24,682,676	
Deferred outflow - Changes in pension assumptions	139,419,237	
Deferred outflow - OPEB assumptions and differences between expected and actual experience	1,464,114,374	
Accrued interest	(64,504,295)	
Bonds payable	(3,777,761,062)	
Judgments payable	(8,550,000)	
Loan payable	(2,410,280)	
Interest	66,984	
Commercial paper payable	(142,225,000)	
Compensated absences	(55,387,599)	
Arbitrage rebate payable	(7,237,693)	
Total OPEB liability	(3,722,333,999)	
Net pension liability/asset	(395,887,470)	
Pollution remediation obligation	(4,505,434)	
Lease liability	(68,335,772)	
Subscription liability	(88,417,057)	
Deferred inflow - Deferred charge on refundings	(22,041,584)	
Deferred inflow - Changes in OPEB assumptions	(1,007,927,600)	
Deferred inflow - Differences between expected and actual pension experience	(30,654,429)	
		(7,595,107,632)

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service fund net position is: 67,992,204

Other 13,326

Some of the County's assets are not available to pay for the current period's expenditures and, therefore, are reported as unavailable revenue in the funds. 459,002,836

Total net position of governmental activities \$ 8,752,530,190

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Fiscal Year Ended September 30, 2024

	General	CDBG-DR HARVEY	ARPA	Flood Control Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$2,110,663,259	\$ -	\$ -	\$ -	\$ 325,172,825	\$2,435,836,084
Charges for services	282,813,641	-	-	-	86,633,884	369,447,525
Fines and forfeitures	10,745,650	-	-	-	4,099,474	14,845,124
Lease revenue	2,188,912	-	-	-	1,021,291	3,210,203
Intergovernmental	98,103,799	289,973,091	260,687,316	112,712	420,578,186	1,069,455,104
Earnings on investments	95,341,906	-	31,948,129	17,441,995	42,529,238	187,261,268
Miscellaneous	96,965,030	6,019,624	1,329,966	6,401,208	123,279,045	233,994,873
Total revenues	<u>2,696,822,197</u>	<u>295,992,715</u>	<u>293,965,411</u>	<u>23,955,915</u>	<u>1,003,313,943</u>	<u>4,314,050,181</u>
EXPENDITURES						
Current operating:						
Administration of Justice	1,528,335,485	605	62,512,326	-	157,943,438	1,748,791,854
Parks	64,530,885	-	-	-	18,474,567	83,005,452
County Administration	758,952,893	258,493	113,403,783	-	241,622,048	1,114,237,217
Health and Human Services	176,644,471	123,195,884	112,428,547	-	154,309,900	566,578,802
Flood Control	-	-	-	37,580,901	111,209,858	148,790,759
Tax Administration	52,395,299	-	-	-	863,111	53,258,410
Roads and Bridges	121,056,304	-	-	-	14,058,118	135,114,422
Capital outlay	193,403,194	81,559,637	5,614,158	118,360,589	305,846,997	704,784,575
Debt service:						
Principal retirement	99,866,101	-	-	-	88,941,359	188,807,460
Payment on loans	-	-	-	-	1,519,019	1,519,019
Payments to defease commercial paper	58,150,000	-	-	-	-	58,150,000
Debt issuance costs	3,104,882	-	-	-	1,890,523	4,995,405
Interest	66,115,251	-	-	-	96,848,980	162,964,231
Total expenditures	<u>3,122,554,765</u>	<u>205,014,619</u>	<u>293,958,814</u>	<u>155,941,490</u>	<u>1,193,527,918</u>	<u>4,970,997,606</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(425,732,568)</u>	<u>90,978,096</u>	<u>6,597</u>	<u>(131,985,575)</u>	<u>(190,213,975)</u>	<u>(656,947,425)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	386,504,181	6,896,290	8,000	22,230,389	547,922,846	963,561,706
Transfers out	(515,142,994)	(749,178)	(14,597)	(16,981,547)	(238,331,046)	(771,219,362)
Refunding bonds issued	524,335,000	-	-	-	221,630,000	745,965,000
Premium on bonds issued	38,794,436	-	-	-	20,975,589	59,770,025
Commercial paper issued	-	-	-	-	308,415,000	308,415,000
Payments to defease commercial paper	(218,210,000)	-	-	-	-	(218,210,000)
Payments to escrow agent	-	-	-	-	(136,736,554)	(136,736,554)
Proceeds from sale of capital assets	-	-	-	-	5,655,773	5,655,773
Issuance of leases and SBITA	93,687,612	-	-	-	1,005,607	94,693,219
Total other financing sources (uses)	<u>309,968,235</u>	<u>6,147,112</u>	<u>(6,597)</u>	<u>5,248,842</u>	<u>730,537,215</u>	<u>1,051,894,807</u>
Net changes in fund balances	(115,764,333)	97,125,208	-	(126,736,733)	540,323,240	394,947,382
Fund balances, as previously reported	1,296,256,840	-	-	526,272,386	708,214,037	2,530,743,263
Restatement, see Note 16	-	(229,801,485)	-	-	(283,850,127)	(513,651,612)
Fund balances, as restated	<u>1,296,256,840</u>	<u>(229,801,485)</u>	<u>-</u>	<u>526,272,386</u>	<u>424,363,910</u>	<u>2,017,091,651</u>
Fund balances, ending	<u>\$1,180,492,507</u>	<u>\$ (132,676,277)</u>	<u>\$ -</u>	<u>\$ 399,535,653</u>	<u>\$ 964,687,150</u>	<u>\$2,412,039,033</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Fiscal Year Ended September 30, 2024

Net change in fund balances - total governmental funds	\$	394,947,382
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital expenditures of \$704,784,575 exceeded depreciation of \$438,217,513 in the current period.</p>		
		266,567,062
Capital asset donations		150,921,796
<p>Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.</p>		
Debt issued:		
Bonds	\$	(745,965,000)
Bond premiums		(59,770,025)
Commercial paper		(308,415,000)
Repayments:		
To paying agent for bond principal		142,217,279
To refunding bond escrow agent		136,736,554
Defeasance of commercial paper		276,360,000
Leases payable		6,777,223
Subscriptions payable		39,812,959
Loans		2,001,833
Refunding interest expense		(3,363,750)
Net adjustment		(513,607,927)
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather as it accrues.</p>		
Compensated absences		(355,855)
Arbitrage rebate payable		(7,237,693)
Judgments payable		(3,250,000)
Total OPEB liability		(247,357,092)
Net pension liability/asset		128,409,491
Pollution remediation obligation		644,462
Amortization of debt premium		43,210,583
Accretion of capital appreciation bond interest		9,196,621
Amortization of advanced refunding difference		(1,545,735)
Issuance of leases and SBITA		(94,693,219)
Accrued interest		5,838,843
Combined adjustment		(167,139,594)
Internal service funds are used by the County. The net revenue of the internal service funds are reported with governmental activities.		5,833,927
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(92,295,949)
Net effect of disposal of capital assets		(60,070,313)
Change in net position of governmental activities	\$	(14,843,616)

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2024

	Enterprise Funds			Internal Service Funds
	Toll Road Authority	Nonmajor Enterprise Funds	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,223,022,136	\$ 22,208,937	\$ 1,245,231,073	\$ 162,704,824
Investments	697,093,975	11,909,590	709,003,565	13,246,525
Receivables, net	36,658	232,686	269,344	3,021,788
Accrued interest receivable	5,660,315	52,867	5,713,182	54,374
Other receivable, net	154,896,595	673,630	155,570,225	13,476,672
Due from other funds	65,413	-	65,413	649,396
Prepays and other assets	3,725,452	-	3,725,452	1,524,011
Inventories	1,270,465	-	1,270,465	1,363,081
Total current assets	<u>2,085,771,009</u>	<u>35,077,710</u>	<u>2,120,848,719</u>	<u>196,040,671</u>
Noncurrent assets:				
Restricted cash and cash equivalents	81,718,115	-	81,718,115	-
Restricted investments	111,714,430	-	111,714,430	-
Capital assets:				
Land and construction in progress	1,635,509,208	13,963,598	1,649,472,806	1,916,684
License agreement/Intangibles, net of amortization	172,643,316	-	172,643,316	-
Other capital assets, net of depreciation	1,683,005,096	14,873,328	1,697,878,424	5,832,240
Total noncurrent assets	<u>3,684,590,165</u>	<u>28,836,926</u>	<u>3,713,427,091</u>	<u>7,748,924</u>
Total assets	<u>5,770,361,174</u>	<u>63,914,636</u>	<u>5,834,275,810</u>	<u>203,789,595</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	34,526,340	-	34,526,340	-
Pension contributions after measurement date	6,859,520	-	6,859,520	-
Differences between expected and actual pension experience	375,747	-	375,747	-
Net difference between projected and actual earnings on pension assets	998,305	-	998,305	-
Changes of pension assumptions	5,642,420	-	5,642,420	-
Changes of OPEB assumptions and differences between expected and actual experience	64,848,955	-	64,848,955	-
Total deferred outflows of resources	<u>113,251,287</u>	<u>-</u>	<u>113,251,287</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Vouchers payable	96,688,634	2,302,883	98,991,517	28,049,692
Accrued payroll	5,310,223	99,965	5,410,188	1,102,392
Retainage payable	15,816,576	-	15,816,576	-
Estimated outstanding claims	-	-	-	47,505,799
Incurred but not reported claims	-	-	-	42,232,502
Customer deposits	161,411	-	161,411	-
Due to other funds	11,940,960	-	11,940,960	16,269,779
Due to other governmental units	46,325,392	-	46,325,392	-
Unearned revenue	96,549,826	13,719	96,563,545	179,160
Accrued interest	24,847,046	-	24,847,046	-
Current portion of long-term liabilities	109,192,282	18,503	109,210,785	236,123
Total current liabilities	<u>406,832,350</u>	<u>2,435,070</u>	<u>409,267,420</u>	<u>135,575,447</u>
Noncurrent liabilities:				
Bonds payable	3,017,182,962	-	3,017,182,962	-
Lease payable	12,846,726	-	12,846,726	-
SBITA payable	8,579,152	-	8,579,152	-
Pollution remediation payable	694,164	-	694,164	-
Commercial paper payable	62,380,000	-	62,380,000	-
Compensatory time payable	679,083	17,391	696,474	221,944
Arbitrage rebate payable	4,118,449	-	4,118,449	-
Total OPEB liability	163,830,414	-	163,830,414	-
Net pension liability	16,033,757	-	16,033,757	-
Total noncurrent liabilities	<u>3,286,344,707</u>	<u>17,391</u>	<u>3,286,362,098</u>	<u>221,944</u>
Total liabilities	<u>3,693,177,057</u>	<u>2,452,461</u>	<u>3,695,629,518</u>	<u>135,797,391</u>
DEFERRED INFLOWS OF RESOURCES				
Differences in expected and actual pension experience	1,246,596	-	1,246,596	-
Changes in OPEB assumptions	45,321,647	-	45,321,647	-
Total deferred inflows of resources	<u>46,568,243</u>	<u>-</u>	<u>46,568,243</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	995,684,516	28,836,926	1,024,521,442	7,748,924
Restricted for:				
Debt service	162,832,249	-	162,832,249	-
Capital projects	111,601,801	-	111,601,801	-
Operating reserve per bond covenants and other purposes	91,760,021	-	91,760,021	-
Toll Road	781,988,574	-	781,988,574	-
Unrestricted	-	32,625,249	32,625,249	60,243,280
Total net position	<u>\$ 2,143,867,161</u>	<u>\$ 61,462,175</u>	<u>\$ 2,205,329,336</u>	<u>\$ 67,992,204</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2024

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Toll Road Authority</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
OPERATING REVENUES				
Toll revenues	\$ 874,474,774	\$ -	\$ 874,474,774	\$ -
Intergovernmental	-	-	-	2,300,000
Charges to departments	-	-	-	468,639,845
Sales	-	6,389,433	6,389,433	-
User fees	-	5,148,110	5,148,110	-
Miscellaneous	-	90,699	90,699	-
Total operating revenues	<u>874,474,774</u>	<u>11,628,242</u>	<u>886,103,016</u>	<u>470,939,845</u>
OPERATING EXPENSES				
Salaries	95,939,282	1,792,044	97,731,326	17,250,304
Materials and supplies	23,358,441	1,216,992	24,575,433	6,282,743
Services and fees	210,496,049	11,103,470	221,599,519	11,912,038
Utilities	4,503,268	126,847	4,630,115	388,840
Transportation and travel	4,164,769	-	4,164,769	16,435,796
Incurred claims	-	-	-	423,649,739
Estimated claims & changes in estimates	-	-	-	2,727,635
Cost of goods sold	-	-	-	42,718
Depreciation and amortization	126,782,879	924,090	127,706,969	3,809,285
Total operating expenses	<u>465,244,688</u>	<u>15,163,443</u>	<u>480,408,131</u>	<u>482,499,098</u>
Operating income (loss)	<u>409,230,086</u>	<u>(3,535,201)</u>	<u>405,694,885</u>	<u>(11,559,253)</u>
NONOPERATING REVENUES (EXPENSES)				
Earnings on investments	86,026,416	2,040,248	88,066,664	7,942,270
Lease income	7,840	-	7,840	-
Interest expense	(84,302,579)	-	(84,302,579)	-
Debt service fees	(4,926,267)	-	(4,926,267)	-
Gain/(Loss) on disposal of capital assets	337,771	-	337,771	2,211,441
Bond refunding loss amortization	(1,098,348)	-	(1,098,348)	-
Other nonoperating revenue	1,777,047	-	1,777,047	6,179,639
Total nonoperating revenues (expenses)	<u>(2,178,120)</u>	<u>2,040,248</u>	<u>(137,872)</u>	<u>16,333,350</u>
Income (loss) before transfers	<u>407,051,966</u>	<u>(1,494,953)</u>	<u>405,557,013</u>	<u>4,774,097</u>
Transfers in	-	-	-	1,059,830
Transfers out	(193,402,174)	-	(193,402,174)	-
Total transfers	<u>(193,402,174)</u>	<u>-</u>	<u>(193,402,174)</u>	<u>1,059,830</u>
Change in net position	213,649,792	(1,494,953)	212,154,839	5,833,927
Net position, beginning	1,930,217,369	62,957,128	1,993,174,497	62,158,277
Net position, ending	<u>\$ 2,143,867,161</u>	<u>\$ 61,462,175</u>	<u>\$ 2,205,329,336</u>	<u>\$ 67,992,204</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2024

	Enterprise Funds			Internal Service Funds
	Toll Road Authority	Nonmajor Enterprise Funds	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 838,122,744	\$ 11,644,309	\$ 849,767,053	\$ 470,548,617
Payments to employees	(87,826,850)	(1,788,912)	(89,615,762)	(16,992,086)
Payments to vendors	(224,501,023)	(11,084,765)	(235,585,788)	(28,699,802)
Claims paid	-	-	-	(423,016,688)
Receipts from miscellaneous reimbursements	1,777,047	-	1,777,047	6,179,639
Payments from other governmental units	5,340,208	-	5,340,208	-
Net cash provided by (used for) operating activities	<u>532,912,126</u>	<u>(1,229,368)</u>	<u>531,682,758</u>	<u>8,019,680</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	-	1,059,830
Transfers to other funds	(193,402,174)	-	(193,402,174)	-
Net cash provided by (used for) noncapital financing activities	<u>(193,402,174)</u>	<u>-</u>	<u>(193,402,174)</u>	<u>1,059,830</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from lease of capital assets	11,181	-	11,181	-
Purchases of capital assets	(307,803,372)	(13,147,247)	(320,950,619)	(165,539)
Proceeds from sale of capital assets	44,809	-	44,809	369,671
Lease payable	(9,149,829)	-	(9,149,829)	-
Subscription payable	5,375,866	-	5,375,866	-
Principal paid on capital debt	(93,440,000)	-	(93,440,000)	-
Interest paid on capital debt	(100,112,620)	-	(100,112,620)	-
Bonds payable proceeds	1,001,338,838	-	1,001,338,838	-
Commercial paper proceeds	168,880,000	-	168,880,000	-
Commercial paper paid	(218,430,000)	-	(218,430,000)	-
Pollution payable	(529,836)	-	(529,836)	-
Bond fees	(4,926,267)	-	(4,926,267)	-
Net cash provided by (used for) capital and related financing activities	<u>441,258,770</u>	<u>(13,147,247)</u>	<u>428,111,523</u>	<u>204,132</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(1,122,879,709)	(24,708,378)	(1,147,588,087)	(25,281,204)
Proceeds from sales and maturities of investments	969,857,107	13,070,456	982,927,563	32,104,521
Interest on investment	83,827,504	3,369,039	87,196,543	16,318,080
Net cash provided by (used for) investing activities	<u>(69,195,098)</u>	<u>(8,268,883)</u>	<u>(77,463,981)</u>	<u>23,141,397</u>
Net change in cash and cash equivalents	711,573,624	(22,645,498)	688,928,126	32,425,039
Cash and cash equivalents, beginning	593,166,627	44,854,435	638,021,062	130,279,785
Cash and cash equivalents, ending	<u>\$ 1,304,740,251</u>	<u>\$ 22,208,937</u>	<u>\$ 1,326,949,188</u>	<u>\$ 162,704,824</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating income (loss)	\$ 409,230,086	\$ (3,535,201)	\$ 405,694,885	\$ (11,559,253)
Adjustment to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation and amortization	126,782,879	924,090	127,706,969	3,809,285
Other nonoperating revenues	1,777,047	-	1,777,047	6,179,639
Changes in assets and liabilities:				
Accounts receivables, net	(19,044)	7,663	(11,381)	(382,723)
Other receivables	(37,685,534)	-	(37,685,534)	-
Decrease in due from other funds	77,287	-	77,287	-
Prepays and other assets	(940,284)	-	(940,284)	(341,947)
Inventories	613,040	-	613,040	42,108
Deferred outflows for pension and OPEB	(21,197,229)	-	(21,197,229)	-
Vouchers payable and accrued liabilities	26,504,498	1,362,544	27,867,042	10,214,003
Retainage payable	(1,265,173)	-	(1,265,173)	-
Due to primary government	(10,697,953)	-	(10,697,953)	-
Due to other governmental units	5,340,208	-	5,340,208	-
Net pension and OPEB liability	38,175,212	-	38,175,212	-
Arbitrage rebate payable	4,118,449	-	4,118,449	-
Customer Deposits	1,305	-	1,305	-
Unearned revenue	1,273,956	8,404	1,282,360	(8,505)
Compensatory time payable	(121,322)	3,132	(118,190)	67,073
Deferred inflows for pension and OPEB	(9,055,302)	-	(9,055,302)	-
Net cash provided by (used for) operating activities	<u>\$ 532,912,126</u>	<u>\$ (1,229,368)</u>	<u>\$ 531,682,758</u>	<u>\$ 8,019,680</u>
Non-Cash Capital and Related Financing, And Investing Activities:				
Increase (Decrease) in fair value of investments	\$ 15,788,706	\$ (1,372,044)	\$ 14,416,662	\$ (8,298,064)
Purchase of capital assets on account	(2,125,382)	-	(2,125,382)	-

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2024

	CUSTODIAL FUNDS
ASSETS	
Cash and cash equivalents	\$ 269,234,030
Investments	118,886,285
Accounts receivable, net	<u>2,797,358</u>
Total assets	<u><u>\$ 390,917,673</u></u>
LIABILITIES	
Held for others	\$ 4,855,030
Due to other governments	<u>139,483,404</u>
Total liabilities	<u><u>144,338,434</u></u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>246,579,239</u>
Total net position	<u><u>\$ 246,579,239</u></u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For The Fiscal Year Ended September 30, 2024

	CUSTODIAL FUNDS
ADDITIONS	
Tax collections for other governments	\$ 15,961,222,512
Held for others	167,609,542
Interest on investments	11,066,627
Total additions	16,139,898,681
 DEDUCTIONS	
Payments to other governments	15,961,222,512
Payments to individuals	211,167,213
Total deductions	16,172,389,725
Change in fiduciary net position	(32,491,044)
Net position - beginning	279,070,283
Net position - ending	\$ 246,579,239

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION - COMPONENT UNITS
SEPTEMBER 30, 2024

	Harris Center for Mental Health and IDD (formerly MHMRA)	Harris County Hospital District dba Harris Health System	Nonmajor Component Units	Total
ASSETS				
Cash and cash equivalents	\$ 14,081,698	\$ 1,755,938,000	\$ 10,808,083	\$ 1,780,827,781
Investments, including accrued interest	55,497,114	299,387,000	11,336,526	366,220,640
Receivables:				
Taxes, net	-	8,262,000	-	8,262,000
Accounts, net	10,139,680	160,502,000	1,317,274	171,958,954
Other	25,194,333	43,972,000	572,864	69,739,197
Inventories	984,720	11,179,000	-	12,163,720
Prepays and other assets	3,310,839	515,373,000	1,765,231	520,449,070
Restricted cash and investments	458,357	178,437,000	52,513	178,947,870
Capital assets:				
Land, improvements, and construction in progress	12,709,144	311,978,000	8,159,951	332,847,095
Other capital assets, net of depreciation	44,348,369	518,373,000	25,302,281	588,023,650
Total assets	<u>166,724,254</u>	<u>3,803,401,000</u>	<u>59,314,723</u>	<u>4,029,439,977</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	-	5,949,000	-	5,949,000
Derivative instruments	-	1,598,000	-	1,598,000
Resources Related to Pension	-	87,142,000	-	87,142,000
Resources Related to OPEB	-	93,597,000	-	93,597,000
Total deferred outflows of resources	<u>-</u>	<u>188,286,000</u>	<u>-</u>	<u>188,286,000</u>
LIABILITIES				
Vouchers payable and accrued liabilities	20,370,744	395,048,000	163,115	415,581,859
Other liabilities	-	589,830,000	-	589,830,000
Unearned revenue	8,144,335	-	667,562	8,811,897
Accrued interest payable	-	884,000	-	884,000
Noncurrent liabilities:				
Due within one year	1,700,629	57,120,000	-	58,820,629
Due in more than one year	10,946,019	983,015,000	-	993,961,019
Total liabilities	<u>41,161,727</u>	<u>2,025,897,000</u>	<u>830,677</u>	<u>2,067,889,404</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred lease revenue	-	-	565,434	565,434
Resources Related to OPEB	-	110,354,000	-	110,354,000
Total deferred inflows of resources	<u>-</u>	<u>110,354,000</u>	<u>565,434</u>	<u>110,919,434</u>
NET POSITION				
Net investment in capital assets	53,235,741	469,289,000	33,462,232	555,986,973
Restricted for:				
Debt service	-	32,536,000	-	32,536,000
Capital projects	-	55,028,000	-	55,028,000
Donor restrictions	-	28,129,000	1,654,661	29,783,661
Unrestricted net position	72,326,786	1,270,454,000	22,801,719	1,365,582,505
Total net position	<u>\$ 125,562,527</u>	<u>\$ 1,855,436,000</u>	<u>\$ 57,918,612</u>	<u>\$ 2,038,917,139</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For The Fiscal Year Ended September 30, 2024

	Harris Center for Mental Health and IDD (formerly MHMRA)	Harris County Hospital District dba Harris Health System	Nonmajor Component Units	Total
REVENUES				
Program Revenues:				
Charges for services	\$ 64,666,886	\$ 748,066,000	\$ 3,599,567	\$ 816,332,453
Operating grants and contributions	255,175,284	3,755,469,000	9,469,898	4,020,114,182
Capital grants, contributions and other	-	-	2,160,000	2,160,000
Total program revenues	<u>319,842,170</u>	<u>4,503,535,000</u>	<u>15,229,465</u>	<u>4,838,606,635</u>
EXPENSES	<u>351,724,186</u>	<u>5,310,551,000</u>	<u>9,971,259</u>	<u>5,672,246,445</u>
Net program revenues (expenses)	<u>(31,882,016)</u>	<u>(807,016,000)</u>	<u>5,258,206</u>	<u>(833,639,810)</u>
General Revenues:				
Ad valorem tax revenues	-	874,155,000	-	874,155,000
Earnings on investments	3,693,595	119,226,000	969,080	123,888,675
Other	26,166,059	18,523,000	490,358	45,179,417
Gain on sale of capital assets	128,336	-	-	128,336
Net general revenues	<u>29,987,990</u>	<u>1,011,904,000</u>	<u>1,459,438</u>	<u>1,043,351,428</u>
Change in net position	(1,894,026)	204,888,000	6,717,644	209,711,618
Net position, beginning	129,422,969	1,650,548,000	51,200,968	1,831,171,937
Prior period adjustment (a)	(1,966,416)	-	-	(1,966,416)
Net position, ending	<u>\$ 125,562,527</u>	<u>\$ 1,855,436,000</u>	<u>\$ 57,918,612</u>	<u>\$ 2,038,917,139</u>

(a) Prior period adjustment due to accounting adjustments.

See notes to the financial statements.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Harris County, Texas ("County") have been prepared in conformity with generally accepted accounting principles ("GAAP") in the United States of America for local governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. REPORTING ENTITY

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services which include public safety, administration of justice, health and human services, culture and recreation services, public improvements, flood control, and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, *The Financial Reporting Entity* ("GASB 14"), as amended.

In accordance with these standards, a financial reporting entity consists of the primary government and its component units. Component units are legally separate entities for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading. Blended component units, although legally separate entities, are, in substance, part of the County's operations, so data from these units are combined with data of the County. Each discretely presented component unit, on the other hand, is reported in a separate column titled "Component Units" on the combined statements to emphasize that it is legally separate from the government.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely presented or a blended component unit includes: financial accountability of the County for the component unit, whether the County appoints a voting majority of the entity's governing board, the ability to impose the County's will on the component unit, fiscal dependency criterion, if it is a financial benefit to or burden on the County, and whether services are provided entirely or almost entirely to the primary government.

Blended Component Units. For financial reporting purposes, the Harris County Flood Control District, the Harris County Sports & Convention Corporation, and the Harris County Redevelopment Authority are included in the operations and activities of the County as blended component units.

Harris County Flood Control District ("Flood Control District"). The Flood Control District provides programs and policies to protect homes and businesses from the hazards of flooding and to facilitate economic development. The County prepares and approves the budget, sets the tax rate,

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

and approves all debt issuances of the Flood Control District. The criteria used to include the Flood Control District as a blended component unit of the County include: the County appoints a voting majority of the Flood Control District's governing body, the County is able to impose its will on the Flood Control District, and the County's and the Flood Control District's governing bodies are substantially the same, they provide services that benefit the primary government and there is a financial benefit/burden relationship.

Harris County Sports & Convention Corporation ("Sports & Convention Corporation"). The Sports & Convention Corporation was formed to act on behalf of the County by negotiating and managing a contract with an outside vendor for the operations and management of the Reliant Park Complex. The Sports & Convention Corporation is included as a blended component unit of the County because it almost exclusively benefits Harris County as an entity opposed to the populace or public—much like an internal service fund. The Sports & Convention Corporation was created by the County under the authority of state law. The County appoints a voting majority of the Sports & Convention Corporation's governing body, the County is able to impose its will on the Sports & Convention Corporation, they provide services that benefit the primary government and there is a financial benefit/burden relationship.

Harris County Redevelopment Authority ("Redevelopment Authority"). The Redevelopment Authority was organized exclusively for the purposes of aiding and acting on behalf of the County to accomplish any governmental purpose thereof pursuant to Subchapter D of Chapter 431 of the Texas Transportation Code. The criteria used to include the Redevelopment Authority as a blended component unit of the County include: the County appoints a voting majority of the Redevelopment Authority's governing body, the County is able to impose its will on the Redevelopment Authority, and the Redevelopment Authority was formed for the exclusive benefit of the County as an entity opposed to the populace or public—much like an internal service fund.

Discretely Presented Component Units. The component unit column in the government-wide financial statements includes the financial data of the County's discrete component units. These units are reported in a separate column to emphasize that they are legally separate from the County.

Harris County Hospital District, dba Harris Health System ("Hospital District"). The Hospital District provides medical, dental and hospital care for Harris County's indigent and needy. The criteria used to determine inclusion as a discretely presented component unit are: nine members of the governing board of the Hospital District are appointed by Commissioners Court, Commissioners Court approves the Hospital District's tax rate and annual budget but does not provide any funding or hold title to any of the Hospital District's assets, and the Hospital District cannot issue bonded debt without Commissioners Court approval. Services provided by the Hospital District are to the citizenry and not to the County. Complete financial statements may be obtained from:

Chief Financial Officer
Harris County Hospital District, dba Harris Health System
4800 Fournace Place
Bellaire, TX 77401

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Harris Center for Mental Health and IDD (Intellectual and Development Disabilities)—(formerly MHMRA of Harris County). The Harris Center for Mental Health and IDD is a public agency providing services for residents of the County who do not require long-term institutional mental health care. The criteria used to determine inclusion as a discretely presented component unit are: all members of the governing Board of Directors are appointed by Commissioners Court, the County is able to impose its will, and there is a provision of funding to the Harris Center for Mental Health and IDD. The Harris Center for Mental Health and IDD can issue bonded debt without approval from the County. Complete financial statements may be obtained from:

Chief Financial Officer
Harris Center for Mental Health & IDD
9401 Southwest Freeway
Houston, TX 77074

Harris County Housing Finance Corporation (“Housing Finance Corporation”). The Housing Finance Corporation is exempt from federal income tax and is authorized to issue debt instruments for the purpose of purchasing single family home mortgages and providing financing for multifamily projects, both relating to low and moderate income residents. The Housing Finance Corporation was created by Commissioners Court but is not a political subdivision of Harris County under state law. The criteria used to determine the Housing Finance Corporation’s inclusion as a discretely presented component unit are: all members of the governing body are all appointed by Commissioners Court and the County is able to impose its will on the Housing Finance Corporation. Services provided by the Housing Finance Corporation are to the citizenry and not to the County. Complete financial statements may be obtained from:

Harris County Housing Finance Corporation
1111 Fannin Street, 9th Floor
Houston, TX 77002

Harris County Industrial Development Corporation (“Industrial Development Corporation”). The Industrial Development Corporation provides financing through the issuance of industrial and manufacturing bonds, which promotes and encourages employment and the public welfare in the County. The criteria used to determine inclusion as a discretely presented component unit are: all members of the governing body are appointed by Commissioners Court and the County is able to impose its will on the Industrial Development Corporation. Complete financial statements may be obtained from:

Board President – Arthur C. Smiley III
Norton Rose Fulbright US LLP
1301 McKinney, Suite 501
Houston, TX 77010-3095

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Children’s Assessment Center Foundation, Inc. (“CACF”). The Foundation (a Texas nonprofit corporation) was created to raise and provide funding for the Children’s Assessment Center (“CAC”). The CAC provides a safe haven to sexually abused children and their families. CAC employs an extraordinarily effective, multidisciplinary team approach in the prevention, assessment, investigation, referral for prosecution, and treatment of child sexual abuse. The criteria used to determine inclusion as a discretely presented component unit are: CACF provides a direct benefit to the County and is financially integrated with the County. Complete financial statements may be obtained from:

Chief Financial Officer – Rob Sanchez
The Children’s Assessment Center Foundation
2500 Bolsover
Houston, TX 77005

Friends of Countypets. The Friends of Countypets is a public nonprofit corporation organized to aid and act on behalf of Harris County, Texas in providing funds for the operation, maintenance, and improvement of veterinary public health programs of Harris County Public Health and Environmental Services. The criteria used to determine inclusion as a discretely presented component unit are: all members of the governing body are appointed by Commissioners Court, the County is able to impose its will through the budget, and the services provided are to the County. Complete financial statements may be obtained from:

Treasurer – Daniel Garcia
Friends of CountyPets
612 Canino Road
Houston, TX 77076
www.friendsofcountypets.org

Harris County Health Facilities Development Corporation (“HFDC”). The HFDC provides financing for qualified health facilities. Eligible projects must improve the adequacy, cost and accessibility of health care in Houston, Texas. Under the current tax code, eligible borrowers are limited to non-profit corporations. HFDC financing costs are limited to land, buildings, and equipment. The criteria used to determine inclusion as a discretely presented component unit are: all members of the governing body are appointed by Commissioners Court and the County can impose its will. HFDC do not have financial activity other than conduit debt and therefore are not included in the component unit column of the County’s financial statements, but information relating to conduit debt can be found in note 8.D. to the financial statements.

Harris County Cultural Education Facilities Finance Corporation (“CEFFC”). The CEFFC provides and finances cultural education facilities for the exhibition and promotion of and education about the performing, dramatic, visual and literary arts, natural history, and science for the public purpose of promoting the health, education and welfare of the citizens of the County. The criteria used to determine inclusion as a discretely presented component unit are: all members of the governing

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

body are appointed by Commissioners Court and the County can impose its will on CEFFC. The CEFFC do not have financial activity other than conduit debt and therefore are not included in the component unit column of the County's financial statements, but information relating to conduit debt can be found in note 8.D. to the financial statements.

Condensed Financial Statements. Condensed financial statements of each discretely presented component unit discussed above are presented. The fiscal year-ends for the discretely presented component units are as follows:

- Harris County Hospital District, dba Harris Health System: September 30, 2024
- Harris Center for Mental Health and IDD (formerly MHMRA): August 31, 2024
- Harris County Housing Finance Corporation: December 31, 2023
- Harris County Industrial Development Corporation: August 31, 2024
- Children's Assessment Center Foundation, Inc.: September 30, 2024
- Friends of Countypets: September 30, 2024

B. RELATED ORGANIZATIONS AND JOINTLY GOVERNED ORGANIZATIONS

Related organizations and jointly governed organizations provide services within the County that are administered by separate boards or commissions, but the County is not financially accountable, and such organizations are therefore not component units of the County, even though Commissioners Court may appoint a voting majority of an organization's board. Consequently, financial information for the following entities is not included within the scope of these financial statements.

Related Organizations. Related organizations of the County include the Emergency Service Districts which were created to implement emergency services to specific areas.

Jointly Governed Organizations. The County is a participant in jointly governed organizations. Commissioners Court appoints two and Harris County Mayors' and Councils' Association appoints one of seven board members of the Port of Houston Authority; three of nineteen board members of the Harris-Galveston Coastal Subsidence District; two of thirty-seven board members of the Houston-Galveston Area Council; two of nine board members of the Metropolitan Transit Authority of Harris County; six of thirteen board members of the Harris County/Houston Sports Authority with the chairman appointed jointly by Harris County and the City of Houston; three of fourteen board members of the Gulf Coast Freight Rail District with the chairman appointed jointly by Harris County and the City of Houston; at least two of the eleven board members of the Houston Ship Channel Security District; all five board members of the Harris County Housing Authority; three of five board members of Old Town Spring Improvement District; and all thirty-nine board members of the Buffalo Bayou Partnership.

During the fiscal year 2024, the County disbursed the following amounts to these organizations: \$75,000 to the Gulf Coast Freight Rail District, \$634 to the Harris County/Houston Sports Authority, \$81,155 to the Port of Houston Authority, \$166,000 to the Houston-Galveston Area

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Council, and \$503,569 to Metropolitan Transit Authority. The County also collected \$116,326 from the Port of Houston Authority, \$4,962,574 from the Houston-Galveston Area Council, \$54,318,372 from the Metropolitan Transit Authority of Harris County, \$56,250 from Harris County/Houston Sports Authority, \$903,147 from the Houston Ship Channel Security District, and \$815,218 from the Harris County Housing Authority.

The County is also a participant in several jointly governed Tax Increment Reinvestment Zones, (TIRZs) with the City of Houston, the City of La Porte, and the City of Baytown. The County's participation in each TIRZ is pursuant to an Interlocal Agreement between the County, the municipality, and the respective TIRZ board of directors. For each TIRZ in which the County participates, Commissioners Court appoints one or more board member. Each of the TIRZs that the County jointly governs has up to fifteen members on its board of directors. Depending upon the terms of the municipal creation ordinance for a specific TIRZ, the municipality and any affected school district also appoints board members. For petition TIRZs, state elected representatives in whose districts a TIRZ is created also appoint one board member each. The petition TIRZs are required by statute to set aside a percentage of the increment paid into the TIRZ Fund to establish affordable housing within the area (not necessarily within the TIRZ itself), while the TIRZs created by city action have no such requirement.

During the fiscal year ended September 30, 2024 (for the tax year ended December 31, 2023), the County disbursed \$10,362,554 to the City of Houston TIRZs, \$595,938 to the City of Baytown TIRZ, and \$1,249,367 to the City of La Porte TIRZ.

C. IMPLEMENTATION OF NEW STANDARDS

In the current fiscal year, the County implemented the following new standards:

GASB Statement No. 99, *Omnibus 2022* – (“GASB 99”), the objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Other than what was implemented as of September 30, 2022, GASB 99 was implemented by the County and had no material impact on the County's financial statements.

GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62* – (“GASB 100”), the primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB 100 was implemented by the County as of September 30, 2024.

D. FINANCIAL STATEMENT PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly on fees and charges for services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Program revenues include those generated from administration of justice, parks, county administration, health and human services, flood control, tax administration, and roads and bridges. Taxes and other items not included among program revenues are reported instead as general revenues. Miscellaneous general revenues contain non-program specific contributions.

Fiduciary funds are excluded from the government-wide presentation of the financial statements.

Fund Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Encumbrances are used during the year and any unliquidated items are reported as part of restricted, committed or assigned fund balance depending on the source of funding. Grant and entitlement revenues are also susceptible to accrual. Grants policy includes recognition of revenues, so long as such amounts are collectible within 90 days or soon enough afterward to be used to pay liabilities for the current period, and where grant eligibility requirements have been met. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

All proprietary funds, including the enterprise and internal service funds, and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using an economic resources measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds statement of net position.

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary, and Fiduciary. The major funds of the County are noted within each category.

GOVERNMENTAL FUNDS: Used to account for all or most of a government's general activity.

General Fund – used to account for the general operations of the County, limited-tax permanent improvement debt service of the County, public improvement contingencies, the mobility program, and “internal special revenue funds” not meeting the special revenue fund definition of GAAP.

CDBG-DR Harvey – the Community Development Block Grant – Disaster Recovery is used to account for rebuilding Texas communities after Hurricane Harvey by putting Texans back in their homes, restoring critical infrastructure, and mitigating future damage. These grants can be used for a wide variety of activities including housing redevelopment, infrastructure repair, and long-term planning.

ARPA – used to account for the grant proceeds awarded from the American Rescue Plan Act of 2021 (“ARPA”) through the U.S. Department of the Treasury. ARPA provides support for eligible local governments to meet local needs related to continued COVID-19 pandemic response efforts, public health emergency and safety, negative economic impacts, necessary improvements in water, sewer, and broadband infrastructure, and for the provision of government services to the extent of the reduction in revenue due to COVID-19 public health emergency.

Flood Control Capital Projects – used to account for capital improvements and acquisitions which are financed from the Flood Control District's general obligation bonds, commercial papers and other revenue sources.

PROPRIETARY FUNDS: Used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration.

Toll Road Authority - used to account for the acquisition, operation, and maintenance of County

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

toll roads. These facilities are financed primarily through user charges.

Internal Service Funds - used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The individual funds within this category are presented below.

Vehicle Maintenance - used to account for the operation and maintenance of the County's Vehicle Maintenance Department which is financed through user charges.

Radio Operations - used to account for the operation of County radios which is financed through user charges.

Inmate Industries - used to account for the operation of the printing services provided by inmates to County departments which is financed by user charges.

Health Insurance Management - used to account for County employees' group health insurance activities.

Risk Management - used to account for the County's workers' compensation and other risk management activities. Workers' compensation includes medical and indemnity payments as required by law for on-the-job related injuries. Other risk management activities include coordination of all insurance policies and management of self-insured risk.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods in connection with the proprietary fund's principal operations. The principal operating revenues of the Parking Facilities Enterprise Fund is user fees. Operating revenues of the Sheriff's Commissary Enterprise Fund are comprised of revenue from the sale of items to inmates. Toll Road Enterprise Fund operating revenues consist of fees assessed each time a vehicle passes through a toll station on the County's toll roads. Operating revenues in the Internal Service Funds consist primarily of charges to the various County departments. Operating expenses in the enterprise and internal service funds include the cost of sales and services, administrative expenses, incurred and estimated claims and reinsurance, utilities, travel and transportation, and depreciation/amortization on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

FIDUCIARY FUNDS: Used to report assets held in a trustee or fiduciary capacity for others and therefore cannot be used to support the government's own programs. The County reports fourteen fiduciary funds. Fiduciary funds are used to account for assets held by the County as an agent on behalf of various third parties outside the primary government. The largest fiduciary funds are as follows:

District Clerk Registry - established for the purpose of accounting for monies held in the custody of the District Clerk under orders of various Harris County courts.

County Clerk Registry - established for the purpose of accounting for monies held in the

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

custody of the County Clerk under orders of various Harris County courts.

Tax Collector's - tax collections are deposited in the Tax Collector's fiduciary fund pending audit and distribution to other taxing jurisdictions.

E. BUDGETS

Harris County adheres to the following procedures in its consideration and adoption of its annual operating budget:

- Departmental annual budget requests are submitted by the Department or Agency Head to the County Budget Officer during the third quarter of the fiscal year for the upcoming fiscal year to begin October 1.
- Public hearings are held on the proposed budget.
- The County Auditor prepares an estimate of available resources for the upcoming fiscal year.
- The County Budget Officer prepares the proposed annual operating budget to be presented to Commissioners Court for their consideration. The budget represents the financial plan for the new fiscal year.
- Commissioners Court must adopt an annual operating budget by a majority vote of Commissioners Court before October 31. The adopted budget must be balanced; that is, budgeted expenditures may not exceed available resources.
- Annual budgets are legally adopted for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund.
- The department is the legal level of budgetary control for General Fund-Operating. Commissioners Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget. Budgetary control for Special Revenue Funds, Debt Service Funds and Capital Projects Fund is at the fund level.
- Commissioners Court may approve expenditures as an amendment to the original budget only in the case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.
- The County Auditor shall certify to the Commissioners Court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year, but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.
- The County Auditor shall certify to the Commissioners Court the receipt of all revenue from intergovernmental contracts that are available for disbursement in a fiscal year, but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

its intended purpose.

- The County Auditor shall certify to the Commissioners Court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.
- For financial reporting purposes several funds created for budgetary purposes may be combined into a single column on the annual report.
- Appropriations lapse at year-end for all funds except Harris County Juvenile Board, Special Revenue Grants, and Capital Projects Fund.
- Budgets are prepared on a cash basis (budget basis) which differs from GAAP basis.

A reconciliation of General Fund revenues and expenditures on a cash basis (budgetary basis) compared to modified accrual basis (GAAP) is presented in the Notes to the Required Supplementary Information.

F. RESTRICTED ASSETS

Certain assets of the County's General Fund are classified as restricted assets because their use is restricted for a specific purpose by contract or state statute. The County uses the General Fund to account for the debt service on bonds issued for permanent improvement purposes, to account for certain imprest bank accounts, and mobility funds which are restricted by statute.

The Debt Service Funds' cash and investments are restricted for debt service on bonds issued for roads and flood control purposes.

Certain assets of the Toll Road Authority are classified as restricted assets because their use is restricted for debt service.

G. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents include amounts in demand deposits as well as short-term investments with a maturity date of three months or less from the date of purchase. Investments are stated at fair value or amortized cost, which is based on quoted market prices with the difference between the purchase price and fair value or amortized cost being recorded as earnings on investments.

H. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying Fund Level financial statements reflect as transfers the resources provided and expenditures used to provide services, construct assets, and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between governmental and business-type activities.

I. INVENTORY

Inventory is reported at cost, using the first-in first-out method for proprietary and governmental

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

fund types. The costs of such inventories are recorded as expenditures/expenses when purchased.

J. PREPAIDS AND OTHER ASSETS

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

K. PREMIUMS (DISCOUNTS) ON BONDS PAYABLE

Premiums (discounts) on bonds payable are amortized using the effective interest rate method over the term of the bonds.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Including:

- Deferred charges on refundings
- Pension contributions made after measurement date
- Differences between expected and actual experience for pension and OPEB
- Net difference between projected and actual investment earnings on pension
- Changes in assumptions for pension and OPEB

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Including:

- Deferred changes on refundings
- Differences between expected and actual experience for pension
- Changes in assumptions for OPEB
- Deferred lease revenues

Deferred outflows/inflows of resources are amortized as follows:

- Pension contributions made after measurement date are deferred and recognized in the following fiscal year as a reduction of the net pension liability.
- Deferred outflows/inflows for pension and OPEB activities are amortized over the average of the expected remaining service lives of all members except for the net difference between the projected and actual investment earnings for pension which is amortized over a closed 5-year period.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or refunding debt.
- Deferred inflows from leases are amortized over the lease term on a straight-line basis.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

At the fund level, the County reports unavailable revenues as follows:

- Property taxes and other (which includes unavailable revenues related to grants). These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows from leases. The deferred inflow from leases is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow from leases is recognized as revenue over the lease term.

M. CAPITAL ASSETS AND INFRASTRUCTURE

Capital assets include land (including easements and right of ways), intangible assets, construction in progress, land improvements, buildings and building improvements, park improvements and facilities, equipment (including machinery, vehicles, animals, other tangible assets, exhaustible works of art and historical treasures and computer software), and infrastructure that are used in the County’s operations and benefit the County for more than a single fiscal year. Infrastructure assets are long-lived assets that are generally stationary in nature and can typically be preserved for a significantly greater number of years than most other capital assets. Infrastructure assets of the County include roads, bridges, flood control facilities, lighting, storm sewers, and tunnels.

Capital assets of the County are defined as assets with individual costs of \$5,000 or more and estimated useful lives in excess of one year. Exceptions to the \$5,000 capitalization threshold are as follows: it is the County’s policy to capitalize all land and easements, works of art and historical treasures, regardless of the historical cost. Purchased software greater than \$100,000 is capitalized; and internally developed software greater than \$1,000,000 is capitalized. The threshold for capitalizing land improvements, buildings and building improvements, and park improvements is \$100,000. The capitalization threshold for infrastructure ranges from \$25,000 to \$250,000, depending on the type of infrastructure asset.

All capital assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are stated at their acquisition value on the date donated.

Capital assets are depreciated in the government-wide financial statements using the straight-line method over the following useful lives:

<u>Asset</u>	<u>Years</u>	<u>Asset</u>	<u>Years</u>
Land improvements	20	Computer software	5
Buildings	45	Infrastructure:	
Park improvements	30	Bridges	40
Equipment	3-20	Flood control channels	25-75
Machinery	15	Roads	20-50
Vehicles	4-15	Lighting	20
Animals	7	Storm sewers	30-75
Other tangible assets	5	Tunnels	40
Exhaustible works of art and historical treasures	10	Intangible - software licenses and lease assets	contract term

LEASE ASSETS

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

SUBSCRIPTION ASSETS

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus payments made at or before the commencement of the subscription term. Subscription assets are amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying asset.

ASSET IMPAIRMENTS The County evaluates capital and lease assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital and lease asset has occurred. If a lease asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, the capital asset historical cost and related accumulated depreciation are decreased proportionately such that the net decrease equals the impairment loss. No asset impairment was recognized during the year ended September 30, 2024.

N. LEASE RECEIVABLE

The County leases a portion of its property to various third parties, the terms of which expire 2025 through 2039. The leases with payments that increase annually are based upon the Consumer Price Index (CPI) and were measured based upon the CPI at lease commencement. Leases are recorded at the present value to be received under all leases other than short term leases. Short-term leases are those with a maximum period of 12 months and are recognized as collected. The total lease receivable as of September 30, 2024 was \$4,975,036.

O. NET POSITION AND FUND BALANCES

NET POSITION CLASSIFICATIONS

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

FUND BALANCE CLASSIFICATIONS

In accordance with GASB 54, fund balances are required to be reported according to the following classifications:

Nonspendable – Amounts that cannot be spent because they are either not in spendable form or they are required, legally or contractually, to be maintained intact. This classification includes inventories, prepaid amounts, assets held for resale, and long-term receivables (if the proceeds from the collection of the receivables are not restricted, committed, or assigned).

Restricted – These amounts represent assets that have externally imposed restrictions by creditors, grantors, contributors, or laws or regulations of other governments. Assets may also be restricted as imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

imposed by formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners Court. The constraints imposed by the formal action of the Commissioners Court remain binding unless removed or changed in the same manner employed to previously commit those resources. To establish, modify, or rescind a fund balance commitment requires an order adopted by Commissioners Court.

Assigned – Amounts that are constrained by the County's intent to be used for a specific purpose, but that do not meet the criteria to be restricted or committed. Such intent should be expressed by the Commissioners Court or its designated officials to assign amounts to be used. The County Budget Officer, by virtue of Commissioners Court ordered appointment to that office and as a normal function of that office, has the authority to assign fund balance to particular purposes. Assignments made by the County Budget Officer can occur during the budget process or throughout the year in the normal course of business. Commissioners Court, at their discretion, may make assignments of fund balance or direct other County officials to do so. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

Unassigned – Amounts that have not been restricted, committed, or assigned. The general fund is the only fund to report a positive unassigned fund balance. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in the governmental funds other than the general fund, if expenditures incurred for specific purposes exceeds the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

For the classification of fund balances in the governmental funds, the County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g., bond covenants), grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provision or enabling legislation.

P. COMPENSATED ABSENCES

Accumulated compensatory time, vacation, and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures in the respective governmental funds. Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as expenses and long-term liabilities in the governmental activities column of the government-wide financial statements. The majority of these have typically been liquidated from the General Fund in previous years. A liability for compensated absences is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and in the business-type activities

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

column of the government-wide financial statements as the benefit accrues for the employee. Regular employees accrue 13 days of sick leave per year. Sick leave benefits are recognized as they are used by the employees. Employees may accumulate up to 720 hours of sick leave. Unused sick leave benefits are not paid at termination. Employees accrue from 3.08 to 7.7 hours of vacation per pay period depending on years of service and may accumulate a maximum of 280 hours of vacation benefits. Upon termination, employees are paid the balance of unused vacation benefits.

Non-exempt employees earn compensatory time at one and one-half times their worked hours in excess of 40 hours per week. Non-exempt employees may accrue up to 240 hours of compensatory time. Compensatory time in excess of the 240 hours maximum is paid at the regular rate of pay on the current pay period. Upon termination, non-exempt employees will be paid for any compensatory time balances.

Exempt employees earn compensatory time at a rate of one times their worked hours in excess of 40 hours a week. Exempt employees can accumulate up to 240 hours of compensatory time. Upon termination, exempt employees are paid one-half of the compensatory time earned at the wage rate at time of termination.

Q. STATEMENT OF CASH FLOWS

For purposes of cash flows, the County considers cash equivalents to include all highly liquid investments (including restricted) with a maturity of three months or less when purchased.

R. USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

S. COMPONENT UNIT TAX REVENUES

The Hospital District is partially financed by property tax levies (recorded as operating revenues), and partially financed by user charges, the usual revenue source for a proprietary fund activity. However, because of the unique character of services provided by the Hospital District, proprietary fund accounting is necessary to provide meaningful measurement of cost of services of the Hospital District.

2. DEPOSITS AND INVESTMENTS

Deposits: Chapter 2257 of the Texas Government Code is known as the Public Funds Collateral Act. This act provides guidelines for the amount of collateral that is required to secure the deposit of public funds. Federal Depository Insurance Corporation (FDIC) is available for funds deposited at any financial institution up to a maximum of \$250,000 each for demand deposits, time and savings deposits, and deposits pursuant to indenture. The Public Funds Collateral Act requires that the deposit of public funds be collateralized in an amount not less than the total deposit, reduced by the amount of FDIC insurance available.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

The custodial credit risk for deposits is the risk that the County will not be able to recover deposits that are in the possession of an outside party. Deposits are exposed to custodial credit risk if they are not insured or collateralized. At September 30, 2024, the balance per various financial institutions was \$1,399,343,015. The County's deposits are not exposed to custodial credit risk since all deposits are covered by FDIC insurance or an irrevocable standby letter of credit with the Federal Home Loan Bank, in accordance with the Public Funds Collateral Act.

Investments: Chapter 2256 of the Texas Government Code is known as the Public Funds Investment Act. This act authorizes Harris County to invest its funds pursuant to a written investment policy which primarily emphasizes the safety of principal and liquidity, and addresses investment diversification, yield, and maturity.

The Harris County Investment Policy is reviewed and approved at least annually by Commissioners Court. The Investment Policy includes a list of authorized investment instruments, a maximum allowable stated maturity by fund type, and the maximum weighted average maturity of the overall portfolio. Guidelines for diversification and risk tolerance are also detailed within the policy. Additionally, the policy includes specific investment strategies for fund groups that address each group's investment options and describes the priorities for suitable investments.

AUTHORIZED INVESTMENTS

Funds of Harris County may be invested as authorized by the Public Funds Investment Act which is located in Chapter 2256 of the Texas Government Code. Allowable investments include:

1. Direct obligations of the United States, its agencies and instrumentalities.
2. Other obligations, the principal and interest of which are unconditionally guaranteed, insured, or backed by the full faith and credit of the State of Texas, the United States, or any obligation fully guaranteed or fully insured by the FDIC.
3. Direct obligations of the State of Texas or its agencies provided the agency has the same debt rating as the State of Texas.
4. Obligations of states, agencies, counties, cities, and other political subdivisions located in the United States, rated not less than A, or its equivalent, by a nationally recognized investment rating firm.
5. Fully insured or collateralized certificates of deposit/share certificates issued by state and national banks, or a savings bank, a state or federal credit union (having its main or branch office in Texas) guaranteed or insured by the FDIC or its successor; and secured by obligations in number 1 above. In addition to the County's authority to invest funds in certificates of deposit and share certificates as stated above, made in accordance with the following conditions is an authorized investment under Texas Gov't. Code Section 2256.010(b): (1) the funds are invested by the County through a clearing broker registered with the Securities and Exchange Commission (SEC) and operating pursuant to SEC rule 15c3-3 (17 C.F.R. Section 240.15c3-3) with its main office or branch office in Texas and selected from a list adopted by the County as required by Section 2256.025; or a depository institution that has its main office or a branch office in this

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

state and that is selected by the County; (2) the broker or the depository institution selected by the County arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the County; (3) the full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; (4) the broker or depository institution selected by the County acts as custodian for the County with respect to the certificates of deposit issued for the account of the County.

6. Fully collateralized repurchase agreements, provided the County has on file a signed Master Repurchase Agreement detailing eligible collateral, collateralization ratios, standards for collateral custody and control, collateral valuation, and conditions for agreement termination. The repurchase agreement must have a defined termination date and be secured by obligations in number 1 above. It is required that the securities purchased as part of the repurchase agreement must be assigned to the County, held in the County's name, and deposited at the time the investment is made with the County's custodian or with a third-party approved by the County. Securities purchased as part of a repurchase agreement shall be marked-to-market no less than weekly. All repurchase agreements must be conducted through a primary government securities dealer as defined by the Federal Reserve or a financial institution doing business in Texas. Maturities shall be limited to 90 days. The 90-day limit may be exceeded in the case of flexible repurchase agreements ("flex repos") provided the investment type is specifically authorized within individual bond ordinances and final maturity does not exceed the anticipated spending schedule of bond proceeds.
7. Securities lending programs if the loan is fully collateralized, including accrued income, by securities described in Texas Gov't. Code, Section 2256.009, by irrevocable bank letters of credit issued by a bank under the laws of the United States or any other state, continuously rated not less than A by at least one nationally recognized investment rating firm, or by cash invested in accordance with the Investment Act. Securities held as collateral must be pledged to the investing entity, held in the investing entity's name, and deposited at the time the investment is made. A loan must be placed through a primary government securities dealer or a financial institution doing business in Texas. A loan must allow for termination at any time and must have a term of one year or less.
8. Commercial paper with a stated maturity of 270 days or less from the date of issuance, rated A-1 or P-1 or an equivalent rating by at least two nationally recognized agencies, and not under review for possible downgrade at the time of purchase. Regardless of whether commercial paper is purchased directly from the issuer or from a broker/dealer in the secondary market, a competitive bid process is required, in which the investment yield is compared to other available commercial paper having a comparable maturity and credit rating. An exception may be made to the competitive offer process when seeking to purchase municipal commercial paper securities due to very limited quantity.
9. Local government investment pools with a dollar weighted average maturity of 60 days or less, approved through resolution of Commissioners Court to provide services to the County, continuously rated no lower than AAA or equivalent by at least one nationally recognized rating service. The County may not invest an amount that exceeds 10 percent of the total assets of any

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

one local government investment pool. On a monthly basis, the Investment Officer shall review a list of securities held in the portfolio of any pool in which County funds are being held. To be eligible to receive funds from and invest funds on behalf of the County an investment pool must furnish to the Investment Officer or other authorized representative an offering circular or other similar disclosure instrument that contains information required by Tex. Gov't. Code Sec. 2256.016. Investments will be made in a local government investment pool only after a thorough investigation of the pool and review by the Finance Committee.

10. A Securities and Exchange Commission (“SEC”) registered, no load money market mutual fund which has a dollar weighted average stated maturity of 60 days or less. Furthermore, it must be rated not less than AAA or equivalent by at least one nationally recognized rating service and the County must be provided with a prospectus and other information required by the SEC Act of 1934 or the Investment Company Act of 1940. The County may not invest an amount that exceeds 10 percent of the total assets of any one fund. Investments will be made in a money market mutual fund only after a thorough investigation of the fund and review by the Finance Committee.

11. Interest-bearing banking deposits that are guaranteed or insured by: (A) the Federal Deposit Insurance Corporation or its successor; or (B) the National Credit Union Share Insurance Fund or its successor; and interest-bearing banking deposits other than described above if: (A) the funds invested in the banking deposits are invested through: (i) a broker with a main office or branch office in Texas that the County selects from a list of its governing body or designated investment committee adopts as required by Section 2256.025; or (ii) a depository institution with a main office or branch office in Texas that the County selects; (B) the broker or depository institution selected as described above arranges for the deposit of the funds in one or more federally insured depository institutions, regardless of where located, for the County’s account; (C) the full amount of the principal and accrued interest of the deposits is insured by the United States or an instrumentality of the United States; and (D) the County appoints as the custodian of the bank deposits issued for the County’s account: (i) the depository institution selected as described above; (ii) an entity described by Section 2257.041(d); or (iii) a clearing broker dealer registered with the Securities and Exchange Commission and operating under Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

Summary of Cash and Investments

Harris County’s cash and investments are stated at fair value or amortized cost. The following is a summary of the County’s cash and investments at September 30, 2024:

	Governmental Funds	Proprietary Funds	Total	Fiduciary Funds	Total
Cash and Cash Equivalents	\$ 1,777,367,326	\$ 1,407,935,897	\$ 3,185,303,223	\$ 269,234,030	\$ 3,454,537,253
Restricted Cash and Cash Equivalents	345,770,958	81,718,115	427,489,073	-	427,489,073
Investments	1,055,478,077	722,250,090	1,777,728,167	118,886,285	1,896,614,452
Restricted Investments	-	111,714,430	111,714,430	-	111,714,430
Total Cash, Cash Equivalents & Investments	\$ 3,178,616,361	\$ 2,323,618,532	\$ 5,502,234,893	\$ 388,120,315	\$ 5,890,355,208

Harris County follows the practice of pooling investments for many of the funds identified on the financial statements. Most of the general fund is pooled with other County funds for investment purposes. Interest income earned on pooled cash and investments is allocated each accounting period

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

to the various funds based on the ending cash balances. For financial statement purposes, the principal value of pooled investments is allocated between the participating funds.

The table below indicates the fair value and maturity value of the County's investments as of September 30, 2024, summarized by security type. Also demonstrated are the percentage of total portfolio and the modified duration in years for each summarized security type.

Security	Fair Value	Percentage of Portfolio	Maturity Value	Modified Duration (Years)	Credit Rating S&P/ Moody's/Fitch
<i>US Agency Notes</i>					
FFCB	\$ 110,131,455	1.89%	\$ 110,000,000	0.0018	AA+/Aaa
FHLB	297,201,757	5.16%	297,500,000	0.0287	AA+/Aaa
FHLMC	53,487,071	0.93%	54,000,000	0.0013	AA+/Aaa
FNMA	52,935,793	0.92%	53,000,000	0.0009	AA+/Aaa
<i>Total US Agency Notes</i>	<u>513,756,076</u>		<u>514,500,000</u>		
<i>Commercial Paper</i>					
BARCLAYS US DISC CP	86,670,052	1.50%	87,000,000	0.0003	A1+/P1
BARCLAYS CAPITAL DISC CP	92,732,056	1.61%	94,000,000	0.0003	A1/P1
BAYERISCHE LANDESBK GIRO DISC CP	69,138,580	1.20%	70,000,000	0.0006	P1
BPCE DISC CP	9,814,160	0.17%	10,000,000	0.0000	A1/P1
CORP ANDINA DE FOMENTO DISC CP	4,974,750	0.09%	5,000,000	0.0000	A1+/P1
NATL SEC CLEARING CORP DISC CP	39,808,400	0.69%	40,000,000	0.0001	A1+/P1
TMCC DISC CP	19,656,680	0.34%	20,000,000	0.0001	A1+/P1
TORONTO DOMINION BK DISC CP	9,881,960	0.17%	10,000,000	0.0000	A1+/P1
<i>Total Commercial Paper</i>	<u>332,676,638</u>		<u>336,000,000</u>		
<i>Local Governments</i>					
AVERILL PARK NY CENTRL SCH DIST	16,144,320	0.28%	16,000,000	0.0020	MIG1
BATAVIA NY BANS	14,262,660	0.25%	14,160,000	0.0014	MIG1
BLOOMFIELD CT	10,787,088	0.19%	10,750,000	0.0006	SP-1
BOFA SECURITIES	9,979,670	0.17%	10,000,000	0.0001	A1/F1+
DALLAS TX ISD	4,181,148	0.07%	4,100,000	0.0006	AAA/Aaa
DENTON TX ISD UT GO	9,992,463	0.17%	9,770,000	0.0031	AAA/Aaa
DUBLIN OH CITY SCH DIST	6,016,889	0.10%	5,900,000	0.0009	AAA
GRAND PRAIRIE TX LT GO	2,153,606	0.04%	2,160,000	0.0001	AAA/AA+
HURST EULESS BEDFORD TX ISD	1,048,200	0.02%	1,000,000	0.0003	AAA
LYNDHURST TWP NJ	10,029,100	0.17%	10,000,000	0.0006	SP-1+
NEW BRAUNFELS TX UTIL REV	1,549,463	0.03%	1,515,000	0.0003	Aa1
NORTH EAST ISD TX UT GO	290,058	0.01%	290,000	0.0000	AAA
NORTH MIDDLESEX MA REGL SCH DIST	10,753,233	0.19%	10,721,711	0.0006	MIG1
OREGON ST LOTTERY REV	2,228,360	0.04%	2,250,000	0.0004	AAA/Aa2
SAN DIEGO CA CMNTY CLG DIST	525,175	0.01%	500,000	0.0002	AAA/Aa1
SAN FRANCISCO CITY & CO CA GO	2,033,920	0.04%	2,000,000	0.0002	AAA/Aaa
SAUQUOIT VLY NY CENTRL SCH DIST	10,829,142	0.19%	10,740,000	0.0014	MIG1
ST. OF MA SPL OBLIG REV	4,976,450	0.09%	5,000,000	0.0019	Aaa/AAA
ST OF MASSACHUSETTS	2,989,260	0.05%	3,000,000	0.0002	Aa1
SUMITOMO MIT/SINGAPORE	39,680,600	0.69%	40,000,000	0.0011	A1/P1
TEXAS A&M UNIV REV	4,099,690	0.07%	4,195,000	0.0019	AAA/Aaa
TEXAS ST TRANSPRTN COMMISSION	21,001,400	0.36%	20,000,000	0.0069	AAA/Aaa
UNIV OF TEXAS	2,058,650	0.04%	2,000,000	0.0004	AAA/Aaa
<i>Total Local Governments</i>	<u>187,610,545</u>		<u>186,051,711</u>		

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Security	Fair Value	Percentage of Portfolio	Maturity Value	Modified Duration (Years)	Credit Rating S&P/ Moody's/Fitch
<i>US Treasury Bills</i>					
US Treasury Bill	215,529,002	3.74%	216,200,000	0.0014	AA+/Aaa
<i>Total US Treasury Bills</i>	<u>215,529,002</u>		<u>216,200,000</u>		
<i>US Treasury Notes</i>					
US Treasury Note	990,978,715	17.19%	1,000,500,000	0.1121	AA+/Aaa
<i>Total US Treasury Notes</i>	<u>990,978,715</u>		<u>1,000,500,000</u>		
<i>CD Options</i>					
Unity Bank	5,243,492	0.09%	5,243,492	0.0002	NR
<i>Total CD Options</i>	<u>5,243,492</u>		<u>5,243,492</u>		
<i>Money Market Mutual Funds</i>					
LOGIC - POOL	628,387,825	10.90%	628,387,825	N/A	AAAm
LoneStar - POOL	280,286,125	4.86%	280,286,125	N/A	AAAm/AAAmmf
TexasCLASS - POOL	717,117,563	12.44%	717,117,563	N/A	AAAm
DDA - Cadence	763,452,262	13.24%	763,452,262	N/A	N/A
Flood - Cadence DDA	135,801,875	2.36%	135,801,875	N/A	N/A
TRA - Cadence DDA	97,103,328	1.68%	97,103,328	N/A	N/A
MMF - TRA DSR (BKNY)	13,250,304	0.23%	13,250,304	N/A	N/A
US Bank - Trust	294,178,358	5.10%	294,178,358	N/A	N/A
State and Local Government Series	589,771,851	10.23%	589,771,851	N/A	N/A
<i>Total Money Market Mutual Funds</i>	<u>3,519,349,491</u>		<u>3,519,349,491</u>		
Total Investments	5,765,143,959	100.00%	\$ 5,777,844,694		
<i>Outstanding items/deposits</i>	<u>125,211,249</u>				
Total Cash, Cash Equivalents & Investments	<u>\$ 5,890,355,208</u>				

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of September 30, 2024, the County has the recurring fair value measurements for U.S. Agency Notes, Commercial Paper, Local Governments, U.S. Treasury Bills, U.S. Treasury Notes, and CD Options, totaling \$2,245,794,468, all of which are valued using quoted prices for similar assets in active markets (Level 2 inputs). The Money Market Funds through External Investment Pools, totaling \$3,519,349,491, are measured at amortized cost or fair value in accordance with GASB Nos. 72 and 79. The recorded position of the pool for Texas CLASS is measured at net asset value to approximate fair value, which is designed to approximate the share value; however, the net asset value is not guaranteed or insured. LOGIC, Lone Star and BKNY Money Market Fund portfolios are measured at amortized cost, which approximates fair value. Cadence Demand Deposit Accounts, Trust at US Bank and State and Local Government Series Securities preserves capital and liquidity and is considered cash value. LOGIC, Lone Star, and Texas CLASS pools must abide by the Public Funds Investment Act Chapter 2256.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

RISK DISCLOSURES

Interest Rate Risk: All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by matching cash flows from maturities so that a portion of the portfolio is maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

According to the County's investment policy, no more than 50% of the portfolio, excluding those investments held for construction/capital projects, special revenue, flood control, proprietary and enterprise, Public Improvement Contingency, District Clerk Registry, County Clerk Registry, and bond reserves, may be invested beyond three years. Additionally at least 15% of the portfolio, with the previous exceptions, is invested in overnight instruments or in marketable securities which can be sold to raise cash within one day's notice. Overall, the average maturity of the portfolio, with the previous exceptions, shall not exceed three years. As of September 30, 2024, the County was in compliance with all of these guidelines to manage interest rate risk.

Credit Risk and Concentration of Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The County mitigates these risks by emphasizing the importance of a diversified portfolio. All funds must be sufficiently diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In particular, no more than 25% of the overall portfolio may be invested in time deposits, including certificates of deposit, of a single issuer. Concentration by issuer for other investment instruments is not specifically addressed in the investment policy. However, the policy does specify that acceptable investment instruments must have high quality credit ratings and, consequently, risk is minimized.

The County's investment policy establishes minimum acceptable credit ratings for certain investment instruments. Securities of states, agencies, counties, cities and other political subdivisions must be rated as to investment quality by a nationally recognized investment rating firm as a rate not less than A or its equivalent. Money market mutual funds and public funds investment pools must be rated not less than AAA or its equivalent by at least one nationally recognized investment rating firm.

Custodial Credit Risk: Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterparty, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2024, all of the County's investments are held in the County's name.

Foreign Currency Risk: Foreign currency risk is the risk that fluctuations in the exchange rate will adversely affect the value of investments denominated in a currency other than the US dollar. The County Investment Policy does not list securities denominated in a foreign currency among the authorized investment instruments. Consequently, the County is not exposed to foreign currency risk.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

FUND INVESTMENT CONSIDERATIONS

The Investment Policy outlines specific investment strategies for each fund or group of funds identified on the Harris County financial statements. The three investment strategies employed by Harris County are the Matching Approach, the Barbell Approach and the Laddered Approach. The Matching Approach is an investment method that matches maturing investments with disbursements. Matching requires an accurate forecast of disbursement requirements. The Barbell Approach is an investment method where maturities are concentrated at two points, one at the short end of the investment horizon and the other at the long end. The Laddered Approach is an investment method where maturities are positioned to occur in regular intervals, providing a known stream of cash.

Specific guidelines have not been established for Pooled Investments, but the same standards that were developed for the General Fund Group are also applicable to Pooled Investments. The investment strategies and maturity criteria are outlined in the following table.

Fund Type	Investment Strategy	Maximum Maturity Per Policy (Years)	Maturity Amount	Average Remaining Years To Maturity
Pooled Investments	Matching/Laddered	5	\$ 744,243,492	0.49
Special Revenue Funds	Matching	5	245,000,000	0.33
Capital Project Funds	Matching/Barbell/Laddered	5	175,770,000	1.16
Automobile Inventory Tax	Laddered	5	35,000,000	0.25
Toll Road Project Funds	Matching/Barbell/Laddered	5	546,605,000	0.76
Toll Road Renewal/Replacement	Matching/Barbell/Laddered	5	157,000,000	1.45
Toll Road Bond Reserve	Matching/Barbell/Laddered	Final maturity of bonds	109,676,711	1.00
Public Improvement Contingency	Matching/Barbell/Laddered	6	133,200,000	0.45
Proprietary & Enterprise Funds	Matching/Barbell/Laddered	6	26,000,000	0.28
County Clerk Registry	Laddered	7	9,000,000	0.51
District Clerk Registry	Laddered	7	77,000,000	1.15
Money Market Mutual Funds	N/A	N/A	3,519,349,491	N/A
Total			\$ 5,777,844,694	

Note: Money Market Mutual Funds are excluded from the various fund types which may affect the average remaining days to maturity.

3. PROPERTY TAXES

COUNTY

Property taxes for the County and the Flood Control District are levied on tax rates adopted within 60 days of receiving the certified roll or September 30, whichever is later. Tax rates are usually adopted in September or October. Taxes are levied on the assessed value of all taxable real and personal property as of the preceding January 1. On January 1, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1, after the taxes are levied, are considered delinquent. Accordingly, no current taxes receivable are reported. Appraised values are determined by the Harris Central Appraisal District (“Appraisal District”) equal to 100% of the appraised market value as required by the State Property Tax Code. Real property must be appraised at least once every three years. Taxpayers and taxing units may challenge appraisals of the Appraisal District through various appeals and, if necessary, legal action.

The County is responsible for setting the tax rates for the County, the Flood Control District, the Hospital District, and the Port of Houston Authority for debt service only. The County adopted the 2023 tax rate, per \$100 of taxable value, for the County and Flood Control District as follows:

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

	<u>Maintenance and Operations</u>	<u>Debt Service</u>	<u>Total</u>
Harris County	\$ 0.30281	\$ 0.04726	\$ 0.35007
Flood Control District	\$ 0.02010	\$ 0.01095	\$ 0.03105

The County is permitted by law to levy tax rates for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable valuation. The County levied a tax rate of \$0.35007 per \$100 of taxable valuation subject to the \$0.80 tax rate limitation for Constitutional Funds.

The Flood Control District is permitted by law to levy a tax rate up to \$0.30 per \$100 of taxable valuation. There is no limitation on the tax rate which may be set for debt service within the \$0.30 tax rate limit. The tax rate for maintenance and operations is limited to the rate as may from time to time be approved by the voters of the Flood Control District. The maximum tax rate for maintenance and operations is \$0.15 per \$100 of taxable valuation. A tax rate of \$0.03105 per \$100 valuation was set in 2023 for the Flood Control District’s maintenance and operations. The County Tax Assessor-Collector bills and collects the taxes for the County, Flood Control District, Hospital District, Port of Houston Authority, City of Houston and various other jurisdictions within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor-Collector's Fiduciary Fund. Tax collections deposited for the County and Flood Control District are distributed on a periodic basis to the respective General Funds and Debt Service Funds. These distributions are based upon the tax rate established for each fund by order of the Commissioners Court for the tax year for which the collections are made.

Property tax receivables of \$15,669,135 as of September 30, 2024, are reported net of an allowance for uncollectible taxes of \$214,699,233.

The County enters into property tax abatement agreements with local businesses under the state Property Redevelopment and Tax Abatement Act, Chapter 312, as well as its own guidelines and criteria, which is required under the Act. Under the Act, including its guidelines and criteria, the County may grant property tax abatements for economic projects under the program that provide an increase of at least \$1,000,000 in property values and 25 jobs created/retained. Abatements granted are up to \$1,000,000 per job created/retained for up to 50% abatement over a period of up to 10 years. In addition to job growth/retention, the County’s guidelines and criteria focus on creating new wealth to the community rather than recirculating dollars within the community, and attracting industries that have demonstrated a commitment to protecting our environment—all without creating a substantial adverse effect on the competitive position of existing companies operating in the County. The agreement used for this purpose provides for termination of the agreement in the event its counterparty discontinues producing product as well as recapturing property taxes abated in that calendar year.

For the fiscal year ended September 30, 2024, the County abated property taxes totaling \$359,872 under this program, which includes two entities. The two entities were regional distribution facilities, which were granted exemptions that converted to property tax abatements in the amount of \$186,587 and \$173,285, totaling \$359,872.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

COMPONENT UNITS

The Hospital District receives property taxes levied by the County Commissioners Court for operations and debt service. Ad Valorem tax revenues are recorded at the time the taxes are assessed, net of provisions for uncollected amounts and collection expenses. Subsequent adjustments to the tax rolls, recorded by the County Tax Assessor-Collector, are included in the revenues in the period such adjustments are made by the County Tax Assessor-Collector.

Property tax receivables of \$8,262,000 as of September 30, 2024, are reported net of an allowance for uncollectible taxes of \$56,435,000 for the Hospital District.

4. ACCOUNTS AND OTHER RECEIVABLES

The County reports accounts receivables and other receivables in the various funds for amounts to be received from customers, granting agencies, and the Tax Assessor. A breakdown of these receivables as of September 30, 2024 is as follows:

	Customers	Granting Agencies	Tax Assessor	Total (net)	Allowance for Uncollectible
General	\$ 42,139,371	\$ -	\$ 1,189,792	\$ 43,329,163	\$ (2,136,690)
CDBG-DR HARVEY	-	215,207,553	-	215,207,553	-
ARPA	10,000,000	-	-	10,000,000	-
Flood Control Capital Projects	11,688,637	-	-	11,688,637	-
Nonmajor Governmental	31,492,442	313,921,948	15,795,337	361,209,727	(996,699)
Toll Road	154,933,253	-	-	154,933,253	(748,852,263)
Nonmajor Enterprise	906,316	-	-	906,316	-
Internal Service	16,498,460	-	-	16,498,460	(475,566)
Component Units	171,958,954	69,739,197	-	241,698,151	(82,060,040)
Totals	<u>\$ 439,617,433</u>	<u>\$ 598,868,698</u>	<u>\$ 16,985,129</u>	<u>\$ 1,055,471,260</u>	<u>\$ (834,521,258)</u>

5. INTERFUND BALANCES AND TRANSFERS

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. The County has numerous transactions between funds including expenditures and transfer of resources to provide services. Balances between individual governmental funds and between governmental funds and internal service funds are eliminated in the government-wide financial statements.

The interfund receivable and payable balances, by individual major fund, other governmental funds (aggregated), other proprietary funds (aggregated), internal service funds (aggregated), and fiduciary funds as of September 30, 2024, are as follows:

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	CDBG-DR Harvey	\$ 158,900,958
	ARPA	9,453,089
	Nonmajor Governmental	106,706,106
	Internal Service	16,269,779
	Toll Road	11,639,235
	General	17,143,894
ARPA	General	213,797
Flood Control Capital Projects	Nonmajor Governmental	136,575,442
Nonmajor Governmental	General	4,321,388
	CDBG-DR Harvey	21,083,100
	Flood Control Capital Projects	942,472
	Nonmajor Governmental	101,666,466
Internal Service	General	113,480
	Nonmajor Governmental	234,191
	Toll Road	301,725
Toll Road	General	65,413
Total		<u><u>\$ 585,630,535</u></u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Interfund receivables and payables are a result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund.

Advances to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 400,000
Nonmajor Governmental	Nonmajor Governmental	530,000
Total		<u><u>\$ 930,000</u></u>

The following is a summary of the County's transfers for the fiscal year ended September 30, 2024:

	Transfers In:						Total
	General	CDBG-DR Harvey	ARPA	Flood Control Capital Projects	Nonmajor Governmental	Internal Service	
Transfers Out:							
General	\$ -	\$ 1,180,428	\$ 8,000	\$ -	\$ 513,954,566	\$ -	\$ 515,142,994
CDBG-DR Harvey	421,778	-	-	-	327,400	-	749,178
ARPA	14,597	-	-	-	-	-	14,597
Flood Control Capital Projects	-	-	-	-	16,981,547	-	16,981,547
Nonmajor Governmental	192,665,632	5,715,862	-	22,230,389	16,659,333	1,059,830	238,331,046
Toll Road	193,402,174	-	-	-	-	-	193,402,174
Total	<u>\$386,504,181</u>	<u>\$ 6,896,290</u>	<u>\$ 8,000</u>	<u>\$ 22,230,389</u>	<u>\$ 547,922,846</u>	<u>\$ 1,059,830</u>	<u>\$ 964,621,536</u>

General fund transferred \$513.9 million to nonmajor governmental funds, mainly for capital projects fund activities in the amount of \$452.1 million. Toll Road transferred \$193.4 million to the General fund

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

for funding of a County thoroughfare and mobility and infrastructure program. There was also a \$142.4 million transfer from nonmajor governmental to general for debt service. All other transfers are routine in nature, such as cash match of grants, debt service payments, and internal service costs.

6. CAPITAL ASSETS

COUNTY

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Transfers/ Other	Balance September 30, 2024
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 5,080,564,099	\$ 167,422,673	\$ -	\$ 1,535	\$ 5,247,988,307
Construction in progress	754,677,714	358,410,988	(61,793,945)	(231,315,449)	819,979,308
Intangible assets - water rights	2,400,000	-	-	-	2,400,000
Total capital assets not depreciated	<u>5,837,641,813</u>	<u>525,833,661</u>	<u>(61,793,945)</u>	<u>(231,313,914)</u>	<u>6,070,367,615</u>
Depreciable capital assets:					
Intangible assets - software & licenses	138,818,401	555,238	-	342,679	139,716,318
Land improvements	49,072,023	-	-	15,293,599	64,365,622
Infrastructure	12,699,417,838	128,538,197	-	147,640,260	12,975,596,295
Park facilities	269,521,998	-	-	22,726,465	292,248,463
Flood control projects	1,405,618,461	-	-	29,219,264	1,434,837,725
Buildings	2,178,088,896	-	-	15,881,030	2,193,969,926
Equipment	552,589,420	112,191,895	(30,331,690)	165,287	634,614,912
Total depreciable capital assets	<u>17,293,127,037</u>	<u>241,285,330</u>	<u>(30,331,690)</u>	<u>231,268,584</u>	<u>17,735,349,261</u>
Less accumulated depreciation for:					
Intangible assets - software & licenses	(104,284,508)	(18,192,584)	-	-	(122,477,092)
Land improvements	(11,772,033)	(3,809,563)	-	-	(15,581,596)
Infrastructure	(7,967,772,544)	(212,703,114)	-	-	(8,180,475,658)
Park facilities	(114,977,909)	(10,096,963)	-	-	(125,074,872)
Flood control projects	(659,549,439)	(50,802,711)	-	-	(710,352,150)
Buildings	(941,688,096)	(47,073,553)	-	-	(988,761,649)
Equipment	(390,476,147)	(45,108,877)	25,250,498	46,865	(410,287,661)
Total accumulated depreciation	<u>(10,190,520,676)</u>	<u>(387,787,365)</u>	<u>25,250,498</u>	<u>46,865</u>	<u>(10,553,010,678)</u>
Depreciable capital assets, net	<u>7,102,606,361</u>	<u>(146,502,035)</u>	<u>(5,081,192)</u>	<u>231,315,449</u>	<u>7,182,338,583</u>
Lease right-to-use assets:					
Buildings	31,559,366	19,928,803	(5,115,236)	3,399,458	49,772,391
Equipment	21,392,437	17,718,521	(1,460,268)	15,917,130	53,567,820
Total lease right-to-use assets	<u>52,951,803</u>	<u>37,647,324</u>	<u>(6,575,504)</u>	<u>19,316,588</u>	<u>103,340,211</u>
Less accumulated amortization for:					
Buildings	(8,431,651)	(6,139,115)	2,600,013	(608,311)	(12,579,064)
Equipment	(7,698,953)	(16,619,685)	1,460,268	(3,895,689)	(26,754,059)
Total accumulated amortization	<u>(16,130,604)</u>	<u>(22,758,800)</u>	<u>4,060,281</u>	<u>(4,504,000)</u>	<u>(39,333,123)</u>
Lease right-to-use assets, net	<u>36,821,199</u>	<u>14,888,524</u>	<u>(2,515,223)</u>	<u>14,812,588</u>	<u>64,007,088</u>
Subscription right-to-use assets:					
Subscriptions	88,979,209	57,045,895	(669,231)	(4,006,931)	141,348,942
Less accumulated amortization for:					
Subscription right-to-use assets	(14,871,715)	(27,037,953)	326,879	(140,092)	(41,722,881)
Subscription right-to-use assets, net	<u>74,107,494</u>	<u>30,007,942</u>	<u>(342,352)</u>	<u>(4,147,023)</u>	<u>99,626,061</u>
Governmental activities capital assets, net	<u>\$ 13,051,176,867</u>	<u>\$ 424,228,092</u>	<u>\$ (69,732,712)</u>	<u>\$ 10,667,100</u>	<u>\$ 13,416,339,347</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

	Balance October 1, 2023	Additions	Deletions	Transfers/ Other	Balance September 30, 2024
Business-type Activities:					
Capital assets not being depreciated:					
Land	\$ 390,777,663	\$ 17,466,181	\$ -	\$ -	\$ 408,243,844
Construction in progress	1,007,811,072	268,260,175	-	(34,842,285)	1,241,228,962
Total capital assets not depreciated	<u>1,398,588,735</u>	<u>285,726,356</u>	<u>-</u>	<u>(34,842,285)</u>	<u>1,649,472,806</u>
Depreciable capital assets:					
License Agreement	237,500,000	-	-	-	237,500,000
Intangible assets - software	43,537,966	-	-	-	43,537,966
Land improvements	21,266,409	-	-	542,759	21,809,168
Infrastructure	3,599,020,501	-	-	31,808,519	3,630,829,020
Other tangible assets	6,898,941	-	-	-	6,898,941
Buildings	43,615,443	9,822,361	-	2,491,007	55,928,811
Equipment	64,418,896	8,632,002	(9,529,203)	-	63,521,695
Total depreciable capital assets	<u>4,016,258,156</u>	<u>18,454,363</u>	<u>(9,529,203)</u>	<u>34,842,285</u>	<u>4,060,025,601</u>
Less accumulated depreciation for:					
Intangible assets - license & software	(128,730,466)	(9,160,875)	-	-	(137,891,341)
Land improvements	(12,283,988)	(1,063,665)	-	-	(13,347,653)
Infrastructure	(1,891,764,841)	(102,953,090)	-	-	(1,994,717,931)
Other tangible assets	(6,894,999)	(1,100)	-	-	(6,896,099)
Buildings	(18,514,938)	(1,197,100)	-	-	(19,712,038)
Equipment	(51,329,029)	(4,549,976)	9,443,515	-	(46,435,490)
Total accumulated depreciation	<u>(2,109,518,261)</u>	<u>(118,925,806)</u>	<u>9,443,515</u>	<u>-</u>	<u>(2,219,000,552)</u>
Depreciable capital assets, net	<u>1,906,739,895</u>	<u>(100,471,443)</u>	<u>(85,688)</u>	<u>34,842,285</u>	<u>1,841,025,049</u>
Lease right-to-use assets:					
Buildings	28,604,717	5,034,052	(13,882,260)	2,258,200	22,014,709
Equipments	121,530	-	(44,477)	(4,977)	72,076
Total lease right-to-use assets	<u>28,726,247</u>	<u>5,034,052</u>	<u>(13,926,737)</u>	<u>2,253,223</u>	<u>22,086,785</u>
Less accumulated amortization for:					
Buildings	(3,156,108)	(3,118,777)	507,868	(527,478)	(6,294,495)
Equipments	(72,631)	(15,503)	44,477	689	(42,968)
Total accumulated amortization	<u>(3,228,739)</u>	<u>(3,134,280)</u>	<u>552,345</u>	<u>(526,789)</u>	<u>(6,337,463)</u>
Lease right-to-use assets, net	<u>25,497,508</u>	<u>1,899,772</u>	<u>(13,374,392)</u>	<u>1,726,434</u>	<u>15,749,322</u>
Subscription right-to-use assets:					
Subscriptions	12,026,238	7,868,597	-	3,328,879	23,223,714
Less accumulated amortization for:					
Subscription right-to-use assets	(3,829,466)	(5,646,879)	-	-	(9,476,345)
Subscription right-to-use assets, net	<u>8,196,772</u>	<u>2,221,718</u>	<u>-</u>	<u>3,328,879</u>	<u>13,747,369</u>
Business-type activities capital assets, net	<u>\$ 3,339,022,910</u>	<u>\$ 189,376,403</u>	<u>\$ (13,460,080)</u>	<u>\$ 5,055,313</u>	<u>\$ 3,519,994,546</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Depreciation and amortization expense was charged to the functions/programs of the primary government as follows:

Governmental activities:	
Administration of Justice	\$ 9,303,196
Parks	10,128,720
County Administration	152,742,710
Health and Human Services	7,180,578
Flood Control	55,725,464
Tax Administration	30,150
Roads and Bridges	207,117,392
	\$ 442,228,210
Business-type activities:	
Parking Facilities	\$ 722,255
Sheriff's Commissary	201,835
Toll Road	126,782,879
	\$ 127,706,969

COMPONENT UNITS

Harris Center for Mental Health and IDD (August 31, 2024)	Fiscal Year Beginning Balance*	Additions/ Transfers	Deletions/ Transfers	Fiscal Year Ending Balance
Land	\$ 12,709,144	\$ -	\$ -	\$ 12,709,144
Buildings & Improvements	56,500,503	8,198,816	-	64,699,319
Equipment, Furniture & Vehicles	8,764,908	103,650	(457,653)	8,410,905
Right-to-use lease assets	1,942,975	2,453,154	(63,871)	4,332,258
SBITA assets	1,140,341	839,867	-	1,980,208
	81,057,871	11,595,487	(521,524)	92,131,834
Less accumulated depreciation for:				
Buildings & Improvements	(27,493,235)	(2,233,828)	-	(29,727,063)
Equipment, Furniture & Vehicles	(7,225,537)	(400,201)	457,653	(7,168,085)
Right-to-use lease assets	(770,930)	(780,614)	35,332	(1,516,212)
SBITA assets	(336,312)	(620,242)	-	(956,554)
	(35,826,014)	(4,034,885)	492,985	(39,367,914)
Harris Center for Mental Health and IDD capital assets, net	\$ 45,231,857	\$ 7,560,602	\$ (28,539)	\$ 52,763,920

*Prior period adjustment due to accounting adjustments.

The Harris Center for Mental Health and IDD records all governmental capital assets at cost, except for donated capital assets, which are recorded at acquisition cost on the date donated. Depreciation is reported at the government-wide level using the straight-line method over the estimated useful lives of the assets. The schedule included here does not include the capital assets of the Harris Center for Mental Health and IDD's discrete component units (a net value of \$4,293,593).

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

<u>Hospital District (September 30, 2024)</u>	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Land & Improvements	\$ 58,781,000	\$ 830,000	\$ -	\$ 59,611,000
Construction in progress	160,271,000	91,227,000	-	251,498,000
Total capital assets not depreciated	<u>219,052,000</u>	<u>92,057,000</u>	<u>-</u>	<u>311,109,000</u>
Buildings and Improvements	825,426,000	53,362,000	-	878,788,000
Equipment	473,945,000	56,665,000	(35,015,000)	495,595,000
Leases - Building	46,874,000	2,516,000	(66,000)	49,324,000
Leases - Equipment	7,118,000	28,000	(2,377,000)	4,769,000
	<u>1,353,363,000</u>	<u>112,571,000</u>	<u>(37,458,000)</u>	<u>1,428,476,000</u>
Less accumulated depreciation	(861,135,000)	(87,130,000)	36,408,000	(911,857,000)
	<u>(861,135,000)</u>	<u>(87,130,000)</u>	<u>36,408,000</u>	<u>(911,857,000)</u>
Total capital assets being depreciated, net	<u>492,228,000</u>	<u>25,441,000</u>	<u>(1,050,000)</u>	<u>516,619,000</u>
Hospital District capital assets, net	<u>\$ 711,280,000</u>	<u>\$ 117,498,000</u>	<u>\$ (1,050,000)</u>	<u>\$ 827,728,000</u>

The Hospital District records land, buildings, improvements, and equipment at acquisition value at the time of donation and includes expenditures for new facilities and equipment and those which substantially increase the useful life of existing assets. Depreciation of facilities and equipment is provided using the straight-line method over the estimated useful lives of the assets.

7. OTHER LIABILITIES

As of September 30, 2024, the Toll Road current liabilities includes the following amounts due to other governmental units.

<u>Receivable Entity</u>	
Brazoria County Toll Road Authority	\$ 1,339,393
Cameron County Regional Mobility Authority	884,608
Central Texas Regional Mobility Authority	2,193,608
Fort Bend County Toll Road Authority	5,924,562
Kansas Turnpike Authority	50,791
Montgomery County Toll Road Authority	1,580,569
North Texas Toll Authority	9,982,335
Oklahoma Turnpike Authority	155,722
Texas Turnpike Authority	24,213,804
Total Due to Other Governmental Units	<u>\$ 46,325,392</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

8. LONG-TERM LIABILITIES

The changes in the County's governmental and business-type activities long-term liabilities for the fiscal year ended September 30, 2024 were as follows:

	Outstanding October 1, 2023	Issued/ Increased	Redeemed/ Decreased	Outstanding September 30, 2024	Due Within One Year
Governmental Activities:					
<u>General Obligation Debt</u>					
Road Bonds - Principal	\$ 769,205,000	\$ 221,630,000	\$ (169,525,000)	\$ 821,310,000	\$ 59,130,000
Permanent Improvement Bonds - Principal	762,311,318	101,245,000	(51,732,279)	811,824,039	75,860,000
Flood Control Bonds - Principal	1,326,335,000	-	(53,145,000)	1,273,190,000	57,625,000
Total Principal General Obligation Debt	2,857,851,318	322,875,000	(274,402,279)	2,906,324,039	192,615,000
Unamortized Premiums, Road Bonds	55,447,905	20,975,589	(20,830,723)	55,592,771	-
Unamortized Premiums, PIB Bonds	81,905,976	9,615,625	(13,664,194)	77,857,407	-
Unamortized Premiums, FC Bonds	139,622,012	-	(16,215,385)	123,406,627	-
GO Revenue Series 2002	30,697,269	2,456,098	(11,652,720)	21,500,647	-
Total General Obligation Debt	3,165,524,480	355,922,312	(336,765,301)	3,184,681,491	192,615,000
<u>Tax and Subordinate Lien Revenue Bonds</u>					
Tax and Subordinate Lien Revenue Refunding, Series 2022A	99,420,000	-	-	99,420,000	-
Unamortized Premium, Tax & Sub Lien Rev*	13,921,519	-	(2,190,374)	11,731,145	-
Total Tax and Subordinate Lien Revenue Bonds	113,341,519	-	(2,190,374)	111,151,145	-
<u>Certificates of Obligation</u>					
Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2022	29,725,000	-	(2,365,000)	27,360,000	6,764,303
Permanent Improvement Certificates of Obligation, Series 2024	-	423,090,000	-	423,090,000	-
Unamortized Premium HOT, Series 2022*	3,127,146	-	(524,983)	2,602,163	-
Unamortized Premium PIB, Series 2024	-	29,178,811	(302,548)	28,876,263	-
Total Certificates of Obligation	32,852,146	452,268,811	(3,192,531)	481,928,426	6,764,303
Total Bonds Payable	3,311,718,145	808,191,123	(342,148,206)	3,777,761,062	199,379,303
Commercial Paper Payable	110,170,000	308,415,000	(276,360,000)	142,225,000	-
Compensatory Time Payable	55,422,738	60,208,039	(59,785,111)	55,845,666	28,787,184
Arbitrage Rebate Payable	-	7,237,693	-	7,237,693	-
Lease Payable	37,580,992	37,647,324	(6,892,544)	68,335,772	21,184,929
Subscription Payable	71,184,121	57,045,895	(39,812,959)	88,417,057	35,008,780
Judgments Payable	5,300,000	3,250,000	-	8,550,000	-
Loan Payable	4,412,113	-	(2,001,833)	2,410,280	2,011,544
Total OPEB Liability	2,685,440,559	1,036,893,440	-	3,722,333,999	72,647,000
Net Pension Liability	672,935,486	-	(276,828,497)	396,106,989	-
Pollution Remediation Obligation	5,594,342	-	(1,088,908)	4,505,434	-
Total Governmental Activities	<u>\$ 6,959,758,496</u>	<u>\$ 2,318,888,514</u>	<u>\$ (1,004,918,058)</u>	<u>\$ 8,273,728,952</u>	<u>\$ 359,018,740</u>

*Beginning balance is split to reflect Certificates of Obligation debt

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

	Outstanding October 1, 2023	Issued/ Increased	Redeemed/ Decreased	Outstanding September 30, 2024	Due Within One Year
<u>Business-type Activities:</u>					
Senior Lien Revenue Bonds	\$ 1,151,415,000	\$ -	\$ (60,635,000)	\$ 1,090,780,000	\$ 42,015,000
First Lien Revenue Bonds	717,340,000	950,000,000	(11,640,000)	1,655,700,000	42,600,000
Tax Bonds	130,635,000	-	(21,165,000)	109,470,000	12,070,000
Total Bond Principal	1,999,390,000	950,000,000	(93,440,000)	2,855,950,000	96,685,000
Unamortized Premium, Senior Revenue Bonds	116,452,391	-	(13,195,674)	103,256,717	-
Unamortized Premium, First Revenue Bonds	114,427,842	51,338,838	(14,046,356)	151,720,324	-
Unamortized Premium, Tax Bonds	3,573,524	-	(632,603)	2,940,921	-
Accrued Interest Payable	11,684,106	106,635,784	(118,319,890)	-	-
Total Bonds Payable	2,245,527,863	1,107,974,622	(239,634,523)	3,113,867,962	96,685,000
Commercial Paper Payable	111,930,000	168,880,000	(218,430,000)	62,380,000	-
Compensatory Time Payable	1,576,167	1,235,353	(1,374,075)	1,437,445	740,971
Arbitrage Rebate Payable	-	4,118,449	-	4,118,449	-
Lease Payable	25,809,497	5,034,052	(14,183,881)	16,659,668	3,812,942
Subscription Payable	8,326,158	7,868,597	(2,492,731)	13,702,024	5,122,872
Total OPEB Liability	120,276,191	46,403,223	-	166,679,414	2,849,000
Net Pension Liability	24,261,768	-	(8,228,011)	16,033,757	-
Pollution Remediation Obligation	1,224,000	-	(529,836)	694,164	-
Total Business-type Activities	<u>\$ 2,538,931,644</u>	<u>\$ 1,341,514,296</u>	<u>\$ (484,873,057)</u>	<u>\$ 3,395,572,883</u>	<u>\$ 109,210,785</u>

A. BONDED DEBT

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of this obligation. General Obligation Bonds are issued upon approval by the public at an election. Certificates of Obligation are issued by the vote of Commissioners Court as allowed under the Certificates of Obligation Act. Debt service is primarily paid from ad valorem taxes. Revenue Bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Outstanding governmental bonded debt at September 30, 2024 was as follows:

	Original Issue Amount	Interest Rates (%)	Date Series		Balance September 30, 2024
			Issued	Matures	
<u>Road Bonds</u>					
Refunding Series 2012B	\$ 52,815,000	2.25-4.00%	2012	2024	\$ 3,750,000
Refunding Series 2015A	202,680,000	2.00-5.00%	2015	2031	201,090,000
Refunding Series 2017A	35,580,000	4.00-5.00%	2017	2031	26,420,000
Refunding Series 2021A	60,405,000	2.00-5.00%	2021	2046	52,695,000
Refunding Series 2022A	237,650,000	4.00-5.00%	2022	2047	219,165,000
Refunding Series 2023A	96,560,000	4.00-5.00%	2023	2048	96,560,000
Refunding Series 2024A	221,630,000	4.00-5.00%	2024	2054	221,630,000
	<u>907,320,000</u>				<u>821,310,000</u>
<u>Permanent Improvement Bonds</u>					
Refunding Series 2015A	191,370,000	3.00-5.00%	2015	2040	125,065,000
Refunding Series 2015B	50,095,000	2.00-5.00%	2015	2027	13,110,000
Refunding Series 2017A	137,945,000	4.00-5.00%	2017	2043	94,840,000
Refunding Series 2019A	7,810,000	5.00%	2019	2027	6,400,000
Refunding Series 2020A	221,455,000	3.00-5.00%	2020	2045	137,125,000
Refunding Series 2021	29,095,000	2.25-5.00%	2021	2046	27,320,000
Refunding Series 2021A	98,295,000	3.00-5.00%	2021	2047	95,990,000
Refunding Series 2022A	86,855,000	5.00%	2022	2031	83,355,000
Refunding Series 2023A	119,135,000	5.00%	2023	2048	119,135,000
Refunding Series 2024A	101,245,000	4.00-5.00%	2024	2054	101,245,000
GO Revenue Refunding 2002	206,772,045	5.00-5.86%	2002	2028	8,239,039
	<u>1,250,072,045</u>				<u>811,824,039</u>
<u>Flood Control Bonds</u>					
Refunding Series 2014	36,590,000	2.00-5.00%	2014	2026	36,200,000
Refunding Series 2014A	60,100,000	1.00-5.00%	2014	2029	58,225,000
Refunding Series 2014B	73,665,000	0.25-3.211%	2014	2024	22,175,000
Refunding Series 2015A	46,875,000	3.00-5.00%	2015	2030	46,875,000
Refunding Series 2015B	30,145,000	3.00-5.00%	2015	2030	30,145,000
Refunding Series 2017A	168,100,000	4.00-5.00%	2017	2039	167,155,000
Refunding Series 2019A	86,965,000	4.00-5.00%	2019	2024	7,665,000
Refunding Series 2020A	251,195,000	3.00-5.00%	2020	2045	233,130,000
Refunding Series 2021A	256,455,000	1.00-5.00%	2021	2046	246,115,000
Refunding Series 2022A	222,975,000	4.00-5.25%	2022	2047	217,375,000
Refunding Series 2023A	211,400,000	4.00-5.00%	2023	2048	208,130,000
	<u>1,444,465,000</u>				<u>1,273,190,000</u>
<u>Tax & Subordinate Lien Revenue Bonds</u>					
Refunding Series 2022A	99,420,000	5.00%	2022	2032	99,420,000
<u>Certificates of Obligation</u>					
HOT Certificates of Obligation, Series 2022	29,725,000	5.00%	2022	2033	27,360,000
PIB Certificates of Obligation, Series 2024	423,090,000	5.00%	2024	2054	423,090,000
	<u>452,815,000</u>				<u>450,450,000</u>
TOTAL	<u>\$ 4,154,092,045</u>				<u>\$ 3,456,194,039</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Per Article III, Section 52 of the Texas Constitution, the amount of applicable bonds that may be issued is limited to 25% of the assessed valuation of real property of the County. The total net debt applicable to the limit as of September 30, 2024 is approximately \$768.2 million. The legal debt limit is approximately \$187.9 billion (25% of real property assessed value) for the fiscal year ended September 30, 2024.

The Toll Road Project has been financed with a combination of unlimited tax and subordinate lien revenue bonds, first lien revenue bonds, senior lien revenue bonds, and commercial paper. The proceeds from such bonds, including the interest earned, are being used to finance the construction and the related debt service.

Outstanding business-type bonded debt at September 30, 2024 was as follows:

	Original Issue Amount	Interest Rates (%)	Date Series		Balance September 30, 2024
			Issued	Matures	
<u>Senior Lien Revenue Bonds</u>					
Refunding Series 2015B	\$ 161,575,000	5.00%	2015	2036	\$ 121,450,000
Refunding Series 2016A	530,105,000	2.75-5.00%	2016	2047	432,080,000
Refunding Series 2018A	559,900,000	4.00-5.00%	2018	2048	457,500,000
Refunding Series 2019A	90,255,000	3.00-5.00%	2019	2049	79,750,000
	<u>1,341,835,000</u>				<u>1,090,780,000</u>
<u>First Lien Revenue Bonds</u>					
Refunding Series 2021	424,925,000	3.00-5.00%	2021	2050	398,145,000
Refunding Series 2022A	194,030,000	5.00%	2022	2033	190,060,000
Refunding Series 2023A	119,495,000	5.00%	2023	2035	117,495,000
Refunding Series 2024A	950,000,000	4.00-5.25%	2024	2054	950,000,000
	<u>1,688,450,000</u>				<u>1,655,700,000</u>
<u>Unlimited Tax and Subordinate Lien Bonds</u>					
Refunding Series 2007C	321,745,000	5.25%	2007	2033	109,470,000
TOTAL	<u>\$ 3,352,030,000</u>				<u>\$ 2,855,950,000</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Annual debt service requirements to maturity as of September 30, 2024 are as follows:

Fiscal year	Governmental Activities				
	Principal	Capital	Principal	Interest	Total
		Appreciation	Value		
	Bonds	At Maturity			
2025	\$ 199,379,303	\$ 11,131,893	\$ 210,511,196	\$ 171,522,684	\$ 382,033,880
2026	179,520,000	-	179,520,000	147,259,345	326,779,345
2027	216,025,000	-	216,025,000	137,691,220	353,716,220
2028	185,269,736	10,368,754	195,638,490	141,380,734	337,019,224
2029	199,260,000	-	199,260,000	118,353,970	317,613,970
2030-2034	710,980,000	-	710,980,000	471,035,156	1,182,015,156
2035-2039	545,340,000	-	545,340,000	330,126,088	875,466,088
2040-2044	573,905,000	-	573,905,000	207,470,205	781,375,205
2045-2049	471,860,000	-	471,860,000	90,526,488	562,386,488
2050-2054	174,655,000	-	174,655,000	27,049,500	201,704,500
	<u>\$ 3,456,194,039</u>	<u>\$ 21,500,647</u>	<u>\$ 3,477,694,686</u>	<u>\$ 1,842,415,390</u>	<u>\$ 5,320,110,076</u>

Fiscal year	Business-Type Activities		
	Principal	Interest	Total
2025	\$ 96,685,000	\$ 141,437,821	\$ 238,122,821
2026	109,890,000	128,621,925	238,511,925
2027	114,750,000	123,147,200	237,897,200
2028	119,880,000	117,379,413	237,259,413
2029	125,305,000	111,355,075	236,660,075
2030-2034	645,520,000	456,539,537	1,102,059,537
2035-2039	441,600,000	323,145,925	764,745,925
2040-2044	439,300,000	227,177,425	666,477,425
2045-2049	477,620,000	123,582,301	601,202,301
2050-2054	285,400,000	38,344,674	323,744,674
	<u>\$ 2,855,950,000</u>	<u>\$ 1,790,731,296</u>	<u>\$ 4,646,681,296</u>

COVENANTS AND CONDITIONS

The Senior Lien Revenue Bonds and First Lien Revenue Bonds are payable from operating revenues generated from the Toll Roads. The Tax Bonds are secured by and payable from a pledge of the County’s unlimited ad valorem taxing power and are also secured by a pledge of and lien on the revenues of the Toll Roads, subordinate to the lien of the Senior Lien Revenue Bonds and First Lien Revenue Bonds. The Toll Road Authority (“Toll Road”) has covenanted to assess a maintenance tax to pay project expenses if revenues, after paying debt service, are insufficient. The Authority also has covenanted to collect tolls to produce revenues at the beginning of the third fiscal year following completion of the Toll Roads equal to at least 1.25 times the aggregate debt service on all Senior Lien Revenue Bonds and First Lien Revenue Bonds accruing in such fiscal year. The 1.25 revenue coverage covenant went into effect during fiscal year 1994. The revenue coverage ratio was 6.06 as of September 30, 2024.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

B. COMMERCIAL PAPER

In addition to the outstanding bonded debt of the County, the Commissioners Court has established a general obligation commercial paper program secured by ad valorem taxes for the purpose of financing various short-term assets and temporary construction financing for certain long-term capital assets. During the fiscal year ended September 30, 2024, the commercial paper program consisted of twelve series totaling \$2.5 billion, of which \$350 million are payable from Toll Road revenues and \$2.150 billion are payable from ad valorem taxes levied. As of September 30, 2024, the County had outstanding, \$204.605 million of commercial paper. Commissioners Court, by policy, limits the period allowed for a commercial paper project not to exceed three years. During the length of time the paper is outstanding, the paper may have a maturity term of 1 – 270 days.

The County enters into agreements with credit facilities to provide a line of credit that will act as assurance to the purchaser of the commercial paper that funds will be available to redeem the paper upon demand and that the County can rollover the commercial paper.

For Commercial Paper Series A-1, the County has a credit agreement with State Street Bank and Trust Company, which expires August 19, 2027. For this line of credit, the County is assessed a fee of .255% per annum on the daily amount of the commitment. If converted to a term loan, the principal amount for Series A-1 is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date.

For Commercial Paper Series B, the County has a credit agreement with State Street Bank and Trust Company, which expires August 19, 2027. For this line of credit, the County is assessed a fee of .255% per annum on the daily amount of commitment. If converted to a term loan, the principal amount for Series B is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date.

For Commercial Paper Series C, the County has a credit agreement with Sumitomo Mitsui Banking Corporation, which expires December 9, 2025. For this line of credit, the County is assessed a fee of .20% per annum for Tier 1 amount of \$279,500,000 and .25% per annum for Tier 2 amount of \$107,500,000. If converted to a term loan, the principal amount for Series C is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date.

For Commercial Paper Series C-2, the County has a credit agreement with TD Bank, N.A., which expires November 20, 2028. For this line of credit, the County is assessed a fee of .22% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series C-2 is to be paid in substantially equal installments due quarterly on the first business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable monthly in arrears, at a rate per annum equal to the bank rate, provided that the unpaid principal amount of any term loan not paid when due shall bear interest from and after the date payment was due until paid in full at the Default Rate (base rate from time to time in effect plus 2.0% per annum).

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

For Commercial Paper Series D, the County has a credit agreement with JPMorgan Chase Bank, National Association, which expires August 19, 2025. For this line of credit, the County is assessed a fee of .24% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series D is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable quarterly in arrears, at a rate per annum equal to the bank rate, provided that the principal amount of any term loan not paid when due shall bear interest at a rate per annum equal to the lesser of (A) the default rate (fluctuating rate of per annum interest equal to the greater of (i) the base rate plus 2.00% or (ii) the federal funds rate plus 2.00%) and (B) the highest lawful rate.

For Commercial Paper Series D-2, the County has a credit agreement with State Street Bank and Trust Company, which expires August 19, 2027. For this line of credit, the County is assessed a fee of .24% per annum on the \$200,000,000 commitment and .275% per annum on the additional \$100,000,000 commitment. If converted to a term loan, the principal amount outstanding for Series D-2 is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable monthly in arrears, at a rate per annum equal to the bank rate, provided that the unpaid principal amount of any term loan not paid when due shall bear interest from and after the date payment was due until paid in full at the Default Rate (base rate from time to time in effect plus 3.0% per annum.)

For Commercial Paper Series D-3, the County has a credit agreement with Truist Bank, which expires August 26, 2029. For this line of credit, the County is assessed a fee of .21% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series D-3 is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable monthly in arrears, at a rate per annum equal to the bank rate, provided that the unpaid principal amount of any term loan not paid when due shall bear interest from and after the date payment was due until paid in full at the Default Rate (base rate from time to time in effect plus 2.0% per annum.)

For Commercial Paper Series J-1, the County has a credit agreement with TD Bank, N.A., which expires June 26, 2028. For this line of credit, the County is assessed a fee of .22% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series J-1 is to be paid in twelve substantially equal installments due quarterly on the first business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable monthly in arrears, at a rate per annum equal to the bank rate, provided that the unpaid principal amount of any term loan not paid when due shall bear interest from and after the date payment was due until paid in full at the Default Rate (base rate from time to time in effect plus 1.0% per annum).

COMMERCIAL PAPER – FLOOD CONTROL

On November 14, 2017, Commissioners Court authorized a \$64,000,000 commercial paper program designated as the Harris County Flood Control District Limited Tax Commercial Paper Notes, Series H

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

(“Series H Notes”) secured by the District ad valorem taxes, to fund certain Flood Control projects of the District. On October 9, 2018, Commissioners Court authorized to increase the program amount of the Series H Notes from \$64,000,000 to \$250,000,000. On October 29, 2019, Commissioners court authorized to increase the program amount of the Series H Notes from \$250,000,000 to \$500,000,000. On February 8, 2022, Commissioners Court authorized a \$200,000,000 commercial paper program designated as the Harris County Flood Control District Limited Tax Commercial Paper Notes, Series H-2 (“Series H-2 Notes”). As of September 30, 2024, the District has outstanding \$0 of commercial paper in Series H or Series H-2 Notes.

For Commercial Paper Series H, the District has a credit agreement with JP Morgan Chase Bank, which expires December 10, 2024, and is extended through December 10, 2027. For this line of credit, the District is assessed a fee of .24% per annum on the daily amount of commitment. If converted to a term loan, the principal amount of Series H shall be due and payable in substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date.

For Commercial Paper Series H-2, the District has a credit agreement with PNC Bank, which expires February 24, 2025 and is intended to be extended through May 24, 2028. For this line of credit, the District is assessed a fee of .19% per annum on the daily amount of commitment. If converted to a term loan, the principal amount of Series H-2 shall be paid in twelve substantially equal installments on each amortization payment date, commencing with the first such installment on the term loan commencement date.

COMMERCIAL PAPER – TOLL ROAD

In addition to the outstanding long-term debt of the Toll Road, the Commissioners Court has established a commercial paper program secured by and payable from Toll Road revenues. On March 22, 2022, Commissioners Court authorized a new commercial paper program, for \$200 million, designated as the Harris County Toll Road System First Lien Revenue Commercial Paper Notes, Series K, to finance capital projects of Toll Road. On May 16, 2023, Commissioners Court authorized a second commercial paper program, for \$150 million, designated as the Harris County Toll Road System First Lien Revenue Commercial Paper Notes, Series K-2. As of September 30, 2024, Toll Road had outstanding \$62,380,000 of commercial paper combined in Series K and Series K-2 Notes.

For Commercial Paper Series K, Toll Road entered into a Letter of Credit Reimbursement Agreement (the “Series K Letter of Credit”) with PNC Bank, National Association, whereby the Bank supports the Series K Notes by issuing a letter of credit in the original stated amount of \$214,794,521 (representing an amount supporting the total aggregate principal amount of \$200,000,000 plus \$14,794,521 which is 270 days’ accrued interest on such principal amount at the rate of ten percent (10%) per annum computed on a 365 day basis) for the timely payment of the principal of and interest on the Series K Notes at maturity. The Series K Letter of Credit expires April 22, 2025. For this reimbursement agreement the Authority will be assessed a fee of 0.25% per annum on the stated amount of the letter of credit. The Authority also agrees to pay the Bank a non-refundable drawing fee of \$350 for each drawing under the letter of credit. If converted to a term loan, the principal amount of each term loan will be paid in twelve (12) substantially equal quarterly installments on each Amortization Payment Date, commencing with the first such installment on the Term Loan Commencement Date.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

For Commercial Paper Series K-2, Toll Road entered into a Letter of Credit Reimbursement Agreement (the “Series K-2 Letter of Credit”) with Barclays Bank PLC, whereby the Bank supports the Series K-2 Notes by issuing a letter of credit in the original stated amount of \$161,095,891 (representing an amount supporting the total aggregate principal amount of \$150,000,000 plus \$11,095,891 which is 270 days’ accrued interest on such principal amount at the rate of ten percent (10%) per annum calculated on the basis of a 365 day year) for the timely payment of the principal of and interest on the Series K-2 Notes at maturity. The Series K-2 Letter of Credit expires June 19, 2026. For this reimbursement agreement the Authority will be assessed a fee of 0.29% per annum on the stated amount of the letter of credit. The Authority also agrees to pay the Bank a non-refundable drawing fee of \$250 for each drawing under the letter of credit. If converted to a term loan, the principal amount of each term loan will be paid in equal semi-annual installments for three years.

DEBT SERVICE TO MATURITY - COMMERCIAL PAPER

Expected debt service requirements for the various Commercial Paper issuances are shown below. These requirements assume that as of September 30, 2024, the County had drawn down the outstanding principal balance on the lines of credit and letters of credit and subsequently executed term loans with the banks for a principal balance of \$204,605,000 at the average rate for the quarter ended September 30, 2024 by series and reflect the effects of any refundings.

Fiscal year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ -	\$ -	\$ -	\$ -	\$ 662,830	\$ 662,830
2026	8,225,000	3,272,136	11,497,136	8,716,667	3,258,913	11,975,580
2027	10,966,667	3,127,213	14,093,880	17,774,167	5,721,364	23,495,531
2028	32,630,417	11,618,010	44,248,427	20,793,333	4,051,331	24,844,664
2029	36,536,667	10,643,393	47,180,060	12,076,666	1,607,077	13,683,743
2030-2033	53,866,249	7,629,023	61,495,272	3,019,167	114,791	3,133,958
	<u>\$ 142,225,000</u>	<u>\$ 36,289,775</u>	<u>\$ 178,514,775</u>	<u>\$ 62,380,000</u>	<u>\$ 15,416,306</u>	<u>\$ 77,796,306</u>

C. COMPONENT UNITS' LONG-TERM LIABILITIES

The County has no obligation to assume any liability for the bonds issued by any of the discretely presented component units.

The total long-term liabilities of the Harris Center for Mental Health and IDD were \$12,646,648 as of August 31, 2024, which comprises approximately 1% of the total long-term liabilities of the County’s discretely presented component units. \$8,664,875 of this liability is related to compensated absences.

The total long-term liabilities of the Harris County Hospital District were \$1,040,135,000 as of September 30, 2024, which comprises approximately 99% of the total long-term liabilities of the County's discretely presented component units. A portion of this liability is bonds secured by a lien on the pledged revenues of the Harris County Hospital District and certain funds pursuant to the bond order.

The Harris County Hospital District also has defeased bonds, whereby the proceeds are held as irrevocable deposits of funds sufficient with trustees to pay the principal and interest of such bonds through their maturity. Accordingly, these trustee funds and the related defeased indebtedness are excluded from the Harris County Hospital District's balance sheet as of September 30, 2024.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

D. COMPONENT UNITS' CONDUIT DEBT OBLIGATIONS

Harris County Industrial Development Corporation, Harris County Housing Finance Corporation, Harris County Health Facilities Development Corporation, and Harris County Cultural Education Facilities Finance Corporation have issued bonds to provide financial assistance to private and public sector entities engaged in activities that are deemed to be in the public interest. These bonds are limited obligations of the issuing entities payable solely from the proceeds of the underlying financing agreements, and in the opinion of legal counsel, do not represent indebtedness or liability to the issuing entity, Harris County, the State of Texas, or any political subdivision; therefore, the bonds are not reported as liabilities in the accompanying financial statements. The Harris County Health Facilities Development Corporation and Harris County Cultural Education Facilities Finance Corporation have no other financial activity that would materially affect the County's financial statements and are not required to issue separate audited financial statements, and as a result, they are not included in the Reporting Entity disclosure within the accompanying notes to the financial statements. A summary of the debt issued by each entity follows.

Harris County Industrial Development Corporation

The Corporation has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Corporation, nor the County, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

As of August 31, 2024, there were two (2) series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable as of August 31, 2024, for the bonds issued after September 1, 1996, was approximately \$250,000,000.

Harris County Housing Finance Corporation

As of December 31, 2023, there were thirteen (13) series of bonds outstanding with an aggregate principal payable of \$167,904,165. These bonds have been issued by the Housing Finance Corporation to provide financing for the purpose of multifamily home projects for low and moderate income owners/residents, and will be repaid from sources defined in the various underlying financing agreements between the Housing Finance Corporation and the entities for whose benefit the bonds were issued.

Harris County Health Facilities Development Corporation

The corporation issues bonds if there is a public benefit or public purpose that is necessary or convenient for health care, research or education. As of September 30, 2024, there were two (2) series of bonds outstanding with an aggregate principal payable of \$321,300,000. The bonds will be repaid from sources defined in the various underlying financing agreements between the Health Facilities Development Corporation and the entities for whose benefit the bonds were issued.

Harris County Cultural Education Facilities Finance Corporation

As of September 30, 2024, there were forty-seven (47) series of Bonds outstanding with an aggregate principal payable of \$5,119,941,000. The bonds were issued for the purpose of refunding certain

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

outstanding obligations, financing costs of acquisition, construction, expansion, renovation as well as equipping facilities pursuant to the Texas Cultural Education Facilities corporation Act, Chapter 337, Texas Local Government Code, and paying costs of issuance for Baylor College of Medicine, Memorial Hermann Healthcare System, Methodist Hospital System, Texas Medical Center projects and the Young Men’s Christian Association (YMCA) of the Greater Houston Area and others. The bonds of each series are limited obligations of the issuer and the payment and interest on the bonds of each series are payable solely from and secured by the issuer’s assignment to each bond trustee of its rights to receive loan payments pursuant to loan agreements and indentures.

E. UNISSUED AUTHORIZED BONDS

Capital projects are funded primarily by the issuance of bonded debt. The County has received voter approval for the issuance of bonds to maintain an ongoing capital improvement program.

The following is the summary of authorized, issued and unissued bonds:

<u>Description</u>	<u>Year of Voter Authorization</u>	<u>Amount Authorized</u>	<u>Issued as of 9/30/2024</u>	<u>Authorized but Unissued as of 9/30/2024</u>
(amounts in millions)				
<u>Ad Valorem Tax Bonds</u>				
Toll Road	1983	\$ 900.0	\$ 884.9	\$ 15.1
Civil Justice Center	1999	119.0	86.0	33.0
Forensic Lab	2007	80.0	74.8	5.2
Parks	2015	60.0	49.3	10.7
Roads	2015	700.0	412.6	287.4
Flood	2018	2,500.0	1,008.2	1,491.8
Parks	2022	200.0	-	200.0
Public Safety	2022	100.0	-	100.0
Roads	2022	900.0	-	900.0
Hospital District	2023	2,500.0	-	2,500.0
Total Ad Valorem Tax Bonds		<u>\$ 8,059.0</u>	<u>\$ 2,515.8</u>	<u>\$ 5,543.2</u>

F. REFUNDING/ISSUANCE OF DEBT

On December 7, 2023, the County utilized reimbursement funds from Series C to defease \$4,050,000 in Series D-3 Commercial Paper notes. The reimbursement was a reallocation of funding originally allocated out of Series D-3 in connection to the road bonds voted authority to Series C.

On December 20, 2023, the County utilized reimbursement funds from CDBG-DR to partially defease \$4,100,000 in Series J-1 Commercial Paper notes.

On March 4, 2024, the County utilized Ad Valorem tax funds to partially defease \$27,000,000 in Series A-1 Commercial Paper notes and \$23,000,000 in Series D Commercial Paper notes.

On June 11, 2024, the County issued \$950,000,000 in Toll Road First Lien Revenue Refunding Bonds, Series 2024A, to defease the County’s outstanding Series K & K-2 Toll Road System First Lien Revenue Commercial Paper Notes, to fund Harris County Toll Road projects and to pay cost of such issuance. The issuance had a premium of \$51,338,838. The interest accrues semiannually, and the bonds mature in 2054. No savings or economic loss is recognized due to the defeasance of commercial paper.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

On August 8, 2024, the County issued \$101,245,000 in Permanent Improvement Refunding Bonds, Series 2024A to defease a portion of the General Obligation Commercial Paper Notes, Series D, D-2 and D-3, and to pay the cost of such issuance. The annual interest rates range from 4.00% to 5.00%. The issuance had a premium of \$9,615,625. The interest accrues semiannually, and the bonds mature in 2054. No savings or economic loss is recognized due to the defeasance of commercial paper.

On August 8, 2024, the County issued \$221,630,000 in Unlimited Tax Road Refunding Bonds, Series 2024A to defease a portion of the General Obligation Unlimited Tax Commercial Paper Notes, Series C and C-2, to refund the Series 2014A Unlimited Tax Road Refunding Bonds, and to pay the cost of such issuance. The annual interest rates range from 4.00% to 5.00%. The issuance had a premium of \$20,975,589. The interest accrues semiannually, and the bonds mature in 2054. The refunding resulted in savings of \$16,090,471 due to a decrease in cash flow requirements and had an economic gain of \$12,618,822.

On August 8, 2024, the County issued \$423,090,000 in Permanent Improvement Tax and Revenue Certificates of Obligation, Series 2024, to fund projects at County-owned facilities and to pay the cost of such issuance. The annual interest rates range from 4.00% to 5.00%. The issuance had a premium of \$29,178,811. The interest accrues semiannually, and the bonds mature in 2054. No savings or economic loss is recognized due to the funding for projects.

G. DEFEASANCE OF DEBT

In prior years, the County has defeased certain property tax bonds, revenue bonds, certificates of obligation and Toll Road revenue bonds by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements. As of September 30, 2024, the outstanding principal balance of these defeased bonds was \$134,550,000, and consists entirely of property tax bonds.

H. ARBITRAGE REBATE LIABILITY

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. There were no arbitrage rebate payments made during fiscal year 2024. As of September 30, 2024, the arbitrage rebate liability amounted to the total of \$7,237,693 on the County's governmental activities, including \$5,851,577 for Flood Control, and \$4,118,449 on business-type activities. The Debt Service Funds have typically been used to liquidate arbitrage liabilities in previous years.

I. SUBSEQUENT DEBT RELATED ACTIVITY

On December 19, 2024, the County issued \$35,620,000 in Hotel Occupancy Tax Senior Lien Revenue bonds, Taxable Series 2024, to fund projects at County-owned facilities and to pay the cost of such issuance. The annual interest rates range from 4.83% to 5.36%. The issuance did not have a premium. The interest accrues semiannually, and the bonds mature in 2049.

On February 10, 2025, the County utilized reimbursement funds from CDBG-DR to partially defease \$9,280,000 in Series J-1 Commercial Paper notes.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

On March 11, 2025, the County utilized Ad Valorem tax funds to partially defease \$43,600,000 in Series A-1 Commercial Paper notes and \$32,400,000 in Series D Commercial Paper notes.

J. LEASE LIABILITY

The County leases buildings and equipment, the terms of which expire in various years through 2034. Variable payments of certain leases are based upon the Consumer Price Index (CPI). The leases were measured based upon the CPI at lease commencement. Variable payments based upon the use of the underlying asset are not included in the lease liability because they are not fixed in substance.

The following is a schedule of payments under the leases as of September 30, 2024:

Fiscal Year	Governmental Activities			Business-type Activities		
	Total to Be Paid	Principal	Interest	Total to Be Paid	Principal	Interest
2025	\$ 22,618,317	\$ 21,184,929	\$ 1,433,388	\$ 4,180,627	\$ 3,812,942	\$ 367,685
2026	13,430,345	12,420,358	1,009,987	3,661,971	3,381,390	280,581
2027	11,268,871	10,549,776	719,095	3,639,255	3,441,814	197,441
2028	6,082,480	5,563,805	518,675	2,792,521	2,673,229	119,292
2029	4,886,901	4,480,890	406,011	1,900,567	1,842,071	58,496
2030-2034	14,909,644	14,136,014	773,630	1,564,694	1,508,222	56,472
	<u>\$ 73,196,558</u>	<u>\$ 68,335,772</u>	<u>\$ 4,860,786</u>	<u>\$ 17,739,635</u>	<u>\$ 16,659,668</u>	<u>\$ 1,079,967</u>

K. SUBSCRIPTION LIABILITY

The County has multi-year information technology subscriptions, the terms of which expire in various years through 2034. Variable payments of certain subscriptions are based upon the Consumer Price Index (CPI). The subscriptions were measured based on the CPI at last commencement. Variable payments based upon the use of the underlying asset are not included in the subscription liability because they are not fixed in substance.

The following is a schedule of payments under the subscriptions as of September 30, 2024:

Fiscal Year	Governmental Activities			Business-type Activities		
	Total to Be Paid	Principal	Interest	Total to Be Paid	Principal	Interest
2025	\$ 37,024,706	\$ 35,008,780	\$ 2,015,926	\$ 5,431,276	\$ 5,122,872	\$ 308,404
2026	30,789,479	29,681,031	1,108,448	3,950,953	3,772,172	178,781
2027	11,979,882	11,480,630	499,252	2,353,924	2,259,918	94,006
2028	3,318,419	3,030,172	288,247	2,415,281	2,388,809	26,472
2029	1,844,195	1,632,212	211,983	158,714	158,253	461
2030-2034	7,931,721	7,584,232	347,489	-	-	-
	<u>\$ 92,888,402</u>	<u>\$ 88,417,057</u>	<u>\$ 4,471,345</u>	<u>\$ 14,310,148</u>	<u>\$ 13,702,024</u>	<u>\$ 608,124</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

9. RETIREMENT PLAN

Plan Description. Harris County provides retirement, disability, and survivor benefits for all of its employees (excluding temporary) through a nontraditional defined benefit pension plan in the statewide Texas County & District Retirement System (“TCDRS”). Harris County Sports & Convention Corporation (“HCSCC”) also provides retirement, disability, and survivor benefits for all of its employees through a separate nontraditional defined benefit pension plan also in the statewide TCDRS. Both plans are accounted for as an agent multiple-employer defined benefit pension plan. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system. TCDRS in the aggregate issues an annual comprehensive financial report on a calendar year basis. The annual report is available upon written request from the TCDRS Finance Division, Barton Oaks Plaza IV, Ste. 500, 901 S. MoPac Expy., Austin, TX 78746 or the website at www.TCDRS.org.

Benefits Provided

Harris County: The County plan provisions are adopted by Commissioners Court of the County, within the options available in the state statutes governing TCDRS (“TCDRS Act”). Members can retire at ages 60 and above with eight or more years of service, with 30 years of service regardless of age, when the sum of their age and years of service equals 75 or more, or if they become disabled. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest and employer-financed monetary credits. The level of these monetary credits is adopted by Commissioners Court, within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. The County’s current match is 225%.

HCSCC: The approval of plan provisions is the responsibility of the HCSCC Board, within the options available in the state statutes governing TCDRS (“TCDRS Act”). Plan members must work eight years to be vested. Once vested, an employee has earned the right to receive a lifetime monthly retirement benefit and is eligible to retire at either age 60, after 30 years of service or when the sum of their age and years of service totals 75.

Benefits are determined by the sum of the employee’s contributions to the plan, with interest and employer-financed monetary credits. The level of these credits is approved by the HCSCC Board within the actuarial constraints imposed by the TCDRS Act. As a result, benefits can be expected to be adequately financed by HCSCC’s commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. HCSCC’s current match is 225%.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Employees Covered by Benefit Terms. At the measurement date, the following employees were covered by the benefit terms:

	County		HCSCC	
	12/31/22	12/31/23	12/31/22	12/31/23
Inactive employees or beneficiaries currently receiving benefits	10,705	11,202	1	1
Inactive employees entitled but not yet receiving benefits	11,802	11,836	1	1
Active employees	19,088	20,346	6	6
Total	41,595	43,384	8	8

Contributions.

The County has elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually as of December 31, two years prior to the end of the fiscal year in which contributions are reported. The County contributed using an actuarially determined rate of 15.7% of covered payroll for the months of the calendar year 2022, 15.1% for the calendar year 2023 and the first 9 months of 2024. HCSCC contributed using an actuarially determined rate of 11.8% of covered payroll for the months of the calendar year 2022, 2023 and the first 9 months of 2024.

The contribution rate payable by the employee members for 2023 and 2024 is 7% as adopted by Commissioners Court and as approved by the HCSCC Board. The Harris County employee contribution rate and the employer contribution rate may be changed by Commissioners Court, and the HCSCC employee and HCSCC contribution rates may be changed by the HCSCC Board, both within the options available in the TCDRS Act.

Actuarial Assumptions. For the fiscal year ended September 30, 2024, the net pension (asset)/liability was measured as of December 31, 2023, and the total pension (asset)/liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

County		HCSCC	
Inflation	2.5%	Inflation	2.5%
Salary Increases (average)	4.7%	Salary Increases (average)	4.7%
Investment rate of return	7.5%	Investment rate of return	7.6%
(Investment rate of return is net of administrative expenses)		(Investment rate of return is net of administrative expenses)	

Neither plan has an automatic cost-of-living adjustments (“COLA”) and one is not considered to be substantively automatic under GASB No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the plans may elect an ad-hoc COLA for its retirees.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

The annual salary increases rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion, and longevity component that on average approximates 1.7% per year for a career employee.

Mortality rates for depositing members were 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. Service retirees, beneficiaries, and non-depositing members were 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. General Disabled Retirees were 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial cost method was Entry Age Normal, as required by GASB No. 68. The actuarial assumptions used in the December 31, 2023 valuation for the County were developed from an actuarial experience investigation of TCDRS over the years 2017-2020, except where required to be different by GASB No. 68.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The numbers shown are based on January 2024 information for a 10-year time horizon and are re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption is reviewed annually for continued compliance with relevant standards of practice.

The following target asset allocation was adopted by the TCDRS board in March 2024. The geometric real rate of return is net of inflation, assumed at 2.2%.

Asset Class	Target Allocation	Geometric Real Rate of Return
U.S. Equities	11.50%	4.75%
Global Equities	2.50%	4.75%
International Equities - Developed Markets	5.00%	4.75%
International Equities - Emerging Markets	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Private Equity	25.00%	7.75%
Hedge Funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%
	100.00%	

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Discount Rate. The discount rate used to measure the total pension liability was 7.6%. Using the alternative method, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments based on the funding requirements under the County’s funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the unfunded actuarial accrued liability (“UAAL”) is amortized on a level-dollar basis on or after December 31, 2023, and on a level percent of pay basis before December 31, 2023, over a 20-year closed period using a layered approach.
2. Under the TCDRS Act, the County is legally required to make the contribution specified in the funding policy.
3. The County’s assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension (asset)/liability of the employer is equal to the long-term assumed rate of return on investments.

Changes in Net Pension Liability/(Asset):

	Harris County		
	<i>(amounts in thousands)</i>		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2022	\$ 8,419,267	\$ 7,705,899	\$ 713,368
Changes for the year:			
Service cost	198,189	-	198,189
Interest on total pension liability	638,180	-	638,180
Effect of economic/demographic gains or losses	2,150	-	2,150
Refund of contributions	(19,748)	(19,748)	-
Benefit payments	(429,172)	(429,172)	-
Administrative expenses	-	(4,379)	4,379
Member contributions	-	93,188	(93,188)
Net investment income	-	845,347	(845,347)
Employer contributions	-	200,510	(200,510)
Other	-	(5,059)	5,059
Balances as of December 31, 2023	<u>\$ 8,808,866</u>	<u>\$ 8,386,586</u>	<u>\$ 422,280</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

	HCSCC		
	Total Pension	Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2022	\$ 999,941	\$ 1,179,122	\$ (179,181)
Changes for the year:			
Service cost	127,894	-	127,894
Interest on total pension liability	85,624	-	85,624
Effect of economic/demographic gains or losses	22,838	-	22,838
Benefit payments	(2,444)	(2,444)	-
Administrative expenses	-	(759)	759
Member contributions	-	51,938	(51,938)
Net investment loss	-	130,940	(130,940)
Employer contributions	-	87,255	(87,255)
Other	-	7,320	(7,320)
Balances as of December 31, 2023	\$ 1,233,853	\$ 1,453,372	\$ (219,519)

Sensitivity Analysis. The following presents the net pension (asset)/liability of the plans, calculated using the discount rate of 7.6%, as well as what the plans' net pension (asset)/liability would be if they were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-point higher (8.6%) than the current rate:

	Harris County			HCSCC		
	<i>(amounts in thousands)</i>					
	Current			Current		
	1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
6.60%	7.60%	8.60%	6.60%	7.60%	8.60%	
Total pension liability	\$ 9,969,370	\$ 8,808,866	\$ 7,837,193	\$ 1,420,894	\$ 1,233,853	\$ 1,076,829
Fiduciary net position	8,386,586	8,386,586	8,386,586	1,453,372	1,453,372	1,453,372
Net pension (asset)/liability	\$ 1,582,784	\$ 422,280	\$ (549,393)	\$ (32,478)	\$ (219,519)	\$ (376,543)

Pension Plan Fiduciary Net Position. Detailed information about the pension plans' fiduciary net position is available in the separately issued TCDRS financial report.

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pension. For the measurement period ended September 30, 2024, the County recognized pension expense of \$88,585,295 and HCSCC recognized pension expense of \$57,361. County and HCSCC reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Harris County		
<i>(amounts in thousands)</i>		
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 32,831	\$ 9,896
Changes of assumptions	-	148,604
Net difference between projected and actual earnings	-	26,292
Contributions made subsequent to the measurement date	-	174,298
Total	\$ 32,831	\$ 359,090

HCSCC		
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 55,945	\$ 61,336
Changes of assumptions	621	26,324
Net difference between projected and actual earnings	-	19,991
Contributions made subsequent to the measurement date	-	67,865
Total	\$ 56,566	\$ 175,516

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pension, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows (amounts in thousands):

Fiscal Year ending	Harris County	HCSCC
September 30:		
2025	\$ 9,550	\$ 2,547
2026	36,733	112
2027	158,416	32,696
2028	(52,738)	(429)
2029	-	12,895
Thereafter	-	3,264
Total	\$ 151,961	\$ 51,085

Payable to the Pension Plan. At September 30, 2024, the County and HCSCC reported payables of \$25,836,201 and \$12,029, respectively, for the outstanding amount of contributions to the pension plan. Pensions are liquidated from the General Fund.

The above information includes four participating employers to the agent multiple-employer defined benefit pension plan. One of the employers, Community Supervision (“CS”) is not considered a department or a component unit of the County and thus is presented below for consideration as part of the total pension balances. The net pension liability for CS at September 30, 2024, is \$10,139,271. The deferred inflows and outflows of resources reported for CS at September 30, 2024 were (amounts in thousands):

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 788	\$ 238
Changes of assumptions	-	3,568
Net difference between projected and actual earnings	-	631
Contributions made subsequent to the measurement date	-	4,292
Total	\$ 788	\$ 8,729

For the measurement period ended December 31, 2023, CS recognized pension expense of \$1,418,509. The RSI following the notes to the financial statements contains: the schedule of changes in the County’s net pension (asset)/liability and related ratios, and the schedule of County contributions.

10. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”)

THE PLAN:

Plan Description. Harris County administers an agent multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating governmental entities. The employers in the plan are: the Harris County, Flood Control District, Toll Road, Juvenile Board, Community Supervision, and Emergency 911. The plan provides medical, dental, vision, and basic life insurance benefits to plan members. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. Harris County’s defined OPEB plan is not considered a trust.

Benefits provided. The County maintains the same healthcare plans for its retirees as for its active employees. As of September 30, 2024, KelseyCare plan became available to employees and a Medicare Advantage PPO and Prescription Drug (MAPD) plan became available to retirees effective January 1, 2025. The County's contribution depends on age and years of service with the County at the time of retirement. Employees of Harris County are eligible to retire from the County either: (i) upon being vested with 8 years of creditable Texas County and District Retirement System (TCDRS) service and reaching age 60, or (ii) upon satisfying the "Rule of 75" (age plus vested service equals at least 75.)

As a separate Harris County requirement for eligibility for retiree healthcare benefit contributions, after March 1, 2002 an employee's age plus Harris County service must equal 75 with a minimum of 10 years of County service in order to receive 100% of the County contribution for retiree and dependent coverage.

Retirees whose age plus Harris County service equals 70 but less than 75 are required to pay 20% of the County contribution for retiree and dependent coverage. Employees who retire and whose age plus Harris County service is less than 70 are required to pay 50% of the County contribution for retiree and dependent coverage.

In addition, there are other scenarios where employees may retire using other creditable service such as time from other retirement systems, reinstated service, or disability retirement and still qualify for partial County healthcare contributions. For retirements after March 1, 2002, retirees are required to have a

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

minimum of 4 consecutive years of County service while covered under the County's medical plan immediately prior to retirement to be eligible for County healthcare contributions.

The level of the County's contribution varies by age at retirement and years of service completed according to the following schedule:

Years of Service	0-3	4-7	8	9	10+
Less than 70 Points	0%	50%	50%	50%	50%
70-74 Points	0%	50%	80%	80%	80%
75 Points or More	0%	50%	80%	80%	100%

Harris County only pays 50% of the dependent premium if: 1) the dependent was insured at least one year before the employee retired; and 2) if the retiree qualifies for 100% contribution. If an employee retires paying a portion of their own premium (i.e., 20%) then they would pay a proportionately higher premium for their dependents.

Changes pursuant to Commissioners Court Order dated September 26, 2006:

1. Current retirees are grandfathered under the contribution rule under which they retired;
2. Employees who were eligible to retire by February 28, 2011 are grandfathered under the rule they would have been entitled to had they retired as of that date;
3. All other employees must have age plus service of at least 80 points or be at least age 65 and have at least 10 years of creditable County service to receive 100% of the County approved contribution for retiree and dependent coverage. They must also pay a contribution for retiree healthcare prior to Medicare eligibility as determined by the Commissioners Court each year. In 2016, Commissioners Court approved this amount to be \$100; and
4. Employees hired after February 28, 2007 must pay a monthly contribution for retiree healthcare as determined by the Commissioners Court each year. The Court's policy also required this group of retirees to pay the full premiums (for both retiree and dependents) for all coverages.

Retiree Healthcare Contribution Policy Update dated October 3, 2011:

Beginning March 1, 2012, retiree-paid premiums for the medical/prescription plans are greater for non-Medicare retirees than for retirees with Medicare, and a new tier was added (retiree plus child and retiree plus spouse now have separate rates).

Retiree Healthcare Contribution Policy Update dated February 14, 2017:

Effective March 1, 2017, employees hired after February 28, 2007 are entitled to retiree healthcare contributions upon reaching eligibility. They must have age plus creditable County service of at least 80 points or be at least age 65 and have at least 10 years of creditable County service to receive 100% of the County contribution for retiree and dependent coverage. They must also pay a monthly contribution of \$100 for retiree healthcare.

Retiree Healthcare Contribution Policy Update dated October 23, 2018:

The following contribution rules are effective March 1, 2019.
Current retirees are “grandfathered” under the contribution rule they retired under.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Employees hired prior to March 1, 2007 have to attain a combination of age plus a minimum of 10 years of non-forfeited Harris County/TCDRS service equal to 80 or be at least age 65 or Medicare age, with a minimum of 10 years of non-forfeited Harris County/TCDRS service to receive the approved County contribution for retiree and dependent healthcare coverage.

Employees hired after March 1, 2007 have to attain a combination of age plus a minimum of 20 years of non-forfeited Harris County/TCDRS service equal to 80 or be at least age 65 or Medicare age, with a minimum of 15 years of non-forfeited Harris County/TCDRS service to receive the approved County contribution for retiree and dependent healthcare coverage.

All employees will be required to have had continuous employment as a Regular employee or to have been covered under the Harris County medical plan as an Active Employee for four consecutive years prior to retirement to be eligible for any County premium contribution. When calculating whether the retiree meets this requirement, the following absences are included: 1) Qualified leave of absence (LOA) only if the person elected COBRA coverage during the LOA; (2) Approved Military Leave; and (3) A break in service of no more than four months only if the person elected COBRA coverage.

Effective March 1, 2019, employees who have fully repurchased previously forfeited Harris County/TCDRS service are allowed to have that service included towards eligibility for County retiree healthcare contributions. Repurchased amounts must be the minimum of what the employee had withdrew from their account at the time of separation. Partial repayments of previously forfeited service are eligible if made prior to October 23, 2018.

Grandfathered employees are those who were retired or eligible to retire under the existing rules as of February 28, 2011. It was assumed that an additional contribution for non-grandfathered, under age 65 retirees would be a minimum of the Federal Medicare Part B premium at the beginning of the plan year. In 2016 Commissioners Court approved this amount to be \$100.

On February 22, 2022, Commissioners Court approved to provide Harris County retiree health benefits and contributions to Harris County Sheriff’s Office correctional healthcare employee who become employed with Harris Health System or the University of Houston and who are within 10 years of their retiree health eligibility date and have at least 10 years of Harris County service. Changes in membership or the impact of extending retiree benefit will be reflected in the Total OPEB Liability when the change or impact can be determinable.

The County has reserved the right to amend its benefits (including required contributions) at any time.

Plan membership. At September 30, 2024, the most recent valuation date, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	6,524
Active plan members	18,362
Total	<u><u>24,886</u></u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Contributions. Local Government Code Section 157.102 assigns to Commissioners Court the authority to establish and amend contribution requirements of the plan members and the participating employers.

Total OPEB Liability. The County’s total OPEB liability was measured as of September 30, 2024, and was determined by an actuarial valuation as of September 30, 2024. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	No assets held in an irrevocable trust as of the measurement date.
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB
Salary increases (average)	3.00 percent
Inflation rate	2.50 percent
Healthcare cost trend rate	7.50 percent for 2024 decreasing to 5.40 percent for 2029, 5.25 percent for 2030-2034, 4.60 percent for 2035-2049, 4.50 percent for 2050-2064, 4.25 percent for 2065-2074, and 4.00 percent for 2075 and later years; Medicare ages: 4.50 percent for all years.
Preretirement Mortality	
Males	135% of Pub-2010 General Employees Headcount-Weighted.
Females	120% of Pub-2010 General Employees Headcount-Weighted.
Postretirement Mortality	
Males	135% of Pub-2010 General Retirees Headcount-Weighted.
Females	120% of Pub-2010 General Retirees Headcount-Weighted.
Mortality Improvement:	100% of the MP-2021 Ultimate Projection Scale.

Actuarial assumptions used in the September 30, 2024 valuation were based on a review of plan experience during the period March 1, 2022 to September 30, 2024

Discount rate. For OPEB Plans That Are Not Administered through Trusts That Meet the Criteria in Paragraph 4, GASB 75 requires a discount rate that is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The discount rate used to measure the County’s Total OPEB liability is based on the following information:

Reporting Date	Measurement Date	Fidelity GO AA 20 Years Municipal Index	Discount Rate ^a
September 30, 2023	September 30, 2023	4.63%	4.75%
September 30, 2024	September 30, 2024	3.81%	3.75%

^a Municipal Index rounded to nearest 25 basis points

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Schedule of Changes in Total OPEB Liability (September 30, 2023 to September 30, 2024)

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability</u>
Balances as of September 30, 2023	\$ 2,822,480,679
Changes for the year:	
Service cost	100,940,826
Interest	136,995,833
Differences between expected and actual experience	189,832,338
Changes of assumptions or other inputs	739,705,132
Benefit payments ⁽¹⁾	<u>(79,519,941)</u>
Balances as of September 30, 2024	<u>\$ 3,910,434,867</u>

⁽¹⁾ Includes \$79,519,941 of pay-as-you-go contributions.

There was an increase in the Total OPEB liability mainly due to the changes of assumptions during the fiscal year.

Sensitivity of the Total OPEB liability to changes in the discount rate. The following presents the Total OPEB liability, as well as what the Total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current discount rate:

Harris County:	1% Decrease	Discount Rate	1% Increase
	2.75%	3.75%	4.75%
Total OPEB liability	\$ 4,669,473,102	\$ 3,910,434,867	\$ 3,311,157,889

Sensitivity of the Total OPEB liability to changes in the healthcare cost trend rates. The following presents the Total OPEB liability, as well as what the Total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Harris County:	1% Decrease ⁽²⁾	Trend Rate	1% Increase ⁽³⁾
Total OPEB liability	\$ 3,247,215,678	\$ 3,910,434,867	\$ 4,783,290,719

⁽²⁾ Trend rate for each future year reduced by 1.00%.

⁽³⁾ Trend rate for each future year increased by 1.00%.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

OPEB Expense and Deferred Inflows/Outflows of Resources Related to OPEB. For the fiscal year ended September 30, 2024, the County recognized OPEB expense of \$339,254,473. At September 30, 2024, the County's deferred inflows/outflows of resources related to OPEB from the following sources are:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 317,359,824
Changes in assumptions or other inputs	1,057,521,563	1,219,597,692
Total	<u>\$ 1,057,521,563</u>	<u>\$ 1,536,957,516</u>

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30:	Deferred Outflows/Inflows of Resources
2025	\$ 101,317,814
2026	101,317,814
2027	94,125,044
2028	15,004,533
2029	(16,344,096)
Thereafter	184,014,844
Total	<u>\$ 479,435,953</u>

The above information includes five participating employers to the agent multiple employer defined benefit postemployment healthcare plan. Two of the employers, Community Supervision ("CS") and Emergency 911 ("911") are not considered departments or component units of the County. The Total OPEB liability for CS and 911 at September 30, 2024 is \$21,421,454.

The deferred inflows and outflows reported for CS and 911 at September 30, 2024 were:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,650,722
Changes in assumptions or other inputs	4,272,316	6,343,641
Total	<u>\$ 4,272,316</u>	<u>\$ 7,994,363</u>

Additional Disclosures. Texas Local Government Code, Chapter 175 allows counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County ("Continuation Coverage")

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

by permitting covered employees to purchase continued health benefits coverage in retirement. Texas Law does not require counties to fund all or any portion of such coverage.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. The County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same and this is not a practice the County participates in. The County funds the costs associated with OPEB on a current “pay as you go” basis for a single fiscal year through an annual appropriation authorized by Commissioners Court during the County’s annual budget adoption process.

GASB Statement No. 75 requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits. Accordingly, information and amounts presented in the County’s Annual Comprehensive Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and does not constitute or imply that the County has made a commitment or is legally obligated to provide the OPEB benefit.

11. RISK MANAGEMENT

The County’s risk-of-loss exposures include exposure to liability and accidental loss of real and personal property as well as human resources. County operations involve a variety of high risk activities including, but not limited to, law enforcement, cash collections, construction, and maintenance activities. The Office of Human Resources & Risk Management is responsible for identifying, evaluating, and managing risk in order to reduce the exposure from liability and accidental loss of property and human resources.

The County has established the Risk Management Internal Service Fund to account for risk management activity. Beginning in 2021, risk financing activities include the purchase of property insurance, professional liability insurance, and crime and fidelity coverage were paid out of the General Fund. Harris County is self-insured for general liability, vehicle liability, and liability from property damage claims. Such non-litigated claims are handled on a pay-as-you-go basis and are expensed as paid; due to immateriality, no liabilities are reported in the financial statements for such claims or for an estimate of any claims which may have been incurred but have not been reported. Any liability arising from operation of motorized equipment will be considered under the Texas Tort Claims Act.

The County is self-insured for workers’ compensation claims and reimburses a third-party administrator who evaluates and pays claims in accordance with State statute. The County’s workers’ compensation self-insurance program provides medical and indemnity payments as required by law for job-related injuries. The liability for outstanding losses includes an actuarially determined amount for incurred but not reported claims.

Departmental billings for premiums for property insurance, professional liability insurance, and crime

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

and fidelity policies, as well as payments to the insurance carriers, are handled through the General Fund. Payments by the County for general, vehicle, and property damage liability claims, for which the County is self-insured, are made through the General Fund unless litigation is involved. The County Attorney’s Office handles any claims involving litigation.

The Risk Management Fund (Workers’ Compensation) is available to pay claims and administrative costs of the programs and to fund claim reserves. During the fiscal year ended September 30, 2024, a total of \$19,090,952 was paid in benefits and administrative costs. As of September 30, 2024, claims liability, including an actuarial estimate of claims that have been incurred but not reported and accrued unpaid claims administration, totaled \$59,243,005.

The following is a summary of the changes in workers’ compensation claims liability for the Risk Management Fund for the fiscal years 2023 and 2024:

	2024	2023
Claims liability, beginning of fiscal year	\$ 53,345,509	\$ 33,951,118
Incurred claims (including IBNRs)	14,379,933	26,183,851
Claim payments	(8,482,437)	(6,789,460)
Claims liability, end of fiscal year	\$ 59,243,005	\$ 53,345,509

The County currently provides medical, dental, vision, and basic life and disability insurance benefits to eligible employees and retirees. The County pays the full cost of health benefits by paying a flat monthly rate of \$1,502.50 per employee. Employees and retirees can pay an additional premium for a higher level of benefit coverage. Non-Medicare retirees pay an additional amount for their coverage regardless of years of service. The total obligation for health insurance benefits excluding medical is limited to the monthly premiums payable during the year and is based upon the number of enrolled employees, retirees and dependents during the year.

For medical insurance benefits, the County is self-insured and contracts with Aetna to administer the program. Claims liability includes an estimated amount for claims that have been incurred but not reported (“IBNRs”). The result of the process to estimate the claims liability is based on past claim experience. The County has an excess coverage insurance policy that activates when individual claims exceed \$1,125,000. There were no significant reductions in insurance coverage from the prior year. During the past three fiscal years, there were no claims paid that exceeded the insurance coverage.

The following is a summary of the changes in medical insurance liability for the Health Insurance Management Fund for the fiscal years 2023 and 2024:

	2024	2023
Claims liability, beginning of fiscal year	\$ 67,633,544	\$ 44,876,774
Incurred claims (including IBNRs)	383,475,049	398,144,709
Claim payments	(381,633,453)	(375,387,939)
Claims liability, end of fiscal year	\$ 69,475,140	\$ 67,633,544

12. LANDFILL POST-CLOSURE CARE COST

Harris County operated three permitted and/or licensed landfills which were closed prior to October

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

1993 according to the rules and regulations at the time. All three sites have completed applicable post closure care requirements and are no longer owned by Harris County. A fourth site, a former unpermitted landfill, now known as Allison R. Peirce, Jr. Wetlands Nature Sanctuary, was part of an enforcement action by the County and acquired by the County to ensure that the site was appropriately remediated under Texas Commission on Environmental Quality (“TCEQ”) requirements. The County received Supplemental Environmental Project (“SEP”) funds as the primary funding of this project. The site has met the requirements of the TCEQ’s Texas Risk Reduction Program. A “No Further Action” letter has been issued by the Texas Risk Reduction Program of the TCEQ for this site. A fifth site was acquired when Harris County Flood Control acquired land for a detention basin. When construction for the detention basin began several years ago, an unpermitted landfill was discovered. This landfill was capped per the requirements at the time. Currently, the Harris County Flood Control District has no regulatory requirement to remediate this site other than to maintain the cap. The costs for this landfill are included with the pollution remediation obligation.

13. COMMITMENTS AND CONTINGENT LIABILITIES

POLLUTION REMEDIATION

The County is subject to numerous Federal, State and local environmental laws and regulations. GASB 49 established standards for the accounting and reporting of obligations incurred to address current or potential detrimental effects of existing pollution. The County recorded in the financial statements pollution remediation liabilities of \$5,199,598. This includes \$361,753 of Flood Control District liabilities. Additional costs, if any, are not expected to have a material effect on the financial condition of the County. The County primarily has ground water and air pollution remediation obligations. The liabilities were calculated based on historical expenditures and professional judgment. The liabilities are an estimate and are subject to revision because of price increases or reductions, changes in technology, changes in applicable laws or regulations, or other circumstances that could cause changes. There are a few potential pollution remediation liabilities, or portions thereof, that are not yet recognized because they are not reasonably estimable at this time. These obligations include examples, such as ground water plumes whose extent and reach of contamination is in the process of being delineated under regulatory requirements and thus corrective action has not yet been determined; obligations recently identified and/or not yet quantifiable; and a lawsuit for cost-recovery under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) where the matter is under litigation, large numbers of responsible parties have been identified, and cost have not been apportioned yet by the court. Although uncertainties associated with environmental assessment remain and certain costs are not quantifiable, management believes the current provision for such costs is adequate.

LITIGATION

The County is involved in lawsuits and other claims in the ordinary course of operations. Such litigation includes lawsuits alleging personal injuries, discriminatory hiring and firing practices, claims from contractors for amounts under construction contracts, inverse condemnation claims, and various other liability claims. The outcome of most of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. There are several civil cases that have resulted in settlements, consent decrees or are expected to have a financial impact on the County in subsequent fiscal years. Total liabilities of \$8,550,000 for judgments payable have been recorded in the governmental activities of the Government-Wide financial statements.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

OTHER

The County received significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund. However, in the opinion of management, such disallowed claims, if any, will not have a material effect on any financial statements of the individual fund types included herein or on the overall financial position of the County as of September 30, 2024.

The Houston Dynamo Stadium (“BBVA Compass Stadium”) project was completed May 2012 when the stadium opened. Inter-local agreements establish the County’s obligation through Tax Increment Reinvestment Zone (“TIRZ”) Number 15 for the Dynamo Stadium Project. 85% of the increase in property tax revenues collected within the TIRZ will be paid to the TIRZ for Dynamo stadium infrastructure and as reimbursement to the City of Houston for the County’s 50% ownership interest in the stadium site. The County will have no liability for any shortfall or payment other than what is collected by the County on properties within the TIRZ.

An amended agreement between Metro and the County related to the Westpark Corridor was approved by Commissioners Court on May 7, 2013. Per this agreement the County is obligated to reimburse Metro for certain increased project costs if incurred. The County’s liability to Metro under the agreement shall not exceed the cap of \$41 million and the escalation thereof. Ad valorem taxes are irrevocably pledged to the payment.

CONSTRUCTION COMMITMENTS

The County is committed under various contracts in connection with the construction of County facilities, buildings, and roads of \$355,937,263. In addition, the County has construction commitments outstanding relating to the Toll Road of approximately \$201,655,472.

ENCUMBRANCES

The County uses encumbrances to control expenditure commitments for the fiscal year. Encumbrances represent commitments related to executor contracts not yet performed and purchase orders not yet filled. Commitments for such expenditure of monies are encumbered to reserve portion of applicable appropriations. Depending on the source(s) of funding, encumbrances are reported as part of restricted, committed, or assigned fund balance on the governmental funds balance sheet. As of September 30, 2024, the encumbrance balances for the governmental funds are reported as follows:

	Restricted	Committed	Assigned	Total
General Fund	\$ 166,279,457	\$ 16,006,265	\$ 24,919,447	\$ 207,205,169
Nonmajor Governmental	357,038,595	2,453,582	-	359,492,177
	\$ 523,318,052	\$ 18,459,847	\$ 24,919,447	\$ 566,697,346

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

14. FUND BALANCES

The following governmental funds had negative fund balance at September 30, 2024 due to timing differences between expenditures incurred and revenues recognized.

CDBG-DR Harvey \$ 132,676,277

Nonmajor Special Revenue Funds:

Flood Control Grants \$ 109,453,455
Flood Control Grants Brays Bayou 138,722,952
Harris County State & Local Grants 148,597
Harris County Federal & Other Grants 39,494,976

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note 1. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2024:

Fund Balances:	General Fund	CDBG - DR HARVEY	ARPA	Flood Control Capital Projects	Nonmajor Governmental	Total
Nonspendable:						
Inventories	\$ 1,980,165	\$ 2,793,126	\$ -	\$ -	\$ -	\$ 4,773,291
Prepays	31,273,303	-	1,139,834	29,204,983	31,623,453	93,241,573
Advances	400,000	-	-	-	530,000	930,000
Total nonspendable	33,653,468	2,793,126	1,139,834	29,204,983	32,153,453	98,944,864
Restricted for:						
Debt service	103,780,578	-	-	-	162,139,107	265,919,685
Mobility	375,849,399	-	-	-	-	375,849,399
Infrastructure	142,247,932	-	-	-	-	142,247,932
Flood control	-	-	-	-	65,972,895	65,972,895
Sports & Convention Corporation	-	-	-	-	43,135,520	43,135,520
HC Redevelopment Authority	-	-	-	-	4,871,069	4,871,069
Tourism	-	-	-	-	65,205,835	65,205,835
District attorney administration	-	-	-	-	77,673	77,673
Records management	-	-	-	-	26,706,934	26,706,934
Forfeited funds	-	-	-	-	12,330,785	12,330,785
Affordable housing	-	-	-	-	9,430,703	9,430,703
Donations & other contributions	-	-	-	-	5,006,857	5,006,857
Administration of justice	-	-	-	-	88,387,710	88,387,710
County administration	-	-	-	-	28,224,797	28,224,797
Health and human services	-	-	-	-	35,133,566	35,133,566
Medical programs	-	-	-	-	2,211,935	2,211,935
Grant programs	-	-	-	-	3,685,849	3,685,849
Capital projects	-	-	-	370,330,670	611,922,986	982,253,656
Other	509,214	-	-	-	-	509,214
Total restricted	622,387,123	-	-	370,330,670	1,164,444,221	2,157,162,014
Committed to:						
Legislative	83,006,606	-	-	-	-	83,006,606
Other	723,874	-	-	-	27,504,627	28,228,501
Capital projects	-	-	-	-	54,761,661	54,761,661
Total committed	83,730,480	-	-	-	82,266,288	165,996,768
Assigned to:						
County operations	24,919,447	-	-	-	-	24,919,447
Total assigned	24,919,447	-	-	-	-	24,919,447
Unassigned	415,801,989	(135,469,403)	(1,139,834)	-	(314,176,812)	(34,984,060)
Total fund balances	\$ 1,180,492,507	\$ (132,676,277)	\$ -	\$ 399,535,653	\$ 964,687,150	\$ 2,412,039,033

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Public Improvement Contingency Sub-fund

In 2007, the County established a Public Improvement Contingency sub-fund. The purpose of this fund is to assist with capital projects and unforeseen catastrophic events to be a stabilizing component for the County's total combined tax rate.

The Public Improvement Contingency sub-fund does not meet the criteria for a stabilization arrangement for reporting the funds as either restricted or committed. As such, the Public Improvement Contingency's fund balance in the amount of \$192,657,500 is reported as nonspendable, assigned, and unassigned fund balances in the General Fund.

15. RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 101, *Compensated Absences* – (“GASB 101”), The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. GASB 101 will be implemented by the County in the fiscal year ending September 30, 2025 and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* – (“GASB 102”), The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 will be implemented by the County in the fiscal year ending September 30, 2025 and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – (“GASB 103”), The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. GASB 103 will be implemented by the County in the fiscal year ending September 30, 2026 and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – (“GASB 104”), State and local governments are required to provide detailed information about capital assets in notes to financial statements. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. GASB 104 will be implemented by the County in the fiscal year ending September 30, 2026 and the impact has not yet been determined.

16. RESTATEMENT

Subsequent to the issuance of the September 30, 2023 financial statements, the County identified errors in recognizing revenue that was not available in the CDBG-DR Harvey and Nonmajor Governmental Funds. A total of \$513,651,612 in revenue that was not available was recognized over prior fiscal years. The County has restated beginning fund balance for the fiscal year ended September 30, 2024, to correct this error.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

The effect of the correction on beginning fund balance is detailed below:

Statement of Revenues, Expenditures and Changes in Fund Balances

	CDBG-DR Harvey	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances – beginning of year	\$ -	\$ 708,214,037	\$ 2,530,743,263
Correction of errors	(229,801,485)	(283,850,127)	(513,651,612)
Fund balances – beginning of year, as restated	<u>\$ (229,801,485)</u>	<u>\$ 424,363,910</u>	<u>\$ 2,017,091,651</u>

REQUIRED SUPPLEMENTARY INFORMATION

HARRIS COUNTY, TEXAS
GENERAL FUND - OPERATING
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 351,635,668	\$ 351,788,460	\$ 350,465,991	\$ (1,322,469)
REVENUES				
Taxes	1,918,858,041	1,918,858,041	1,894,830,302	(24,027,739)
Charges for services	288,103,955	289,764,797	282,301,242	(7,463,555)
Fines and forfeitures	15,135,500	15,135,500	10,664,294	(4,471,206)
Lease revenue	1,044,019	1,044,119	2,193,479	1,149,360
Intergovernmental	81,342,172	99,310,168	105,735,677	6,425,509
Earnings on investments	29,186,350	29,186,350	36,989,533	7,803,183
Miscellaneous	54,398,726	67,542,773	89,344,252	21,801,479
Total Revenues	<u>2,388,068,763</u>	<u>2,420,841,748</u>	<u>2,422,058,779</u>	<u>1,217,031</u>
EXPENDITURES				
Current operating:				
Administration of Justice	1,494,955,270	1,560,596,764	1,519,469,476	(41,127,288)
Parks	73,978,613	72,693,494	61,283,869	(11,409,625)
County Administration	873,339,215	793,552,874	549,928,868	(243,624,006)
Health and Human Services	188,830,694	187,449,842	174,353,260	(13,096,582)
Tax Administration	52,837,975	59,489,798	57,760,002	(1,729,796)
Roads and Bridges	9,859,196	8,927,439	7,313,527	(1,613,912)
Capital outlay	17,820,946	36,592,447	25,732,633	(10,859,814)
Total Expenditures	<u>2,711,621,909</u>	<u>2,719,302,658</u>	<u>2,395,841,635</u>	<u>(323,461,023)</u>
Revenues over (under) expenditures	<u>(323,553,146)</u>	<u>(298,460,910)</u>	<u>26,217,144</u>	<u>324,678,054</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,118,694	11,705,161	8,586,467
Transfers out	(28,082,522)	(56,446,244)	(43,549,087)	12,897,157
Total other financing sources (uses)	<u>(28,082,522)</u>	<u>(53,327,550)</u>	<u>(31,843,926)</u>	<u>21,483,624</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,839,209</u>	<u>\$ 344,839,209</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - HURRICANE HARVEY RECOVERY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ 15,169	\$ 15,079	\$ (90)
REVENUES				
Earnings on investments	-	-	90	90
Total Revenues	<u>-</u>	<u>-</u>	<u>90</u>	<u>90</u>
EXPENDITURES				
Current operating:				
County Administration	-	15,169	-	(15,169)
Total Expenditures	<u>-</u>	<u>15,169</u>	<u>-</u>	<u>(15,169)</u>
Revenues over (under) expenditures	<u>-</u>	<u>(15,169)</u>	<u>90</u>	<u>15,259</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(15,169)	(15,169)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,169)</u>	<u>(15,169)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - INTEGRATED JUSTICE INFO SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ -	\$ -
REVENUES				
Earnings on investments	-	-	16,399	16,399
Total Revenues	<u>-</u>	<u>-</u>	<u>16,399</u>	<u>16,399</u>
EXPENDITURES				
Current operating:				
County Administration	-	397,000	69,514	(327,486)
Total Expenditures	<u>-</u>	<u>397,000</u>	<u>69,514</u>	<u>(327,486)</u>
Revenues over (under) expenditures	<u>-</u>	<u>(397,000)</u>	<u>(53,115)</u>	<u>343,885</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	397,000	397,000	-
Total other financing sources (uses)	<u>-</u>	<u>397,000</u>	<u>397,000</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 343,885</u>	<u>\$ 343,885</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - PUBLIC IMPROVEMENT CONTINGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 190,448,288	\$ 190,448,288	\$ 195,519,980	\$ 5,071,692
REVENUES				
Earnings on investments	5,301,500	5,301,500	9,804,979	4,503,479
Miscellaneous	-	-	5,079	5,079
Total Revenues	<u>5,301,500</u>	<u>5,301,500</u>	<u>9,810,058</u>	<u>4,508,558</u>
EXPENDITURES				
Current operating:				
Administration of Justice	1,315,048	-	-	-
County Administration	192,664,030	198,202,472	21,282,824	(176,919,648)
Health and Human Services	42,437	21,110	19,257	(1,853)
Roads and Bridges	-	-	13,338	13,338
Capital outlay	1,728,273	1,728,273	519,720	(1,208,553)
Total Expenditures	<u>195,749,788</u>	<u>199,951,855</u>	<u>21,835,139</u>	<u>(178,116,716)</u>
Revenues over (under) expenditures	<u>(190,448,288)</u>	<u>(194,650,355)</u>	<u>(12,025,081)</u>	<u>182,625,274</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,202,067	38,974,551	34,772,484
Transfers out	-	-	(934,548)	(934,548)
Total other financing sources (uses)	<u>-</u>	<u>4,202,067</u>	<u>38,040,003</u>	<u>33,837,936</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,534,902</u>	<u>\$ 221,534,902</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - COVID RESPONSE & RECOVERY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 185,047	\$ 185,047	\$ 194,874	\$ 9,827
REVENUES				
Earnings on investments	34,500	34,500	9,155	(25,345)
Total Revenues	<u>34,500</u>	<u>34,500</u>	<u>9,155</u>	<u>(25,345)</u>
EXPENDITURES				
Current operating:				
County Administration	59,114	59,114	654	(58,460)
Total Expenditures	<u>59,114</u>	<u>59,114</u>	<u>654</u>	<u>(58,460)</u>
Revenues over (under) expenditures	<u>(24,614)</u>	<u>(24,614)</u>	<u>8,501</u>	<u>33,115</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(160,433)	(160,433)	-	160,433
Total other financing sources (uses)	<u>(160,433)</u>	<u>(160,433)</u>	<u>-</u>	<u>160,433</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,375</u>	<u>\$ 203,375</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - FLEX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 66,799,508	\$ 66,799,507	\$ 67,325,289	\$ 525,782
REVENUES				
Earnings on investments	575,000	575,000	2,729,930	2,154,930
Total Revenues	<u>575,000</u>	<u>575,000</u>	<u>2,729,930</u>	<u>2,154,930</u>
EXPENDITURES				
Current operating:				
Administration of Justice	49,166	431,241	11,475	(419,766)
Parks	-	200,000	200,000	-
County Administration	60,616,584	47,372,977	8,065,539	(39,307,438)
Health and Human Services	708,758	6,285,347	2,435,661	(3,849,686)
Roads and Bridges	5,500,000	4,677,622	-	(4,677,622)
Capital outlay	500,000	8,412,378	330,017	(8,082,361)
Total Expenditures	<u>67,374,508</u>	<u>67,379,565</u>	<u>11,042,692</u>	<u>(56,336,873)</u>
Revenues over (under) expenditures	<u>(66,799,508)</u>	<u>(66,804,565)</u>	<u>(8,312,762)</u>	<u>58,491,803</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,058	26,794,295	26,789,237
Total other financing sources (uses)	<u>-</u>	<u>5,058</u>	<u>26,794,295</u>	<u>26,789,237</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,806,822</u>	<u>\$ 85,806,822</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - ENERGY EFFICIENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 64,199	\$ 64,199	\$ 65,379	\$ 1,180
REVENUES				
Earnings on investments	3,000	3,000	8,697	5,697
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>8,697</u>	<u>5,697</u>
EXPENDITURES				
Current operating:				
County Administration	67,199	467,199	90,552	(376,647)
Total Expenditures	<u>67,199</u>	<u>467,199</u>	<u>90,552</u>	<u>(376,647)</u>
Revenues over (under) expenditures	<u>(64,199)</u>	<u>(464,199)</u>	<u>(81,855)</u>	<u>382,344</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	400,000	400,000	-
Total other financing sources (uses)	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,524</u>	<u>\$ 383,524</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - MOBILITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 432,885,474	\$ 432,885,475	\$ 427,304,671	\$ (5,580,804)
REVENUES				
Intergovernmental	-	675,055	675,055	-
Earnings on investments	12,850,000	12,850,000	18,823,651	5,973,651
Miscellaneous	-	490,482	635,253	144,771
Total Revenues	<u>12,850,000</u>	<u>14,015,537</u>	<u>20,133,959</u>	<u>6,118,422</u>
EXPENDITURES				
Current operating:				
Administration of Justice	987,000	987,000	814,159	(172,841)
Parks	2,226,270	4,553,616	3,087,827	(1,465,789)
County Administration	241,318,104	262,731,992	54,535,502	(208,196,490)
Roads and Bridges	386,656,203	281,432,287	110,274,266	(171,158,021)
Capital outlay	102,247,897	184,480,225	64,444,065	(120,036,160)
Total Expenditures	<u>733,435,474</u>	<u>734,185,120</u>	<u>233,155,819</u>	<u>(501,029,301)</u>
Revenues over (under) expenditures	<u>(720,585,474)</u>	<u>(720,169,583)</u>	<u>(213,021,860)</u>	<u>507,147,723</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	287,700,000	287,731,704	193,472,543	(94,259,161)
Transfers out	-	(447,596)	(2,047,596)	(1,600,000)
Total other financing sources (uses)	<u>287,700,000</u>	<u>287,284,108</u>	<u>191,424,947</u>	<u>(95,859,161)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 405,707,758</u>	<u>\$ 405,707,758</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 304,320,258	\$ 304,320,258	\$ 297,382,891	\$ (6,937,367)
REVENUES				
Earnings on investments	3,610,000	3,610,000	10,482,141	6,872,141
Total Revenues	<u>3,610,000</u>	<u>3,610,000</u>	<u>10,482,141</u>	<u>6,872,141</u>
EXPENDITURES				
Current operating:				
County Administration	307,930,258	307,384,792	134,572,218	(172,812,574)
Capital outlay	-	545,466	7,804,901	7,259,435
Total Expenditures	<u>307,930,258</u>	<u>307,930,258</u>	<u>142,377,119</u>	<u>(165,553,139)</u>
Revenues over (under) expenditures	<u>(304,320,258)</u>	<u>(304,320,258)</u>	<u>(131,894,978)</u>	<u>172,425,280</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,487,913</u>	<u>\$ 165,487,913</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 66,079,082	\$ 66,731,986	\$ 70,510,019	\$ 3,778,033
REVENUES				
Taxes	216,823,300	216,823,369	215,567,291	(1,256,078)
Earnings on investments	514,100	527,350	6,463,262	5,935,912
Miscellaneous	672,030	672,030	95,785	(576,245)
Total Revenues	<u>218,009,430</u>	<u>218,022,749</u>	<u>222,126,338</u>	<u>4,103,589</u>
EXPENDITURES				
Current operating:				
Principal retirement	58,045,034	58,045,034	54,097,279	(3,947,755)
Payments to defease commercial paper	-	-	58,150,000	58,150,000
Debt issuance costs	131,343,955	61,114,369	3,104,882	(58,009,487)
Interest and fiscal charges	83,919,124	94,646,230	62,471,870	(32,174,360)
Total Expenditures	<u>273,308,113</u>	<u>213,805,633</u>	<u>177,824,031</u>	<u>(35,981,602)</u>
Revenues over (under) expenditures	<u>(55,298,683)</u>	<u>4,217,116</u>	<u>44,302,307</u>	<u>40,085,191</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,032,250	255,033,893	256,762,951	1,729,058
Transfers out	(2,365,000)	(612,752,431)	(610,598,914)	2,153,517
Other financing sources	-	563,129,436	563,129,436	-
Other financing (uses)	(33,447,649)	(276,360,000)	(218,210,000)	58,150,000
Total other financing sources (uses)	<u>(10,780,399)</u>	<u>(70,949,102)</u>	<u>(8,916,527)</u>	<u>62,032,575</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,895,799</u>	<u>\$ 105,895,799</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - OTHER - TIME PAYMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 392,244	\$ 392,244	\$ 391,486	\$ (758)
REVENUES				
Charges for services	130,950	130,950	101,312	(29,638)
Earnings on investments	11,700	11,700	21,179	9,479
Total Revenues	<u>142,650</u>	<u>142,650</u>	<u>122,491</u>	<u>(20,159)</u>
EXPENDITURES				
Current operating:				
County Administration	534,894	534,894	-	(534,894)
Total Expenditures	<u>534,894</u>	<u>534,894</u>	<u>-</u>	<u>(534,894)</u>
Revenues over (under) expenditures	<u>(392,244)</u>	<u>(392,244)</u>	<u>122,491</u>	<u>514,735</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 513,977</u>	<u>\$ 513,977</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - OTHER - CAD/RMS PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 685,486	\$ 685,486	\$ 669,366	\$ (16,120)
REVENUES				
Earnings on investments	31,000	31,000	30,160	(840)
Total Revenues	<u>31,000</u>	<u>31,000</u>	<u>30,160</u>	<u>(840)</u>
EXPENDITURES				
Current operating:				
County Administration	572,141	572,141	69,068	(503,073)
Capital outlay	144,345	144,345	-	(144,345)
Total Expenditures	<u>716,486</u>	<u>716,486</u>	<u>69,068</u>	<u>(647,418)</u>
Revenues over (under) expenditures	<u>(685,486)</u>	<u>(685,486)</u>	<u>(38,908)</u>	<u>646,578</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630,458</u>	<u>\$ 630,458</u>

HARRIS COUNTY, TEXAS
GENERAL FUND - OTHER - HC PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 286,825	\$ 786,825	\$ 543,654	\$ (243,171)
REVENUES				
Intergovernmental	-	1,002,250	1,002,250	-
Earnings on investments	9,000	9,000	37,474	28,474
Total Revenues	<u>9,000</u>	<u>1,011,250</u>	<u>1,039,724</u>	<u>28,474</u>
EXPENDITURES				
Current operating:				
County Administration	295,825	1,798,075	1,740,000	(58,075)
Total Expenditures	<u>295,825</u>	<u>1,798,075</u>	<u>1,740,000</u>	<u>(58,075)</u>
Revenues over (under) expenditures	<u>(286,825)</u>	<u>(786,825)</u>	<u>(700,276)</u>	<u>86,549</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (156,622)</u>	<u>\$ (156,622)</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - CDBG-DR HARVEY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (206,899,954)	\$ (206,899,954)
REVENUES				
Intergovernmental	-	344,669,871	222,016,484	(122,653,387)
Miscellaneous	-	17,370,582	10,450,307	(6,920,275)
Total Revenues	<u>-</u>	<u>362,040,453</u>	<u>232,466,791</u>	<u>(129,573,662)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	-	-	605	605
County Administration	-	-	255,416	255,416
Health and Human Services	-	362,040,453	232,210,770	(129,829,683)
Total Expenditures	<u>-</u>	<u>362,040,453</u>	<u>232,466,791</u>	<u>(129,573,662)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (206,899,954)</u>	<u>\$ (206,899,954)</u>

**HARRIS COUNTY, TEXAS
SPECIAL REVENUE - ARPA
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 647,605,615	\$ 647,605,615
REVENUES				
Intergovernmental	-	671,286,510	301,372,662	(369,913,848)
Total Revenues	<u>-</u>	<u>671,286,510</u>	<u>301,372,662</u>	<u>(369,913,848)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	-	82,446,629	68,455,622	(13,991,007)
County Administration	-	293,963,961	112,549,848	(181,414,113)
Health and Human Services	-	294,875,920	120,367,192	(174,508,728)
Total Expenditures	<u>-</u>	<u>671,286,510</u>	<u>301,372,662</u>	<u>(369,913,848)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,605,615</u>	<u>\$ 647,605,615</u>

HARRIS COUNTY, TEXAS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2024

RECONCILIATION OF ACCOUNTING BASIS

A reconciliation of revenues and expenditures on a cash basis (“budgetary basis”) compared to modified accrual (GAAP) for the general fund, CDBG-DR Harvey, and ARPA is as follows:

	GENERAL FUND	CDBG-DR HARVEY	ARPA
REVENUES AND OTHER SOURCES			
Cash (budgetary) basis	\$ 5,431,740,837	\$ 25,566,837	\$ 948,978,277
Beginning Cash and Investments	(1,410,388,679)	206,899,954	(647,605,615)
Accrued in 2023, received in 2024	(213,692,554)	(287,051,961)	(5,098,858)
Entry to eliminate transfers between funds	(142,002,320)	-	-
Accrued in 2024, to be received in 2025	73,282,211	357,474,175	(2,300,393)
Internal special revenue funds	1,203,931	-	-
Revenues and other sources on modified accrual (GAAP) basis	<u>3,740,143,426</u>	<u>302,889,005</u>	<u>293,973,411</u>
EXPENDITURES AND OTHER USES			
Cash (budgetary) basis	3,801,251,537	232,466,791	301,372,663
Incurred during 2023, paid in 2024	(735,488,840)	(299,200,011)	(653,956,546)
Entry to eliminate transfers between funds	(142,002,320)	-	-
Incurred during 2024, payable in 2025	930,292,369	272,497,017	646,557,294
Internal special revenue funds	1,855,013	-	-
Expenditures and other uses on modified accrual (GAAP) basis	<u>3,855,907,759</u>	<u>205,763,797</u>	<u>293,973,411</u>
Changes in Fund Balances	<u>\$ (115,764,333)</u>	<u>\$ 97,125,208</u>	<u>\$ -</u>

HARRIS COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
(Amounts in thousands)

	Year Ended February 28 2019	Year Ended February 29 2020	Year Ended February 28 2021	Year Ended February 28 2022	Period Ended September 30 2022	Year Ended September 30 2023	Year Ended September 30 2024
TOTAL OPEB LIABILITY							
Service cost	\$ 79,163	\$ 81,736	\$ 251,727	\$ 209,843	\$ 118,068	\$ 105,268	\$ 100,941
Interest cost	70,460	74,038	69,221	91,781	53,688	128,192	136,996
Difference between expected and actual experience	-	-	85,687	-	165,734	-	189,832
Effect of assumption changes or inputs	-	733,663	397,977	215,789	(1,461,485)	(117,205)	739,705
Benefit payments	(55,161)	(58,457)	(62,087)	(67,710)	(40,931)	(73,614)	(79,520)
Net change in total OPEB liability	94,462	830,980	742,525	449,703	(1,164,926)	42,641	1,087,954
Total OPEB liability, beginning	1,827,096	1,921,558	2,752,538	3,495,063	3,944,766	2,779,840	2,822,481
Total OPEB liability, ending	<u>\$ 1,921,558</u>	<u>\$ 2,752,538</u>	<u>\$ 3,495,063</u>	<u>\$ 3,944,766</u>	<u>\$ 2,779,840</u>	<u>\$ 2,822,481</u>	<u>\$ 3,910,435</u>
Covered employee payroll	\$ 1,042,892	\$ 1,112,112	\$ 1,164,474	\$ 1,195,886	\$ 1,214,294	\$ 1,337,993	\$ 1,384,395
Total OPEB liability as a % of covered payroll	184.25%	247.51%	300.14%	329.86%	228.93%	210.95%	282.47%

Notes to schedule

There are no assets in a qualifying trust, as defined by GASB 75, to pay related benefits.

The County implemented GASB 75 in fiscal year 2019. Information prior to fiscal year 2019 is not available, therefore, ten years of data will accumulate over time.

HARRIS COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
LAST NINE MEASUREMENT YEARS
(Amounts in thousands)

	Year Ended December 31								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY									
Service cost	\$ 131,567	\$ 149,334	\$ 146,841	\$ 148,122	\$ 151,462	\$ 163,444	\$ 199,137	\$ 202,068	\$ 198,189
Interest on total pension liability	411,525	437,989	468,982	496,916	524,085	553,564	583,779	612,984	638,180
Effect of plan changes	(28,883)	-	-	-	-	-	-	-	-
Effect of assumption changes or inputs	51,149	-	10,614	-	-	440,283	4,607	-	-
Effect of economic/demographic (gains) or losses	(7,458)	(27,493)	(6,851)	(8,053)	11,006	19,026	(8,769)	(48,873)	2,150
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)	(382,112)	(413,279)	(448,920)
Net change in total pension liability	337,800	321,610	355,645	348,433	364,644	\$ 828,541	\$ 396,642	\$ 352,900	\$ 389,599
Total pension liability, beginning	5,113,052	5,450,852	5,772,462	6,128,107	6,476,540	6,841,184	7,669,725	8,066,367	8,419,267
Total pension liability, ending (a)	\$ 5,450,852	\$ 5,772,462	\$ 6,128,107	\$ 6,476,540	\$ 6,841,184	\$ 7,669,725	\$ 8,066,367	\$ 8,419,267	\$ 8,808,866
FIDUCIARY NET POSITION									
Employer contributions	\$ 132,346	\$ 136,391	\$ 142,896	\$ 149,663	\$ 167,499	\$ 182,824	\$ 189,304	\$ 198,225	\$ 200,510
Member contributions	66,878	68,371	71,869	72,343	77,914	85,012	88,129	88,572	93,188
Investment income net of investment expenses	(30,646)	349,499	733,526	(107,132)	908,411	656,508	1,509,284	(477,235)	845,347
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)	(382,113)	(413,279)	(448,920)
Administrative expenses	(3,419)	(3,799)	(3,797)	(4,443)	(4,844)	(5,068)	(4,504)	(4,516)	(4,379)
Other	363	(7,961)	(605)	(1,386)	(1,750)	(1,963)	(1,048)	(10,981)	(5,059)
Net change in fiduciary net position	(54,578)	304,281	679,948	(179,507)	825,321	569,537	1,399,052	(619,214)	680,687
Fiduciary net position, beginning	4,781,059	4,726,481	5,030,762	5,710,710	5,531,203	6,356,524	6,926,061	8,325,113	7,705,899
Fiduciary net position, ending (b)	\$ 4,726,481	\$ 5,030,762	\$ 5,710,710	\$ 5,531,203	\$ 6,356,524	\$ 6,926,061	\$ 8,325,113	\$ 7,705,899	\$ 8,386,586
Net pension liability/(asset), ending = (a) - (b)	\$ 724,371	\$ 741,700	\$ 417,397	\$ 945,337	\$ 484,660	\$ 743,664	\$ (258,746)	\$ 713,368	\$ 422,280
Fiduciary net position as a % of total pension liability	86.71%	87.15%	93.19%	85.40%	92.92%	90.30%	103.21%	91.53%	95.21%
Pension covered payroll	\$ 953,501	\$ 974,217	\$ 1,020,708	\$ 1,032,142	\$ 1,110,437	\$ 1,211,895	\$ 1,255,581	\$ 1,263,558	\$ 1,328,252
Net pension liability/(asset) as a % of covered payroll	75.97%	76.13%	40.89%	91.59%	43.65%	61.36%	-20.61%	56.46%	31.79%

Note: The County implemented GASB 68 in fiscal year 2016. Information prior to fiscal year 2016 is not available, ten years of data will accumulate over time.

HARRIS COUNTY SPORTS & CONVENTION CORPORATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
LAST EIGHT MEASUREMENT YEARS

	Year Ended December 31							
	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY								
Service cost	\$ 98,958	\$ 97,369	\$ 117,305	\$ 92,036	\$ 123,204	\$ 136,534	\$ 117,298	\$ 127,894
Interest on total pension liability	3,930	16,228	28,020	30,784	45,967	60,992	68,972	85,624
Effect of economic/demographic (gains) or losses	85	31,424	(64,351)	35,903	7,638	(69,749)	24,688	22,838
Effect of assumption changes or inputs	-	234	-	-	47,325	(1,089)	-	-
Benefit payments/refunds of contributions	-	-	(39,988)	(2,444)	(2,444)	(2,444)	(2,444)	(2,444)
Net change in total pension liability	102,973	145,255	40,986	156,279	221,690	124,244	208,514	233,912
Total pension liability, beginning	-	102,973	248,228	289,214	445,493	667,183	791,427	999,941
Total pension liability, ending (a)	\$ 102,973	\$ 248,228	\$ 289,214	\$ 445,493	\$ 667,183	\$ 791,427	\$ 999,941	\$ 1,233,853
FIDUCIARY NET POSITION								
Employer contributions	\$ 76,701	\$ 106,623	\$ 86,440	\$ 85,053	\$ 87,659	\$ 86,840	\$ 82,046	\$ 87,255
Member contributions	35,370	49,167	46,438	49,408	52,178	51,691	48,837	51,938
Investment income net of investment expenses	-	19,112	(4,376)	62,527	60,227	187,287	(75,923)	130,940
Benefit payments/refunds of contributions	-	-	(39,988)	(2,444)	(2,444)	(2,444)	(2,444)	(2,444)
Administrative expenses	-	(193)	(306)	(442)	(572)	(600)	(691)	(759)
Other	1,697	2,086	2,797	4,601	4,123	4,071	19,010	7,320
Net change in fiduciary net position	113,768	176,795	91,005	198,703	201,171	326,845	70,835	274,250
Fiduciary net position, beginning	-	113,768	290,563	381,568	580,271	781,442	1,108,287	1,179,122
Fiduciary net position, ending (b)	113,768	290,563	381,568	580,271	781,442	1,108,287	1,179,122	1,453,372
Net pension liability/(asset), ending = (a) - (b)	\$ (10,795)	\$ (42,335)	\$ (92,354)	\$ (134,778)	\$ (114,259)	\$ (316,860)	\$ (179,181)	\$ (219,519)
Fiduciary net position as a % of total pension liability	110.48%	117.06%	131.93%	130.25%	117.13%	140.04%	117.92%	117.79%
Pension covered payroll	\$ 505,279	\$ 702,390	\$ 663,396	\$ 705,835	\$ 745,399	\$ 738,436	\$ 697,669	\$ 741,966
Net pension liability/(asset) as a % of covered payroll	-2.14%	-6.03%	-13.92%	-19.09%	-15.33%	-42.91%	-25.68%	-29.59%

Note: The HCSCC implemented GASB 68 in fiscal year 2016. Information prior to fiscal year 2016 is not available, ten years of data will accumulate over time.

**HARRIS COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS**

HARRIS COUNTY

Fiscal Year	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2015	\$ 106,802,688	\$ 110,837,562	\$ (4,034,874)	\$ 871,490,916	12.7%
2016	132,345,738	128,702,142	3,643,596	925,999,776	13.9%
2017	132,006,399	137,799,357	(5,792,958)	984,281,203	14.0%
2018	140,449,509	143,768,463	(3,318,954)	1,021,330,992	14.1%
2019	148,112,422	152,053,334	(3,940,912)	1,041,771,836	14.6%
2020	157,570,971	169,342,839	(11,771,868)	1,121,475,025	15.1%
2021	180,814,784	185,368,474	(4,553,690)	1,227,928,655	15.1%
2022 (3)	189,304,375	190,456,110	(1,151,735)	1,261,574,010	15.1%
2023	198,225,380	197,327,647	897,733	1,295,515,500	15.2%
2024	199,370,632	224,403,716	(25,033,084)	1,466,189,581	15.3%

HARRIS COUNTY SPORTS & CONVENTION CORPORATION

Fiscal Year	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2017	\$ 76,701	\$ 77,846	\$ (1,145)	\$ 512,815	15.2%
2018	106,623	107,415	(792)	723,606	14.8%
2019	86,440	85,011	1,429	660,718	12.9%
2020	85,053	86,350	(1,297)	719,581	12.0%
2021	87,659	87,703	(44)	745,774	11.8%
2022 (3)	86,840	84,774	2,066	720,865	11.8%
2023	71,651	83,843	(12,192)	712,954	11.8%
2024	65,887	90,487	(24,600)	769,710	11.8%

Additional years for HCSCC will be added as they become available.

(1) TCDRS calculated actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS.

(3) As of September 30, 2022 there was no new actuarial valuation for TCDRS. The actual employer contribution for the 7-month period ended September 30, 2022 was \$121,477,256 for the County and \$47,936 for HCSCC.

Notes to Schedule

Valuation date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	HC: 16.3 years (based on contribution rate calculated in 12/31/2023 valuation)

**HARRIS COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	HCSCC: 0.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	<p>2015: New inflation, mortality and other assumptions were reflected.</p> <p>2017: New mortality assumptions were reflected.</p> <p>2019: New inflation, mortality and other assumptions were reflected.</p> <p>2022: New investment return and inflation assumptions were reflected.</p>
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	<p>2015: HC - Employer contributions reflect that the member contribution rate was increased to 7%.</p> <p>2015: HCSCC - Not applicable, prior to TCDRS participation.</p> <p>2016: No changes in plan provisions were reflected in the Schedule.</p> <p>2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.</p> <p>2018: No changes in plan provisions were reflected in the Schedule.</p> <p>2019: No changes in plan provisions were reflected in the Schedule.</p> <p>2020: No changes in plan provisions were reflected in the Schedule.</p> <p>2021: No changes in plan provisions were reflected in the Schedule.</p> <p>2022: No changes in plan provisions were reflected in the Schedule.</p> <p>2023: No changes in plan provisions were reflected in the Schedule.</p>

*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

NONMAJOR GOVERNMENTAL FUNDS

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
September 30, 2024

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments:				
Cash and cash equivalents	\$ 382,889,687	\$ -	\$ 568,040,805	\$ 950,930,492
Investments	14,190,670	-	170,846,106	185,036,776
Receivables:				
Taxes, net	833,097	867,584	-	1,700,681
Accounts, net	315,433,409	-	2,033,604	317,467,013
Accrued interest	13,600	-	916,221	929,821
Leases	45,161	-	-	45,161
Other, net	43,464,827	2,887	275,000	43,742,714
Due from other funds	106,930,326	-	21,083,100	128,013,426
Prepays and other assets	30,347,513	-	1,275,940	31,623,453
Advances to other funds	530,000	-	-	530,000
Restricted cash and cash equivalents	78,674,029	162,521,738	-	241,195,767
Notes receivable	6,417,512	-	-	6,417,512
Total assets	<u>979,769,831</u>	<u>163,392,209</u>	<u>764,470,776</u>	<u>1,907,632,816</u>
LIABILITIES				
Vouchers payable	73,557,773	-	53,221,311	126,779,084
Accrued payroll	11,532,702	-	179,802	11,712,504
Retainage payable	5,417,990	-	10,329,229	15,747,219
Due to other funds	327,237,302	385,518	17,559,385	345,182,205
Due to other governmental units	358,570	-	-	358,570
Escrow deposits	72,677,777	-	-	72,677,777
Advances from other funds	930,000	-	-	930,000
Unearned revenue	58,285,218	-	14,786,728	73,071,946
Total liabilities	<u>549,997,332</u>	<u>385,518</u>	<u>96,076,455</u>	<u>646,459,305</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	833,097	867,584	-	1,700,681
Unavailable revenue - other	294,305,982	-	433,734	294,739,716
Deferred lease revenues	45,964	-	-	45,964
Total deferred inflows of resources	<u>295,185,043</u>	<u>867,584</u>	<u>433,734</u>	<u>296,486,361</u>
FUND BALANCES				
Nonspendable	30,877,513	-	1,275,940	32,153,453
Restricted	390,382,128	162,139,107	611,922,986	1,164,444,221
Committed	27,504,627	-	54,761,661	82,266,288
Unassigned	(314,176,812)	-	-	(314,176,812)
Total fund balances	<u>134,587,456</u>	<u>162,139,107</u>	<u>667,960,587</u>	<u>964,687,150</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 979,769,831</u>	<u>\$ 163,392,209</u>	<u>\$ 764,470,776</u>	<u>\$ 1,907,632,816</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
For The Fiscal Year Ended September 30, 2024

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 178,757,455	\$ 146,415,370	\$ -	\$ 325,172,825
Charges for services	86,633,884	-	-	86,633,884
Fines and forfeitures	4,099,474	-	-	4,099,474
Lease revenue	1,021,291	-	-	1,021,291
Intergovernmental	418,425,251	-	2,152,935	420,578,186
Earnings on investments	21,290,205	5,165,776	16,073,257	42,529,238
Miscellaneous	64,169,524	67,464	59,042,057	123,279,045
Total revenues	<u>774,397,084</u>	<u>151,648,610</u>	<u>77,268,249</u>	<u>1,003,313,943</u>
EXPENDITURES				
Current operating:				
Administration of Justice	152,353,062	-	5,590,376	157,943,438
Parks	16,856,200	-	1,618,367	18,474,567
County Administration	83,706,046	-	157,916,002	241,622,048
Health and Human Services	151,299,310	-	3,010,590	154,309,900
Flood Control	111,209,858	-	-	111,209,858
Tax Administration	863,111	-	-	863,111
Roads and Bridges	143,136	-	13,914,982	14,058,118
Capital outlay	92,714,114	-	213,132,883	305,846,997
Debt service:				
Principal retirement	821,359	88,120,000	-	88,941,359
Payment on loans	1,519,019	-	-	1,519,019
Debt issuance costs	-	1,662,113	228,410	1,890,523
Interest	102,224	96,746,756	-	96,848,980
Total expenditures	<u>611,587,439</u>	<u>186,528,869</u>	<u>395,411,610</u>	<u>1,193,527,918</u>
Excess (deficiency) of revenues over (under) expenditures	<u>162,809,645</u>	<u>(34,880,259)</u>	<u>(318,143,361)</u>	<u>(190,213,975)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	22,047,372	60,114,411	465,761,063	547,922,846
Transfers out	(114,254,644)	(108,000,000)	(16,076,402)	(238,331,046)
Refunding bonds issued	-	221,630,000	-	221,630,000
Premium on bonds issued	-	20,975,589	-	20,975,589
Commercial paper issued	-	-	308,415,000	308,415,000
Payments to escrow agent	-	(136,736,554)	-	(136,736,554)
Sale of capital assets	5,655,773	-	-	5,655,773
Issuance of leases and SBITA	1,005,607	-	-	1,005,607
Total other financing sources (uses)	<u>(85,545,892)</u>	<u>57,983,446</u>	<u>758,099,661</u>	<u>730,537,215</u>
Net changes in fund balances	77,263,753	23,103,187	439,956,300	540,323,240
Fund balances, as previously reported	341,173,830	139,035,920	228,004,287	708,214,037
Restatement, see Note 16	(283,850,127)	-	-	(283,850,127)
Fund balances, as restated	<u>57,323,703</u>	<u>139,035,920</u>	<u>228,004,287</u>	<u>424,363,910</u>
Fund balances, ending	<u>\$ 134,587,456</u>	<u>\$ 162,139,107</u>	<u>\$ 667,960,587</u>	<u>\$ 964,687,150</u>

**S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S**

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

FLOOD CONTROL - This fund is used to account for all revenues and expenditures relating to general operations of Harris County Flood Control District. The Flood Control District is responsible for developing a flood control plan for the County, carrying out an ongoing capital improvement program, maintaining district facilities and providing flood watch and flood alert programs.

SPORTS & CONVENTION CORPORATION - This fund was established under the Texas Transportation Act for the purpose of aiding and acting on behalf in managing, operating, maintaining, and developing the sports and entertainment complex located on property owned by the County.

HOTEL OCCUPANCY TAX REVENUE - This fund was established in September 1987, per Texas Tax Code Chapter 352, to account for revenues primarily generated from a hotel occupancy tax and expenditures that serve the purpose of attracting visitors and promoting tourism.

DISTRICT COURT RECORDS ARCHIVE - This fund was established in accordance with Chapter 51 of the Texas Government Code that authorizes the commissioners court of a county to adopt a district court records archive fee for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for a new trial, or third-party petition in a district court in the county as part of the county's annual budget. These funds may be expended only for preservation and restoration of the district court records archive and for records management and preservation purposes.

PORT SECURITY PROGRAM - This fund was established for the Houston Ship Channel Security District (the District) reimbursement and prepayment of specific operational costs to include security and maintenance that the County has incurred related to the Houston Ship Channel Security District.

DELIVERY SYSTEM REFORM INCENTIVE PROGRAMS - This fund was established through an agreement between Harris County and Centers for Medicaid and Medicare Services for the Texas 1115 Medicaid waiver program. These funds were established to provide payments to hospitals and other providers upon their achieving goals that are intended to improve the quality and lower the cost of healthcare. Funds are to be used for the general costs on medical programs.

DEED RESTRICTION ENFORCEMENT - This fund was established with Chapter 202 and 203 of the Texas Property Code and provides for fees to administer the enforcement of deed restriction violations affecting real property subdivisions. These fees are used only for enforcement of the deed restriction violations, and any unused funds are to be refunded to the complainants.

CONCESSION FEE - This fund was established in accordance with Texas Local Government Code section 331.006. The proceeds of the sales and leases may be used only for the improvement and operation of the park, museum, or site.

CARE FOR ELDERLY - This fund was established through a contractual agreement between Harris County and United Way of Greater Houston. The purpose of the Care for Elders program is to assist the elderly with access to services, improve the quality of care and enhance the quality of life by providing critical goods or services for Harris County residents where other forms of resources are limited or unavailable. Through the contractual agreement, no funds will be issued directly to clients. All checks must be made out to vendors or providers of needed services, including relatives or others providing care.

CHILD SUPPORT ENFORCEMENT - This fund was established in accordance with Chapter 231 of the Texas Family Code which authorizes filing fees and, fees for issuance and delivery of order, service of process, fees for transfer, writs and the fee that the sheriffs and constables are authorized to charge for serving.

FAMILY PROTECTION - This fund was established in accordance with Texas Government Code Section 51.961 (d) and (e) Family Protection Fee and authorizes the commissioners court of the county to charge a court fee for each divorce case filed. This fund may be used by the commissioners court of the county only to fund a service provider located in that county or an adjacent county. A service provider may provide family violence and child abuse prevention, intervention, family strengthening, mental health, and counseling, legal, and marriage preservation services to families that are at risk of experiencing or that have experienced family violence or the abuse or neglect of a child.

PROBATE COURT SUPPORT - This fund was established in accordance with Section 51.704 of the Texas Government Code, which requires the clerks of statutory probate courts to collect a “filing fee in each probate, guardianship, mental health, or civil case filed in the court.” These funds are to be used only for the support of statutory probate courts in the County.

APPELLATE JUDICIAL SYSTEM - This fund is authorized under the Texas Government Code Sections 22.2021, 22.2031 and 22.2061 and provides for a court fee for each civil suit filed in county court, statutory county court, probate court, or district court in the county to be used for expenditures by the courts of appeals for the court of appeals district courts.

COUNTY ATTORNEY ADMINISTRATION - This fund was established in accordance with Section 284.2032 of the Texas Transportation Code which allows a county with a population of 3.3 million or more to impose an administrative charge in association with collecting a toll or charge for each event of nonpayment of a required toll or charge imposed under Section 284.069 of the Texas Transportation Code. The fees collected for this charge are to be administered by the County Attorney and may be used only to defray the salaries and expenses of the County Attorney’s office, but not to supplement the County Attorney’s salary.

DISTRICT ATTORNEY ADMINISTRATION - This fund is authorized under Texas Code of Criminal Procedures Chapter 102 under Articles 102.007, related to fees for writing a worthless check (hot check). Fees collected in connection with processing hot checks may only be used to defray the salaries and expenses of the prosecutor’s office.

JUSTICE COURT COURTHOUSE SECURITY - This fund was established in accordance with the Texas Government Code 291.008 and Texas Code of Criminal Procedure 102.017 and requires a defendant convicted of a misdemeanor offense in a justice court shall pay a security fee as a cost of court. Fees collected are to be used to provide security, services, and items for a justice court located in a building that is not the county courthouse.

RECORDS MANAGEMENT - This fund is authorized under Texas Code of Criminal Procedures Chapter 102, Local Government Code Chapter 118 and Texas Government Code Chapter 51, and Texas Senate Bill 41 to account for fees collected for records management and preservation services when documents are filed in the offices of the court clerks.

DONATION FUND - This fund is used to account for outside cash donations accepted by Commissioners Court for designated purposes / programs including Senior Citizen Programs and DARE. Expenditures are made in accordance with designations.

SENATE BILL 41 FEES - This fund is enacted by the legislature of the State of Texas for the Commissioners court to use the court costs fee collected as provided by Sections 133.151(a)(6) and 133.1511(a)(4), Local Government Code, for each civil suit filed in county court, statutory county court, statutory probate court, or district court in the county. The court costs fee does not apply to a suit filed by any governmental entity or to a suite for delinquent taxes.

JUSTICE COURT TECHNOLOGY - This fund was established in accordance with the Texas Code of Criminal Procedure, Article 102.0173, and justice court technology fee paid by defendants convicted of misdemeanor offenses in a justice court. The funds are to be used for the purchase and maintenance of technological enhancements for a justice court and continuing education and training for enhancement for a justice court.

CHILD ABUSE PREVENTION - This fund is authorized by Senate Bill 6, and the Texas Code of Criminal Procedure, Article 102.0186 and allows the clerks of the respective courts to collect a fee for every person convicted of certain offenses against children. The funds may be used to fund child abuse prevention programs in the county where the court is located.

BAIL BOND BOARD - This fund was established under House Bill 1442, 83rd Legislature, Section 1704.101 Occupational Code, amends provisions relating to fees collected by a county bail bond board in certain counties. The bill authorizes a board in an affected county to deposit the fees in a separate county fund as an alternative to depositing such fees in the county general fund. The funds may be used only to administer and enforce section 1704.101 Occupation Code, including reimbursement for reasonable expenses incurred by the board in enforcing this chapter and actual expenses incurred by the board member in serving the board.

LOCAL YOUTH DIVERSION FUND - This fund was authorized under Texas Code of Criminal Procedure, Article 102.0174 and provides for a fee to be assessed to defendants convicted of fine-only misdemeanor offenses in a justice court, county court, or county court at law. The funds may only be used for the salary and benefits of a juvenile case manager.

TAX ASSESSOR CHAPTER 19 - This fund was established in accordance with Chapter 19 of the Texas Election Code for purposes of aiding counties with financing voter registration. Funds disbursed under this chapter may be used only to defray expenses of the registrar's office in connection with voter registration.

SPECIALTY COURT PROGRAM - This fund was created in accordance with Texas Code of Criminal Procedures 102.0178 and provides for a fee to be assessed for certain intoxication and drug convictions. The funds are to be used exclusively for the development and maintenance of drug court programs operated within the County.

COUNTY & DISTRICT TECHNOLOGY FEE - This fund was established in accordance with the Texas Code of Criminal Procedure, Article 102.0169, for purposes of financing continuing education and training for county court, statutory county court, or district court judges and clerks regarding technological enhancements and purchases and maintenance of technological enhancements including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

DA DWI PRE-TRIAL INTERVENTION PROGRAM - This fund was created in accordance with Texas Code of Criminal Procedures Article 102.0121 to account for a fee to reimburse the county for expenses related to a defendant's participation in a pretrial intervention program offered by the county. The funds must be used for expenditures related to pretrial intervention programs.

GULF OF MEXICO ENERGY SECURITY ACT - These funds were established to implement the provisions of the US Minerals Management Service (MMS). The MMS under the Gulf of Mexico Energy Security Act of 2006 distributes revenues to coastal producing states from the Outer Continental Shelf lease in Planning Area 181 Eastern and South Zones. These funds are to be used in projects and activities for the purpose of coastal conservation, coastal restoration, hurricane protection and infrastructure directly affected by coastal wetland losses.

VETERINARY PUBLIC HEALTH - This fund was established under Impoundment Fees TX Health and Safety Code Section 826.031 and Harris County Animal Regulations. All funds collected may be used only for defraying the expense of administration and enforcement of these regulations.

ENVIRONMENTAL PROGRAMS - This fund was established to account for donations and monies received under the terms of court settlements involving restitution for pollution violations (Federal, State, and or Local laws) enforced by the County, restitution for pollution violations enforced by the Texas Commission on Environmental Quality, court settlements involving Household Hazardous Waste violations, and court orders of which the defendant volunteer to contribute to the Victim's Right Division of the District Attorney's Office. Funds are primarily used for cleanup, preservation, and related purposes.

ENVIRONMENTAL ENFORCEMENT - This fund was established account for funds pursuant to an interlocal agreement with the City of Houston for the purpose of purchasing equipment and supplies to be used in the enforcement and investigation of environmental crimes.

ELECTION SERVICES - This fund was established pursuant to Texas Election Code 31.1 and 271 for purposes of defraying expenses of the County Clerk's Office in conducting Harris County elections.

LAW ENFORCEMENT FORFEITED FUND - This fund was established to account for transactions associated with the various asset forfeiture programs pursuant to the Federal Comprehensive Crime Control Act of 1984, Texas Code of Criminal Procedure Chapters 18 and 59, and Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies. Expenditures are for law enforcement purposes and are further defined by the statutes associated with the source of the forfeited funds.

CRIMINAL COURTS AUDIO/VISUAL - This fund was established in accordance with Texas Code of Criminal Procedure Chapter 59, to be used to upgrade audio-visual equipment in the District and County criminal courts.

MEDICAID ADMINISTRATIVE CLAIM-REIMBURSEMENT - This fund is used to account for the receipt of Medicaid Administrative Claim reimbursements and the associated expenditures for health-related services for clients. These funds are authorized under the Medicaid State Plan under Title XIX of the Social Security Act.

DISPUTE RESOLUTION - This fund was established in accordance with Section 152.004 of the Texas Civil Practice and Remedies Code and is used to account for fees assessed on cases to fund an alternative system for the peaceable and expeditious resolution of citizen disputes not requiring formal court action.

FIRE CODE FEE - This fund is authorized under Texas Local Government Code 233.065, to account for the fees for issuance of a building permit for the administration and enforcement of the fire code. Fees may be used only for the administration and enforcement of the fire code.

BOARDING HOME FINES & FEES – This fund is authorized under Texas Health and Safety Code 260.005(b), to account for fees related to the issuance and renewal of permits, and inspections for boarding home facilities. This fund also accounts for fines imposed for noncompliance with the County boarding home facility regulations. Fees collected and fines imposed by the County must be used to administer the County permitting program or for other purposes directly related to providing boarding home facility or other assisted living services to elderly persons and persons with disabilities.

LEOSE LAW ENFORCEMENT - This fund was established under the Texas Administrative Code, Title 37, Part 7 for purposes of accounting for state monies to law enforcement agencies utilized for the continuing education of law enforcement personnel.

LIBRARY CONTRIBUTION FUND- This fund accounts for revenues from donations / contributions made to the Harris County Library. Many of these donations are from “Friends of the Library” groups that are active in raising funds for their respective library branches through book sales and other activities based on concession agreements approved by Commissioners Court. The funds are used for library related expenditures.

JUVENILE PROBATION FEE - This fund was established pursuant to Sections 54.061 and 54.0411 of the Texas Family Code to account for the fees charged while a juvenile is on probation. The fees may be used only for juvenile probation or community based juvenile corrections services or facilities.

FOOD PERMIT FEE - This fund was established pursuant to Sections 437.003 and 437.0123 of the Texas Health and Safety Code to account for the fees associated with issuing food permits and enforcing the associating statutory provisions. The fees may be used for reviewing and acting on a permit, amending and renewing a permit, and inspecting a facility for the purpose of issuing a food permit.

COURT REPORTER SERVICES - This fund was established in accordance with Section 51.601 of the Texas Government Code and allows for a fee for each new case filed in a court that has an official court reporter. These fees may be used to assist in the payment of court reporter related services.

JUVENILE DELINQUENCY PREVENTION - This fund was established pursuant to the Texas Code of Criminal Procedure 102.0171 and accounts for fees charged when a child is adjudicated for graffiti-related offenses. These fees are restricted to be used for graffiti eradication.

SUPPLEMENTAL GUARDIANSHIP - This fund was established under Sections 118.052 and 118.067 of the Texas Local Government Code which allows for a supplemental court-initiated guardianship fee to be charged for a probate original action. These fees may be used only to supplement other county funds used to pay the compensation of a guardian ad litem, pay the compensation of an attorney ad litem, and or fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

COURTHOUSE SECURITY - This fund was authorized under Texas Local Government Code 291.008 and Texas Code of Criminal Procedure 102.017 to account for fees collected and expended for purposes of defraying the costs of courthouse security.

LAW LIBRARY - This fund was established under the authority of Section 323.023 of the Texas Local Government Code, to account for fees assessed for each civil case filed in County and District Courts of Harris County. The funds are to be used for purchasing or leasing law library materials or acquiring equipment, including computers, software, subscriptions to obtain access to electronic research networks for use by judges in the County.

POOL PERMIT FEES - This fund will serve as the repository for the fees associated with the Rules for Regulation of Swimming Pools and Spas in the Unincorporated Areas of Harris County, Texas. These funds will be committed to offset expenses associated with the activities to enforce the associated regulations of Swimming Pools and Spas in the Unincorporated Areas of Harris County.

COUNTY JURY FUND— This fund is authorized under Senate Bill 346 related to the consolidation, allocation, classification and repeal of certain criminal court costs and other court-related costs, fines and fees; imposing certain court costs and fees and increasing and decreasing the amounts of certain other court costs and fees. Its purpose is to collect Jury Funds for the purpose of remitting Jury Service expenditures in the District Courts.

TIRZ AFFORDABLE HOUSING / OTHER RESTRICTED FUNDS - This fund was established in accordance with Section 311.011 of the Texas Tax Code to account for Tax Increment Reinvestment Zone (TIRZ) related activity including the establishment of affordable housing; the revitalization and redevelopment of unproductive, underproductive, or blighted areas and other restricted revenues and expenditures defined in the associated interlocal agreements.

COMMITTED BY COMMISSIONERS COURT - These funds are used for specific purposes determined by Commissioners Court to include Hay Center Youth Program, Preparation for Adult living (Pal), Utility Bill Assistance Program, DA First Chance Intervention Program, El Franco Lee, Stormwater Management, Charity Care, Community Development Financial Sureties, Facilities and Property Management Property Maintenance, IFS Training, and Environmental Settlements.

HARRIS COUNTY REDEVELOPMENT AUTHORITY - This fund is used to account for all revenues and expenditures relating to the general operations of the Harris County Redevelopment Authority (Authority). The Authority is a local government corporation created by Commissioners Court for the purposes of administering certain economic development programs on behalf of the County, including administering, managing, and operating tax increment improvement districts.

HARRIS COUNTY JUVENILE BOARD - This fund was established to account for juvenile probation services fund by the Texas Juvenile Justice Department. The funds may only be used for juvenile probation or community based juvenile corrections services or facilities.

FLOOD CONTROL GRANTS - These funds were established to account for grant programs applicable to the Harris County Flood Control District.

FLOOD CONTROL GRANTS – BRAYS BAYOU - These funds were established to account for grant programs applicable to the Harris County Flood Control District.

QATAR HARVEY FUND & RIVERSIDE HOSPITAL - These funds were established for the renovation and expansion of the Riverside Hospital in Houston’s Third Ward neighborhood, which was originally opened in 1926 and closed in 2015. The site was purchased by the Houston Endowment, a private foundation that makes grants to strengthen Houston communities and enhance civic assets and transferred to Harris County for renovation.

STATE & LOCAL GRANTS - These funds were established to account for grant programs applicable to the County. There are a total of 86 state and local grants included in these totals.

FEDERAL GRANTS - These funds were established to account for grant programs applicable to the County. There are a total of 309 federal grants included in these totals.

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2024

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement	Concession Fee
ASSETS								
Cash and investments:								
Cash and cash equivalents	\$ 28,470,568	\$ 18,835,824	\$ 54,204,778	\$ 8,340	\$ -	\$ 956,674	\$ 27,473	\$ 9,422,497
Investments	10,717,121	-	-	-	9,151	-	-	-
Receivables:								
Taxes, net	833,097	-	-	-	-	-	-	-
Accounts, net	3,303	-	348,286	-	92,441	-	-	19,910
Accrued interest	13,600	-	-	-	-	-	-	-
Leases	16,361	-	-	-	-	-	-	-
Other, net	46,332	23,183,674	15,447,051	-	6,320	-	-	97,142
Due from other funds	101,120,559	44,557	652,735	-	-	-	-	-
Prepays and other assets	431,418	198,062	2,813,054	-	94,690	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	5,996,252	-	-	-	-	-	-
Notes receivable	-	5,225,000	-	-	-	-	-	-
Total assets	<u>141,652,359</u>	<u>53,483,369</u>	<u>73,465,904</u>	<u>8,340</u>	<u>202,602</u>	<u>956,674</u>	<u>27,473</u>	<u>9,539,549</u>
LIABILITIES								
Vouchers payable	11,373,855	3,924,462	5,121,717	479	3,020	56,421	1,579	542,105
Accrued payroll	2,902,481	-	-	-	-	48,841	-	-
Retainage payable	691,563	-	-	-	-	-	-	-
Due to other funds	59,067,708	652,735	44,557	-	159,236	-	-	-
Due to other governmental units	358,009	-	-	-	-	-	-	-
Escrow deposits	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	436,013	-	-	-	-	-	1,917
Total liabilities	<u>74,393,616</u>	<u>5,013,210</u>	<u>5,166,274</u>	<u>479</u>	<u>162,256</u>	<u>105,262</u>	<u>1,579</u>	<u>544,022</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	833,097	-	-	-	-	-	-	-
Unavailable revenue - other	3,453	5,136,577	280,741	-	13,553	-	-	12,500
Deferred lease revenues	17,880	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>854,430</u>	<u>5,136,577</u>	<u>280,741</u>	<u>-</u>	<u>13,553</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
FUND BALANCES								
Nonspendable	431,418	198,062	2,813,054	-	94,690	-	-	-
Restricted	65,972,895	43,135,520	65,205,835	7,861	-	851,412	25,894	8,983,027
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(67,897)	-	-	-
Total fund balances	<u>66,404,313</u>	<u>43,333,582</u>	<u>68,018,889</u>	<u>7,861</u>	<u>26,793</u>	<u>851,412</u>	<u>25,894</u>	<u>8,983,027</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 141,652,359</u>	<u>\$ 53,483,369</u>	<u>\$ 73,465,904</u>	<u>\$ 8,340</u>	<u>\$ 202,602</u>	<u>\$ 956,674</u>	<u>\$ 27,473</u>	<u>\$ 9,539,549</u>

(continued)

Care for Elders	Child Support Enforcement	Family Protection	Probate Court Support	Appellate Judicial System	County Attorney Administration	District Attorney Administration	Justice Court Courthouse Security	Records Management	Donation Fund
\$ 21,039	\$ 340,728	\$ 241,424	\$ 2,047,218	\$ 479,932	\$ 45,431,426	\$ 77,673	\$ 2,862,673	\$ 29,286,565	\$ 4,035,487
-	-	-	-	-	-	-	-	-	-
-	-	-	-	189	-	-	-	34	90
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	2,038,320	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	366,728	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
21,039	340,728	241,424	2,047,218	480,121	47,469,746	77,673	2,862,673	29,653,327	4,035,577
-	19,581	13,874	117,647	30,512	2,736,597	-	164,509	2,350,658	263,255
-	-	1,445	4,625	4,922	151,305	-	-	187,179	-
-	-	-	-	-	9,411	-	-	41,794	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	19,581	15,319	122,272	35,434	2,897,313	-	164,509	2,579,631	263,255
-	-	-	-	-	-	-	-	-	-
-	-	-	-	189	-	-	-	34	90
-	-	-	-	-	-	-	-	-	-
-	-	-	-	189	-	-	-	34	90
-	-	-	-	-	-	-	-	366,728	-
21,039	321,147	226,105	1,924,946	444,498	44,572,433	77,673	2,698,164	26,706,934	3,772,232
-	-	-	-	-	-	-	-	-	-
21,039	321,147	226,105	1,924,946	444,498	44,572,433	77,673	2,698,164	27,073,662	3,772,232
\$ 21,039	\$ 340,728	\$ 241,424	\$ 2,047,218	\$ 480,121	\$ 47,469,746	\$ 77,673	\$ 2,862,673	\$ 29,653,327	\$ 4,035,577

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2024

	Senate Bill 41 Fees	Justice Court Technology	Child Abuse Prevention	Bail Bond Board	Local Youth Diversion Fund	Tax Assessor Chapter 19	Specialty Court Program	County & District Technology Fee
ASSETS								
Cash and investments:								
Cash and cash equivalents	\$ 24,848,215	\$ 1,647,071	\$ 186,265	\$ 98,335	\$ 3,353,116	\$ 961	\$ 2,103,180	\$ 424,157
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes, net	-	-	-	-	-	-	-	-
Accounts, net	2,958	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Other, net	-	-	10	-	-	-	-	1
Due from other funds	-	-	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Total assets	<u>24,851,173</u>	<u>1,647,071</u>	<u>186,275</u>	<u>98,335</u>	<u>3,353,116</u>	<u>961</u>	<u>2,103,180</u>	<u>424,158</u>
LIABILITIES								
Vouchers payable	1,767,508	108,450	10,704	5,651	192,691	-	157,541	24,376
Accrued payroll	219,683	15,146	-	-	49,164	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-
Escrow deposits	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>1,987,191</u>	<u>123,596</u>	<u>10,704</u>	<u>5,651</u>	<u>241,855</u>	<u>-</u>	<u>157,541</u>	<u>24,376</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - other	2,958	-	-	-	-	-	-	-
Deferred lease revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>2,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	22,861,024	1,523,475	175,571	92,684	3,111,261	961	1,945,639	399,782
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>22,861,024</u>	<u>1,523,475</u>	<u>175,571</u>	<u>92,684</u>	<u>3,111,261</u>	<u>961</u>	<u>1,945,639</u>	<u>399,782</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,851,173</u>	<u>\$ 1,647,071</u>	<u>\$ 186,275</u>	<u>\$ 98,335</u>	<u>\$ 3,353,116</u>	<u>\$ 961</u>	<u>\$ 2,103,180</u>	<u>\$ 424,158</u>

(continued)

DA DWI Pre-trial Intervention Program	Gulf of Mexico Energy Security Act	Veterinary Public Health	Environmental Programs	Environmental Enforcement	Election Services	Law Enforcement Forfeited Fund	Criminal Courts Audio Visual	Medicaid Administrative Claim Reimbursement	Dispute Resolution
\$ 3,926,709	\$ 19,374,326	\$ 1,329,900	\$ 3,488	\$ 141,268	\$ 3,466,289	\$ 13,037,385	\$ 73,527	\$ 1,036,322	\$ 3,535,598
-	-	-	-	-	-	-	-	-	-
13,568	-	2,313	-	-	141	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,000	-	-	-	-	-	40,597	-	396,148	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>3,952,277</u>	<u>19,374,326</u>	<u>1,332,213</u>	<u>3,488</u>	<u>141,268</u>	<u>3,466,430</u>	<u>13,077,982</u>	<u>73,527</u>	<u>1,432,470</u>	<u>3,535,598</u>
225,656	1,113,381	83,057	200	8,118	2,425,780	519,738	4,225	59,548	311,455
42,202	-	12,635	-	-	-	-	-	12,399	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	227,459	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>267,858</u>	<u>1,113,381</u>	<u>95,692</u>	<u>200</u>	<u>8,118</u>	<u>2,425,780</u>	<u>747,197</u>	<u>4,225</u>	<u>71,947</u>	<u>311,455</u>
-	-	-	-	-	-	-	-	-	-
13,568	-	636	-	-	139	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>13,568</u>	<u>-</u>	<u>636</u>	<u>-</u>	<u>-</u>	<u>139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-
3,670,851	18,260,945	1,235,885	3,288	133,150	1,040,511	12,330,785	69,302	1,360,523	3,224,143
-	-	-	-	-	-	-	-	-	-
<u>3,670,851</u>	<u>18,260,945</u>	<u>1,235,885</u>	<u>3,288</u>	<u>133,150</u>	<u>1,040,511</u>	<u>12,330,785</u>	<u>69,302</u>	<u>1,360,523</u>	<u>3,224,143</u>
\$ <u>3,952,277</u>	\$ <u>19,374,326</u>	\$ <u>1,332,213</u>	\$ <u>3,488</u>	\$ <u>141,268</u>	\$ <u>3,466,430</u>	\$ <u>13,077,982</u>	\$ <u>73,527</u>	\$ <u>1,432,470</u>	\$ <u>3,535,598</u>

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2024

	Fire Code Fee	Boarding Home Fines & Fees	LEOSE Law Enforcement	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
ASSETS								
Cash and investments:								
Cash and cash equivalents	\$ 17,630,603	\$ 124,382	\$ 625,475	\$ 1,340,238	\$ 625,700	\$ 2,667,894	\$ 5,468,047	\$ 218
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes, net	-	-	-	-	-	-	-	-
Accounts, net	462,325	599,524	-	-	1,108	13,468	-	-
Accrued interest	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Other, net	82,485	-	-	-	221	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Prepays and other assets	99,726	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Total assets	<u>18,275,139</u>	<u>723,906</u>	<u>625,475</u>	<u>1,340,238</u>	<u>627,029</u>	<u>2,681,362</u>	<u>5,468,047</u>	<u>218</u>
LIABILITIES								
Vouchers payable	1,336,894	7,148	39,079	105,019	3,081	214,467	778,520	13
Accrued payroll	448,022	-	-	594	-	197,144	-	-
Retainage payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-
Escrow deposits	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>1,784,916</u>	<u>7,148</u>	<u>39,079</u>	<u>105,613</u>	<u>3,081</u>	<u>411,611</u>	<u>778,520</u>	<u>13</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - other	435,331	571,577	-	-	1,108	13,318	-	-
Deferred lease revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>435,331</u>	<u>571,577</u>	<u>-</u>	<u>-</u>	<u>1,108</u>	<u>13,318</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	99,726	-	-	-	-	-	-	-
Restricted	15,955,166	145,181	586,396	1,234,625	622,840	2,256,433	4,689,527	205
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>16,054,892</u>	<u>145,181</u>	<u>586,396</u>	<u>1,234,625</u>	<u>622,840</u>	<u>2,256,433</u>	<u>4,689,527</u>	<u>205</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,275,139</u>	<u>\$ 723,906</u>	<u>\$ 625,475</u>	<u>\$ 1,340,238</u>	<u>\$ 627,029</u>	<u>\$ 2,681,362</u>	<u>\$ 5,468,047</u>	<u>\$ 218</u>

(continued)

Supplemental Guardianship	Courthouse Security	Law Library	Pool Permit Fees	County Jury Fund	TIRZ Affordable Housing / Other Restricted Funds	Committed by Commissioners Court	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants
\$ 1,799,124	\$ 1,556,788	\$ 6,229,979	\$ 398,262	\$ 1,689,935	\$ 7,751,532	\$ 29,483,028	\$ 1,483,913 3,464,398	\$ 13,217,679	\$ 1,417,999
-	-	-	-	-	-	-	-	-	-
-	230	-	-	-	39,085	-	-	42,444	113,428,360
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	28,800	-	-
-	2	-	-	-	2,027,013	-	-	1,566	85,945
-	-	-	-	-	-	-	-	7,992	-
-	-	54,900	-	-	-	-	-	-	1,043,420
-	-	-	-	-	530,000	-	-	-	-
-	-	-	-	-	-	-	-	-	72,677,777
-	-	-	-	-	-	-	-	-	-
<u>1,799,124</u>	<u>1,557,020</u>	<u>6,284,879</u>	<u>398,262</u>	<u>1,689,935</u>	<u>10,347,630</u>	<u>29,483,028</u>	<u>4,977,111</u>	<u>13,269,681</u>	<u>188,653,501</u>
103,390	89,464	589,581	22,875	97,115	272,193	1,752,515	77,958	499,577	12,493,528
2,209	129,339	90,932	475	31,971	66,703	223,937	-	2,315,046	24,941
-	-	-	-	-	-	1,949	-	-	2,644,297
-	-	-	-	-	-	-	-	205,971	100,631,830
-	-	-	-	-	-	-	-	561	-
-	-	-	-	-	-	-	-	-	72,677,777
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	48,031	-	-	10,248,526	181,128
<u>105,599</u>	<u>218,803</u>	<u>680,513</u>	<u>23,350</u>	<u>129,086</u>	<u>386,927</u>	<u>1,978,401</u>	<u>77,958</u>	<u>13,269,681</u>	<u>188,653,501</u>
-	-	-	-	-	-	-	-	-	-
-	230	-	-	-	-	-	-	-	109,453,455
-	-	-	-	-	-	-	28,084	-	-
-	230	-	-	-	-	-	28,084	-	109,453,455
-	-	54,900	-	-	530,000	-	-	-	1,043,420
1,693,525	1,337,987	5,549,466	374,912	1,560,849	9,430,703	-	4,871,069	-	-
-	-	-	-	-	-	27,504,627	-	-	-
-	-	-	-	-	-	-	-	-	(110,496,875)
<u>1,693,525</u>	<u>1,337,987</u>	<u>5,604,366</u>	<u>374,912</u>	<u>1,560,849</u>	<u>9,960,703</u>	<u>27,504,627</u>	<u>4,871,069</u>	<u>-</u>	<u>(109,453,455)</u>
\$ 1,799,124	\$ 1,557,020	\$ 6,284,879	\$ 398,262	\$ 1,689,935	\$ 10,347,630	\$ 29,483,028	\$ 4,977,111	\$ 13,269,681	\$ 188,653,501

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2024

	Flood Control Grants Brays Bayou	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
ASSETS						
Cash and investments:						
Cash and cash equivalents	\$ -	\$ 2,500,000	\$ 1,185,849	\$ 1,142,531	\$ 9,214,080	\$ 382,889,687
Investments	-	-	-	-	-	14,190,670
Receivables:						
Taxes, net	-	-	-	-	-	833,097
Accounts, net	139,287,776	-	-	1,500,969	59,574,887	315,433,409
Accrued interest	-	-	-	-	-	13,600
Leases	-	-	-	-	-	45,161
Other, net	-	-	-	-	-	43,464,827
Due from other funds	-	-	-	54	5,104,429	106,930,326
Prepays and other assets	-	-	-	25,212,369	33,146	30,347,513
Advances to other funds	-	-	-	-	-	530,000
Restricted cash and cash equivalents	-	-	-	-	-	78,674,029
Notes receivable	-	-	-	-	1,192,512	6,417,512
Total assets	<u>139,287,776</u>	<u>2,500,000</u>	<u>1,185,849</u>	<u>27,855,923</u>	<u>75,119,054</u>	<u>979,769,831</u>
LIABILITIES						
Vouchers payable	1,478,898	-	-	307,094	19,551,014	73,557,773
Accrued payroll	-	-	-	734,977	3,614,385	11,532,702
Retainage payable	1,687,179	-	-	37,724	304,073	5,417,990
Due to other funds	136,121,699	-	-	3,874,003	26,252,104	327,237,302
Due to other governmental units	-	-	-	-	-	358,570
Escrow deposits	-	-	-	-	-	72,677,777
Advances from other funds	-	-	-	405,000	525,000	930,000
Unearned revenue	-	-	-	22,497,125	24,872,478	58,285,218
Total liabilities	<u>139,287,776</u>	<u>-</u>	<u>-</u>	<u>27,855,923</u>	<u>75,119,054</u>	<u>549,997,332</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	833,097
Unavailable revenue - other	138,722,952	-	-	148,597	39,494,976	294,305,982
Deferred lease revenues	-	-	-	-	-	45,964
Total deferred inflows of resources	<u>138,722,952</u>	<u>-</u>	<u>-</u>	<u>148,597</u>	<u>39,494,976</u>	<u>295,185,043</u>
FUND BALANCES						
Nonspendable	-	-	-	25,212,369	33,146	30,877,513
Restricted	-	2,500,000	1,185,849	-	-	390,382,128
Committed	-	-	-	-	-	27,504,627
Unassigned	(138,722,952)	-	-	(25,360,966)	(39,528,122)	(314,176,812)
Total fund balances	<u>(138,722,952)</u>	<u>2,500,000</u>	<u>1,185,849</u>	<u>(148,597)</u>	<u>(39,494,976)</u>	<u>134,587,456</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 139,287,776</u>	<u>\$ 2,500,000</u>	<u>\$ 1,185,849</u>	<u>\$ 27,855,923</u>	<u>\$ 75,119,054</u>	<u>\$ 979,769,831</u>

(concluded)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For The Fiscal Year Ended September 30, 2024

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement	Concession Fee
REVENUES								
Taxes	\$ 121,677,679	\$ -	\$ 57,079,776	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	33,250	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Lease revenue	66,213	-	-	-	-	-	-	955,078
Intergovernmental	92,848	-	-	-	686,487	-	-	-
Earnings on investments	3,457,598	1,947,789	2,039,120	9,523	-	211,857	1,347	439,857
Miscellaneous	538,067	24,161,047	1,260,149	-	-	-	-	-
Total revenues	<u>125,832,405</u>	<u>26,108,836</u>	<u>60,379,045</u>	<u>42,773</u>	<u>686,487</u>	<u>211,857</u>	<u>1,347</u>	<u>1,394,935</u>
EXPENDITURES								
Current operating:								
Administration of Justice	-	-	999,983	245,703	117,006	-	-	-
Parks	-	16,636,184	133,025	-	-	-	-	9,941
County Administration	-	-	16,802,977	-	363,292	-	-	-
Health and Human Services	-	-	-	-	-	5,712,553	-	-
Flood Control	109,208,567	-	-	-	-	-	-	-
Tax Administration	863,111	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	1,811,611	-	356,234	-	35,271	-	-	-
Debt service:								
Principal retirement	821,359	-	-	-	-	-	-	-
Payment on loans	-	1,519,019	-	-	-	-	-	-
Interest	102,224	-	-	-	-	-	-	-
Total expenditures	<u>112,806,872</u>	<u>18,155,203</u>	<u>18,292,219</u>	<u>245,703</u>	<u>515,569</u>	<u>5,712,553</u>	<u>-</u>	<u>9,941</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,025,533</u>	<u>7,953,633</u>	<u>42,086,826</u>	<u>(202,930)</u>	<u>170,918</u>	<u>(5,500,696)</u>	<u>1,347</u>	<u>1,384,994</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	917,017	-	-	-	-	6,307	-	-
Transfers out	(12,350,000)	-	(24,900,000)	-	-	-	-	-
Sale of capital assets	-	5,655,773	-	-	-	-	-	-
Issuance of leases and SBITA	1,005,607	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(10,427,376)</u>	<u>5,655,773</u>	<u>(24,900,000)</u>	<u>-</u>	<u>-</u>	<u>6,307</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	2,598,157	13,609,406	17,186,826	(202,930)	170,918	(5,494,389)	1,347	1,384,994
Fund balances, as previously reported	63,806,156	29,724,176	50,832,063	210,791	(144,125)	6,345,801	24,547	7,598,033
Restatement, see Note 16	-	-	-	-	-	-	-	-
Fund balances, as restated	<u>63,806,156</u>	<u>29,724,176</u>	<u>50,832,063</u>	<u>210,791</u>	<u>(144,125)</u>	<u>6,345,801</u>	<u>24,547</u>	<u>7,598,033</u>
Fund balances, ending	<u>\$ 66,404,313</u>	<u>\$ 43,333,582</u>	<u>\$ 68,018,889</u>	<u>\$ 7,861</u>	<u>\$ 26,793</u>	<u>\$ 851,412</u>	<u>\$ 25,894</u>	<u>\$ 8,983,027</u>

(continued)

Care for Elders	Child Support Enforcement	Family Protection	Probate Court Support	Appellate Judicial System	County Attorney Administration	District Attorney Administration	Justice Court Courthouse Security	Records Management	Donation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	121	96,860	514,229	25,696,021	22,028	131,244	13,562,032	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	336,000	-	-	-	-	-	-
1,127	16,709	11,836	91,824	20,392	1,697,888	3,368	136,807	1,287,433	31,712
-	-	739	-	252,969	248	3	-	-	1,952,829
<u>1,127</u>	<u>16,709</u>	<u>12,696</u>	<u>524,684</u>	<u>787,590</u>	<u>27,394,157</u>	<u>25,399</u>	<u>268,051</u>	<u>14,849,465</u>	<u>1,984,541</u>
-	-	-	39,574	732,814	5,438,778	-	-	2,644,997	1,226
-	-	-	-	-	-	-	-	-	2,619
-	-	-	190,542	-	11,781	-	-	6,398,296	8,538
-	-	75	-	-	-	-	-	-	268,079
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	304,029	179,865
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	75	230,116	732,814	5,450,559	-	-	9,347,322	460,327
<u>1,127</u>	<u>16,709</u>	<u>12,621</u>	<u>294,568</u>	<u>54,776</u>	<u>21,943,598</u>	<u>25,399</u>	<u>268,051</u>	<u>5,502,143</u>	<u>1,524,214</u>
-	-	-	-	-	17,128	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	17,128	-	-	-	-
1,127	16,709	12,621	294,568	54,776	21,960,726	25,399	268,051	5,502,143	1,524,214
19,912	304,438	213,484	1,630,378	389,722	22,611,707	52,274	2,430,113	21,571,519	2,248,018
-	-	-	-	-	-	-	-	-	-
<u>19,912</u>	<u>304,438</u>	<u>213,484</u>	<u>1,630,378</u>	<u>389,722</u>	<u>22,611,707</u>	<u>52,274</u>	<u>2,430,113</u>	<u>21,571,519</u>	<u>2,248,018</u>
<u>\$ 21,039</u>	<u>\$ 321,147</u>	<u>\$ 226,105</u>	<u>\$ 1,924,946</u>	<u>\$ 444,498</u>	<u>\$ 44,572,433</u>	<u>\$ 77,673</u>	<u>\$ 2,698,164</u>	<u>\$ 27,073,662</u>	<u>\$ 3,772,232</u>

(continued)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For The Fiscal Year Ended September 30, 2024

	Senate Bill 41 Fees	Justice Court Technology	Child Abuse Prevention	Bail Bond Board	Local Youth Diversion Fund	Tax Assessor Chapter 19	Specialty Court Program	County & District Technology Fee
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	13,369,796	432,324	13,095	18,000	540,379	-	96,035	16,633
Fines and forfeitures	-	-	-	-	-	-	-	-
Lease revenue	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	501,196	-	-
Earnings on investments	1,041,343	93,975	8,803	5,432	181,538	640	111,995	24,644
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>14,411,139</u>	<u>526,299</u>	<u>21,898</u>	<u>23,432</u>	<u>721,917</u>	<u>501,836</u>	<u>208,030</u>	<u>41,277</u>
EXPENDITURES								
Current operating:								
Administration of Justice	4,945,922	613,499	-	33,497	-	-	402,465	219,424
Parks	-	-	-	-	-	-	-	-
County Administration	2,083,900	317,374	-	-	-	501,196	-	-
Health and Human Services	-	-	128	-	1,245,905	-	-	-
Flood Control	-	-	-	-	-	-	-	-
Tax Administration	-	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Payment on loans	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>7,029,822</u>	<u>930,873</u>	<u>128</u>	<u>33,497</u>	<u>1,245,905</u>	<u>501,196</u>	<u>402,465</u>	<u>219,424</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,381,317</u>	<u>(404,574)</u>	<u>21,770</u>	<u>(10,065)</u>	<u>(523,988)</u>	<u>640</u>	<u>(194,435)</u>	<u>(178,147)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Issuance of leases and SBITA	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	7,381,317	(404,574)	21,770	(10,065)	(523,988)	640	(194,435)	(178,147)
Fund balances, as previously reported	15,479,707	1,928,049	153,801	102,749	3,635,249	321	2,140,074	577,929
Restatement, see Note 16	-	-	-	-	-	-	-	-
Fund balances, as restated	<u>15,479,707</u>	<u>1,928,049</u>	<u>153,801</u>	<u>102,749</u>	<u>3,635,249</u>	<u>321</u>	<u>2,140,074</u>	<u>577,929</u>
Fund balances, ending	<u>\$ 22,861,024</u>	<u>\$ 1,523,475</u>	<u>\$ 175,571</u>	<u>\$ 92,684</u>	<u>\$ 3,111,261</u>	<u>\$ 961</u>	<u>\$ 1,945,639</u>	<u>\$ 399,782</u>

(continued)

DA DWI Pre-trial Intervention Program	Gulf of Mexico Energy Security Act	Veterinary Public Health	Environmental Programs	Environmental Enforcement	Election Services	Law Enforcement Forfeited Fund	Criminal Courts Audio Visual	Medicaid Administrative Claim Reimbursement	Dispute Resolution
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,475,199	-	684,338	-	-	-	-	-	34,817	2,252,305
-	-	-	-	-	-	4,099,474	-	-	-
-	-	-	-	-	-	-	-	-	-
-	3,785,015	-	-	-	-	159,694	-	1,091,891	-
176,694	874,941	65,228	24	6,872	315,572	789,692	3,606	51,937	154,336
-	-	64	-	75,000	23,455,393	31,179	-	28,701	-
<u>1,651,893</u>	<u>4,659,956</u>	<u>749,630</u>	<u>24</u>	<u>81,872</u>	<u>23,770,965</u>	<u>5,080,039</u>	<u>3,606</u>	<u>1,207,346</u>	<u>2,406,641</u>
884,291	-	-	-	35,580	-	7,855,710	-	-	1,522,358
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	29,320,085	559,034	-	-	-
-	-	642,427	-	-	-	-	-	1,000,293	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	541,261	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>884,291</u>	<u>-</u>	<u>642,427</u>	<u>-</u>	<u>35,580</u>	<u>29,320,085</u>	<u>8,956,005</u>	<u>-</u>	<u>1,000,293</u>	<u>1,522,358</u>
<u>767,602</u>	<u>4,659,956</u>	<u>107,203</u>	<u>24</u>	<u>46,292</u>	<u>(5,549,120)</u>	<u>(3,875,966)</u>	<u>3,606</u>	<u>207,053</u>	<u>884,283</u>
-	-	-	-	-	-	206	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	206	-	-	-
767,602	4,659,956	107,203	24	46,292	(5,549,120)	(3,875,760)	3,606	207,053	884,283
2,903,249	13,600,989	1,128,682	3,264	86,858	6,589,631	16,206,545	65,696	1,153,470	2,339,860
-	-	-	-	-	-	-	-	-	-
<u>2,903,249</u>	<u>13,600,989</u>	<u>1,128,682</u>	<u>3,264</u>	<u>86,858</u>	<u>6,589,631</u>	<u>16,206,545</u>	<u>65,696</u>	<u>1,153,470</u>	<u>2,339,860</u>
<u>\$ 3,670,851</u>	<u>\$ 18,260,945</u>	<u>\$ 1,235,885</u>	<u>\$ 3,288</u>	<u>\$ 133,150</u>	<u>\$ 1,040,511</u>	<u>\$ 12,330,785</u>	<u>\$ 69,302</u>	<u>\$ 1,360,523</u>	<u>\$ 3,224,143</u>

(continued)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For The Fiscal Year Ended September 30, 2024

	Fire Code Fee	Boarding Home Fines & Fees	LEOSE Law Enforcement	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	12,224,646	75,332	-	-	16,216	4,949,882	2,565,293	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Lease revenue	-	-	-	-	-	-	-	-
Intergovernmental	-	-	780,781	-	-	-	-	-
Earnings on investments	749,748	4,963	40,161	57,754	21,465	120,641	270,349	11
Miscellaneous	368,496	-	-	580,321	-	10,430	-	-
Total revenues	<u>13,342,890</u>	<u>80,295</u>	<u>820,942</u>	<u>638,075</u>	<u>37,681</u>	<u>5,080,953</u>	<u>2,835,642</u>	<u>11</u>
EXPENDITURES								
Current operating:								
Administration of Justice	7,259,842	-	708,425	-	-	-	2,904,884	-
Parks	-	-	-	-	-	-	-	-
County Administration	1,616,176	-	-	-	-	-	-	-
Health and Human Services	-	-	-	249,824	-	4,414,980	-	-
Flood Control	-	-	-	-	-	-	-	-
Tax Administration	-	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	256,786	-	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Payment on loans	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>9,132,804</u>	<u>-</u>	<u>708,425</u>	<u>249,824</u>	<u>-</u>	<u>4,414,980</u>	<u>2,904,884</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,210,086</u>	<u>80,295</u>	<u>112,517</u>	<u>388,251</u>	<u>37,681</u>	<u>665,973</u>	<u>(69,242)</u>	<u>11</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	1,085	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Issuance of leases and SBITA	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	4,210,086	80,295	112,517	389,336	37,681	665,973	(69,242)	11
Fund balances, as previously reported	11,844,806	64,886	473,879	845,289	585,159	1,590,460	4,758,769	194
Restatement, see Note 16	-	-	-	-	-	-	-	-
Fund balances, as restated	<u>11,844,806</u>	<u>64,886</u>	<u>473,879</u>	<u>845,289</u>	<u>585,159</u>	<u>1,590,460</u>	<u>4,758,769</u>	<u>194</u>
Fund balances, ending	<u>\$ 16,054,892</u>	<u>\$ 145,181</u>	<u>\$ 586,396</u>	<u>\$ 1,234,625</u>	<u>\$ 622,840</u>	<u>\$ 2,256,433</u>	<u>\$ 4,689,527</u>	<u>\$ 205</u>

(continued)

Supplemental Guardianship	Courthouse Security	Law Library	Pool Permit Fees	County Jury Fund	TIRZ Affordable Housing/Other Restricted Funds	Committed by Commissioners Court	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193,720	2,627,441	3,584,762	-	1,033,934	2,500	356,012	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
91,512	80,362	269,914	14,212	79,640	845,700	12,635,748	3,484,800	33,237,179	32,170,854
-	-	35,027	237,575	-	237,835	1,356,077	234,335	945,109	1,222,912
-	-	-	-	-	4,047,729	6,733	6,528,090	-	60,952
<u>285,232</u>	<u>2,707,803</u>	<u>3,889,703</u>	<u>251,787</u>	<u>1,113,574</u>	<u>5,133,764</u>	<u>14,354,570</u>	<u>10,247,225</u>	<u>34,182,288</u>	<u>33,454,718</u>
-	2,825,439	2,609,216	-	980,222	-	9,122	-	38,003,156	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	182,163	5,976,596	-	-
316,761	-	-	93,534	-	2,322,519	5,319,022	-	-	-
-	-	-	-	-	-	-	-	-	2,001,291
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	56,641	6,190	3,484,000	29,131	60,162,789
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>316,761</u>	<u>2,825,439</u>	<u>2,609,216</u>	<u>93,534</u>	<u>980,222</u>	<u>2,379,160</u>	<u>5,516,497</u>	<u>9,460,596</u>	<u>38,032,287</u>	<u>62,164,080</u>
<u>(31,529)</u>	<u>(117,636)</u>	<u>1,280,487</u>	<u>158,253</u>	<u>133,352</u>	<u>2,754,604</u>	<u>8,838,073</u>	<u>786,629</u>	<u>(3,849,999)</u>	<u>(28,709,362)</u>
-	-	-	-	-	-	-	-	5,112,920	3,104,328
-	-	-	-	-	(17,690)	(235,914)	-	(1,262,921)	(3,179,439)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	(17,690)	(235,914)	-	3,849,999	(75,111)
(31,529)	(117,636)	1,280,487	158,253	133,352	2,736,914	8,602,159	786,629	-	(28,784,473)
1,725,054	1,455,623	4,323,879	216,659	1,427,497	7,223,789	18,902,468	4,084,440	-	-
-	-	-	-	-	-	-	-	-	(80,668,982)
<u>1,725,054</u>	<u>1,455,623</u>	<u>4,323,879</u>	<u>216,659</u>	<u>1,427,497</u>	<u>7,223,789</u>	<u>18,902,468</u>	<u>4,084,440</u>	<u>-</u>	<u>(80,668,982)</u>
<u>\$ 1,693,525</u>	<u>\$ 1,337,987</u>	<u>\$ 5,604,366</u>	<u>\$ 374,912</u>	<u>\$ 1,560,849</u>	<u>\$ 9,960,703</u>	<u>\$ 27,504,627</u>	<u>\$ 4,871,069</u>	<u>\$ -</u>	<u>(\$109,453,455)</u>

(continued)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For The Fiscal Year Ended September 30, 2024

	Flood Control Grants Brays Bayou	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,757,455
Charges for services	-	-	-	-	15,440	86,633,884
Fines and forfeitures	-	-	-	-	-	4,099,474
Lease revenue	-	-	-	-	-	1,021,291
Intergovernmental	5,656,921	-	-	51,932,351	271,027,786	418,425,251
Earnings on investments	-	-	-	-	179,746	21,290,205
Miscellaneous	419,957	-	-	-	117,826	64,169,524
Total revenues	<u>6,076,878</u>	<u>-</u>	<u>-</u>	<u>51,932,351</u>	<u>271,340,798</u>	<u>774,397,084</u>
EXPENDITURES						
Current operating:						
Administration of Justice	-	-	-	39,069,633	31,250,296	152,353,062
Parks	-	-	-	74,431	-	16,856,200
County Administration	-	-	-	7,534,865	11,839,231	83,706,046
Health and Human Services	-	-	-	3,162,950	126,550,260	151,299,310
Flood Control	-	-	-	-	-	111,209,858
Tax Administration	-	-	-	-	-	863,111
Road and Bridges	-	-	-	140,624	2,512	143,136
Capital outlay	13,233,820	-	-	359,249	11,897,237	92,714,114
Debt service:						
Principal retirement	-	-	-	-	-	821,359
Payment on loans	-	-	-	-	-	1,519,019
Interest	-	-	-	-	-	102,224
Total expenditures	<u>13,233,820</u>	<u>-</u>	<u>-</u>	<u>50,341,752</u>	<u>181,539,536</u>	<u>611,587,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,156,942)</u>	<u>-</u>	<u>-</u>	<u>1,590,599</u>	<u>89,801,262</u>	<u>162,809,645</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	291,266	-	-	43,012	12,554,103	22,047,372
Transfers out	(7,617,967)	-	-	(1,047,860)	(63,642,853)	(114,254,644)
Sale of capital assets	-	-	-	-	-	5,655,773
Issuance of leases and SBITA	-	-	-	-	-	1,005,607
Total other financing sources (uses)	<u>(7,326,701)</u>	<u>-</u>	<u>-</u>	<u>(1,004,848)</u>	<u>(51,088,750)</u>	<u>(85,545,892)</u>
Net changes in fund balances	(14,483,643)	-	-	585,751	38,712,512	77,263,753
Fund balances, as previously reported	-	2,500,000	1,185,849	-	-	341,173,830
Restatement, see Note 16	(124,239,309)	-	-	(734,348)	(78,207,488)	(283,850,127)
Fund balances, as restated	<u>(124,239,309)</u>	<u>2,500,000</u>	<u>1,185,849</u>	<u>(734,348)</u>	<u>(78,207,488)</u>	<u>57,323,703</u>
Fund balances, ending	<u>(\$138,722,952)</u>	<u>\$ 2,500,000</u>	<u>\$ 1,185,849</u>	<u>(\$148,597)</u>	<u>(\$39,494,976)</u>	<u>\$ 134,587,456</u>

(concluded)

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - FLOOD CONTROL
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 130,450,285	\$ 130,450,285	\$ 129,551,270	\$ (899,015)
REVENUES				
Taxes	123,695,038	123,695,038	121,676,086	(2,018,952)
Charges for services	-	-	20,875	20,875
Lease revenue	65,414	65,414	64,390	(1,024)
Intergovernmental	129,800	129,800	72,598	(57,202)
Earnings on investments	2,590,000	2,590,000	3,388,856	798,856
Miscellaneous	395,195	395,195	1,899,174	1,503,979
Total Revenues	<u>126,875,447</u>	<u>126,875,447</u>	<u>127,121,979</u>	<u>246,532</u>
EXPENDITURES				
Current operating:				
County Administration	129,125,732	117,032,264	1,729,104	(115,303,160)
Flood Control	127,008,342	123,351,839	102,633,770	(20,718,069)
Capital outlay	1,191,658	1,591,629	883,576	(708,053)
Total Expenditures	<u>257,325,732</u>	<u>241,975,732</u>	<u>105,246,450</u>	<u>(136,729,282)</u>
Revenues over (under) expenditures	<u>(130,450,285)</u>	<u>(115,100,285)</u>	<u>21,875,529</u>	<u>136,975,814</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,000,000	10,917,017	3,917,017
Transfers out	-	(22,350,000)	(22,350,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(15,350,000)</u>	<u>(11,432,983)</u>	<u>3,917,017</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,993,816</u>	<u>\$ 139,993,816</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - SPORTS & CONVENTION CORPORATION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 4,010,196	\$ 4,010,196	\$ 5,996,330	\$ 1,986,134
REVENUES				
Intergovernmental	9,593,000	9,593,000	8,806,372	(786,628)
Earnings on investments	210,000	210,000	746,186	536,186
Miscellaneous	1,051,430	1,051,430	1,420,149	368,719
Total Revenues	<u>10,854,430</u>	<u>10,854,430</u>	<u>10,972,707</u>	<u>118,277</u>
EXPENDITURES				
Current operating:				
Parks	13,178,057	13,178,057	13,292,502	114,445
Debt service:				
Principal retirement	1,519,019	1,519,019	1,519,019	-
Interest and fiscal charges	167,550	167,550	167,550	-
Total Expenditures	<u>14,864,626</u>	<u>14,864,626</u>	<u>14,979,071</u>	<u>114,445</u>
Revenues over (under) expenditures	<u>(4,010,196)</u>	<u>(4,010,196)</u>	<u>(4,006,364)</u>	<u>3,832</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,989,966</u>	<u>\$ 1,989,966</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - HOTEL OCCUPANCY TAX REVENUE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 43,364,017	\$ 43,364,017	\$ 37,825,330	\$ (5,538,687)
REVENUES				
Taxes	53,050,379	53,050,379	53,853,010	802,631
Earnings on investments	350,000	350,000	1,751,382	1,401,382
Miscellaneous	1,015,001	1,015,001	1,355,057	340,056
Total Revenues	<u>54,415,380</u>	<u>54,415,380</u>	<u>56,959,449</u>	<u>2,544,069</u>
EXPENDITURES				
Current operating:				
Administration of Justice	1,000,000	1,000,000	999,983	(17)
Parks	-	134,199	133,025	(1,174)
County Administration	70,701,019	71,776,124	16,991,291	(54,784,833)
Health and Human Services	-	75,000	-	(75,000)
Roads and Bridges	1,046,128	546,128	-	(546,128)
Capital outlay	-	1,215,696	356,234	(859,462)
Total Expenditures	<u>72,747,147</u>	<u>74,747,147</u>	<u>18,480,533</u>	<u>(56,266,614)</u>
Revenues over (under) expenditures	<u>(18,331,767)</u>	<u>(20,331,767)</u>	<u>38,478,916</u>	<u>58,810,683</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,000,000	2,000,000	-
Transfers out	(25,032,250)	(25,032,250)	(26,900,000)	(1,867,750)
Total other financing sources (uses)	<u>(25,032,250)</u>	<u>(23,032,250)</u>	<u>(24,900,000)</u>	<u>(1,867,750)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,404,246</u>	<u>\$ 51,404,246</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DISTRICT COURT RECORDS ARCHIVE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 212,134	\$ 212,134	\$ 212,216	\$ 82
REVENUES				
Charges for services	50,000	50,000	33,250	(16,750)
Earnings on investments	2,900	2,900	8,093	5,193
Total Revenues	<u>52,900</u>	<u>52,900</u>	<u>41,343</u>	<u>(11,557)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	265,034	265,034	245,703	(19,331)
Total Expenditures	<u>265,034</u>	<u>265,034</u>	<u>245,703</u>	<u>(19,331)</u>
Revenues over (under) expenditures	<u>(212,134)</u>	<u>(212,134)</u>	<u>(204,360)</u>	<u>7,774</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,856</u>	<u>\$ 7,856</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - PORT SECURITY PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,470,610	\$ 1,386,361	\$ (115,373)	\$ (1,501,734)
REVENUES				
Intergovernmental	-	696,460	665,612	(30,848)
Total Revenues	<u>-</u>	<u>696,460</u>	<u>665,612</u>	<u>(30,848)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	540,240	692,971	116,907	(576,064)
County Administration	930,370	1,389,850	539,616	(850,234)
Capital outlay	-	-	49,105	49,105
Total Expenditures	<u>1,470,610</u>	<u>2,082,821</u>	<u>705,628</u>	<u>(1,377,193)</u>
Revenues over (under) expenditures	<u>(1,470,610)</u>	<u>(1,386,361)</u>	<u>(40,016)</u>	<u>1,346,345</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (155,389)</u>	<u>\$ (155,389)</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DSRIP PROGRAMS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 6,354,237	\$ 6,354,237	\$ 6,968,918	\$ 614,681
REVENUES				
Earnings on investments	170,000	170,000	164,481	(5,519)
Total Revenues	<u>170,000</u>	<u>170,000</u>	<u>164,481</u>	<u>(5,519)</u>
EXPENDITURES				
Current operating:				
Health and Human Services	6,324,237	6,524,237	6,238,346	(285,891)
Capital outlay	50,000	-	-	-
Total Expenditures	<u>6,374,237</u>	<u>6,524,237</u>	<u>6,238,346</u>	<u>(285,891)</u>
Revenues over (under) expenditures	<u>(6,204,237)</u>	<u>(6,354,237)</u>	<u>(6,073,865)</u>	<u>280,372</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	6,307	6,307
Transfers out	(150,000)	-	-	-
Total other financing sources (uses)	<u>(150,000)</u>	<u>-</u>	<u>6,307</u>	<u>6,307</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 901,360</u>	<u>\$ 901,360</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DEED RESTRICTION ENFORCEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 24,080	\$ 24,080	\$ 24,713	\$ 633
REVENUES				
Earnings on investments	400	400	1,164	764
Total Revenues	<u>400</u>	<u>400</u>	<u>1,164</u>	<u>764</u>
EXPENDITURES				
Current operating:				
County Administration	24,480	24,480	-	(24,480)
Total Expenditures	<u>24,480</u>	<u>24,480</u>	<u>-</u>	<u>(24,480)</u>
Revenues over (under) expenditures	<u>(24,080)</u>	<u>(24,080)</u>	<u>1,164</u>	<u>25,244</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,877</u>	<u>\$ 25,877</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - CONCESSION FEE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 7,310,857	\$ 7,310,857	\$ 7,532,890	\$ 222,033
REVENUES				
Charges for services	555,000	555,000	736,069	181,069
Lease revenue	222,500	234,774	234,208	(566)
Earnings on investments	215,000	215,000	383,411	168,411
Total Revenues	<u>992,500</u>	<u>1,004,774</u>	<u>1,353,688</u>	<u>348,914</u>
EXPENDITURES				
Current operating:				
Parks	5,870,092	5,882,366	9,862	(5,872,504)
County Administration	1,811,160	1,811,160	-	(1,811,160)
Capital outlay	622,105	622,105	-	(622,105)
Total Expenditures	<u>8,303,357</u>	<u>8,315,631</u>	<u>9,862</u>	<u>(8,305,769)</u>
Revenues over (under) expenditures	<u>(7,310,857)</u>	<u>(7,310,857)</u>	<u>1,343,826</u>	<u>8,654,683</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,876,716</u>	<u>\$ 8,876,716</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - CARE FOR ELDERLY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 15,662	\$ 15,662	\$ 19,912	\$ 4,250
REVENUES				
Earnings on investments	-	-	1,127	1,127
Total Revenues	-	-	1,127	1,127
EXPENDITURES				
Current operating:				
Health and Human Services	15,662	15,662	-	(15,662)
Total Expenditures	15,662	15,662	-	(15,662)
Revenues over (under) expenditures	(15,662)	(15,662)	1,127	16,789
Available resources under (over) expenditures and other financing sources (uses)	\$ -	\$ -	\$ 21,039	\$ 21,039

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - CHILD SUPPORT ENFORCEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 299,737	\$ 299,737	\$ 306,495	\$ 6,758
REVENUES				
Earnings on investments	6,000	6,000	14,439	8,439
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>14,439</u>	<u>8,439</u>
EXPENDITURES				
Current operating:				
County Administration	305,737	305,737	-	(305,737)
Total Expenditures	<u>305,737</u>	<u>305,737</u>	<u>-</u>	<u>(305,737)</u>
Revenues over (under) expenditures	<u>(299,737)</u>	<u>(299,737)</u>	<u>14,439</u>	<u>314,176</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,934</u>	<u>\$ 320,934</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - FAMILY PROTECTION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 233,780	\$ 233,780	\$ 217,866	\$ (15,914)
REVENUES				
Charges for services	-	-	121	121
Earnings on investments	6,500	6,500	10,223	3,723
Total Revenues	<u>6,500</u>	<u>6,500</u>	<u>10,344</u>	<u>3,844</u>
EXPENDITURES				
Current operating:				
Administration of Justice	186,936	186,936	600	(186,336)
County Administration	46,946	46,946	-	(46,946)
Health and Human Services	6,398	6,398	210	(6,188)
Total Expenditures	<u>240,280</u>	<u>240,280</u>	<u>810</u>	<u>(239,470)</u>
Revenues over (under) expenditures	<u>(233,780)</u>	<u>(233,780)</u>	<u>9,534</u>	<u>243,314</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,400</u>	<u>\$ 227,400</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - PROBATE COURT SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,416,825	\$ 1,416,825	\$ 1,641,396	\$ 224,571
REVENUES				
Charges for services	-	47,560	96,860	49,300
Intergovernmental	289,000	289,000	336,000	47,000
Earnings on investments	42,000	42,000	79,529	37,529
Total Revenues	<u>331,000</u>	<u>378,560</u>	<u>512,389</u>	<u>133,829</u>
EXPENDITURES				
Current operating:				
Administration of Justice	-	200,000	34,949	(165,051)
County Administration	1,747,825	1,778,335	373,493	(1,404,842)
Total Expenditures	<u>1,747,825</u>	<u>1,978,335</u>	<u>408,442</u>	<u>(1,569,893)</u>
Revenues over (under) expenditures	<u>(1,416,825)</u>	<u>(1,599,775)</u>	<u>103,947</u>	<u>1,703,722</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	182,950	182,950	-
Total other financing sources (uses)	<u>-</u>	<u>182,950</u>	<u>182,950</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,928,293</u>	<u>\$ 1,928,293</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - APPELLATE JUDICIAL SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 205,389	\$ 205,389	\$ 244,854	\$ 39,465
REVENUES				
Charges for services	485,000	485,000	514,229	29,229
Earnings on investments	5,000	5,000	18,449	13,449
Miscellaneous	230,000	230,000	207,085	(22,915)
Total Revenues	<u>720,000</u>	<u>720,000</u>	<u>739,763</u>	<u>19,763</u>
EXPENDITURES				
Current operating:				
Administration of Justice	925,389	925,389	737,596	(187,793)
Total Expenditures	<u>925,389</u>	<u>925,389</u>	<u>737,596</u>	<u>(187,793)</u>
Revenues over (under) expenditures	<u>(205,389)</u>	<u>(205,389)</u>	<u>2,167</u>	<u>207,556</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247,021</u>	<u>\$ 247,021</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - COUNTY ATTORNEY ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 21,761,217	\$ 21,761,217	\$ 23,074,986	\$ 1,313,769
REVENUES				
Charges for services	14,000,000	14,000,000	23,657,948	9,657,948
Earnings on investments	576,000	576,000	1,514,729	938,729
Total Revenues	<u>14,576,000</u>	<u>14,576,000</u>	<u>25,172,677</u>	<u>10,596,677</u>
EXPENDITURES				
Current operating:				
Administration of Justice	35,337,217	35,327,332	5,442,764	(29,884,568)
County Administration	-	9,885	11,781	1,896
Capital outlay	1,000,000	1,000,000	-	(1,000,000)
Total Expenditures	<u>36,337,217</u>	<u>36,337,217</u>	<u>5,454,545</u>	<u>(30,882,672)</u>
Revenues over (under) expenditures	<u>(21,761,217)</u>	<u>(21,761,217)</u>	<u>19,718,132</u>	<u>41,479,349</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	17,128	17,128
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>17,128</u>	<u>17,128</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,810,246</u>	<u>\$ 42,810,246</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DISTRICT ATTORNEY ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 50,020	\$ 50,020	\$ 52,274	\$ 2,254
REVENUES				
Charges for services	-	-	22,028	22,028
Earnings on investments	2,500	2,500	3,368	868
Miscellaneous	-	-	3	3
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>25,399</u>	<u>22,899</u>
EXPENDITURES				
Current operating:				
Administration of Justice	52,520	52,520	-	(52,520)
Total Expenditures	<u>52,520</u>	<u>52,520</u>	<u>-</u>	<u>(52,520)</u>
Revenues over (under) expenditures	<u>(50,020)</u>	<u>(50,020)</u>	<u>25,399</u>	<u>75,419</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,673</u>	<u>\$ 77,673</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - JUSTICE COURT COURTHOUSE SECURITY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,362,079	\$ 2,362,079	\$ 2,446,535	\$ 84,456
REVENUES				
Charges for services	114,300	114,300	131,244	16,944
Earnings on investments	40,000	40,000	118,598	78,598
Total Revenues	<u>154,300</u>	<u>154,300</u>	<u>249,842</u>	<u>95,542</u>
EXPENDITURES				
Current operating:				
County Administration	<u>2,516,379</u>	<u>2,516,379</u>	-	<u>(2,516,379)</u>
Total Expenditures	<u>2,516,379</u>	<u>2,516,379</u>	-	<u>(2,516,379)</u>
Revenues over (under) expenditures	<u>(2,362,079)</u>	<u>(2,362,079)</u>	<u>249,842</u>	<u>2,611,921</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,696,377</u>	<u>\$ 2,696,377</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 21,939,910	\$ 21,939,910	\$ 21,926,477	\$ (13,433)
REVENUES				
Charges for services	10,531,300	10,531,300	13,562,032	3,030,732
Earnings on investments	639,050	639,050	1,121,970	482,920
Total Revenues	<u>11,170,350</u>	<u>11,170,350</u>	<u>14,684,002</u>	<u>3,513,652</u>
EXPENDITURES				
Current operating:				
Administration of Justice	5,190,348	5,190,348	2,313,620	(2,876,728)
County Administration	26,054,649	26,054,649	6,462,368	(19,592,281)
Capital outlay	1,865,263	1,865,263	282,206	(1,583,057)
Total Expenditures	<u>33,110,260</u>	<u>33,110,260</u>	<u>9,058,194</u>	<u>(24,052,066)</u>
Revenues over (under) expenditures	<u>(21,939,910)</u>	<u>(21,939,910)</u>	<u>5,625,808</u>	<u>27,565,718</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,552,285</u>	<u>\$ 27,552,285</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DONATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,580,760	\$ 2,582,483	\$ 2,289,807	\$ (292,676)
REVENUES				
Earnings on investments	11,900	11,900	13,823	1,923
Miscellaneous	-	1,788,921	1,952,829	163,908
Total Revenues	<u>11,900</u>	<u>1,800,821</u>	<u>1,966,652</u>	<u>165,831</u>
EXPENDITURES				
Current operating:				
Administration of Justice	149,690	156,245	1,226	(155,019)
Parks	38,869	45,672	2,619	(43,053)
County Administration	1,153,219	1,163,430	8,538	(1,154,892)
Health and Human Services	885,721	2,652,796	263,143	(2,389,653)
Capital outlay	365,161	365,161	179,865	(185,296)
Total Expenditures	<u>2,592,660</u>	<u>4,383,304</u>	<u>455,391</u>	<u>(3,927,913)</u>
Revenues over (under) expenditures	<u>(2,580,760)</u>	<u>(2,582,483)</u>	<u>1,511,261</u>	<u>4,093,744</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,801,068</u>	<u>\$ 3,801,068</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - SENATE BILL 41 FEES
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 15,047,792	\$ 15,047,792	\$ 15,810,206	\$ 762,414
REVENUES				
Charges for services	12,917,500	12,917,500	13,369,796	452,296
Earnings on investments	371,900	371,900	919,706	547,806
Total Revenues	<u>13,289,400</u>	<u>13,289,400</u>	<u>14,289,502</u>	<u>1,000,102</u>
EXPENDITURES				
Current operating:				
Administration of Justice	17,523,362	7,784,458	4,622,405	(3,162,053)
County Administration	10,813,830	20,552,734	2,072,697	(18,480,037)
Total Expenditures	<u>28,337,192</u>	<u>28,337,192</u>	<u>6,695,102</u>	<u>(21,642,090)</u>
Revenues over (under) expenditures	<u>(15,047,792)</u>	<u>(15,047,792)</u>	<u>7,594,400</u>	<u>22,642,192</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,404,606</u>	<u>\$ 23,404,606</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - JUSTICE COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,088,032	\$ 2,088,032	\$ 1,954,125	\$ (133,907)
REVENUES				
Charges for services	469,300	469,300	432,324	(36,976)
Earnings on investments	72,000	72,000	79,830	7,830
Total Revenues	<u>541,300</u>	<u>541,300</u>	<u>512,154</u>	<u>(29,146)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	835,118	835,118	597,514	(237,604)
County Administration	1,776,422	1,776,422	317,373	(1,459,049)
Capital outlay	17,792	17,792	-	(17,792)
Total Expenditures	<u>2,629,332</u>	<u>2,629,332</u>	<u>914,887</u>	<u>(1,714,445)</u>
Revenues over (under) expenditures	<u>(2,088,032)</u>	<u>(2,088,032)</u>	<u>(402,733)</u>	<u>1,685,299</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,551,392</u>	<u>\$ 1,551,392</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - CHILD ABUSE PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 154,294	\$ 154,294	\$ 154,840	\$ 546
REVENUES				
Charges for services	12,400	12,400	13,085	685
Earnings on investments	6,000	6,000	7,647	1,647
Total Revenues	<u>18,400</u>	<u>18,400</u>	<u>20,732</u>	<u>2,332</u>
EXPENDITURES				
Current operating:				
County Administration	24,736	24,736	-	(24,736)
Health and Human Services	147,958	147,958	128	(147,830)
Total Expenditures	<u>172,694</u>	<u>172,694</u>	<u>128</u>	<u>(172,566)</u>
Revenues over (under) expenditures	<u>(154,294)</u>	<u>(154,294)</u>	<u>20,604</u>	<u>174,898</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,444</u>	<u>\$ 175,444</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - BAIL BOND BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 101,378	\$ 101,378	\$ 103,443	\$ 2,065
REVENUES				
Charges for services	10,000	10,000	18,000	8,000
Earnings on investments	4,300	4,300	4,676	376
Total Revenues	<u>14,300</u>	<u>14,300</u>	<u>22,676</u>	<u>8,376</u>
EXPENDITURES				
Current operating:				
Administration of Justice	115,678	115,678	33,497	(82,181)
Total Expenditures	<u>115,678</u>	<u>115,678</u>	<u>33,497</u>	<u>(82,181)</u>
Revenues over (under) expenditures	<u>(101,378)</u>	<u>(101,378)</u>	<u>(10,821)</u>	<u>90,557</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,622</u>	<u>\$ 92,622</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - LOCAL YOUTH DIVERSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,734,042	\$ 3,734,042	\$ 3,718,500	\$ (15,542)
REVENUES				
Charges for services	589,950	589,950	540,379	(49,571)
Earnings on investments	115,000	115,000	154,484	39,484
Total Revenues	<u>704,950</u>	<u>704,950</u>	<u>694,863</u>	<u>(10,087)</u>
EXPENDITURES				
Current operating:				
County Administration	4,244,333	3,054,833	-	(3,054,833)
Health and Human Services	194,659	1,384,159	1,255,032	(129,127)
Total Expenditures	<u>4,438,992</u>	<u>4,438,992</u>	<u>1,255,032</u>	<u>(3,183,960)</u>
Revenues over (under) expenditures	<u>(3,734,042)</u>	<u>(3,734,042)</u>	<u>(560,169)</u>	<u>3,173,873</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,158,331</u>	<u>\$ 3,158,331</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - TAX ASSESSOR CHAPTER 19
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 283	\$ 283	\$ 321	\$ 38
REVENUES				
Intergovernmental	700,000	700,000	501,196	(198,804)
Earnings on investments	-	-	640	640
Total Revenues	<u>700,000</u>	<u>700,000</u>	<u>501,836</u>	<u>(198,164)</u>
EXPENDITURES				
Current operating:				
County Administration	<u>700,283</u>	<u>700,283</u>	<u>501,196</u>	<u>(199,087)</u>
Total Expenditures	<u>700,283</u>	<u>700,283</u>	<u>501,196</u>	<u>(199,087)</u>
Revenues over (under) expenditures	<u>(283)</u>	<u>(283)</u>	<u>640</u>	<u>923</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 961</u>	<u>\$ 961</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - SPECIALTY COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,182,636	\$ 2,182,636	\$ 2,220,900	\$ 38,264
REVENUES				
Charges for services	112,350	112,350	96,035	(16,315)
Earnings on investments	72,000	72,000	95,775	23,775
Total Revenues	<u>184,350</u>	<u>184,350</u>	<u>191,810</u>	<u>7,460</u>
EXPENDITURES				
Current operating:				
Administration of Justice	197,930	464,357	427,342	(37,015)
County Administration	2,161,641	1,895,214	-	(1,895,214)
Capital outlay	7,415	7,415	-	(7,415)
Total Expenditures	<u>2,366,986</u>	<u>2,366,986</u>	<u>427,342</u>	<u>(1,939,644)</u>
Revenues over (under) expenditures	<u>(2,182,636)</u>	<u>(2,182,636)</u>	<u>(235,532)</u>	<u>1,947,104</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,985,368</u>	<u>\$ 1,985,368</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - COUNTY & DISTRICT TECHNOLOGY FEE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 595,882	\$ 595,882	\$ 581,834	\$ (14,048)
REVENUES				
Charges for services	23,150	23,150	16,633	(6,517)
Earnings on investments	21,800	21,800	20,473	(1,327)
Total Revenues	<u>44,950</u>	<u>44,950</u>	<u>37,106</u>	<u>(7,844)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	234,067	457,067	219,424	(237,643)
County Administration	406,765	183,765	-	(183,765)
Total Expenditures	<u>640,832</u>	<u>640,832</u>	<u>219,424</u>	<u>(421,408)</u>
Revenues over (under) expenditures	<u>(595,882)</u>	<u>(595,882)</u>	<u>(182,318)</u>	<u>413,564</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 399,516</u>	<u>\$ 399,516</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DA DWI PRE-TRIAL INTERVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,834,405	\$ 2,834,405	\$ 2,942,191	\$ 107,786
REVENUES				
Charges for services	1,700,000	1,700,000	1,473,001	(226,999)
Earnings on investments	77,000	77,000	154,493	77,493
Total Revenues	<u>1,777,000</u>	<u>1,777,000</u>	<u>1,627,494</u>	<u>(149,506)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	4,611,405	4,611,405	857,515	(3,753,890)
Total Expenditures	<u>4,611,405</u>	<u>4,611,405</u>	<u>857,515</u>	<u>(3,753,890)</u>
Revenues over (under) expenditures	<u>(2,834,405)</u>	<u>(2,834,405)</u>	<u>769,979</u>	<u>3,604,384</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,712,170</u>	<u>\$ 3,712,170</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - GULF OF MEXICO ENERGY SECURITY ACT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 13,535,291	\$ 13,535,291	\$ 13,692,901	\$ 157,610
REVENUES				
Intergovernmental	-	3,785,015	3,785,015	-
Earnings on investments	380,000	380,000	770,934	390,934
Total Revenues	<u>380,000</u>	<u>4,165,015</u>	<u>4,555,949</u>	<u>390,934</u>
EXPENDITURES				
Current operating:				
County Administration	13,915,291	17,700,306	-	(17,700,306)
Total Expenditures	<u>13,915,291</u>	<u>17,700,306</u>	<u>-</u>	<u>(17,700,306)</u>
Revenues over (under) expenditures	<u>(13,535,291)</u>	<u>(13,535,291)</u>	<u>4,555,949</u>	<u>18,091,240</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,248,850</u>	<u>\$ 18,248,850</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - VETERINARY PUBLIC HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,280,830	\$ 1,280,830	\$ 1,147,854	\$ (132,976)
REVENUES				
Charges for services	726,000	726,000	684,377	(41,623)
Earnings on investments	43,000	43,000	56,697	13,697
Miscellaneous	-	-	64	64
Total Revenues	<u>769,000</u>	<u>769,000</u>	<u>741,138</u>	<u>(27,862)</u>
EXPENDITURES				
Current operating:				
Health and Human Services	2,049,830	2,049,830	634,596	(1,415,234)
Total Expenditures	<u>2,049,830</u>	<u>2,049,830</u>	<u>634,596</u>	<u>(1,415,234)</u>
Revenues over (under) expenditures	<u>(1,280,830)</u>	<u>(1,280,830)</u>	<u>106,542</u>	<u>1,387,372</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,254,396</u>	<u>\$ 1,254,396</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - ENVIRONMENTAL PROGRAMS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,286	\$ 3,286	\$ 3,286	\$ -
REVENUES				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current operating:				
County Administration	<u>3,286</u>	<u>3,286</u>	<u>-</u>	<u>(3,286)</u>
Total Expenditures	<u>3,286</u>	<u>3,286</u>	<u>-</u>	<u>(3,286)</u>
Revenues over (under) expenditures	<u>(3,286)</u>	<u>(3,286)</u>	<u>-</u>	<u>3,286</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,286</u>	<u>\$ 3,286</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - ENVIRONMENTAL ENFORCEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 110,962	\$ 110,962	\$ 109,827	\$ (1,135)
REVENUES				
Earnings on investments	4,700	4,700	6,047	1,347
Miscellaneous	-	75,000	75,000	-
Total Revenues	<u>4,700</u>	<u>79,700</u>	<u>81,047</u>	<u>1,347</u>
EXPENDITURES				
Current operating:				
Administration of Justice	93,430	168,430	35,579	(132,851)
Capital outlay	22,232	22,232	22,232	-
Total Expenditures	<u>115,662</u>	<u>190,662</u>	<u>57,811</u>	<u>(132,851)</u>
Revenues over (under) expenditures	<u>(110,962)</u>	<u>(110,962)</u>	<u>23,236</u>	<u>134,198</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,063</u>	<u>\$ 133,063</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - ELECTION SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,801,823	\$ 3,800,440	\$ 6,519,056	\$ 2,718,616
REVENUES				
Earnings on investments	-	-	269,649	269,649
Miscellaneous	-	26,348,158	21,022,463	(5,325,695)
Total Revenues	<u>-</u>	<u>26,348,158</u>	<u>21,292,112</u>	<u>(5,056,046)</u>
EXPENDITURES				
Current operating:				
County Administration	3,801,823	30,148,598	27,031,529	(3,117,069)
Total Expenditures	<u>3,801,823</u>	<u>30,148,598</u>	<u>27,031,529</u>	<u>(3,117,069)</u>
Revenues over (under) expenditures	<u>(3,801,823)</u>	<u>(3,800,440)</u>	<u>(5,739,417)</u>	<u>(1,938,977)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 779,639</u>	<u>\$ 779,639</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - LAW ENFORCEMENT FORFEITED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 16,087,444	\$ 16,158,846	\$ 16,617,431	\$ 458,585
REVENUES				
Fines and forfeitures	-	641,828	4,131,257	3,489,429
Intergovernmental	-	-	159,694	159,694
Earnings on investments	898,767	898,776	789,692	(109,084)
Miscellaneous	-	8,890	31,179	22,289
Total Revenues	<u>898,767</u>	<u>1,549,494</u>	<u>5,111,822</u>	<u>3,562,328</u>
EXPENDITURES				
Current operating:				
Administration of Justice	13,655,109	13,622,239	7,745,210	(5,877,029)
County Administration	268,118	1,031,131	633,911	(397,220)
Capital outlay	<u>2,883,484</u>	<u>2,875,470</u>	<u>554,761</u>	<u>(2,320,709)</u>
Total Expenditures	<u>16,806,711</u>	<u>17,528,840</u>	<u>8,933,882</u>	<u>(8,594,958)</u>
Revenues over (under) expenditures	<u>(15,907,944)</u>	<u>(15,979,346)</u>	<u>(3,822,060)</u>	<u>12,157,286</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	206	206
Transfers out	<u>(179,500)</u>	<u>(179,500)</u>	<u>-</u>	<u>179,500</u>
Total other financing sources (uses)	<u>(179,500)</u>	<u>(179,500)</u>	<u>206</u>	<u>179,706</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,795,577</u>	<u>\$ 12,795,577</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - CRIMINAL COURTS AUDIO/VISUAL
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 65,437	\$ 65,437	\$ 66,140	\$ 703
REVENUES				
Earnings on investments	2,450	2,450	3,116	666
Total Revenues	<u>2,450</u>	<u>2,450</u>	<u>3,116</u>	<u>666</u>
EXPENDITURES				
Current operating:				
Administration of Justice	67,887	67,887	-	(67,887)
Total Expenditures	<u>67,887</u>	<u>67,887</u>	<u>-</u>	<u>(67,887)</u>
Revenues over (under) expenditures	<u>(65,437)</u>	<u>(65,437)</u>	<u>3,116</u>	<u>68,553</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,256</u>	<u>\$ 69,256</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - MEDICAID ADMINISTRATIVE CLAIM REIMBURSEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,023,822	\$ 1,028,085	\$ 1,010,725	\$ (17,360)
REVENUES				
Charges for services	36,200	37,825	34,817	(3,008)
Intergovernmental	1,010,000	1,010,000	987,010	(22,990)
Earnings on investments	44,500	44,500	44,506	6
Miscellaneous	2,000	19,089	25,467	6,378
Total Revenues	<u>1,092,700</u>	<u>1,111,414</u>	<u>1,091,800</u>	<u>(19,614)</u>
EXPENDITURES				
Current operating:				
Health and Human Services	1,773,843	1,796,820	1,126,398	(670,422)
Total Expenditures	<u>1,773,843</u>	<u>1,796,820</u>	<u>1,126,398</u>	<u>(670,422)</u>
Revenues over (under) expenditures	<u>(681,143)</u>	<u>(685,406)</u>	<u>(34,598)</u>	<u>650,808</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(342,679)	(342,679)	-	342,679
Total other financing sources (uses)	<u>(342,679)</u>	<u>(342,679)</u>	<u>-</u>	<u>342,679</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 976,127</u>	<u>\$ 976,127</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,327,222	\$ 2,327,222	\$ 2,471,415	\$ 144,193
REVENUES				
Charges for services	2,131,500	2,131,500	2,252,305	120,805
Earnings on investments	65,000	65,000	135,540	70,540
Total Revenues	<u>2,196,500</u>	<u>2,196,500</u>	<u>2,387,845</u>	<u>191,345</u>
EXPENDITURES				
Current operating:				
Administration of Justice	4,523,722	4,523,722	1,529,049	(2,994,673)
Total Expenditures	<u>4,523,722</u>	<u>4,523,722</u>	<u>1,529,049</u>	<u>(2,994,673)</u>
Revenues over (under) expenditures	<u>(2,327,222)</u>	<u>(2,327,222)</u>	<u>858,796</u>	<u>3,186,018</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,330,211</u>	<u>\$ 3,330,211</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - FIRE CODE FEE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 11,116,571	\$ 11,116,571	\$ 12,209,941	\$ 1,093,370
REVENUES				
Charges for services	12,562,000	12,562,000	12,489,055	(72,945)
Earnings on investments	250,000	250,000	656,783	406,783
Miscellaneous	-	191,472	306,468	114,996
Total Revenues	<u>12,812,000</u>	<u>13,003,472</u>	<u>13,452,306</u>	<u>448,834</u>
EXPENDITURES				
Current operating:				
Administration of Justice	9,997,552	11,681,381	6,875,885	(4,805,496)
County Administration	13,931,019	12,181,781	1,715,861	(10,465,920)
Capital outlay	-	256,881	210,410	(46,471)
Total Expenditures	<u>23,928,571</u>	<u>24,120,043</u>	<u>8,802,156</u>	<u>(15,317,887)</u>
Revenues over (under) expenditures	<u>(11,116,571)</u>	<u>(11,116,571)</u>	<u>4,650,150</u>	<u>15,766,721</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,860,091</u>	<u>\$ 16,860,091</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - BOARDING HOME FINES & FEES
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 81,133	\$ 81,133	\$ 63,307	\$ (17,826)
REVENUES				
Charges for services	164,000	164,000	70,381	(93,619)
Earnings on investments	2,300	2,300	4,461	2,161
Total Revenues	<u>166,300</u>	<u>166,300</u>	<u>74,842</u>	<u>(91,458)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	247,433	247,433	-	(247,433)
Total Expenditures	<u>247,433</u>	<u>247,433</u>	<u>-</u>	<u>(247,433)</u>
Revenues over (under) expenditures	<u>(81,133)</u>	<u>(81,133)</u>	<u>74,842</u>	<u>155,975</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,149</u>	<u>\$ 138,149</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - LEOSE LAW ENFORCEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 556,512	\$ 556,512	\$ 493,482	\$ (63,030)
REVENUES				
Intergovernmental	-	653,979	780,781	126,802
Earnings on investments	18,500	18,500	36,458	17,958
Total Revenues	<u>18,500</u>	<u>672,479</u>	<u>817,239</u>	<u>144,760</u>
EXPENDITURES				
Current operating:				
Administration of Justice	466,625	1,120,604	721,580	(399,024)
County Administration	108,387	108,387	-	(108,387)
Total Expenditures	<u>575,012</u>	<u>1,228,991</u>	<u>721,580</u>	<u>(507,411)</u>
Revenues over (under) expenditures	<u>(556,512)</u>	<u>(556,512)</u>	<u>95,659</u>	<u>652,171</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,141</u>	<u>\$ 589,141</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - LIBRARY CONTRIBUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 139,633	\$ 838,904	\$ 851,419	\$ 12,515
REVENUES				
Earnings on investments	27,000	27,000	51,202	24,202
Miscellaneous	120,000	120,000	580,321	460,321
Total Revenues	<u>147,000</u>	<u>147,000</u>	<u>631,523</u>	<u>484,523</u>
EXPENDITURES				
Current operating:				
Health and Human Services	286,633	985,904	221,646	(764,258)
Total Expenditures	<u>286,633</u>	<u>985,904</u>	<u>221,646</u>	<u>(764,258)</u>
Revenues over (under) expenditures	<u>(139,633)</u>	<u>(838,904)</u>	<u>409,877</u>	<u>1,248,781</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,085	1,085
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,085</u>	<u>1,085</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,262,381</u>	<u>\$ 1,262,381</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - JUVENILE PROBATION FEE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 576,667	\$ 576,667	\$ 581,090	\$ 4,423
REVENUES				
Charges for services	40,000	40,000	16,216	(23,784)
Earnings on investments	5,000	5,000	21,466	16,466
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>37,682</u>	<u>(7,318)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	564,167	564,167	-	(564,167)
Capital outlay	17,500	17,500	-	(17,500)
Total Expenditures	<u>581,667</u>	<u>581,667</u>	<u>-</u>	<u>(581,667)</u>
Revenues over (under) expenditures	<u>(536,667)</u>	<u>(536,667)</u>	<u>37,682</u>	<u>574,349</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 618,772</u>	<u>\$ 578,772</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - FOOD PERMIT FEE
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,891,324	\$ 1,891,324	\$ 1,957,698	\$ 66,374
REVENUES				
Charges for services	4,320,000	4,320,000	4,953,492	633,492
Earnings on investments	58,000	58,000	105,836	47,836
Miscellaneous	10,000	10,000	8,325	(1,675)
Total Revenues	<u>4,388,000</u>	<u>4,388,000</u>	<u>5,067,653</u>	<u>679,653</u>
EXPENDITURES				
Current operating:				
Health and Human Services	6,153,746	6,229,324	4,510,666	(1,718,658)
Capital outlay	125,578	50,000	-	(50,000)
Total Expenditures	<u>6,279,324</u>	<u>6,279,324</u>	<u>4,510,666</u>	<u>(1,768,658)</u>
Revenues over (under) expenditures	<u>(1,891,324)</u>	<u>(1,891,324)</u>	<u>556,987</u>	<u>2,448,311</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,514,685</u>	<u>\$ 2,514,685</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - COURT REPORTER SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 4,799,463	\$ 4,799,463	\$ 4,792,383	\$ (7,080)
REVENUES				
Charges for services	2,390,000	2,390,000	2,565,293	175,293
Earnings on investments	140,000	140,000	234,767	94,767
Total Revenues	<u>2,530,000</u>	<u>2,530,000</u>	<u>2,800,060</u>	<u>270,060</u>
EXPENDITURES				
Current operating:				
Administration of Justice	453,290	3,593,290	2,442,042	(1,151,248)
County Administration	6,876,173	3,736,173	-	(3,736,173)
Total Expenditures	<u>7,329,463</u>	<u>7,329,463</u>	<u>2,442,042</u>	<u>(4,887,421)</u>
Revenues over (under) expenditures	<u>(4,799,463)</u>	<u>(4,799,463)</u>	<u>358,018</u>	<u>5,157,481</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,150,401</u>	<u>\$ 5,150,401</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - JUVENILE DELINQUENCY PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 187	\$ 187	\$ 196	\$ 9
REVENUES				
Earnings on investments	<u>2</u>	<u>2</u>	<u>9</u>	<u>7</u>
Total Revenues	<u>2</u>	<u>2</u>	<u>9</u>	<u>7</u>
EXPENDITURES				
Current operating:				
Administration of Justice	<u>189</u>	<u>189</u>	<u>-</u>	<u>(189)</u>
Total Expenditures	<u>189</u>	<u>189</u>	<u>-</u>	<u>(189)</u>
Revenues over (under) expenditures	<u>(187)</u>	<u>(187)</u>	<u>9</u>	<u>196</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205</u>	<u>\$ 205</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - SUPPLEMENTAL GUARDIANSHIP
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,758,223	\$ 1,758,223	\$ 1,740,555	\$ (17,668)
REVENUES				
Charges for services	320,000	320,000	193,720	(126,280)
Earnings on investments	55,000	55,000	78,705	23,705
Total Revenues	<u>375,000</u>	<u>375,000</u>	<u>272,425</u>	<u>(102,575)</u>
EXPENDITURES				
Current operating:				
County Administration	2,047,918	1,890,918	-	(1,890,918)
Health and Human Services	85,305	242,305	135,420	(106,885)
Total Expenditures	<u>2,133,223</u>	<u>2,133,223</u>	<u>135,420</u>	<u>(1,997,803)</u>
Revenues over (under) expenditures	<u>(1,758,223)</u>	<u>(1,758,223)</u>	<u>137,005</u>	<u>1,895,228</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(182,950)	(182,950)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(182,950)</u>	<u>(182,950)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,694,610</u>	<u>\$ 1,694,610</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - COURTHOUSE SECURITY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,360,253	\$ 1,360,253	\$ 1,597,830	\$ 237,577
REVENUES				
Charges for services	2,902,300	2,902,300	2,627,441	(274,859)
Earnings on investments	38,000	38,000	68,665	30,665
Total Revenues	<u>2,940,300</u>	<u>2,940,300</u>	<u>2,696,106</u>	<u>(244,194)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	4,300,553	4,300,553	2,827,584	(1,472,969)
Total Expenditures	<u>4,300,553</u>	<u>4,300,553</u>	<u>2,827,584</u>	<u>(1,472,969)</u>
Revenues over (under) expenditures	<u>(1,360,253)</u>	<u>(1,360,253)</u>	<u>(131,478)</u>	<u>1,228,775</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,466,352</u>	<u>\$ 1,466,352</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,801,169	\$ 3,801,169	\$ 4,313,698	\$ 512,529
REVENUES				
Charges for services	3,305,000	3,305,000	3,584,762	279,762
Earnings on investments	109,000	109,000	237,075	128,075
Miscellaneous	20,000	20,000	35,853	15,853
Total Revenues	<u>3,434,000</u>	<u>3,434,000</u>	<u>3,857,690</u>	<u>423,690</u>
EXPENDITURES				
Current operating:				
Administration of Justice	7,235,169	7,235,169	2,317,574	(4,917,595)
Total Expenditures	<u>7,235,169</u>	<u>7,235,169</u>	<u>2,317,574</u>	<u>(4,917,595)</u>
Revenues over (under) expenditures	<u>(3,801,169)</u>	<u>(3,801,169)</u>	<u>1,540,116</u>	<u>5,341,285</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,853,814</u>	<u>\$ 5,853,814</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - POOL PERMIT FEES
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 80,562	\$ 80,562	\$ 221,068	\$ 140,506
REVENUES				
Earnings on investments	6,000	6,000	12,481	6,481
Miscellaneous	140,000	140,000	237,575	97,575
Total Revenues	<u>146,000</u>	<u>146,000</u>	<u>250,056</u>	<u>104,056</u>
EXPENDITURES				
Current operating:				
Health and Human Services	226,562	226,562	95,986	(130,576)
Total Expenditures	<u>226,562</u>	<u>226,562</u>	<u>95,986</u>	<u>(130,576)</u>
Revenues over (under) expenditures	<u>(80,562)</u>	<u>(80,562)</u>	<u>154,070</u>	<u>234,632</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375,138</u>	<u>\$ 375,138</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - COUNTY JURY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,313,716	\$ 1,313,716	\$ 1,437,281	\$ 123,565
REVENUES				
Charges for services	956,870	956,870	1,033,934	77,064
Earnings on investments	37,500	37,500	68,937	31,437
Total Revenues	<u>994,370</u>	<u>994,370</u>	<u>1,102,871</u>	<u>108,501</u>
EXPENDITURES				
Current operating:				
Administration of Justice	174,500	1,370,102	948,251	(421,851)
County Administration	2,133,586	937,984	-	(937,984)
Total Expenditures	<u>2,308,086</u>	<u>2,308,086</u>	<u>948,251</u>	<u>(1,359,835)</u>
Revenues over (under) expenditures	<u>(1,313,716)</u>	<u>(1,313,716)</u>	<u>154,620</u>	<u>1,468,336</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,591,901</u>	<u>\$ 1,591,901</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - TIRZ AFFORDABLE HOUSING/OTHER RESTRICTED FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 11,729,917	\$ 7,815,192	\$ 6,810,950	\$ (1,004,242)
REVENUES				
Charges for services	-	-	2,500	2,500
Intergovernmental	-	1,301,604	811,756	(489,848)
Earnings on investments	26,000	26,000	209,386	183,386
Miscellaneous	275,000	2,495,817	2,293,397	(202,420)
Total Revenues	<u>301,000</u>	<u>3,823,421</u>	<u>3,317,039</u>	<u>(506,382)</u>
EXPENDITURES				
Current operating:				
Health and Human Services	12,030,917	10,664,972	2,621,818	(8,043,154)
Capital outlay	-	-	56,641	56,641
Total Expenditures	<u>12,030,917</u>	<u>10,664,972</u>	<u>2,678,459</u>	<u>(7,986,513)</u>
Revenues over (under) expenditures	<u>(11,729,917)</u>	<u>(6,841,551)</u>	<u>638,580</u>	<u>7,480,131</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(973,641)	(17,687)	955,954
Total other financing sources (uses)	<u>-</u>	<u>(973,641)</u>	<u>(17,687)</u>	<u>955,954</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,431,843</u>	<u>\$ 7,431,843</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - COMMITTED BY COMMISSIONERS COURT
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 18,656,340	\$ 18,724,414	\$ 18,999,969	\$ 275,555
REVENUES				
Charges for services	550,000	550,000	356,012	(193,988)
Intergovernmental	-	12,604,798	12,635,748	30,950
Earnings on investments	583,850	583,850	1,210,136	626,286
Miscellaneous	15,000	15,000	6,733	(8,267)
Total Revenues	<u>1,148,850</u>	<u>13,753,648</u>	<u>14,208,629</u>	<u>454,981</u>
EXPENDITURES				
Current operating:				
Administration of Justice	246,757	246,757	9,122	(237,635)
County Administration	9,758,204	9,825,141	182,163	(9,642,978)
Health and Human Services	9,555,244	21,783,179	4,983,009	(16,800,170)
Roads and Bridges	154,905	154,905	-	(154,905)
Capital outlay	90,080	468,080	6,190	(461,890)
Total Expenditures	<u>19,805,190</u>	<u>32,478,062</u>	<u>5,180,484</u>	<u>(27,297,578)</u>
Revenues over (under) expenditures	<u>(18,656,340)</u>	<u>(18,724,414)</u>	<u>9,028,145</u>	<u>27,752,559</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(235,914)	(235,914)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(235,914)</u>	<u>(235,914)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,792,200</u>	<u>\$ 27,792,200</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - HARRIS COUNTY REDEVELOPMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ -	\$ -
REVENUES				
Earnings on investments	225,886	225,886	240,951	15,065
Miscellaneous	6,549,471	6,549,471	6,520,758	(28,713)
Total Revenues	<u>6,775,357</u>	<u>6,775,357</u>	<u>6,761,709</u>	<u>(13,648)</u>
EXPENDITURES				
Current operating:				
County Administration	6,427,682	6,427,682	5,936,372	(491,310)
Total Expenditures	<u>6,427,682</u>	<u>6,427,682</u>	<u>5,936,372</u>	<u>(491,310)</u>
Revenues over (under) expenditures	<u>347,675</u>	<u>347,675</u>	<u>825,337</u>	<u>477,662</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ 347,675</u>	<u>\$ 347,675</u>	<u>\$ 825,337</u>	<u>\$ 477,662</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - HARRIS COUNTY JUVENILE BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 12,683,134	\$ 12,683,134
REVENUES				
Intergovernmental	-	47,326,948	38,183,589	(9,143,359)
Total Revenues	<u>-</u>	<u>47,326,948</u>	<u>38,183,589</u>	<u>(9,143,359)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	-	47,326,948	38,183,589	(9,143,359)
Total Expenditures	<u>-</u>	<u>47,326,948</u>	<u>38,183,589</u>	<u>(9,143,359)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,683,134</u>	<u>\$ 12,683,134</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - FLOOD CONTROL GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (74,618,455)	\$ (74,618,455)
REVENUES				
Intergovernmental	-	1,554,569,880	59,358,448	(1,495,211,432)
Total Revenues	<u>-</u>	<u>1,554,569,880</u>	<u>59,358,448</u>	<u>(1,495,211,432)</u>
EXPENDITURES				
Current operating:				
Flood Control	-	1,554,569,880	59,358,448	(1,495,211,432)
Total Expenditures	<u>-</u>	<u>1,554,569,880</u>	<u>59,358,448</u>	<u>(1,495,211,432)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (74,618,455)</u>	<u>\$ (74,618,455)</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - FLOOD CONTROL GRANTS - BRAYS BAYOU
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (120,815,636)	\$ (120,815,636)
REVENUES				
Intergovernmental	-	351,120,960	18,952,933	(332,168,027)
Total Revenues	<u>-</u>	<u>351,120,960</u>	<u>18,952,933</u>	<u>(332,168,027)</u>
EXPENDITURES				
Current operating:				
Flood Control	-	351,120,960	18,952,933	(332,168,027)
Total Expenditures	<u>-</u>	<u>351,120,960</u>	<u>18,952,933</u>	<u>(332,168,027)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (120,815,636)</u>	<u>\$ (120,815,636)</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - RIVERSIDE HOSPITAL QATAR
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
REVENUES				
Intergovernmental	-	2,500,000	-	(2,500,000)
Total Revenues	<u>-</u>	<u>2,500,000</u>	<u>-</u>	<u>(2,500,000)</u>
EXPENDITURES				
Current operating:				
County Administration	-	2,500,000	-	(2,500,000)
Total Expenditures	<u>-</u>	<u>2,500,000</u>	<u>-</u>	<u>(2,500,000)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - RIVERSIDE HOSPITAL OTHER
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 1,185,849	\$ 1,185,849
REVENUES				
Intergovernmental	-	1,185,849	-	(1,185,849)
Total Revenues	<u>-</u>	<u>1,185,849</u>	<u>-</u>	<u>(1,185,849)</u>
EXPENDITURES				
Current operating:				
County Administration	-	1,185,849	-	(1,185,849)
Total Expenditures	<u>-</u>	<u>1,185,849</u>	<u>-</u>	<u>(1,185,849)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,185,849</u>	<u>\$ 1,185,849</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - HARRIS COUNTY STATE & LOCAL GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 15,070,055	\$ 15,070,055
REVENUES				
Earnings on investments	-	97,240,597	64,526,387	(32,714,210)
Total Revenues	<u>-</u>	<u>97,240,597</u>	<u>64,526,387</u>	<u>(32,714,210)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	-	61,858,412	52,208,151	(9,650,261)
Parks	-	36,000	58,960	22,960
County Administration	-	26,503,491	8,616,302	(17,887,189)
Health and Human Services	-	8,334,120	3,138,006	(5,196,114)
Roads and Bridges	-	508,574	504,968	(3,606)
Total Expenditures	<u>-</u>	<u>97,240,597</u>	<u>64,526,387</u>	<u>(32,714,210)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,070,055</u>	<u>\$ 15,070,055</u>

HARRIS COUNTY, TEXAS
SPECIAL REVENUE - HARRIS COUNTY FEDERAL & OTHER GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (57,691,731)	\$ (57,691,731)
REVENUES				
Intergovernmental	-	813,593,771	228,177,958	(585,415,813)
Miscellaneous	-	36,535,424	13,407,999	(23,127,425)
Total Revenues	<u>-</u>	<u>850,129,195</u>	<u>241,585,957</u>	<u>(608,543,238)</u>
EXPENDITURES				
Current operating:				
Administration of Justice	-	63,181,113	35,240,646	(27,940,467)
County Administration	-	135,758,849	36,354,670	(99,404,179)
Health and Human Services	-	651,177,229	168,637,241	(482,539,988)
Flood Control	-	8,957	-	(8,957)
Roads and Bridges	-	2,512	1,353,400	1,350,888
Debt service:				
Principal retirement	-	535	-	(535)
Total Expenditures	<u>-</u>	<u>850,129,195</u>	<u>241,585,957</u>	<u>(608,543,238)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (57,691,731)</u>	<u>\$ (57,691,731)</u>

**D
E
B
T

S
E
R
V
I
C
E

F
U
N
D
S**

**HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
September 30, 2024**

	<u>Roads</u>	<u>Flood Control</u>	<u>Total</u>
ASSETS			
Restricted cash and cash equivalents	\$ 63,934,396	\$ 98,587,342	\$ 162,521,738
Receivables:			
Taxes, net	481,332	386,252	867,584
Other, net	1,575	1,312	2,887
Total assets	<u>64,417,303</u>	<u>98,974,906</u>	<u>163,392,209</u>
LIABILITIES			
Due to other funds	385,518	-	385,518
Total liabilities	<u>385,518</u>	<u>-</u>	<u>385,518</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	481,332	386,252	867,584
Total deferred inflows of resources	<u>481,332</u>	<u>386,252</u>	<u>867,584</u>
FUND BALANCES			
Restricted	63,550,453	98,588,654	162,139,107
Total fund balances	<u>63,550,453</u>	<u>98,588,654</u>	<u>162,139,107</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 64,417,303</u>	 <u>\$ 98,974,906</u>	 <u>\$ 163,392,209</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
For The Fiscal Year Ended September 30, 2024

	<u>Roads</u>	<u>Flood Control</u>	<u>Total</u>
REVENUES			
Taxes	\$ 80,123,967	\$ 66,291,403	\$ 146,415,370
Earnings on investments	2,673,982	2,491,794	5,165,776
Miscellaneous	36,241	31,223	67,464
Total revenues	<u>82,834,190</u>	<u>68,814,420</u>	<u>151,648,610</u>
EXPENDITURES			
Debt service:			
Principal retirement	34,975,000	53,145,000	88,120,000
Debt issuance costs	1,443,613	218,500	1,662,113
Interest	35,577,874	61,168,882	96,746,756
Total expenditures	<u>71,996,487</u>	<u>114,532,382</u>	<u>186,528,869</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,837,703</u>	<u>(45,717,962)</u>	<u>(34,880,259)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	330,458	59,783,953	60,114,411
Transfers out	(108,000,000)	-	(108,000,000)
Refunding bonds issued	221,630,000	-	221,630,000
Premium on bonds issued	20,975,589	-	20,975,589
Payments to escrow agent	(136,736,554)	-	(136,736,554)
Total other financing sources (uses)	<u>(1,800,507)</u>	<u>59,783,953</u>	<u>57,983,446</u>
Net changes in fund balances	9,037,196	14,065,991	23,103,187
Fund balances, beginning	54,513,257	84,522,663	139,035,920
Fund balances, ending	<u>\$ 63,550,453</u>	<u>\$ 98,588,654</u>	<u>\$ 162,139,107</u>

HARRIS COUNTY, TEXAS
DEBT SERVICE FUNDS - ROADS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 53,030,840	\$ 53,137,394	\$ 54,512,504	\$ 1,375,110
REVENUES				
Taxes	80,505,082	80,505,128	80,123,145	(381,983)
Earnings on investments	195,500	201,353	2,673,982	2,472,629
Miscellaneous	150,978	150,978	36,241	(114,737)
Total Revenues	<u>80,851,560</u>	<u>80,857,459</u>	<u>82,833,368</u>	<u>1,975,909</u>
EXPENDITURES				
Debt Service:				
Principal retirement	43,498,493	43,498,493	34,975,000	(8,523,493)
Debt issuance costs	53,905,060	55,127,581	1,443,613	(53,683,968)
Interest and fiscal charges	36,478,847	36,478,847	35,577,874	(900,973)
Total Expenditures	<u>133,882,400</u>	<u>135,104,921</u>	<u>71,996,487</u>	<u>(63,108,434)</u>
Revenues over (under) expenditures	(53,030,840)	(54,247,462)	10,836,881	65,084,343
OTHER FINANCING SOURCES (USES)				
Transfers in	-	140,564,191	141,073,484	509,293
Transfers out	-	(245,323,158)	(248,743,026)	(3,419,868)
Other financing sources	-	242,605,589	242,605,589	-
Other financing (uses)	-	(136,736,554)	(136,736,554)	-
Total other financing sources (uses)	<u>-</u>	<u>1,110,068</u>	<u>(1,800,507)</u>	<u>(2,910,575)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,548,878</u>	<u>\$ 63,548,878</u>

HARRIS COUNTY, TEXAS
DEBT SERVICE FUNDS - FLOOD CONTROL
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 82,446,396	\$ 82,446,396	\$ 84,521,807	\$ 2,075,411
REVENUES				
Taxes	67,952,770	67,952,770	66,290,792	(1,661,978)
Earnings on investments	202,175	202,175	2,491,950	2,289,775
Miscellaneous	13,969	13,969	31,223	17,254
Total Revenues	<u>68,168,914</u>	<u>68,168,914</u>	<u>68,813,965</u>	<u>645,051</u>
EXPENDITURES				
Current:				
Flood Control	34,185,245	37,443,618	-	(37,443,618)
Debt Service:				
Principal retirement	57,733,474	57,733,474	53,145,000	(4,588,474)
Debt issuance costs	11,798,566	12,000,566	218,500	(11,782,066)
Interest and fiscal charges	47,918,752	51,073,952	61,168,884	10,094,932
Total Expenditures	<u>151,636,037</u>	<u>158,251,610</u>	<u>114,532,384</u>	<u>(43,719,226)</u>
Revenues over (under) expenditures	(83,467,123)	(90,082,696)	(45,718,419)	44,364,277
OTHER FINANCING SOURCES (USES)				
Transfers in	46,218,490	46,322,990	59,912,970	13,589,980
Transfers out	(38,679,690)	(38,686,690)	(129,017)	38,557,673
Other financing (uses)	(6,518,073)	-	-	-
Total other financing sources (uses)	<u>1,020,727</u>	<u>7,636,300</u>	<u>59,783,953</u>	<u>52,147,653</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,587,341</u>	<u>\$ 98,587,341</u>

**C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S**

Capital Projects Funds are used to account for bond sale proceeds and other revenues which are used for the construction and acquisition of major capital projects of the County and Flood Control District.

ROADS - This fund is used for construction and improvement of roads in the County.

PERMANENT IMPROVEMENTS - Permanent Improvement bonds are used for purchase, construction or improvement of office and courts buildings, juvenile facilities, parks and other public facilities.

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
September 30, 2024

	Roads	Permanent Improvements	Total
ASSETS			
Cash and investments:			
Cash and cash equivalents	\$ 81,851,172	\$ 486,189,633	\$ 568,040,805
Investments	170,846,106	-	170,846,106
Receivables:			
Accounts, net	1,770,542	263,062	2,033,604
Accrued interest	916,221	-	916,221
Other, net	-	275,000	275,000
Due from other funds	-	21,083,100	21,083,100
Prepays and other assets	844,640	431,300	1,275,940
Total assets	<u>256,228,681</u>	<u>508,242,095</u>	<u>764,470,776</u>
LIABILITIES			
Vouchers payable	18,978,377	34,242,934	53,221,311
Accrued payroll	-	179,802	179,802
Retainage payable	6,254,883	4,074,346	10,329,229
Due to other funds	7,894,510	9,664,875	17,559,385
Unearned revenue	13,997,831	788,897	14,786,728
Total liabilities	<u>47,125,601</u>	<u>48,950,854</u>	<u>96,076,455</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - other	199,609	234,125	433,734
Total deferred inflows of resources	<u>199,609</u>	<u>234,125</u>	<u>433,734</u>
FUND BALANCES			
Nonspendable	844,640	431,300	1,275,940
Restricted	159,418,052	452,504,934	611,922,986
Committed	48,640,779	6,120,882	54,761,661
Total fund balances	<u>208,903,471</u>	<u>459,057,116</u>	<u>667,960,587</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 256,228,681</u>	<u>\$ 508,242,095</u>	<u>\$ 764,470,776</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
For The Fiscal Year Ended September 30, 2024

	<u>Roads</u>	<u>Permanent Improvements</u>	<u>Total</u>
REVENUES			
Intergovernmental	\$ 2,152,935	\$ -	\$ 2,152,935
Earnings on investments	12,377,170	3,696,087	16,073,257
Miscellaneous	54,524,028	4,518,029	59,042,057
Total revenues	<u>69,054,133</u>	<u>8,214,116</u>	<u>77,268,249</u>
EXPENDITURES			
Current operating:			
Administration of Justice	-	5,590,376	5,590,376
Parks	7,722	1,610,645	1,618,367
County Administration	760,999	157,155,003	157,916,002
Health and Human Services	-	3,010,590	3,010,590
Roads and Bridges	13,866,109	48,873	13,914,982
Capital outlay	124,068,826	89,064,057	213,132,883
Debt service:			
Debt issuance costs	228,205	205	228,410
Total expenditures	<u>138,931,861</u>	<u>256,479,749</u>	<u>395,411,610</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(69,877,728)</u>	<u>(248,265,633)</u>	<u>(318,143,361)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,131,000	463,630,063	465,761,063
Transfers out	(6,429,230)	(9,647,172)	(16,076,402)
Commercial paper issued	95,930,000	212,485,000	308,415,000
Total other financing sources (uses)	<u>91,631,770</u>	<u>666,467,891</u>	<u>758,099,661</u>
Net change in fund balances	21,754,042	418,202,258	439,956,300
Fund balances, beginning	187,149,429	40,854,858	228,004,287
Fund balances, ending	<u>\$ 208,903,471</u>	<u>\$ 459,057,116</u>	<u>\$ 667,960,587</u>

HARRIS COUNTY, TEXAS
CAPITAL PROJECTS FUNDS - ROADS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 205,308,353	\$ 203,235,788	\$ 208,813,044	\$ 5,577,256
REVENUES				
Intergovernmental	-	200,000	399,609	199,609
Earnings on investments	-	6,396,117	9,311,324	2,915,207
Miscellaneous	-	50,540,722	68,323,760	17,783,038
Total Revenues	<u>-</u>	<u>57,136,839</u>	<u>78,034,693</u>	<u>20,897,854</u>
EXPENDITURES				
Current operating:				
Parks	24,764	7,722	7,722	-
County Administration	171,267,618	339,218,997	46,199	(339,172,798)
Roads and Bridges	152,351,116	189,493,482	15,164,452	(174,329,030)
Capital outlay	174,133,644	362,819,083	116,187,776	(246,631,307)
Debt service:				
Debt issuance costs	25,753	272,631	228,205	(44,426)
Total Expenditures	<u>497,802,895</u>	<u>891,811,915</u>	<u>131,634,354</u>	<u>(760,177,561)</u>
Revenues over (under) expenditures	<u>(497,802,895)</u>	<u>(834,675,076)</u>	<u>(53,599,661)</u>	<u>781,075,415</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,313,000	5,313,000	-
Transfers out	(3,375,458)	(14,423,712)	(9,611,230)	4,812,482
Other financing sources	295,870,000	640,550,000	95,930,000	(544,620,000)
Total other financing sources (uses)	<u>292,494,542</u>	<u>631,439,288</u>	<u>91,631,770</u>	<u>(539,807,518)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,845,153</u>	<u>\$ 246,845,153</u>

HARRIS COUNTY, TEXAS
CAPITAL PROJECTS FUNDS - PERMANENT IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 80,460,406	\$ 77,365,529	\$ 56,475,747	\$ (20,889,782)
REVENUES				
Earnings on investments	-	1,679,245	3,619,702	1,940,457
Miscellaneous	-	462,695	2,110,955	1,648,260
Total Revenues	<u>-</u>	<u>2,141,940</u>	<u>5,730,657</u>	<u>3,588,717</u>
EXPENDITURES				
Current operating:				
Administration of Justice	48,581,842	56,838,609	5,133,808	(51,704,801)
Parks	3,233,096	11,984,774	1,591,131	(10,393,643)
County Administration	510,592,897	1,246,681,572	144,454,141	(1,102,227,431)
Health and Human Services	8,407,577	8,900,379	3,678,575	(5,221,804)
Roads and Bridges	45,833,812	17,175,800	58,125	(17,117,675)
Capital outlay	114,584,020	146,914,382	97,270,233	(49,644,149)
Debt service:				
Debt issuance costs	80,553	103,758	23,205	(80,553)
Total Expenditures	<u>731,313,797</u>	<u>1,488,599,274</u>	<u>252,209,218</u>	<u>(1,236,390,056)</u>
Revenues over (under) expenditures	<u>(731,313,797)</u>	<u>(1,486,457,334)</u>	<u>(246,478,561)</u>	<u>1,239,978,773</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	454,050,000	469,332,826	15,282,826
Transfers out	(586,609)	(16,508,195)	(15,349,936)	1,158,259
Other financing sources	651,440,000	971,550,000	212,210,000	(759,340,000)
Total other financing sources (uses)	<u>650,853,391</u>	<u>1,409,091,805</u>	<u>666,192,890</u>	<u>(742,898,915)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 476,190,076</u>	<u>\$ 476,190,076</u>

HARRIS COUNTY, TEXAS
CAPITAL PROJECTS FUNDS - FLOOD CONTROL
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2024

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 537,206,165	\$ 524,242,717	\$ 520,733,916	\$ (3,508,801)
REVENUES				
Intergovernmental	-	645,981	644,012	(1,969)
Earnings on investments	-	11,259,659	17,367,752	6,108,093
Miscellaneous	-	7,842,279	18,938,546	11,096,267
Total Revenues	<u>-</u>	<u>19,747,919</u>	<u>36,950,310</u>	<u>17,202,391</u>
EXPENDITURES				
Current operating:				
Flood Control	836,779,855	700,304,244	46,454,164	(653,850,080)
Capital outlay	339,378,101	476,776,347	115,171,729	(361,604,618)
Total Expenditures	<u>1,176,157,956</u>	<u>1,177,080,591</u>	<u>161,625,893</u>	<u>(1,015,454,698)</u>
Revenues over (under) expenditures	<u>(1,176,157,956)</u>	<u>(1,157,332,672)</u>	<u>(124,675,583)</u>	<u>1,032,657,089</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	15,404,377	22,230,389	6,826,012
Transfers out	(61,048,209)	(82,314,422)	(16,981,547)	65,332,875
Other financing sources	700,000,000	700,000,000	-	(700,000,000)
Total other financing sources (uses)	<u>638,951,791</u>	<u>633,089,955</u>	<u>5,248,842</u>	<u>(627,841,113)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 401,307,175</u>	<u>\$ 401,307,175</u>



**E
N
T
E
R
P
R
I
S
E

F
U
N
D
S**

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

PARKING FACILITIES - This fund is used to account for the acquisition, operation and maintenance of the County's parking facilities. These facilities are financed primarily through user charges.

SHERIFF'S COMMISSARY - This fund is used to account for the operation of a commissary for jail inmates. The Commissary is funded primarily through profits on sales of commissary items to inmates.

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
September 30, 2024

	Parking Facilities	Sheriff's Commissary	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,950,282	\$ 10,258,655	\$ 22,208,937
Investments	-	11,909,590	11,909,590
Receivable, net	-	232,686	232,686
Accrued interest receivable	-	52,867	52,867
Other receivable, net	391,430	282,200	673,630
Total current assets	<u>12,341,712</u>	<u>22,735,998</u>	<u>35,077,710</u>
Noncurrent assets:			
Land and construction in progress	13,963,598	-	13,963,598
Land improvements	2,943,362	-	2,943,362
Buildings	25,223,398	155,000	25,378,398
Equipment	109,052	6,331,430	6,440,482
Accumulated depreciation	(14,244,689)	(5,644,225)	(19,888,914)
Total noncurrent assets	<u>27,994,721</u>	<u>842,205</u>	<u>28,836,926</u>
Total assets	<u>40,336,433</u>	<u>23,578,203</u>	<u>63,914,636</u>
LIABILITIES			
Current liabilities:			
Vouchers payable	1,108,082	1,194,801	2,302,883
Accrued payroll	5,053	94,912	99,965
Unearned revenue	-	13,719	13,719
Current portion of long-term liabilities	349	18,154	18,503
Total current liabilities	<u>1,113,484</u>	<u>1,321,586</u>	<u>2,435,070</u>
Noncurrent liabilities:			
Noncurrent portion of compensatory time payable	328	17,063	17,391
Total noncurrent liabilities	<u>328</u>	<u>17,063</u>	<u>17,391</u>
Total liabilities	<u>1,113,812</u>	<u>1,338,649</u>	<u>2,452,461</u>
NET POSITION			
Net investment in capital assets	27,994,721	842,205	28,836,926
Unrestricted	11,227,900	21,397,349	32,625,249
Total net position	<u>\$ 39,222,621</u>	<u>\$ 22,239,554</u>	<u>\$ 61,462,175</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
For The Fiscal Year Ended September 30, 2024

	Parking Facilities	Sheriff's Commissary	Total
OPERATING REVENUES			
Sales	\$ -	\$ 6,389,433	\$ 6,389,433
User fees	5,148,110	-	5,148,110
Miscellaneous	-	90,699	90,699
Total operating revenues	<u>5,148,110</u>	<u>6,480,132</u>	<u>11,628,242</u>
OPERATING EXPENSES			
Salaries	320,930	1,471,114	1,792,044
Materials and supplies	-	1,216,992	1,216,992
Services and fees	7,407,334	3,696,136	11,103,470
Utilities	126,847	-	126,847
Depreciation	722,255	201,835	924,090
Total operating expenses	<u>8,577,366</u>	<u>6,586,077</u>	<u>15,163,443</u>
Operating income (loss)	<u>(3,429,256)</u>	<u>(105,945)</u>	<u>(3,535,201)</u>
NONOPERATING REVENUES (EXPENSES)			
Earnings on investments	<u>771,973</u>	<u>1,268,275</u>	<u>2,040,248</u>
Total nonoperating revenues (expenses)	<u>771,973</u>	<u>1,268,275</u>	<u>2,040,248</u>
Income (loss) before transfers	<u>(2,657,283)</u>	<u>1,162,330</u>	<u>(1,494,953)</u>
Change in net position	(2,657,283)	1,162,330	(1,494,953)
Net position, beginning	41,879,904	21,077,224	62,957,128
Net position, ending	<u>\$ 39,222,621</u>	<u>\$ 22,239,554</u>	<u>\$ 61,462,175</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For The Fiscal Year Ended September 30, 2024

	Parking Facilities	Sheriff's Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 5,153,008	\$ 6,491,301	\$ 11,644,309
Payments to employees	(363,939)	(1,424,973)	(1,788,912)
Payments to vendors	(6,903,554)	(4,181,211)	(11,084,765)
Net cash provided by (used for) operating activities	<u>(2,114,485)</u>	<u>885,117</u>	<u>(1,229,368)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	<u>(13,033,768)</u>	<u>(113,479)</u>	<u>(13,147,247)</u>
Net cash provided by (used for) capital and related financing activities	<u>(13,033,768)</u>	<u>(113,479)</u>	<u>(13,147,247)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	-	(24,708,378)	(24,708,378)
Proceeds from sales and maturities of investments	-	13,070,456	13,070,456
Interest received	2,408,434	960,605	3,369,039
Net cash provided by (used for) investing activities	<u>2,408,434</u>	<u>(10,677,317)</u>	<u>(8,268,883)</u>
Net change in cash and cash equivalents	<u>(12,739,819)</u>	<u>(9,905,679)</u>	<u>(22,645,498)</u>
Cash and cash equivalents, beginning	24,690,101	20,164,334	44,854,435
Cash and cash equivalents, ending	<u>\$ 11,950,282</u>	<u>\$ 10,258,655</u>	<u>\$ 22,208,937</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:			
Operating income (loss)	\$ (3,429,256)	\$ (105,945)	\$ (3,535,201)
Adjustment to reconcile operating gain (loss) to net cash provided by (used for) operating activities:			
Depreciation/amortization	722,255	201,835	924,090
Change in assets and liabilities:			
Receivables, net	4,898	2,765	7,663
Vouchers payable and accrued liabilities	630,627	731,917	1,362,544
Unearned revenue	-	8,404	8,404
Compensatory time payable	(43,009)	46,141	3,132
Net cash provided by (used for) operating activities	<u>\$ (2,114,485)</u>	<u>\$ 885,117</u>	<u>\$ (1,229,368)</u>
Non-Cash Operating, Capital and Related Financing, and Investing Activities.			
Increase/(decrease) in the fair value of investments	<u>\$ (1,626,945)</u>	<u>\$ 254,901</u>	<u>\$ (1,372,044)</u>

**I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D
S**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

VEHICLE MAINTENANCE - This fund is used to account for the operation and maintenance of the County's Vehicle Maintenance Department which is financed through user charges.

RADIO OPERATIONS - This fund is used to account for the operation of County radios which is financed through user charges.

INMATE INDUSTRIES - This fund is used to account for the operation of the printing services provided by inmates to County departments which is financed by user charges.

HEALTH INSURANCE MANAGEMENT - This fund is used to account for County employees' group health insurance activities.

RISK MANAGEMENT - This fund is used to account for the County's workers' compensation and other risk management activities. Workers' Compensation includes medical and indemnity payments as required by law for on-the-job related injuries. Other risk management activities include coordination of all insurance policies and management of self-insured risk.

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
September 30, 2024

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 34,311,426	\$ 14,098,126	\$ 146,622	\$ 79,098,893	\$ 35,049,757	\$ 162,704,824
Investments	-	-	-	-	13,246,525	13,246,525
Receivables, net	-	388,975	-	2,608,089	24,724	3,021,788
Accrued interest receivable	-	-	-	-	54,374	54,374
Other receivable, net	6,453	13,534	2,059	19,495	13,435,131	13,476,672
Due from other funds	621,134	28,262	-	-	-	649,396
Prepays and other assets	36,197	87,814	-	-	1,400,000	1,524,011
Inventories	1,305,966	57,115	-	-	-	1,363,081
Total current assets	<u>36,281,176</u>	<u>14,673,826</u>	<u>148,681</u>	<u>81,726,477</u>	<u>63,210,511</u>	<u>196,040,671</u>
Noncurrent assets:						
Land and construction in progress	1,916,684	-	-	-	-	1,916,684
Buildings	1,468,568	-	-	-	-	1,468,568
Equipment	65,944,294	3,836,301	13,409	-	468	69,794,472
Accumulated depreciation	(62,368,588)	(3,049,933)	(11,811)	-	(468)	(65,430,800)
Total noncurrent assets	<u>6,960,958</u>	<u>786,368</u>	<u>1,598</u>	<u>-</u>	<u>-</u>	<u>7,748,924</u>
Total assets	<u>43,242,134</u>	<u>15,460,194</u>	<u>150,279</u>	<u>81,726,477</u>	<u>63,210,511</u>	<u>203,789,595</u>
LIABILITIES						
Current liabilities:						
Vouchers payable	4,650,290	1,194,466	8,426	22,002,996	193,514	28,049,692
Accrued payroll	502,503	372,144	-	119,779	107,966	1,102,392
Estimated outstanding claims	-	-	-	-	47,505,799	47,505,799
Incurred but not reported claims	-	-	-	30,495,296	11,737,206	42,232,502
Due to other funds	-	-	-	15,670,280	599,499	16,269,779
Unearned revenue	-	-	-	-	179,160	179,160
Current portion of long-term liabilities	106,916	89,623	-	22,366	17,218	236,123
Total current liabilities	<u>5,259,709</u>	<u>1,656,233</u>	<u>8,426</u>	<u>68,310,717</u>	<u>60,340,362</u>	<u>135,575,447</u>
Noncurrent liabilities:						
Noncurrent portion of long-term liabilities	100,496	84,241	-	21,023	16,184	221,944
Total noncurrent liabilities	<u>100,496</u>	<u>84,241</u>	<u>-</u>	<u>21,023</u>	<u>16,184</u>	<u>221,944</u>
Total liabilities	<u>5,360,205</u>	<u>1,740,474</u>	<u>8,426</u>	<u>68,331,740</u>	<u>60,356,546</u>	<u>135,797,391</u>
NET POSITION						
Net investment in capital assets	6,960,958	786,368	1,598	-	-	7,748,924
Unrestricted	30,920,971	12,933,352	140,255	13,394,737	2,853,965	60,243,280
Total net position	<u>\$ 37,881,929</u>	<u>\$ 13,719,720</u>	<u>\$ 141,853</u>	<u>\$ 13,394,737</u>	<u>\$ 2,853,965</u>	<u>\$ 67,992,204</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - INTERNAL SERVICE FUNDS
For The Fiscal Year Ended September 30, 2024

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
OPERATING REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,300,000	\$ -	\$ 2,300,000
Charges to departments	32,571,279	9,512,496	79,244	410,268,270	16,208,556	468,639,845
Total operating revenues	<u>32,571,279</u>	<u>9,512,496</u>	<u>79,244</u>	<u>412,568,270</u>	<u>16,208,556</u>	<u>470,939,845</u>
OPERATING EXPENSES						
Salaries	7,395,967	4,962,636	-	2,812,579	2,079,122	17,250,304
Materials and supplies	5,403,554	670,476	39,148	86,984	82,581	6,282,743
Services and fees	6,373,214	2,030,127	74,403	885,093	2,549,201	11,912,038
Utilities	104,250	284,590	-	-	-	388,840
Transportation and travel	16,247,772	170,397	-	17,512	115	16,435,796
Incurred claims	-	-	-	415,624,396	8,025,343	423,649,739
Estimated claims & changes in estimates	-	-	-	(3,626,955)	6,354,590	2,727,635
Cost of goods sold	42,718	-	-	-	-	42,718
Depreciation	3,585,688	221,693	1,904	-	-	3,809,285
Total operating expenses	<u>39,153,163</u>	<u>8,339,919</u>	<u>115,455</u>	<u>415,799,609</u>	<u>19,090,952</u>	<u>482,499,098</u>
Operating income (loss)	<u>(6,581,884)</u>	<u>1,172,577</u>	<u>(36,211)</u>	<u>(3,231,339)</u>	<u>(2,882,396)</u>	<u>(11,559,253)</u>
NONOPERATING REVENUES (EXPENSES)						
Earnings on investments	1,365,336	642,803	7,988	3,418,110	2,508,033	7,942,270
Gain/(Loss) on disposal of capital assets	2,192,764	18,677	-	-	-	2,211,441
Other nonoperating revenues (expenses)	210,237	(4,796)	1,798	5,972,400	-	6,179,639
Total nonoperating revenues (expenses)	<u>3,768,337</u>	<u>656,684</u>	<u>9,786</u>	<u>9,390,510</u>	<u>2,508,033</u>	<u>16,333,350</u>
Income (loss) before transfers	<u>(2,813,547)</u>	<u>1,829,261</u>	<u>(26,425)</u>	<u>6,159,171</u>	<u>(374,363)</u>	<u>4,774,097</u>
Transfers in	1,059,830	-	-	-	-	1,059,830
Total transfers	<u>1,059,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,059,830</u>
Change in net position	<u>(1,753,717)</u>	<u>1,829,261</u>	<u>(26,425)</u>	<u>6,159,171</u>	<u>(374,363)</u>	<u>5,833,927</u>
Net position, beginning	39,635,646	11,890,459	168,278	7,235,566	3,228,328	62,158,277
Net position, ending	<u>\$ 37,881,929</u>	<u>\$ 13,719,720</u>	<u>\$ 141,853</u>	<u>\$ 13,394,737</u>	<u>\$ 2,853,965</u>	<u>\$ 67,992,204</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For The Fiscal Year Ended September 30, 2024

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 32,690,669	\$ 9,497,683	\$ 79,244	\$ 413,524,211	\$ 14,756,810	\$ 470,548,617
Payments to employees	(7,281,279)	(4,871,004)	-	(2,781,209)	(2,058,594)	(16,992,086)
Payments to vendors	(26,405,520)	(1,910,354)	(105,125)	3,335,704	(3,614,507)	(28,699,802)
Claims paid	-	-	-	(414,534,251)	(8,482,437)	(423,016,688)
Other receipts/(payments)	210,237	(4,796)	1,798	5,972,400	-	6,179,639
Net cash provided by (used for) operating activities	<u>(785,893)</u>	<u>2,711,529</u>	<u>(24,083)</u>	<u>5,516,855</u>	<u>601,272</u>	<u>8,019,680</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	1,059,830	-	-	-	-	1,059,830
Net cash provided by (used for) noncapital financing activities	<u>1,059,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,059,830</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipts from sale of capital assets	369,671	-	-	-	-	369,671
Purchases of capital assets	-	(165,539)	-	-	-	(165,539)
Net cash provided by (used for) capital and related financing activities	<u>369,671</u>	<u>(165,539)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,132</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	-	-	-	-	(25,281,204)	(25,281,204)
Proceeds from sales and maturities of investments	-	-	-	-	32,104,521	32,104,521
Interest received	3,372,234	1,320,928	18,103	7,779,507	3,827,308	16,318,080
Net cash provided by (used for) investing activities	<u>3,372,234</u>	<u>1,320,928</u>	<u>18,103</u>	<u>7,779,507</u>	<u>10,650,625</u>	<u>23,141,397</u>
Net change in cash and cash equivalents	4,015,842	3,866,918	(5,980)	13,296,362	11,251,897	32,425,039
Cash and cash equivalents, beginning	30,295,584	10,231,208	152,602	65,802,531	23,797,860	130,279,785
Cash and cash equivalents, ending	<u>\$ 34,311,426</u>	<u>\$ 14,098,126</u>	<u>\$ 146,622</u>	<u>\$ 79,098,893</u>	<u>\$ 35,049,757</u>	<u>\$ 162,704,824</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:						
Operating income (loss)	\$ (6,581,884)	\$ 1,172,577	\$ (36,211)	\$ (3,231,339)	\$ (2,882,396)	\$ (11,559,253)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:						
Depreciation/amortization	3,585,688	221,693	1,904	-	-	3,809,285
Other nonoperating revenues (expenses)	210,237	(4,796)	1,798	5,972,400	-	6,179,639
Change in assets and liabilities:						
Receivables, net	119,390	(14,813)	-	955,941	(1,443,241)	(382,723)
Prepays and other assets	(36,197)	194,250	-	-	(500,000)	(341,947)
Inventories	42,718	(610)	-	-	-	42,108
Vouchers payable and accrued liabilities	1,838,770	1,111,023	8,426	1,815,966	5,439,818	10,214,003
Unearned revenue	-	-	-	-	(8,505)	(8,505)
Compensatory time payable	35,385	32,205	-	3,887	(4,404)	67,073
Net cash provided by (used for) operating activities	<u>(785,893)</u>	<u>2,711,529</u>	<u>(24,083)</u>	<u>5,516,855</u>	<u>601,272</u>	<u>8,019,680</u>
Non-Cash Operating, Capital and Related Financing, and Investing Activities:						
Increase (decrease) in the fair value of investments	\$ (1,995,228)	\$ (674,182)	\$ (10,056)	\$ (4,336,036)	\$ (1,282,562)	\$ (8,298,064)

**F
I
D
U
C
I
A
R
Y**

**F
U
N
D
S**

FIDUCIARY FUNDS:

DISTRICT CLERK REGISTRY - Established for the purpose of accounting for monies held in the custody of the District Clerk under orders of various Harris County courts.

COUNTY CLERK REGISTRY - Established for the purpose of accounting for monies held in the custody of the County Clerk under orders of various Harris County courts.

COMMUNITY DEVELOPMENT BLOCK GRANT HOMEOWNER ASSISTANCE PROGRAM – This fund is used to account for collections received from homeowners who have entered into an agreement with the County and the contractor. The County will hold the funds to be disbursed to the contractor for home construction rehab.

OFFICERS' FEES - This fund is used to hold cash bonds and excess tax sales collections until they are distributed out to other entities.

BAIL SECURITY - Assets pledged by Bail Bond licensees as collateral are accounted for in this fund.

TAX COLLECTOR'S - Tax collections are deposited in the Tax Collector's fiduciary fund pending audit and distribution to other taxing jurisdictions.

INMATE PROPERTY - This fund is used to account for jail inmates' properties held in the custody of Harris County.

TREASURER ESCHEAT - This fund is used to account for unclaimed property \$100 or less held in the custody of Harris County.

DISTRICT CLERK RESTITUTION - This fund is used to account for restitution payments from the Texas Department of Criminal Justice (TDCJ) processed by the District Clerk's Office.

JUVENILE RESTITUTION - This fund is used to account for collection and distribution of monies for Harris County Juvenile Probation Department clients ordered by courts to make victim restitution payments.

DA FRAUD FEE RESTITUTION - This fund is used to distribute restitution funds collected by the Harris County District Attorney's office.

DA VICTIMS RIGHTS RESTITUTION - This fund is used to account for collection and distribution of monies ordered by the court paid by a defendant convicted of an offense to make restitution to the victim of the offense or, if the victim is deceased, to the victim's estate.

DA SEIZED ASSETS - This fund is used to account for assets seized pursuant to the state forfeiture law Chapter 59, Code of Criminal Procedure.

CUSTODIAL - This fund is used to account for the County Guardianship Program bank accounts and the individual wards that have bank accounts.

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2024

	<u>District Clerk Registry</u>	<u>County Clerk Registry</u>	<u>CDBGDR HAP Agency</u>	<u>Officers' Fees</u>	<u>Bail Security</u>	<u>Tax Collector's</u>	<u>Inmate Property</u>
ASSETS							
Cash and cash equivalents	\$ 57,857,763	\$ 48,123,439	\$ 121,632	\$ 25,837,590	\$ 9,000,813	\$ 104,812,776	\$ 1,215,815
Investments	75,390,657	8,825,000	-	-	-	34,670,628	-
Accounts receivable	93,975	2,703,383	-	-	-	-	-
Total assets	<u>\$ 133,342,395</u>	<u>\$ 59,651,822</u>	<u>\$ 121,632</u>	<u>\$ 25,837,590</u>	<u>\$ 9,000,813</u>	<u>\$ 139,483,404</u>	<u>\$ 1,215,815</u>
LIABILITIES							
Held for others	\$ 3,217,186	\$ 1,350,040	\$ 6,990	\$ -	\$ 280,814	\$ -	\$ -
Due to other governments	-	-	-	-	-	139,483,404	-
Total liabilities	<u>3,217,186</u>	<u>1,350,040</u>	<u>6,990</u>	<u>-</u>	<u>280,814</u>	<u>139,483,404</u>	<u>-</u>
NET POSITION							
Restricted for:							
Individuals, organizations, and other governments	130,125,209	58,301,782	114,642	25,837,590	8,719,999	-	1,215,815
Total net position	<u>\$ 130,125,209</u>	<u>\$ 58,301,782</u>	<u>\$ 114,642</u>	<u>\$ 25,837,590</u>	<u>\$ 8,719,999</u>	<u>\$ -</u>	<u>\$ 1,215,815</u>

(continued)

Treasurer Escheat	District Clerk Restitution	Juvenile Restitution	DA Fraud Fee	DA Victims Witness	Seized Assets	Custodial	Total Fiduciary
\$ 1,494,967	\$ 437,099	\$ 371,721	\$ 15,684	\$ 210,055	\$ 13,189,859	\$ 6,544,817	\$ 269,234,030
-	-	-	-	-	-	-	118,886,285
-	-	-	-	-	-	-	2,797,358
<u>\$ 1,494,967</u>	<u>\$ 437,099</u>	<u>\$ 371,721</u>	<u>\$ 15,684</u>	<u>\$ 210,055</u>	<u>\$ 13,189,859</u>	<u>\$ 6,544,817</u>	<u>\$ 390,917,673</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,855,030
-	-	-	-	-	-	-	139,483,404
-	-	-	-	-	-	-	144,338,434
1,494,967	437,099	371,721	15,684	210,055	13,189,859	6,544,817	246,579,239
<u>\$ 1,494,967</u>	<u>\$ 437,099</u>	<u>\$ 371,721</u>	<u>\$ 15,684</u>	<u>\$ 210,055</u>	<u>\$ 13,189,859</u>	<u>\$ 6,544,817</u>	<u>\$ 246,579,239</u>

(concluded)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For The Fiscal Year Ended September 30, 2024

	<u>District Clerk Registry</u>	<u>County Clerk Registry</u>	<u>CDBGDR HAP Agency</u>	<u>Officers' Fees</u>	<u>Bail Security</u>	<u>Tax Collector's</u>	<u>Inmate Property</u>
ADDITIONS							
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,961,222,512	\$ -
Held for others	78,990,049	70,726,044	-	6,869,423	766,264	-	1,565,438
Interest on investments	8,446,621	2,619,120	886	-	-	-	-
Total additions	<u>87,436,670</u>	<u>73,345,164</u>	<u>886</u>	<u>6,869,423</u>	<u>766,264</u>	<u>15,961,222,512</u>	<u>1,565,438</u>
DEDUCTIONS							
Payments to other governments	-	-	-	-	-	15,961,222,512	-
Payments to individuals	127,186,433	67,910,826	-	6,152,059	1,081,401	-	1,879,232
Total deductions	<u>127,186,433</u>	<u>67,910,826</u>	<u>-</u>	<u>6,152,059</u>	<u>1,081,401</u>	<u>15,961,222,512</u>	<u>1,879,232</u>
Changes in fiduciary net position	(39,749,763)	5,434,338	886	717,364	(315,137)	-	(313,794)
Net position - beginning	169,874,972	52,867,444	113,756	25,120,226	9,035,136	-	1,529,609
Net position - ending	<u>\$ 130,125,209</u>	<u>\$ 58,301,782</u>	<u>\$ 114,642</u>	<u>\$ 25,837,590</u>	<u>\$ 8,719,999</u>	<u>\$ -</u>	<u>\$ 1,215,815</u>

(continued)

Treasurer Escheat	District Clerk Restitution	Juvenile Restitution	DA Fraud Fee	DA Victims Witness	Seized Assets	Custodial	Total Fiduciary
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,961,222,512
602,552	437,099	438,203	122,380	262,291	1,420,194	5,409,605	167,609,542
-	-	-	-	-	-	-	11,066,627
<u>602,552</u>	<u>437,099</u>	<u>438,203</u>	<u>122,380</u>	<u>262,291</u>	<u>1,420,194</u>	<u>5,409,605</u>	<u>16,139,898,681</u>
-	-	-	-	-	-	-	15,961,222,512
875,825	-	418,228	119,256	231,885	1,775,705	3,536,363	211,167,213
<u>875,825</u>	<u>-</u>	<u>418,228</u>	<u>119,256</u>	<u>231,885</u>	<u>1,775,705</u>	<u>3,536,363</u>	<u>16,172,389,725</u>
(273,273)	437,099	19,975	3,124	30,406	(355,511)	1,873,242	(32,491,044)
1,768,240	-	351,746	12,560	179,649	13,545,370	4,671,575	279,070,283
<u>\$ 1,494,967</u>	<u>\$ 437,099</u>	<u>\$ 371,721</u>	<u>\$ 15,684</u>	<u>\$ 210,055</u>	<u>\$ 13,189,859</u>	<u>\$ 6,544,817</u>	<u>\$ 246,579,239</u>

(concluded)



**C
O
M
P
O
N
E
N
T

U
N
I
T
S**

Discretely presented component units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

HARRIS COUNTY HOUSING FINANCE CORPORATION - This organization was established under the Texas Housing Finance Corporation Act as a separate non-profit corporate entity. The corporation was created in 1980 by the Commissioners Court of Harris County, but it is not a political subdivision of Harris County under state law. The corporation is exempt from federal income tax and is authorized to issue debt instruments for the purpose of purchasing single family home mortgages and providing financing for multifamily projects, both relating to low and moderate income owners/residents.

HARRIS COUNTY INDUSTRIAL DEVELOPMENT CORPORATION - This corporation was created in 1981 to approve the issuance of industrial and manufacturing bonds which promote and encourage employment and the public welfare in Harris County. Its Board of Directors is appointed by the Commissioners Court of Harris County. The corporation is a tax-exempt entity. Although it may issue debt that Harris County has no obligation to assume, Commissioners Court must approve the debt issuance.

CHILDREN'S ASSESSMENT CENTER FOUNDATION, INC. - This foundation was established in 1995 to provide a professional, compassionate and coordinated approach to the treatment of sexually abused children and their families and to serve as an advocate for all children in our community. The foundation is a tax-exempt entity.

FRIENDS OF COUNTY PETS - This corporation was organized to aid and act on behalf of Harris County, Texas in providing funds for the operation, maintenance, and improvement of veterinary public health programs of Harris County Public Health and Environmental Services.

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION - NONMAJOR COMPONENT UNITS
September 30, 2024

	Harris County Housing Finance Corporation	Harris County Industrial Development Corporation	Children's Assessment Center Foundation	Friends of CountyPets	Total
ASSETS					
Cash and cash equivalents	\$ 6,342,410	\$ 267,982	\$ 3,884,197	\$ 313,494	\$ 10,808,083
Investments, including accrued interest	1,399,176	-	9,937,350	-	11,336,526
Receivables:					
Accounts	91,078	-	1,226,196	-	1,317,274
Other	565,434	-	-	7,430	572,864
Prepays and other assets	1,585,300	735	179,196	-	1,765,231
Restricted cash and investments	-	-	52,513	-	52,513
Capital assets:					
Land, improvements and construction in progress	2,160,000	-	5,999,951	-	8,159,951
Other capital assets, net of depreciation	-	-	25,302,281	-	25,302,281
Total assets	<u>12,143,398</u>	<u>268,717</u>	<u>46,581,684</u>	<u>320,924</u>	<u>59,314,723</u>
LIABILITIES					
Vouchers payable and accrued liabilities	8,333	18,544	136,238	-	163,115
Unearned revenue	-	-	667,562	-	667,562
Total liabilities	<u>8,333</u>	<u>18,544</u>	<u>803,800</u>	<u>-</u>	<u>830,677</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred lease revenue	565,434	-	-	-	565,434
Total deferred inflows of resources	<u>565,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>565,434</u>
NET POSITION					
Net investment in capital assets	2,160,000	-	31,302,232	-	33,462,232
Restricted for:					
Donor restrictions	-	-	1,654,661	-	1,654,661
Unrestricted net position	9,409,631	250,173	12,820,991	320,924	22,801,719
Total net position	<u>\$ 11,569,631</u>	<u>\$ 250,173</u>	<u>\$ 45,777,884</u>	<u>\$ 320,924</u>	<u>\$ 57,918,612</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR COMPONENT UNITS
For The Fiscal Year Ended September 30, 2024

	Harris County Housing Finance Corporation	Harris County Industrial Development Corporation	Children's Assessment Center Foundation	Friends of CountyPets	Total
REVENUES					
Program Revenues:					
Charges for services	\$ 179,524	\$ -	\$ 3,352,230	\$ 67,813	\$ 3,599,567
Operating grants and contributions	1,472,000	-	7,997,898	-	9,469,898
Capital grants and contributions	2,160,000	-	-	-	2,160,000
Total program revenues	<u>3,811,524</u>	<u>-</u>	<u>11,350,128</u>	<u>67,813</u>	<u>15,229,465</u>
EXPENSES	<u>223,236</u>	<u>48,889</u>	<u>9,662,615</u>	<u>36,519</u>	<u>9,971,259</u>
Net (expenses) program revenues	<u>3,588,288</u>	<u>(48,889)</u>	<u>1,687,513</u>	<u>31,294</u>	<u>5,258,206</u>
General Revenues (Expenses):					
Earnings on investments	232,168	13,553	715,069	8,290	969,080
Other	490,358	-	-	-	490,358
Net general revenues (expenses)	<u>722,526</u>	<u>13,553</u>	<u>715,069</u>	<u>8,290</u>	<u>1,459,438</u>
Change in net position	4,310,814	(35,336)	2,402,582	39,584	6,717,644
Net position, beginning	<u>7,258,817</u>	<u>285,509</u>	<u>43,375,302</u>	<u>281,340</u>	<u>51,200,968</u>
Net position, ending	<u>\$ 11,569,631</u>	<u>\$ 250,173</u>	<u>\$ 45,777,884</u>	<u>\$ 320,924</u>	<u>\$ 57,918,612</u>



**S
T
A
T
I
S
T
I
C
A
L**

**S
E
C
T
I
O
N**

This part of Harris County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

Listed below are the areas covered in the statistical section:

FINANCIAL TRENDS – These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

REVENUE CAPACITY – These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

DEBT CAPACITY – These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION – These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

OPERATING INFORMATION – These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the service the County provides and the activities it performs.

OTHER INFORMATION – These schedules contain information that although is not required, is presented to help the reader obtain additional insights into County activities and finances.



Table 1

HARRIS COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (accrual basis of accounting)
(amounts in thousands)

	<u>2016*</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>9/30/2022**</u>	<u>2023</u>	<u>2024</u>
Governmental activities:										
Net investment in capital assets	\$ 9,146,605	\$ 9,415,321	\$ 9,712,616	\$ 9,970,087	\$ 10,064,606	\$ 10,067,771	\$ 10,110,639	\$ 10,137,033	\$ 10,183,592	\$ 10,208,008
Restricted for:										
Debt service	293,732	306,366	211,745	267,772	310,410	326,528	302,467	10,383	147,106	201,415
Capital projects	35,510	56,630	56,260	62,473	91,716	171,239	58,131	92,710	88,747	55,728
Donor temporarily restricted/Other	9	247	874	4,140	4,037	-	252,851	248,786	3,873	220
Legislative	2,486	1,699	1,615	1,616	1,615	-	-	-	-	-
Mobility and infrastructure program	302,455	307,729	263,146	267,881	278,580	565,673	544,327	535,124	662,826	518,097
Unrestricted	178,752	190,071	(783,634)	(753,770)	(726,255)	(1,055,388)	(1,397,180)	(2,515,410)	(2,318,770)	(2,230,938)
Total governmental activities net position	<u>\$ 9,959,549</u>	<u>\$ 10,278,063</u>	<u>\$ 9,462,622</u>	<u>\$ 9,820,199</u>	<u>\$ 10,024,709</u>	<u>\$ 10,075,823</u>	<u>\$ 9,871,235</u>	<u>\$ 8,508,626</u>	<u>\$ 8,767,374</u>	<u>\$ 8,752,530</u>
Business-type activities:										
Net investment in capital assets	\$ 99,644	\$ 309,590	\$ 478,076	\$ 652,407	\$ 849,643	\$ 952,718	\$ 1,018,442	\$ 1,060,499	\$ 1,081,555	\$ 1,024,521
Restricted for:										
Debt service	256,456	258,573	286,222	305,490	305,094	301,562	275,033	316,888	157,995	162,832
Capital projects	148,612	11,253	9,452	9,390	6,905	3,030	15,855	11,294	9,848	111,602
Operating reserve per bond covenants	37,670	39,823	42,198	45,145	46,154	49,261	74,463	105,122	87,888	91,760
Toll road	566,977	722,002	749,091	833,464	964,823	477,101	492,278	522,270	609,545	781,989
Unrestricted	20,996	21,752	(4,539)	29,005	35,578	36,602	37,445	34,906	46,343	32,625
Total business-type activities net position	<u>\$ 1,130,355</u>	<u>\$ 1,362,993</u>	<u>\$ 1,560,500</u>	<u>\$ 1,874,901</u>	<u>\$ 2,208,197</u>	<u>\$ 1,820,274</u>	<u>\$ 1,913,516</u>	<u>\$ 2,050,979</u>	<u>\$ 1,993,174</u>	<u>\$ 2,205,329</u>
Primary government:										
Net investment in capital assets	\$ 9,246,249	\$ 9,724,911	\$ 10,190,692	\$ 10,622,494	\$ 10,914,249	\$ 11,020,489	\$ 11,129,081	\$ 11,197,532	\$ 11,265,147	\$ 11,232,529
Restricted	1,643,907	1,704,322	1,620,603	1,797,371	2,009,334	1,894,394	2,015,405	1,842,577	1,767,828	1,923,643
Unrestricted	199,748	211,823	(788,173)	(724,765)	(690,677)	(1,018,786)	(1,359,735)	(2,480,504)	(2,272,427)	(2,198,313)
Total primary government net position	<u>\$ 11,089,904</u>	<u>\$ 11,641,056</u>	<u>\$ 11,023,122</u>	<u>\$ 11,695,100</u>	<u>\$ 12,232,906</u>	<u>\$ 11,896,097</u>	<u>\$ 11,784,751</u>	<u>\$ 10,559,605</u>	<u>\$ 10,760,548</u>	<u>\$ 10,957,859</u>

*GASB Statement 68, Accounting and Financial Reporting for Pensions, was implemented during FY 2016.

**The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 2

**HARRIS COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (accrual basis of accounting)
(amounts in thousands)**

	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023	2024
EXPENSES										
Governmental activities:										
Administration of Justice	\$ 1,090,318	\$ 1,223,737	\$ 1,804,032	\$ 1,316,001	\$ 1,410,077	\$ 1,704,309	\$ 1,565,921	\$ 922,214	\$ 1,610,750	\$ 1,834,144
Parks	123,243	139,801	191,790	139,468	137,178	98,979	94,277	53,025	92,061	96,102
County Administration	356,256	434,656	731,297	480,751	566,569	1,101,709	1,118,979	558,306	975,098	1,307,174
Health and Human Services	206,560	215,736	311,012	234,787	274,826	374,695	598,997	295,447	516,582	583,253
Flood Control	109,294	103,756	166,456	154,163	250,438	292,764	261,280	141,917	210,400	212,686
Tax Administration	41,533	43,536	64,657	46,213	50,382	52,894	54,356	23,083	51,504	55,343
Roads and Bridges	354,830	386,723	449,405	402,487	380,530	381,644	347,203	217,652	392,850	344,511
Interest	111,514	102,778	99,626	90,280	83,702	72,307	68,221	21,244	118,174	109,627
Total governmental activities expenses	2,393,548	2,650,723	3,818,275	2,864,150	3,153,702	4,079,301	4,109,234	2,232,888	3,967,419	4,542,840
Business-type activities:										
Toll Road	423,261	435,454	432,715	422,434	438,090	406,470	467,943	270,687	525,111	555,572
Parking Facilities	2,334	2,425	2,838	2,783	2,341	4,828	6,342	2,901	4,394	8,577
Sheriff's Commissary	9,886	7,389	6,111	5,889	5,388	6,094	6,970	3,723	4,727	6,586
Total business-type activities expenses	435,481	445,268	441,664	431,106	445,819	417,392	481,255	277,311	534,232	570,735
Total primary government expenses	\$ 2,829,029	\$ 3,095,991	\$ 4,259,939	\$ 3,295,256	\$ 3,599,521	\$ 4,496,693	\$ 4,590,489	\$ 2,510,199	\$ 4,501,651	\$ 5,113,575
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
Administration of Justice	\$ 137,335	\$ 142,605	\$ 141,075	\$ 157,846	\$ 132,684	\$ 133,166	\$ 159,341	\$ 110,664	\$ 214,457	\$ 267,694
Parks	801	670	902	1,611	1,666	1,938	3,277	2,135	4,334	4,287
County Administration	56,604	66,236	61,304	58,927	59,649	61,464	64,702	40,817	68,197	91,186
Health and Human Services	11,670	14,047	12,108	12,218	10,624	9,243	10,874	11,230	10,054	10,911
Flood Control	6,228	687	5,226	628	648	1,187	1,136	368	2,402	1,401
Tax Administration	30,213	30,443	28,755	29,481	29,475	24,161	28,369	9,901	29,368	32,784
Roads and Bridges	49,462	49,229	48,366	51,464	50,960	37,472	43,222	27,377	45,569	45,598
Operating grants and contributions	171,162	189,357	234,858	221,395	278,083	734,817	739,588	364,437	660,100	831,852
Capital grants and contributions	175,360	345,026	300,963	343,532	401,554	342,260	300,869	91,898	175,323	148,736
Total governmental activities program revenues	638,835	838,300	833,557	877,102	965,343	1,345,708	1,351,378	658,827	1,209,804	1,434,449

Table 2 (continued)

Business-type activities:										
Charges for services:										
Toll Road	759,276	774,026	740,272	828,454	854,849	551,278	808,932	532,151	896,351	874,475
Parking Facilities	5,713	5,974	5,793	5,825	6,005	3,021	4,353	2,608	5,261	5,148
Sheriff's Commissary	9,210	5,581	5,962	6,547	6,936	7,818	9,293	766	12,668	6,480
Operating grants and contributions	2,995	19,176	-	1,403	-	-	-	-	-	-
Total business-type activities program revenues	<u>777,194</u>	<u>804,757</u>	<u>752,027</u>	<u>842,229</u>	<u>867,790</u>	<u>562,117</u>	<u>822,578</u>	<u>535,525</u>	<u>914,280</u>	<u>886,103</u>
Total primary government program revenues	<u>\$ 1,416,029</u>	<u>\$ 1,643,057</u>	<u>\$ 1,585,584</u>	<u>\$ 1,719,331</u>	<u>\$ 1,833,133</u>	<u>\$ 1,907,825</u>	<u>\$ 2,173,956</u>	<u>\$ 1,194,352</u>	<u>\$ 2,124,084</u>	<u>\$ 2,320,552</u>
NET (EXPENSE)/REVENUE										
Governmental activities	\$ (1,754,713)	\$ (1,812,423)	\$ (2,984,718)	\$ (1,987,048)	\$ (2,188,359)	\$ (2,733,593)	\$ (2,757,856)	\$ (1,574,061)	\$ (2,757,615)	\$ (3,108,391)
Business-type activities	<u>341,713</u>	<u>359,489</u>	<u>310,363</u>	<u>411,123</u>	<u>421,971</u>	<u>144,725</u>	<u>341,323</u>	<u>258,214</u>	<u>380,048</u>	<u>315,368</u>
Total primary government net expense	<u>\$ (1,413,000)</u>	<u>\$ (1,452,934)</u>	<u>\$ (2,674,355)</u>	<u>\$ (1,575,925)</u>	<u>\$ (1,766,388)</u>	<u>\$ (2,588,868)</u>	<u>\$ (2,416,533)</u>	<u>\$ (1,315,847)</u>	<u>\$ (2,377,567)</u>	<u>\$ (2,793,023)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes:										
Property taxes	\$ 1,722,361	\$ 1,865,975	\$ 1,879,359	\$ 2,021,093	\$ 2,032,872	\$ 2,057,057	\$ 2,106,882	\$ 25,304	\$ 2,120,504	\$ 2,374,858
Hotel occupancy taxes	40,138	37,851	43,411	43,969	47,777	28,171	41,910	-	58,027	57,079
Earnings on investments	7,112	14,559	8,500	43,518	56,586	123,292	6,052	2,874	154,275	199,209
Miscellaneous	94,453	78,552	110,392	100,570	118,767	31,039	144,469	59,366	182,010	118,077
Capital asset donations	-	-	-	-	-	-	-	-	132,247	150,922
Transfers	124,031	134,000	127,615	135,474	136,867	545,148	253,955	123,908	369,300	193,402
Total governmental activities	<u>1,988,095</u>	<u>2,130,937</u>	<u>2,169,277</u>	<u>2,344,624</u>	<u>2,392,869</u>	<u>2,784,707</u>	<u>2,553,268</u>	<u>211,452</u>	<u>3,016,363</u>	<u>3,093,547</u>
Business-type activities:										
Earnings on investments	16,030	7,130	13,708	36,560	42,730	11,333	3,294	1,499	39,014	88,067
Miscellaneous	46,093	19	1,051	2,192	5,462	1,167	2,580	1,658	1,956	2,122
Transfers	(124,031)	(134,000)	(127,615)	(135,474)	(136,867)	(545,148)	(253,955)	(123,908)	(369,300)	(193,402)
Total business-type activities	<u>(61,908)</u>	<u>(126,851)</u>	<u>(112,856)</u>	<u>(96,722)</u>	<u>(88,675)</u>	<u>(532,648)</u>	<u>(248,081)</u>	<u>(120,751)</u>	<u>(328,330)</u>	<u>(103,213)</u>
Total primary government	<u>\$ 1,926,187</u>	<u>\$ 2,004,086</u>	<u>\$ 2,056,421</u>	<u>\$ 2,247,902</u>	<u>\$ 2,304,194</u>	<u>\$ 2,252,059</u>	<u>\$ 2,305,187</u>	<u>\$ 90,701</u>	<u>\$ 2,688,033</u>	<u>\$ 2,990,334</u>
CHANGE IN NET POSITION										
Governmental activities	\$ 233,382	\$ 318,514	\$ (815,441)	\$ 357,576	\$ 204,510	\$ 51,114	\$ (204,588)	\$ (1,362,609)	\$ 258,748	\$ (14,844)
Business-type activities	<u>279,805</u>	<u>232,638</u>	<u>197,507</u>	<u>314,401</u>	<u>333,296</u>	<u>(387,923)</u>	<u>93,242</u>	<u>137,463</u>	<u>51,718</u>	<u>212,155</u>
Total primary government	<u>\$ 513,187</u>	<u>\$ 551,152</u>	<u>\$ (617,934)</u>	<u>\$ 671,977</u>	<u>\$ 537,806</u>	<u>\$ (336,809)</u>	<u>\$ (111,346)</u>	<u>\$ (1,225,146)</u>	<u>\$ 310,466</u>	<u>\$ 197,311</u>

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 3

HARRIS COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (modified accrual basis of accounting)
(amounts in thousands)

	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023	2024
General Fund:										
Nonspendable	\$ 7,958	\$ 8,733	\$ 8,406	\$ 9,325	\$ 13,053	\$ 5,193	\$ 6,701	\$ 14,109	\$ 26,177	\$ 33,653
Restricted	530,903	546,614	512,963	532,074	533,152	994,738	781,834	541,094	731,518	622,387
Committed	-	-	-	-	-	-	73,236	19,438	67,789	83,731
Assigned	27,856	23,822	50,988	40,139	31,299	27,414	56,832	60,844	34,943	24,919
Unassigned	782,372	1,008,332	1,162,835	1,287,968	1,473,158	1,379,658	1,297,205	335,919	435,830	415,802
Total general fund	<u>\$ 1,349,089</u>	<u>\$ 1,587,501</u>	<u>\$ 1,735,192</u>	<u>\$ 1,869,506</u>	<u>\$ 2,050,662</u>	<u>\$ 2,407,003</u>	<u>\$ 2,215,808</u>	<u>\$ 971,404</u>	<u>\$ 1,296,257</u>	<u>\$ 1,180,492</u>
All Other Governmental Funds:										
Nonspendable	\$ 3,028	\$ 12,994	\$ 7,340	\$ 3,359	\$ 7,747	\$ 35,249	\$ 37,496	\$ 24,894	\$ 54,501	\$ 65,291
Restricted	601,109	632,733	617,564	555,070	548,252	470,110	699,114	712,450	1,125,237	1,534,775
Committed	43,376	44,955	48,407	46,797	44,738	57,354	63,698	59,307	75,416	82,266
Unassigned	(3,793)	(4,740)	(3,699)	(4,030)	(4,528)	(3,689)	(323,500)	(434,542)	(534,320)	(450,786)
Total all other governmental funds	<u>\$ 643,720</u>	<u>\$ 685,942</u>	<u>\$ 669,612</u>	<u>\$ 601,196</u>	<u>\$ 596,209</u>	<u>\$ 559,024</u>	<u>\$ 476,808</u>	<u>\$ 362,109</u>	<u>\$ 720,834</u>	<u>\$ 1,231,546</u>

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

(1) Per Note 16, the County has restated unassigned fund balance for years ended 2/28/22 and those after. Balances for fiscal years prior to 2/28/22 were not adjusted to reflect the effects of correcting this error due to the County not having sufficient information due to an ERP implementation in FY 2/28/21. Fund balances were restated to decrease Unassigned fund balances by \$317,007, \$434,510, and \$513,652 for the periods ended 2/28/2022, 9/30/2022, and 9/30/2023, respectively.

Table 4

HARRIS COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (modified accrual basis of accounting)
(amounts in thousands)

	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023	2024
REVENUES										
Taxes	\$ 1,760,021	\$ 1,892,479	\$ 1,958,994	\$ 2,021,820	\$ 2,089,579	\$ 2,115,879	\$ 2,118,494	\$ 52,921	\$ 2,172,802	\$ 2,435,836
Charges for services	290,409	270,780	271,495	286,526	284,204	260,705	310,767	158,234	342,131	369,448
User fees	125	93	168	443	122	53	1,142	11	162	-
Fines and forfeitures	19,312	18,645	19,340	16,031	13,540	9,896	10,862	7,687	15,143	14,845
Lease revenue	2,390	1,887	1,542	1,278	1,410	1,847	2,030	1,036	1,865	3,210
Intergovernmental	218,551	281,020	295,043	349,723	473,530	929,502	901,133	308,217	720,981	1,069,455
Earnings on investments	4,619	12,486	18,203	41,385	52,282	22,232	3,223	4,832	145,280	187,261
Miscellaneous	108,003	212,846	177,008	109,500	161,667	136,914	148,038	75,035	227,562	233,995
Total revenues	2,403,430	2,690,236	2,741,793	2,826,706	3,076,334	3,477,028	3,495,689	607,973	3,625,926	4,314,050
EXPENDITURES										
Administration of Justice	1,007,880	1,086,684	1,105,798	1,162,140	1,250,212	1,473,048	1,441,828	916,928	1,514,294	1,748,792
Parks	95,219	107,313	107,291	104,685	105,429	81,100	80,330	47,767	78,865	83,005
County Administration	314,136	368,051	443,485	422,873	507,939	904,316	967,519	449,112	783,022	1,114,237
Health and Human Services	185,100	198,372	209,854	214,944	251,923	343,567	578,492	292,704	500,567	566,579
Flood Control	56,253	67,797	92,114	117,798	211,568	249,325	221,714	107,108	150,300	148,792
Tax Administration	39,499	39,767	40,585	42,129	45,251	45,942	50,624	22,903	48,725	53,258
Roads and Bridges	84,806	107,441	136,136	128,023	114,333	115,881	84,765	64,109	115,267	135,114
Capital outlay	295,205	346,869	388,042	421,479	450,092	418,592	455,663	310,531	509,344	704,785
Debt service:										
Debt issuance costs	3,631	74	2,379	520	1,298	2,972	2,665	3,153	4,245	4,995
Interest	142,247	145,073	143,319	118,713	117,715	101,411	97,648	99,598	90,550	162,964
Principal retirement	117,238	128,363	137,877	159,655	153,323	236,880	162,380	157,291	36,111	188,807
Payments to defease commercial paper	-	-	-	68,200	76,400	-	-	-	45,300	58,150
Payment on loans	-	-	-	1,888	1,901	1,714	1,519	1,519	1,519	1,519
Total expenditures	2,341,214	2,595,804	2,806,880	2,963,047	3,287,384	3,974,748	4,145,147	2,472,723	3,878,109	4,970,997
Excess (deficiency) of revenues over (under) expenditures	62,216	94,432	(65,087)	(136,341)	(211,050)	(497,720)	(649,458)	(1,864,750)	(252,183)	(656,947)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowings	112,037	108,053	126,175	133,780	301,130	353,155	531,333	469,625	513,345	308,415
Proceeds from refundings	613,618	-	402,378	-	171,460	561,254	535,716	704,045	492,027	805,735
Payments to escrow agent	(389,527)	-	(330,120)	-	(170,581)	(199,939)	(21,402)	(229,522)	-	(136,736)
Payments to defease commercial paper	(218,338)	(48,068)	(118,315)	-	-	(436,800)	(637,600)	(564,025)	(455,000)	(218,210)
Payment on loans	-	-	(1,876)	-	-	-	-	-	-	-
Proceeds from insurance recovery	189	84	-	-	-	-	-	-	-	-
Proceeds from software license	-	-	-	20,397	-	-	-	-	-	-
Sale of capital assets	4,523	356	330	7	309	4,897	6,054	3,741	8,743	5,655
Transfers in	322,271	299,314	298,658	337,839	306,079	748,130	467,965	486,686	681,812	963,561
Transfers out	(200,867)	(173,537)	(180,782)	(289,783)	(221,179)	(213,821)	(217,942)	(364,904)	(305,165)	(771,219)
Issuance of leases and SBITA	-	-	-	-	-	-	-	-	-	94,693
Total other financing sources (uses)	243,906	186,202	196,448	202,240	387,218	816,876	664,124	505,646	935,762	1,051,894
Net change in fund balances	\$ 306,122	\$ 280,634	\$ 131,361	\$ 65,899	\$ 176,168	\$ 319,156	\$ 14,666	\$ (1,359,104)	\$ 683,579	\$ 394,947
Debt service as a percentage of noncapital expenditures	11.9%	12.7%	12.2%	11.6%	11.3%	9.5%	7.0%	11.9%	3.8%	8.2%

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

(1) Per Note 16, the County has restated Intergovernmental revenues for years ended 2/28/22 and those after. Amounts for fiscal years prior to 2/28/22 were not adjusted to reflect the effects of correcting this error due to the County not having sufficient information due to an ERP implementation in FY 2/28/21. Intergovernmental revenue balances were restated to decrease revenues by \$28,930, \$117,504, and \$79,141 for the periods ended 2/28/2022, 9/30/2022, and 9/30/2023, respectively.

**HARRIS COUNTY, TEXAS
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 (EXCEPT FLOOD CONTROL DISTRICT)
 LAST TEN FISCAL YEARS
 (amounts in thousands)**

Fiscal Year	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2016	\$ 425,362,614	\$ 74,298,323	\$ 108,139,145	\$ 391,521,792	0.41923
2017	465,761,511	71,377,390	115,700,039	421,438,862	0.41656
2018	486,039,747	67,481,606	117,128,669	436,392,684	0.41801
2019	506,160,004	69,574,097	127,319,737	448,414,364	0.41858
2020	545,499,934	72,456,577	135,755,513	482,200,998	0.40713
2021	580,139,657	72,974,712	148,263,829	504,850,540	0.39116
2022	606,314,651	67,781,102	156,340,901	517,754,852	0.37693
9/30/2022 *	600,642,473	68,343,557	157,799,669	511,186,361	0.37693
2023	676,223,909	79,797,758	177,212,850	578,808,817	0.34373
2024	751,430,585	92,150,006	199,997,568	643,583,023	0.35007

(a) The majority of exemptions are made up of the optional 20% homestead property exemption. In addition, persons 65 years of age or older or disabled receive an exemption up to a maximum individual amount of \$250,000.

Source: Harris County Appraisal District.

Note: Property in the County must be revalued every three years. Property is assessed at market value; therefore, the taxable values are equal to market value less applicable exemptions. Tax rates are per \$100 of assessed value.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

**HARRIS COUNTY, TEXAS
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 FLOOD CONTROL DISTRICT
 LAST TEN FISCAL YEARS
 (amounts in thousands)**

Fiscal Year	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2016	\$ 425,362,576	\$ 74,247,450	\$ 120,048,579	\$ 379,561,447	0.02733
2017	465,759,857	71,320,820	125,836,117	411,244,560	0.02829
2018	486,029,940	67,420,210	125,837,228	427,612,922	0.02831
2019	506,158,994	69,511,372	136,759,064	438,911,302	0.02877
2020	545,499,929	72,394,476	145,993,686	471,900,719	0.02792
2021	580,134,307	72,912,240	158,161,248	494,885,299	0.03142
2022	606,314,651	67,715,665	165,180,324	508,849,992	0.03349
9/30/2022 *	600,642,473	68,278,121	166,635,076	502,285,518	0.03349
2023	676,226,321	79,719,976	189,077,744	566,868,553	0.03055
2024	751,434,096	92,064,462	214,107,868	629,390,690	0.03105

(a) The majority of exemptions are made up of the optional 20% homestead property exemption. In addition, persons 65 years of age or older or disabled receive an exemption up to a maximum individual amount of \$250,000.

The Flood Control District has an exemption for goods exported from Texas ("Freeport Exemption").

Source: Harris County Appraisal District.

Note: Property in the County must be revalued every three years. Property is assessed at market value; therefore, the taxable values are equal to market value less applicable exemptions. Tax rates are per \$100 of assessed value.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 7

**HARRIS COUNTY, TEXAS
COUNTY-WIDE AD VALOREM TAX RATES
LAST TEN FISCAL YEARS
(rates per \$100 of assessed value)**

Purpose	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Harris County -										
General Fund	\$0.34547	\$0.34547	\$0.34500	\$0.34500	\$0.35000	\$0.34174	\$0.34028	\$0.33500	\$0.30105	\$0.30281
General Bonds Debt Service	0.04802	0.05237	0.05111 *	0.05234 *	0.05084	0.04711	0.05088	0.04193	0.04268	0.03398
Total - Constitutional Funds	0.39349	0.39784	0.39611 *	0.39734 *	0.40084	0.38885	0.39116	0.37693	0.34373	0.33679
County-Wide Road Debt Service	0.02382	0.02139	0.02045 *	0.02067 *	0.01774	0.01828	0.00000	0.00000	0.00000	0.01328
Total - Harris County	0.41731	0.41923	0.41656	0.41801	0.41858	0.40713	0.39116	0.37693	0.34373	0.35007
Flood Control District -										
Maintenance	0.02620	0.02620	0.02745	0.02736	0.02738	0.02670	0.02649	0.02599	0.02043	0.02010
Debt Service	0.00116	0.00113	0.00084	0.00095	0.00139	0.00122	0.00493	0.00750	0.01012	0.01095
Total - Flood Control	0.02736	0.02733	0.02829	0.02831	0.02877	0.02792	0.03142	0.03349	0.03055	0.03105
Port of Houston Authority -										
Debt Service	0.01531	0.01342	0.01334	0.01256	0.01155	0.01074	0.00991	0.00872	0.00799	0.00574
Hospital District -										
General	0.17000	0.17000	0.17000	0.17000	0.17000	0.16491	0.16491	0.16047	0.14678	0.14206
Debt Service	0.00000	0.00000	0.00179	0.00110	0.00108	0.00100	0.00180	0.00174	0.00153	0.00137
Total - Hospital District	0.17000	0.17000	0.17179	0.17110	0.17108	0.16591	0.16671	0.16221	0.14831	0.14343
Total	\$0.62998	\$0.62998	\$0.62998	\$0.62998	\$0.62998	\$0.61170	\$0.59920	\$0.58135	\$0.53058	\$0.53029

Source: Harris County Auditor.

*2018 and 2019 corrected to annual tax rate distribution

Table 8

HARRIS COUNTY, TEXAS
PROPERTY TAX RATES - SELECT DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(rates per \$100 of assessed value)

Purpose	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County-Wide Taxing Jurisdiction:										
Harris County	\$ 0.4173	\$ 0.4192	\$ 0.4166	\$ 0.4180	\$ 0.4186	\$ 0.40713	\$ 0.39116	\$ 0.37693	\$ 0.34373	\$ 0.35007
Harris County Flood Control District	0.0274	0.0273	0.0283	0.0283	0.0288	0.02792	0.03142	0.03349	0.03055	0.03105
Port of Houston Authority	0.0153	0.0134	0.0133	0.0126	0.0116	0.01074	0.00991	0.00872	0.00799	0.00574
Harris County Hospital District	0.1700	0.1700	0.1718	0.1711	0.1711	0.16591	0.16671	0.16221	0.14831	0.14343
Total	<u>\$ 0.6300</u>	<u>\$ 0.61170</u>	<u>\$ 0.59920</u>	<u>\$ 0.58135</u>	<u>\$ 0.53058</u>	<u>\$ 0.53029</u>				
Cities:										
Baytown	0.8220	0.8220	0.8220	0.8220	0.8120	0.8020	0.7952	0.7850	0.7500	0.7200
Bellaire	0.3936	0.3936	0.3805	0.3874	0.4313	0.4473	0.4473	0.4473	0.4473	0.4370
Deer Park	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200
Houston	0.6311	0.6311	0.6011	0.5864	0.5842	0.5883	0.5679	0.5618	0.5336	0.5192
La Porte	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100
League City	0.5970	0.5735	0.5700	0.5650	0.5638	0.5486	0.5284	0.5150	0.4253	0.3950
Missouri City	0.5650	0.5447	0.5601	0.6000	0.6300	0.6300	0.5980	0.5780	0.5738	0.5708
Pasadena	0.5769	0.5754	0.5754	0.5754	0.6155	0.5703	0.5337	0.5159	0.4976	0.4555
Pearland	0.7121	0.7053	0.6812	0.6812	0.6851	0.7412	0.7200	0.7014	0.6238	0.6554
Seabrook	0.6400	0.6126	0.5652	0.5749	0.5520	0.5520	0.5436	0.5244	0.4765	0.4578
South Houston	0.6445	0.6995	0.6322	0.6433	0.6505	0.6999	0.6981	0.6900	0.6334	0.5527
Webster	0.2487	0.2345	0.2845	0.3173	0.3479	0.3620	0.3736	0.3933	0.3648	0.3339
West University Place	0.3618	0.3318	0.3168	0.3168	0.3168	0.3092	0.2941	0.2755	0.2774	0.2608
School Districts and Community Colleges:										
Aldine	1.3059	1.2859	1.3234	1.3734	1.4359	1.3471	1.2744	1.2669	1.2217	1.0363
Alief	1.2800	1.2800	1.3050	1.3300	1.3300	1.2441	1.2048	1.2048	1.1611	0.9867
Clear Creek	1.4000	1.4000	1.4000	1.4000	1.4000	1.3100	1.2659	1.1797	1.1146	0.9746
Cypress-Fairbanks	1.4500	1.4400	1.4400	1.4400	1.4400	1.4400	1.3700	1.3555	1.2948	1.0811
Deer Park	1.5567	1.5567	1.5567	1.5567	1.5387	1.4151	1.0796	1.3496	1.2822	1.1213
Galena Park	1.5134	1.5134	1.5633	1.5633	1.5733	1.7465	1.1281	1.3496	1.3542	1.1319
Goose Creek	1.3868	1.4319	1.4319	1.4319	1.4319	1.3543	1.3543	1.3680	1.2817	1.0825
Houston	1.1967	1.1967	1.2067	1.2067	1.2067	1.1137	1.1331	1.0944	1.0372	0.8683
Humble	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.0684	1.3841	1.2929	1.1075
Katy	1.5266	1.5266	1.5166	1.5166	1.5166	1.5166	1.4431	1.3888	1.3048	1.1194
Klein	1.3900	1.4100	1.4300	1.4300	1.4300	1.4300	1.3600	1.3373	1.2300	1.0316
La Porte	1.4500	1.4500	1.4200	1.3800	1.3800	1.2800	1.2697	1.2565	1.2565	0.9739
Lone Star College System	0.1081	0.1079	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1076
Pasadena	1.3500	1.3500	1.3500	1.4800	1.4800	1.3784	1.3830	1.3812	1.3353	1.1382
Pearland	1.4157	1.4156	1.4156	1.4156	1.4194	1.4156	1.3185	1.3152	1.3027	1.1373
San Jacinto College	0.1856	0.1758	0.1824	0.1833	0.1793	0.1173	0.1694	0.1680	0.1556	0.1462
Sheldon	1.4300	1.4100	1.4100	1.4170	1.4700	1.4484	1.5016	1.4550	1.4150	1.2575
Spring	1.5100	1.4700	1.4700	1.5100	1.5100	1.4300	1.3843	1.3128	1.2546	1.1092
Spring Branch	1.3945	1.3945	1.3945	1.3945	1.3945	1.3210	1.3073	1.3043	1.2688	1.0789
Tomball	1.3600	1.3400	1.3400	1.3400	1.3400	1.2900	1.2900	1.2900	1.2300	1.0652

Table 9

**HARRIS COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(amounts in thousands)**

Taxpayers	2024			2016		
	2023 Taxable Valuations (a)	Rank	Percentage of Total 2023 Taxable Valuation (b)	2015 Taxable Valuations (a)	Rank	Percentage of Total 2015 Taxable Valuation (c)
CenterPoint Energy Inc	\$ 5,967,413	1	0.93%	\$ 2,706,997	2	0.69%
Exxon Mobil Corp	4,942,174	2	0.77	3,406,677	1	0.87
Chevron Chemical Company	3,534,954	3	0.55	2,366,494	3	0.60
Equistar Chemicals LP	1,833,954	4	0.28	1,614,521	5	0.41
LYB Channelview POTBA LLC	1,396,026	5	0.22			
Lyondell Chemical	1,139,363	6	0.18			
HEB Grocery Co LP	1,124,062	7	0.17			
United Airlines Inc.	1,107,270	8	0.17	914,777	13	0.23
Palmetto TransOceanic LLC	1,062,329	9	0.17	1,130,070	8	0.29
Walmart	1,031,573	10	0.16	904,217	14	0.23
Liberty Property	989,562	11	0.15			
Daikin Comfort Technologies	953,875	12	0.15			
Shell Oil Co	919,939	13	0.14	2,336,677	4	0.60
Total Petrochemicals	846,826	14	0.13			
Valero Energy Corp	784,881	15	0.12			
National Oilwell Inc.				1,454,824	6	0.37
Hewlett Packard Company				1,167,324	7	0.30
BP Amoco				1,062,238	9	0.27
Cousins Greenway				1,026,262	10	0.26
Baker Hughes				1,010,241	11	0.26
Crescent Real Estate				939,427	12	0.24
Halliburton Company				800,424	15	0.20
Total	\$ 27,634,201		4.29%	\$ 22,841,170		5.82%

Source: Harris County Appraisal District.

- (a) Amounts shown for these taxpayers do not include taxable valuations, which may be substantial, attributable to certain subsidiaries and affiliates which are not grouped on the tax rolls with the taxpayers shown.
- (b) Based on the County's total taxable value as of September 30, 2024.
- (c) Based on the County's total taxable value as of February 28, 2016.

Table 10

**HARRIS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
(EXCEPT FLOOD CONTROL DISTRICT)
LAST TEN FISCAL YEARS
(amounts in thousands)**

Fiscal Year	Taxes Levied for the Fiscal Year	Adjusted Levy as of End of Current Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 1,637,031	\$ 1,621,447	\$ 1,554,734	95.0%	\$ 63,369	\$ 1,618,103	99.8%
2017	1,754,007	1,714,215	1,663,289	94.8	47,914	1,711,203	99.8
2018	1,822,187	1,788,492	1,723,979	94.6	60,827	1,784,806	99.8
2019	1,876,068	1,841,626	1,787,008	95.3	50,874	1,837,882	99.8
2020	1,961,756	1,916,672	1,867,058	95.2	44,609	1,911,667	99.7
2021	1,972,700	1,909,561	1,838,347	93.2	64,557	1,902,904	99.7
2022	1,951,928	1,951,928	1,853,156	94.9	-	1,853,156	94.9
9/30/2022 **	1,940,734	1,899,138	1,853,156	95.5	38,152	1,891,308	99.6
2023	1,990,871	1,937,994	1,945,073	97.7	(21,776)	1,923,297	99.2
2024	2,258,815	2,239,156	2,182,408	96.6	14,375	2,196,783	98.1

* For reporting purposes refunds associated with a prior year are netted against the prior year collections.

**The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 11

**HARRIS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FLOOD CONTROL DISTRICT
LAST TEN FISCAL YEARS
(amounts in thousands)**

Fiscal Year	Taxes Levied for the Fiscal Year	Adjusted Levy as of End of Current Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 103,462	\$ 102,453	\$ 98,187	94.9%	\$ 4,050	\$ 102,237	99.8%
2017	116,242	113,571	110,175	94.8	3,193	113,368	99.8
2018	120,935	118,673	114,368	94.6	4,056	118,424	99.8
2019	126,222	123,869	120,203	95.2	3,409	123,612	99.8
2020	131,680	128,576	125,227	95.1	3,007	128,234	99.7
2021	155,348	150,290	144,762	93.2	4,996	149,758	99.6
2022	170,454	170,454	161,806	94.9	-	161,806	94.9
9/30/2022 **	169,460	165,778	161,806	95.5	3,277	165,083	99.6
2023	166,359	168,615	168,903	101.5	(1,592)	167,311	99.2
2024	195,958	194,211	190,791	97.4	(311)	190,480	98.1

* For reporting purposes refunds associated with a prior year are netted against the prior year collections.

**The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

**HARRIS COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(amounts in thousands, except per capita)**

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income (b)	Debt Per Capita (b)
	General Bonded Debt (a)	Commercial Paper	Leases/SBITAs	Loan Payable	Senior & First Lien Revenue Bonds	Tax Bonds	Commercial Paper	Leases/SBITAs			
2016	\$2,862,708	\$ 31,655	\$ 9,557	\$ 37,759	\$ 1,877,899	\$ 341,250	\$ -	\$ -	\$ 5,160,828	2.06%	\$ 1,137
2017	2,685,620	83,267	7,736	42,724	1,859,570	313,243	-	-	4,992,160	2.07	1,088
2018	2,575,786	91,127	-	25,670	2,200,904	285,113	17,040	-	5,195,640	2.10	1,117
2019	2,381,687	156,707	-	35,728	2,109,032	256,302	97,390	-	5,036,846	1.90	1,072
2020	2,193,709	381,437	-	33,287	2,016,816	226,785	173,505	-	5,025,539	1.78	1,066
2021	2,280,185	297,792	-	27,921	2,415,821	196,529	-	-	5,218,248	1.83	1,099
2022	2,593,543	191,525	-	35,886	2,304,662	176,274	-	-	5,301,890	1.70	1,121
9/30/2022	* 2,880,145	97,125	-	34,132	2,203,156	155,598	36,600	-	5,406,756	n/a	1,113
2023	** 3,311,718	110,170	108,765	4,412	2,099,635	134,209	111,930	34,136	5,914,975	1.79	1,237
2024	3,777,761	142,225	156,753	2,410	3,001,457	112,411	62,380	30,362	7,285,759	2.04	1,509

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See Table 13 for detail of general bonded debt.

(b) See Table 17 for personal income and population data. These ratios are calculated using the personal income and population for the prior year calendar year.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

** Balances updated from prior year to reflect GASB87 Leases and GASB96 SBITAs.

**HARRIS COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(amounts in thousands, except per capita)**

Fiscal Year	General Bonded Debt Outstanding				Less: Restricted for Debt Payments	Total Net General Bonded Debt	Percentage of Actual Taxable Value of Property (a)	Percentage of Personal Income (b)	Debt Per Capita (b)	Net Debt Per Capita (b)
	General Obligation Bonds	Tax and Subordinate Lien Revenue Bonds	Certificates of Obligation	Total						
2016	\$ 2,651,616	\$ 211,092	\$ -	\$ 2,862,708	\$ 293,732	\$ 2,568,976	0.73%	1.15%	\$ 631	\$ 566
2017	2,479,635	205,985	-	2,685,620	306,365	2,379,255	0.64	1.12	585	518
2018	2,375,035	200,751	-	2,575,786	211,746	2,364,040	0.59	1.04	554	508
2019	2,186,315	195,372	-	2,381,687	301,889	2,079,798	0.53	0.90	507	443
2020	2,004,119	189,590	-	2,193,709	310,410	1,883,299	0.45	0.78	465	400
2021	2,110,501	169,684	-	2,280,185	304,914	1,975,271	0.45	0.81	480	416
2022	2,444,151	149,392	-	2,593,543	302,467	2,291,076	0.50	0.83	549	485
9/30/2022 *	2,761,281	118,864	-	2,880,145	10,383	2,869,762	0.56	n/a	593	591
2023	3,165,524	113,342	32,852	3,311,718	147,106	3,164,612	0.57	1.00	686	656
2024	3,184,681	111,151	481,929	3,777,761	201,415	3,576,346	0.59	1.06	773	732

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See Table 5 for property value data.

(b) See Table 17 for personal income and population data. These ratios are calculated using the personal income and population for the prior year calendar year.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

HARRIS COUNTY, TEXAS
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT - COUNTYWIDE
September 30, 2024

	Percentage Applicable To Name of Government	Total Debt (Thousands)
County-Wide Jurisdiction:		
Harris County (9/30/24)	100.00%	\$ 2,493,575
Harris County Flood Control District (9/30/24)	100.00%	1,396,597
Port of Houston Authority (9/30/24)	100.00%	426,134
Total County-Wide Direct Debt		4,316,306
Cities:		
Baytown (9/30/24)	92.57%	203,918
Bellaire (9/30/24)	100.00%	92,205
Deer Park (9/30/24)	100.00%	140,630
Friendswood (9/30/24)	17.76%	14,917
Houston (6/30/24)	98.48%	3,198,614
Jersey Village (9/30/24)	100.00%	29,137
Missouri City (9/30/24)	6.52%	12,229
Morgan's Point (9/30/24)	100.00%	10,301
Pasadena (9/30/24)	100.00%	163,184
Pearland (9/30/24)	11.16%	63,538
Seabrook (9/30/24)	100.00%	42,290
Southside Place (10/29/24)	100.00%	13,205
Spring Valley (9/30/24)	100.00%	22,200
Tomball (9/30/24)	100.00%	66,915
Webster (9/30/24)	100.00%	34,460
West University Place (12/31/24)	100.00%	54,030
Other Cities (a)	100.00%	62,016
Sub-Total Cities		4,223,789
School Districts and Community Colleges:		
Aldine (6/30/24)	100.00%	1,991,165
Alief (8/31/24)	100.00%	408,825
Channelview (9/30/24)	100.00%	251,425
Clear Creek (8/31/24)	70.60%	752,367
Crosby (6/30/24)	100.00%	183,940
Cypress-Fairbanks (6/30/24)	100.00%	4,846,060
Deer Park (6/30/24)	100.00%	390,900
Galena Park (8/31/24)	100.00%	639,741
Goose Creek (9/30/24)	70.14%	426,213
Houston Community College (8/31/24)	95.20%	442,666
Houston (6/30/24)	100.00%	1,780,715
Huffman (9/30/24)	100.00%	107,890
Humble (9/30/24)	100.00%	1,203,935
Katy (9/30/24)	58.29%	1,386,751
Klein (6/30/24)	100.00%	1,381,135
La Porte (8/31/24)	100.00%	385,900
Lone Star College System (8/31/24)	71.36%	363,501
Pasadena (9/30/24)	100.00%	835,240
San Jacinto College (9/30/24)	100.00%	520,862
Sheldon (9/30/24)	100.00%	439,135
Spring (9/30/24)	100.00%	822,205
Spring Branch (9/30/24)	100.00%	1,107,115
Tomball (6/30/24)	92.59%	874,157
Waller (9/30/24)	59.34%	417,243
Other Schools (b)	100.00%	42,591
Sub-Total School Districts and Community Colleges		22,001,677
Utility Districts and Other Jurisdictions (c)	100.00%	5,883,368
Total Overlapping Debt		32,108,834
Total Direct and Overlapping Debt (Estimated \$7,451 Per Capita) (d)		\$ 36,425,140

(a) Aggregate debt of 15 cities, each of which had debt less than \$10,000,000.
(b) Aggregate debt of 4 schools, each of which had debt less than \$25,000,000.
(c) Estimated aggregate debt of several hundred utility districts and other jurisdictions. Source: Municipal Advisory Council.
(d) 2024 population estimated at 4,888,913. Source: U.S. Bureau of Economic Analysis.

The total direct debt amounts above, except for that which related to Harris County and the Harris County Flood Control District, were provided by each governmental unit. The percentage of debt applicable to the County was provided by MAC. Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Harris County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for the debt, of each overlapping government.

**HARRIS COUNTY FLOOD CONTROL DISTRICT
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS
HARRIS COUNTY'S LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts in thousands)**

Legal Debt Margin Calculation for Fiscal Year Ended 9/30/2024

Assessed Value of All Taxable Property	\$ 843,580,591
Assessed Value of Real Property	\$ 751,430,585
Debt Limit (25% of real property assessed value) (a)	187,857,646
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	930,780
Less: Debt Service Funds Cash	<u>(162,522)</u>
Total Net Debt Applicable to Limit	<u>768,258</u>
Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution	<u>\$ 187,089,388</u>

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>9/30/2022*</u>	<u>2023</u>	<u>2024</u>
Debt Limit	\$ 106,340,654	\$ 116,440,378	\$ 121,509,937	\$ 126,540,001	\$ 136,374,982	\$ 145,034,914	\$ 151,578,663	\$ 150,160,618	\$ 169,055,977	\$ 187,857,646
Total Net Debt Applicable to Limit	1,028,995	967,875	901,402	830,858	808,249	701,023	663,591	818,588	760,806	768,258
Legal Debt Margin	<u>\$ 105,311,659</u>	<u>\$ 115,472,503</u>	<u>\$ 120,608,535</u>	<u>\$ 125,709,143</u>	<u>\$ 135,566,733</u>	<u>\$ 144,333,891</u>	<u>\$ 150,915,072</u>	<u>\$ 149,342,030</u>	<u>\$ 168,295,171</u>	<u>\$ 187,089,388</u>
Total Net Debt Applicable to the Limit as a percentage of Debt Limit	0.97%	0.83%	0.74%	0.66%	0.59%	0.48%	0.44%	0.55%	0.45%	0.41%

(a) The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VIII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Chapter 1301, Subtitle D, Title 9, Vernon's Texas Civil Statutes. The principal amount of all bonds, which may be issued under the provisions of such Chapter, is limited in aggregate to 5% of the assessed valuation. The debt limit under Chapter 1301, Subtitle D, Title 9 is approximately \$42,179,030 compared to applicable bonds outstanding at September 30, 2023 of \$-0-.

Bonds Issued Under Article XVI, Section 59:

The Harris County Flood Control District issues bonds pursuant to Article XVI, Section 59 of the State Constitution. No limits are prescribed in such constitutional provision; however, Chapter 407, Acts of 50th Legislature of Texas, Regular Session 1947 provides for a tax limit of \$0.30 per \$100 of taxable valuation for operational and debt service funds. A tax of \$0.03105 per \$100 of taxable value, which includes \$0.01095 per \$100 of taxable value for debt service, was levied by the Flood Control District in tax year 2023.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

**HARRIS COUNTY, TEXAS
TOLL ROAD REVENUE BONDS COVERAGES
LAST TEN FISCAL YEARS
(amounts in thousands)**

Fiscal Year	Gross Revenues	Debt Service Requirements (a)			Coverage
		Principal	Interest	Total	
2016	\$ 759,276	\$ 67,205	\$ 69,053	\$ 136,258	5.57
2017	774,026	70,600	77,408	148,008	5.23
2018	740,272	71,735	90,838	162,573	4.55
2019	829,857	72,455	89,016	161,471	5.14
2020	854,849	75,570	81,475	157,045	5.44
2021	551,278	84,715	98,054	182,769	3.02
2022	808,932	64,035	93,358	157,393	5.14
9/30/2022 *	532,151	66,820	90,394	157,214	3.38
2023	896,351	72,275	86,626	158,901	5.64
2024	874,474	84,615	135,691	220,306	3.97

*The County changed its fiscal year-end from February 28/29 to September 30 year-end.

This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

(a) See Table 26 for more detail of subsequent years requirements.

Table 17

**HARRIS COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Calendar Year	Population	Unemployment Rate	Personal Income (amounts in thousands)	Per Capita Personal Income
2015	4,538,028	4.6%	\$ 249,989,494	\$ 55,088
2016	4,589,928	5.3%	240,752,454	52,452
2017	4,652,980	5.0%	247,482,118	53,188
2018	4,698,619	4.4%	265,351,328	56,474
2019	4,713,325	3.8%	282,809,166	60,002
2020	4,746,600	8.0%	285,664,628	60,183
2021	4,728,030	6.5%	311,430,719	65,869
2022	4,780,913	* 4.5%	313,193,267	65,509
2023	4,826,539	4.4%	330,617,356	68,500
2024	4,888,913	4.5%	357,130,669	73,049

Sources: Population - U.S. Bureau of Economic Analysis/ World Population Review

Unemployment Rate - Texas Workforce Commission

Personal Income - U.S. Bureau of Labor Statistics

*2022 Population updated

**HARRIS COUNTY, TEXAS
PRINCIPAL CORPORATE EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(listed alphabetically)**

2024	2015
Amazon	ARAMARK Corporation
Baylor College of Medicine	B.P. America Inc.
Chevron	Baylor College of Medicine
CHI St. Luke's Health	Chevron
ExxonMobil	ExxonMobil
Halliburton	Houston Methodist
Harris Health	Kroger
H-E-B	Memorial Hermann Health System
Houston Methodist	National Oilwell Varco
Memorial Hermann Health System	Schlumberger
NOV	Shell Oil Company
S&B Engineers and Constructors, Ltd.	United Airlines
Shell Oil Company	
SLB formerly Schlumberger	
Texas Children's Hospital	
United Airlines	
University of Houston	
UT Health Houston	
UT MD Anderson Cancer Center	
Walmart	

Total county employment for 2024 was an estimated 3,591,900 and for 2015 was 2,972,910.

Sources: U.S. Bureau of Labor Statistics. Data Axle Reference Solutions, Houston Business Journal of Lists, Company Websites, Greater Houston Partnership Research.

Note: Starting with fiscal year 2023 number of employer's percentage of total employment is not available for disclosure. Prior year information has been modified to the format consistent with current year fiscal year for presentation purposes.

Table 19

**HARRIS COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	2016	2017	2018	2019	2020	2021	2022	9/30/22*	2023	2024
Administration of Justice	9,768	9,824	10,275	10,181	10,909	11,194	11,115	10,937	10,883	11,517
Parks	867	892	913	924	899	613	587	554	614	640
County Administration	3,280	3,406	3,460	3,481	3,054	3,222	3,331	3,416	3,587	3,870
Health and Human Services	1,432	1,450	1,488	1,487	1,622	1,582	1,653	1,667	1,793	2,098
Flood Control	287	293	290	316	325	331	347	350	329	351
Tax Administration	368	353	368	365	418	382	377	371	392	388
Roads and Bridges	451	563	568	542	659	489	364	381	371	402

Note: (1) As of September 30, 2024, it is estimated that approximately 5,599 of the County's employees were members of various labor organizations, some of which are unions affiliated with the AFL-CIO. The County does not maintain collective bargaining agreements with any unions.

(2) This schedule represents the number of County employees at the end of each fiscal year.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Source: Harris County HR and Payroll system.

Table 20

**HARRIS COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration of Justice										
Law Enforcement Vehicles	2,042	2,259	2,472	2,510	2,667	2,675	3,577	3,699	3,376	3,841
Jail Facilities (Incl. Only Jails Owned by County)	2	2	2	2	3	4	4	4	4	4
Juvenile Probation Facilities (Incl. Only County Owned Facilities)	5	5	5	5	3	4	4	4	4	4
Forensic Center	1	1	1	1	1	1	1	1	1	1
Parks										
Number of Active Parks	187	189	189	168	181	179	186	181	187	197
County Administration										
Stadiums	2	2	2	2	2	2	2	2	2	2
Exhibition Center	1	1	1	1	1	1	1	1	1	1
Arena	1	1	1	1	1	1	1	1	1	1
Ferries	2	2	2	2	2	2	2	2	2	2
Health and Human Services										
Libraries (Incl. Only Library Buildings Owned by County)	19	19	19	20	19	20	17	20	19	19
Veterinary Public Health Shelter	1	1	1	1	1	1	1	1	1	1
Flood Control										
Sites by Acreage (Incl. Easements and Fee Simple Ownership)										
Basins	16,385	16,516	16,686	16,848	17,012	17,490	18,579	19,952	20,130	20,629
Buyouts	1,043	1,046	1,065	1,087	1,133	1,300	1,921	1,985	2,054	2,242
Channels	21,429	21,581	21,630	22,014	22,470	23,166	23,813	25,402	25,653	26,092
Roads and Bridges										
Road Miles	6,353	6,436	6,483	6,567	6,697	6,724	6,811	6,872	6,979	7,081
Bridge Miles	23	24	23	23	24	23	24	24	25	24
Toll Road										
Road Miles	127	127	128	127	128	128	132	128	128	128
Lane Miles	747	747	753	753	753	807	810	807	807	830

Source: Various County Departments.

**HARRIS COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration of Justice										
District Courts*										
Criminal Courts - Cases Filed with District Clerk	49,043	50,120	52,803	46,994	48,117	49,802	51,034	68,963	40,127	63,915
Civil Courts - Cases Filed with District Clerk	57,139	59,443	63,168	70,606	71,755	71,398	60,201	70,621	43,918	80,398
Family & Juv. Courts - Cases Filed with District Clerk	63,453	69,761	68,588	72,146	70,658	64,582	55,643	53,211	31,680	52,197
County Courts*										
Criminal Courts - New Cases Filed	79,583	79,438	74,017	68,053	69,130	67,538	56,796	72,990	40,153	71,246
Civil Courts - New Cases Filed	15,374	15,313	15,861	17,793	22,809	24,124	13,588	16,233	11,838	23,408
Civil Courts - New Instruments Filed	235,806	232,281	165,157	284,715	301,583	282,382	70,435	88,843	122,138	260,751
Justices of the Peace Courts										
Criminal Filings	510,825	477,898	460,201	482,261	423,324	363,853	88,886	284,864	195,469	324,233
Civil Filings	93,027	92,827	105,096	109,427	128,494	147,073	219,844	88,913	82,428	159,804
Fire Marshal										
Fire Safety Inspections	10,941	11,260	9,217	13,779	12,275	16,950	13,510	12,884	15,742	30,244
Constables										
Traffic Tickets Issued	117,471	191,810	156,435	182,496	213,997	10,500	204,034	15,051	11,556	20,041
Civil Papers Executed	382,340	367,348	481,133	506,159	537,343	25,397	21,181	23,440	30,351	34,485
Criminal Warrants Executed	148,834	115,591	118,557	72,152	73,486	14,682	60,651	12,737	9,169	9,017
Juvenile Probation										
Juvenile Probation Referrals	13,293	12,260	11,425	10,860	11,044	9,747	5,083	5,838	4,635	5,362
Average Daily Population at Facilities	493	545	575	518	424	353	174	190	201	215
Sheriff										
Jail Prisoners, Average/Day	8,678	8,531	9,267	8,355	9,357	8,352	8,586	8,889	9,537	9,043
District Attorney										
Cases Filed DA Intake	106,866	106,007	113,891	92,706	96,736	96,458	90,864	98,075	55,741	102,857
Medical Examiner										
Harris County Autopsies**	4,388	4,659	4,973	4,759	4,474	4,130	5,811	5,984	3,095	5,306
Cases Investigated	10,836	11,111	11,094	11,983	11,496	10,876	13,898	14,489	7,197	12,521
Parks										
Precincts										
Number of Park Concessionaire Agreements	76	77	83	80	79	79	75	81	78	83
Number of Bus Trips	7,523	8,815	7,972	7,107	7,883	7,555	2,541	4,026	2,998	5,422
County Administration										
County Auditor										
Accounts Payable Checks and EFTs Issued ***	111,107	112,206	117,595	115,644	120,012	117,794	77,565	80,471	51,484	89,596
Payroll Checks/Direct Deposit/Pay Cards Processed	423,168	429,564	439,473	447,990	462,902	478,517	485,711	490,950	590,896	507,321
Audit Chargeable Service Hours	26,081	26,892	37,277	45,448	39,962	43,140	42,819	49,461	35,784	54,525
Purchasing										
Number of Purchase Orders Issued (for Harris County)	18,188	18,015	19,105	19,946	18,979	22,324	30,112	20,351	13,039	17,354
Management Services										
Tort Claims Incidents	3,133	3,040	3,331	3,136	3,136	3,746	3,910	4,404	2,225	4,556

Table 21

**HARRIS COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Information Technology Center										
Traffic on Harris County Web Sites	297,098,374	203,745,789	269,514,827	258,325,044	154,053,090	139,200,435	327,089,590	15,100,000	25,693,392	33,099,900
County Clerk										
Marriage and Informal Marriage Licenses	35,154	38,443	39,994	37,701	34,514	33,458	13,288	31,836	18,269	33,290
Real Property Filings	583,185	587,732	589,976	573,186	579,918	589,868	657,170	752,280	382,580	475,555
Assumed Name Certificates (DBAs)	64,409	66,564	68,351	66,409	66,052	65,064	30,241	67,429	31,079	33,603
Health and Human Services										
Public Health and Environmental Services										
Food Inspections	15,189	15,742	16,209	17,583	18,285	19,125	16,401	17,273	10,373	18,437
Animals Adopted	1,894	2,757	3,858	5,372	5,952	6,227	5,539	5,401	2,197	3,979
Protective Services for Children & Adults										
Children in Conservatorship at Year End (August)	3,806	3,974	4,143	4,135	3,801	3,175	2,454	1,865	1,862	1,819
Adults Served by the Guardianship Program	1,296	1,215	1,204	1,210	2,362	1,158	2,226	2,232	1,123	1,055
County Library										
Library Program Attendance	441,793	430,992	446,356	446,935	442,462	469,242	84,241	99,244	188,004	302,458
Library Books/Materials Circulated	9,495,197	8,878,962	8,182,971	7,425,013	9,898,821	9,868,775	6,288,472	10,152,370	8,663,914	17,445,250
Flood Control										
Developer Plans Approved- Watershed Mgt.	2,250	2,122	1,852	2,447	2,109	2,143	1,737	1,702	1,183	1,165
Citizen Services Requests	1,376	1,692	1,933	1,779	1,663	1,509	1,532	2,202	1,399	2,592
Tax Administration										
Tax Assessor-Collector										
Tax Account/Statements	1,595,574	1,610,793	1,623,874	1,623,874	1,639,530	1,447,798	1,389,761	1,505,009	185,353	1,872,681
Auto Licenses/Registrations	3,814,888	3,777,824	3,673,827	3,664,488	3,994,447	3,783,884	3,154,167	3,379,765	2,606,156	4,606,085
Beer and Wine Licenses Issued	2,873	2,530	3,907	2,934	4,195	4,018	3,681	3,150	1,581	2,931
Liquor Licenses Issued	4,751	6,053	4,288	4,163	2,556	4,442	2,859	3,819	1,160	2,534
Voter Registration	2,006,280	2,111,284	2,193,149	2,264,051	2,366,086	2,390,864	2,434,137	2,514,659	2,597,792	2,680,537
Roads and Bridges										
Engineering Department										
Traffic Studies/Counts	521	559	720	422	472	560	186	113	214	1,581
Road Crossing Inspections	2,198	2,528	2,588	1,885	2,838	2,993	2,609	3,295	1,524	3,975
Road Crossing Permits	1,149	1,264	1,295	1,426	2,407	2,513	2,158	2,859	4,151	296
Toll Road										
Traffic Transactions	485,444,170	523,949,934	523,791,019	524,992,123	569,940,677	577,125,120	461,268,659	599,472,503	638,085,854	648,287,161

Source: Various County Departments

* Criminal Courts - Incoming Cases Include: Misdemeanor Indictments, Felony Indictments, Complaints, Motion to Revoke Probation and Motions to Adjudicate and Order for New Trials.

Civil Courts - Includes Tax Cases. Also includes bond forfeiture actions (as of 2011).

Family & Juv. Courts - Includes CPS and Delinquency Cases, including Motions to Revoke Probation and Motions to Adjudicate Guilt.

** Harris County Autopsies - includes autopsies and external exams.

*** Based on available data it appears that the reduction in recent years is due to a change in how electronic funds transfers related to payroll are counted.

**HARRIS COUNTY, TEXAS
TAX DEBT OUTSTANDING**

	County's Total Outstanding Tax Debt (a)
Limited Tax Debt	\$ 1,361,694,000
Unlimited Tax Debt	821,310,000
Flood Control	285,365,000
Toll Road Tax Bonds	<u>109,470,000</u>
Total	\$ 2,577,839,000
Less: Toll Road Tax Bonds	<u>(109,470,000)</u>
Total (Approximately 0.29% of 2023 Assessed Value)	<u><u>\$ 2,468,369,000</u></u>

(a) Excluding Flood Control District debt of \$987,825,000 paid for by the District's ad valorem tax revenues. Amounts expressed at gross value, not considering unamortized premium or discount or accretion of capital appreciation bonds.

**HARRIS COUNTY, TEXAS
HISTORICAL TAX DEBT OUTSTANDING**

The following table sets forth the County's ad valorem tax debt outstanding, as of the end of the Fiscal Year 2016 through 2024.

<u>Fiscal Year</u>	<u>County's Debt Outstanding (a)</u> (thousands)	<u>Taxable Value (b)</u> (thousands)	<u>Outstanding as a Percentage of Taxable Value</u>	<u>Estimated Population (c)</u>	<u>Debt Outstanding Per Capita</u>	<u>Per Capita Excluding Toll Road</u>
2016	\$ 2,759,388	\$ 391,521,792	0.70%	4,538,028	\$ 608	\$ 535
2017	2,606,518	421,438,862	0.62	4,589,928	568	502
2018	2,484,769	436,392,684	0.57	4,652,980	534	475
2019	2,299,408	448,414,364	0.51	4,698,619	489	436
2020	2,105,487	482,200,998	0.44	4,713,325	447	400
2021	1,863,677	504,850,540	0.37	4,746,600	393	352
2022	1,854,567	517,754,852	0.36	4,728,030	392	356
9/30/2022 **	1,892,052	511,186,361	0.37	4,735,287 *	400 *	358
2023	2,108,616	578,808,817	0.36	4,826,539	437	410
2024	2,577,839	643,583,023	0.40	4,888,913	527	505

(a) Includes debt paid for by the County's ad valorem tax revenues. Excludes Flood Control debt paid by District's ad valorem tax revenues.

(b) Taxable values are net of exemptions and abatements. Property is assessed at 100% of appraised value.

(c) Source: Population - U.S. Bureau of Economic Analysis/ World Population Review

* 9/30/2022 Population updated

** The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

**HARRIS COUNTY, TEXAS
COUNTY-WIDE LIMITED TAX DEBT SERVICE REQUIREMENTS
(amounts in thousands)**

Fiscal Year	Hotel Occupancy Tax Bonds			Other Limited Tax Bonds			Total Limited Tax Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 6,764	\$ 18,265	\$ 25,029	\$ 75,860	\$ 59,252	\$ 135,112	\$ 82,624	\$ 77,517	\$ 160,141
2026	17,050	6,215	23,265	53,795	53,593	107,388	70,845	59,808	130,653
2027	17,980	5,363	23,343	80,340	50,296	130,636	98,320	55,659	153,979
2028	6,830	18,424	25,254	56,260	46,896	103,156	63,090	65,320	128,410
2029	19,095	4,320	23,415	54,270	44,148	98,418	73,365	48,468	121,833
2030	20,110	3,365	23,475	35,190	41,928	77,118	55,300	45,293	100,593
2031	21,195	2,360	23,555	36,725	40,166	76,891	57,920	42,526	100,446
2032	22,330	1,300	23,630	38,285	38,347	76,632	60,615	39,647	100,262
2033	3,665	183	3,848	32,750	36,615	69,365	36,415	36,798	73,213
2034	-	-	-	34,385	34,977	69,362	34,385	34,977	69,362
2035	-	-	-	36,075	33,267	69,342	36,075	33,267	69,342
2036	-	-	-	37,855	31,472	69,327	37,855	31,472	69,327
2037	-	-	-	37,850	29,656	67,506	37,850	29,656	67,506
2038	-	-	-	39,665	27,831	67,496	39,665	27,831	67,496
2039	-	-	-	41,565	25,929	67,494	41,565	25,929	67,494
2040	-	-	-	43,525	23,953	67,478	43,525	23,953	67,478
2041	-	-	-	45,560	21,900	67,460	45,560	21,900	67,460
2042	-	-	-	37,605	20,027	57,632	37,605	20,027	57,632
2043	-	-	-	39,285	18,356	57,641	39,285	18,356	57,641
2044	-	-	-	41,015	16,594	57,609	41,015	16,594	57,609
2045	-	-	-	38,630	14,847	53,477	38,630	14,847	53,477
2046	-	-	-	40,240	13,238	53,478	40,240	13,238	53,478
2047	-	-	-	38,840	11,606	50,446	38,840	11,606	50,446
2048	-	-	-	38,925	9,967	48,892	38,925	9,967	48,892
2049	-	-	-	25,475	8,405	33,880	25,475	8,405	33,880
2050	-	-	-	26,550	7,335	33,885	26,550	7,335	33,885
2051	-	-	-	27,875	6,008	33,883	27,875	6,008	33,883
2052	-	-	-	29,275	4,614	33,889	29,275	4,614	33,889
2053	-	-	-	30,735	3,150	33,885	30,735	3,150	33,885
2054	-	-	-	32,270	1,614	33,884	32,270	1,614	33,884
	\$ 135,019	\$ 59,795	\$ 194,814	\$1,226,675	\$ 775,987	\$2,002,662	\$1,361,694	\$ 835,782	\$2,197,476

Table 25

**HARRIS COUNTY, TEXAS
COUNTY-WIDE AD VALOREM TAX DEBT SERVICE REQUIREMENTS
(amounts in thousands)**

Fiscal Year	Limited Tax Debt (b)			Unlimited Tax Debt			Toll Road Unlimited Tax & Subordinate Lien Revenue Bonds			Flood Control (a)			Total County-Wide Tax Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 82,624	\$ 77,517	160,141	\$ 59,130	\$ 38,658	\$ 97,788	\$ 12,070	\$ 5,747	\$ 17,817	\$ 57,625	\$ 55,349	\$ 112,974	\$ 211,449	\$ 177,271	\$ 388,720
2026	70,845	59,808	130,653	55,000	34,726	89,726	12,090	5,113	17,203	53,675	52,725	106,400	191,610	152,372	343,982
2027	98,320	55,659	153,979	59,665	31,911	91,576	12,115	4,479	16,594	58,040	50,122	108,162	228,140	142,171	370,311
2028	63,090	65,320	128,410	60,505	28,925	89,430	12,135	3,843	15,978	61,675	47,136	108,811	197,405	145,224	342,629
2029	73,365	48,468	121,833	61,510	25,895	87,405	12,160	3,206	15,366	64,385	43,992	108,377	211,420	121,561	332,981
2030	55,300	45,293	100,593	52,130	23,074	75,204	12,185	2,567	14,752	65,210	40,759	105,969	184,825	111,693	296,518
2031	57,920	42,526	100,446	50,525	20,529	71,054	12,210	1,928	14,138	54,365	37,947	92,312	175,020	102,930	277,950
2032	60,615	39,647	100,262	51,685	18,027	69,712	12,240	1,286	13,526	42,750	35,696	78,446	167,290	94,656	261,946
2033	36,415	36,798	73,213	28,170	16,093	44,263	12,265	644	12,909	44,890	33,561	78,451	121,740	87,096	208,836
2034	34,385	34,977	69,362	29,575	14,692	44,267	-	-	-	47,045	31,416	78,461	111,005	81,085	192,090
2035	36,075	33,267	69,342	15,230	13,222	28,452	-	-	-	49,200	29,220	78,420	100,505	75,709	176,214
2036	37,855	31,472	69,327	15,980	12,489	28,469	-	-	-	51,460	26,984	78,444	105,295	70,945	176,240
2037	37,850	29,656	67,506	16,685	11,780	28,465	-	-	-	53,700	24,699	78,399	108,235	66,135	174,370
2038	39,665	27,831	67,496	17,390	11,078	28,468	-	-	-	56,050	22,300	78,350	113,105	61,209	174,314
2039	41,565	25,929	67,494	18,120	10,345	28,465	-	-	-	58,515	19,855	78,370	118,200	56,129	174,329
2040	43,525	23,953	67,478	18,835	9,624	28,459	-	-	-	60,960	17,362	78,322	123,320	50,939	174,259
2041	45,560	21,900	67,460	19,585	8,873	28,458	-	-	-	48,175	15,133	63,308	113,320	45,906	159,226
2042	37,605	20,027	57,632	20,370	8,090	28,460	-	-	-	50,000	13,296	63,296	107,975	41,413	149,388
2043	39,285	18,356	57,641	21,155	7,307	28,462	-	-	-	51,870	11,321	63,191	112,310	36,984	149,294
2044	41,015	16,594	57,609	21,995	6,463	28,458	-	-	-	53,970	9,171	63,141	116,980	32,228	149,208
2045	38,630	14,847	53,477	22,925	5,541	28,466	-	-	-	56,190	6,915	63,105	117,745	27,303	145,048
2046	40,240	13,238	53,478	23,915	4,539	28,454	-	-	-	58,505	4,567	63,072	122,660	22,344	145,004
2047	38,840	11,606	50,446	24,965	3,492	28,457	-	-	-	44,850	2,444	47,294	108,655	17,542	126,197
2048	38,925	9,967	48,892	23,500	2,427	25,927	-	-	-	30,085	901	30,986	92,510	13,295	105,805
2049	25,475	8,405	33,880	4,815	1,638	6,453	-	-	-	-	-	-	30,290	10,043	40,333
2050	26,550	7,335	33,885	5,060	1,397	6,457	-	-	-	-	-	-	31,610	8,732	40,342
2051	27,875	6,008	33,883	5,310	1,144	6,454	-	-	-	-	-	-	33,185	7,152	40,337
2052	29,275	4,614	33,889	5,575	879	6,454	-	-	-	-	-	-	34,850	5,493	40,343
2053	30,735	3,150	33,885	5,855	600	6,455	-	-	-	-	-	-	36,590	3,750	40,340
2054	32,270	1,614	33,884	6,150	308	6,458	-	-	-	-	-	-	38,420	1,922	40,342
Total	\$ 1,361,694	\$ 835,782	\$ 2,197,476	\$ 821,310	\$ 373,766	\$ 1,195,076	\$ 109,470	\$ 28,813	\$ 138,283	\$ 1,273,190	\$ 632,871	\$ 1,906,061	\$ 3,565,664	\$ 1,871,232	\$ 5,436,896

(a) Includes Flood Control District debt paid for by the District's ad valorem tax revenues and debt paid for by the County's ad valorem tax revenues as a result of refunded commercial paper.

(b) See Table 24 for more detail of Limited Tax Debt Service Requirements.

**HARRIS COUNTY, TEXAS
COUNTY-WIDE BONDED DEBT SERVICE REQUIREMENTS
(amounts in thousands)**

Fiscal Year	County-Wide Tax Debt (a)			Toll Road Senior & 1st Lien Revenue Bonds			Total County-Wide Bonded Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 211,449	\$ 177,271	\$ 388,720	\$ 84,615	\$ 135,691	\$ 220,306	\$ 296,064	\$ 312,962	\$ 609,026
2026	191,610	152,372	343,982	97,800	123,508	221,308	289,410	275,880	565,290
2027	228,140	142,171	370,311	102,635	118,668	221,303	330,775	260,839	591,614
2028	197,405	145,224	342,629	107,745	113,537	221,282	305,150	258,761	563,911
2029	211,420	121,561	332,981	113,145	108,149	221,294	324,565	229,710	554,275
2030	184,825	111,693	296,518	118,845	102,492	221,337	303,670	214,185	517,855
2031	175,020	102,930	277,950	124,765	96,550	221,315	299,785	199,480	499,265
2032	167,290	94,656	261,946	131,045	90,312	221,357	298,335	184,968	483,303
2033	121,740	87,096	208,836	137,565	83,759	221,324	259,305	170,855	430,160
2034	111,005	81,085	192,090	84,400	77,001	161,401	195,405	158,086	353,491
2035	100,505	75,709	176,214	87,630	72,906	160,536	188,135	148,615	336,750
2036	105,295	70,945	176,240	94,600	68,654	163,254	199,895	139,599	339,494
2037	108,235	66,135	174,370	87,200	64,226	151,426	195,435	130,361	325,796
2038	113,105	61,209	174,314	90,905	60,582	151,487	204,010	121,791	325,801
2039	118,200	56,129	174,329	81,265	56,778	138,043	199,465	112,907	312,372
2040	123,320	50,939	174,259	84,695	53,023	137,718	208,015	103,962	311,977
2041	113,320	45,906	159,226	80,800	49,100	129,900	194,120	95,006	289,126
2042	107,975	41,413	149,388	87,545	45,547	133,092	195,520	86,960	282,480
2043	112,310	36,984	149,294	91,255	41,741	132,996	203,565	78,725	282,290
2044	116,980	32,228	149,208	95,005	37,767	132,772	211,985	69,995	281,980
2045	117,745	27,303	145,048	99,260	33,504	132,764	217,005	60,807	277,812
2046	122,660	22,344	145,004	103,355	29,192	132,547	226,015	51,536	277,551
2047	108,655	17,542	126,197	107,695	24,741	132,436	216,350	42,283	258,633
2048	92,510	13,295	105,805	96,330	20,098	116,428	188,840	33,393	222,233
2049	30,290	10,043	40,333	70,980	16,048	87,028	101,270	26,091	127,361
2050	31,610	8,732	40,342	71,205	12,999	84,204	102,815	21,731	124,546
2051	33,185	7,152	40,337	49,975	9,910	59,885	83,160	17,062	100,222
2052	34,850	5,493	40,343	52,285	7,601	59,886	87,135	13,094	100,229
2053	36,590	3,750	40,340	54,700	5,183	59,883	91,290	8,933	100,223
2054	38,420	1,922	40,342	57,235	2,651	59,886	95,655	4,573	100,228
Total	\$3,565,664	\$1,871,232	\$5,436,896	\$ 2,746,480	\$ 1,761,918	\$ 4,508,398	\$ 6,312,144	\$ 3,633,150	\$ 9,945,294

(a) See Table 25 for more detail of Tax Debt Service Requirements.

**HARRIS COUNTY, TEXAS
COUNTY-WIDE AUTHORIZED BUT UNISSUED BONDS
(Amounts in Thousands)**

As of September 30, 2024, the following County-wide ad valorem tax bonds authorized by the voters at the elections held in September 1983, November 1999, November 2007, November 2015, August 2018, and November 2022 remain unissued.

This table reflects the County’s use of voted authority when it issues general obligation bonds and commercial paper notes pursuant to its Series B (parks and libraries), Series C and C-2 (roads and bridges), and Series D, D-2, and D-3 (parks, libraries, and public safety) programs. It also reflects the Flood Control District's use of voted authority when it issues limited tax bonds and commercial paper notes pursuant to its Series H and H-2 programs.

This table also shows Harris County Hospital District Bond that was authorized by the voters at the election held in November 2023 but remains unissued. Harris County has no legal responsibility for repayment of this bond.

County Ad Valorem Tax Bonds

Limited Tax:		
Civil Justice Center	\$ 33,000	
Parks	210,683	
Forensic Lab	5,180	
Public Safety	<u>100,000</u>	
Total Limited Tax Bonds		\$ 348,863
Unlimited Tax:		
Road Bonds	<u>1,187,400</u>	
Total Unlimited Tax Bonds		1,187,400
Combination Unlimited Tax and Revenue:		
Toll Roads	<u>15,148</u>	
Total Toll Road Unlimited Tax Bonds		15,148
Harris County Flood Control District Limited Tax Bonds:		
Flood Bonds	<u>1,491,775</u>	
Total Flood Control Limited Tax Bonds		<u>1,491,775</u>
Total Harris County Ad Valorem Tax Bonds		<u><u>3,043,186</u></u>
 <u>Harris County Hospital District Bonds</u>		
Harris County Hospital District Bond	<u>2,500,000</u>	
Total Harris County Hospital District Bonds		<u>2,500,000</u>
 Total Authorized but Unissued Bonds		 <u><u>\$ 5,543,186</u></u>

**HARRIS COUNTY, TEXAS
HOTEL OCCUPANCY TAX REVENUE
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Percentage Change From Prior Year</u>
2016	\$ 40,138,059	-4.23%
2017	37,850,932	-5.70%
2018	43,410,623	14.69%
2019	43,968,621	1.29%
2020	47,776,464	8.66%
2021	28,170,657	-41.04%
2022	41,909,789	48.77%
9/30/2022 *	28,441,053	-32.14%
2023	58,027,382	104.03%
2024	57,079,776	-1.63%

Note: This table is prepared on the accrual basis.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

**HARRIS COUNTY, TEXAS
OPERATING FUND BUDGET FOR THE COUNTY'S FISCAL YEAR 2024-2025
(Unaudited)**

On September 19, 2024 the Commissioners Court adopted the budget for the County for the Fiscal Year 2024-2025. The Fiscal Year budget included appropriations for some capital projects, which are financed from current revenues. The following is a summary of the Fiscal Year 2024-2025 budget for the County's Current Operating Fund:

Cash Balance as of October 1, 2024	\$ 289,661,547
Estimated Revenues:	
Ad Valorem and Miscellaneous Taxes	2,134,090,374
Charges for Services	295,726,983
Fines and Forfeitures	11,476,000
Intergovernmental Revenues	85,392,690
Interest	32,375,200
Other	58,346,337
Total Cash and Estimated Revenues	<u><u>\$2,907,069,131</u></u>
Appropriations:	
Current Operating Expenses	\$ 2,900,472,753
Capital Outlay:	
Roads	5,171,549
Parks	1,424,829
Total Appropriations	<u><u>\$ 2,907,069,131</u></u>

**HARRIS COUNTY, TEXAS
COUNTY CAPITAL PROJECTS FUNDS BUDGETING**

County Capital Projects Funds are used in projects including construction of roads, office and court buildings, jails, juvenile home facilities, parks and libraries. Cash and investments on hand in the Capital Projects Funds at September 30, 2024 derived from the sale of bonds and other sources and the investment income (except investment income may be used for debt service) thereon, are designated to be spent over a period of several years for the following purposes:

Roads	\$ 252,697,278
Permanent Improvements	486,189,633
Flood Control	<u>255,867,840</u>
Total	<u><u>\$ 994,754,751</u></u>

Table 31

**HARRIS COUNTY, TEXAS
BALANCE SHEET
GENERAL FUND SUB-FUNDS
September 30, 2024**

	General Operating	Public Contingency	Mobility Fund	Infrastructure Fund	General Debt	Other	Total General Fund
ASSETS							
Cash and investments:							
Cash and cash equivalents	\$ 244,341,672	\$ 108,670,882	\$ 39,271,242	\$ 16,031,740	\$ -	\$ 1,314,150	\$ 409,629,686
Investments	-	122,287,372	369,107,088	150,680,970	-	-	642,075,430
Receivables:							
Taxes, net	13,968,381	-	-	-	73	-	13,968,454
Accounts, net	21,473,423	1,907	191,532	-	-	-	21,666,862
Accrued interest	-	718,799	2,469,317	1,008,052	-	-	4,196,168
Leases	4,493,934	-	-	-	-	-	4,493,934
Other, net	21,657,558	-	-	-	4,713	30	21,662,301
Due from other funds	318,473,160	1,364,901	275,000	-	-	-	320,113,061
Prepays and other assets	30,841,420	-	222,801	154,000	-	55,082	31,273,303
Inventories	1,980,165	-	-	-	-	-	1,980,165
Advances to other funds	200,000	200,000	-	-	-	-	400,000
Restricted cash and cash equivalents	-	-	-	-	104,575,191	-	104,575,191
Total assets	<u>657,429,713</u>	<u>233,243,861</u>	<u>411,536,980</u>	<u>167,874,762</u>	<u>104,579,977</u>	<u>1,369,262</u>	<u>1,576,034,555</u>
LIABILITIES							
Vouchers payable	110,989,499	32,505,650	19,017,716	14,512,970	5	81,092	177,106,932
Accrued payroll	134,888,015	84,098	4,479,757	224,323	-	-	139,676,193
Retainage payable	1,167,188	31,919	6,071,543	6,707,893	-	-	13,978,543
Due to other funds	4,239,718	7,962,787	4,828,429	4,027,644	799,394	-	21,857,972
Unearned revenue	10,757,176	-	1,063,924	-	-	-	11,821,100
Total liabilities	<u>262,041,596</u>	<u>40,584,454</u>	<u>35,461,369</u>	<u>25,472,830</u>	<u>799,399</u>	<u>81,092</u>	<u>364,440,740</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	13,968,381	-	-	-	-	-	13,968,381
Unavailable revenue - other	12,781,336	1,907	3,411	-	-	-	12,786,654
Deferred lease revenues	4,346,273	-	-	-	-	-	4,346,273
Total deferred inflows of resources	<u>31,095,990</u>	<u>1,907</u>	<u>3,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,101,308</u>
FUND BALANCES							
Nonspendable	33,021,585	200,000	222,801	154,000	-	55,082	33,653,468
Restricted	-	-	375,849,399	142,247,932	103,780,578	509,214	622,387,123
Committed	83,006,606	-	-	-	-	723,874	83,730,480
Assigned	24,919,447	-	-	-	-	-	24,919,447
Unassigned	223,344,489	192,457,500	-	-	-	-	415,801,989
Total fund balances	<u>364,292,127</u>	<u>192,657,500</u>	<u>376,072,200</u>	<u>142,401,932</u>	<u>103,780,578</u>	<u>1,288,170</u>	<u>1,180,492,507</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 657,429,713</u>	<u>\$ 233,243,861</u>	<u>\$ 411,536,980</u>	<u>\$ 167,874,762</u>	<u>\$ 104,579,977</u>	<u>\$ 1,369,262</u>	<u>\$ 1,576,034,555</u>

Table 32

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND SUB-FUNDS
For The Fiscal Year Ended September 30, 2024

	<u>General Operating</u>	<u>Public Contingency</u>	<u>Mobility Fund</u>	<u>Infrastructure Fund</u>	<u>General Debt</u>	<u>Other</u>	<u>Consolidating Entries</u>	<u>Total General Fund</u>
REVENUES								
Taxes	\$ 1,895,009,200	\$ -	\$ -	\$ -	215,654,059	\$ -	\$ -	\$ 2,110,663,259
Charges for services	282,220,061	-	492,302	-	-	101,278	-	282,813,641
Fines and forfeitures	10,745,650	-	-	-	-	-	-	10,745,650
Lease revenue	2,188,912	-	-	-	-	-	-	2,188,912
Intergovernmental	97,032,297	-	69,252	-	-	1,002,250	-	98,103,799
Earnings on investments	40,979,066	11,680,217	24,182,649	11,936,309	6,463,262	100,403	-	95,341,906
Miscellaneous	92,654,719	5,079	927,132	3,282,317	95,783	-	-	96,965,030
Total revenues	<u>2,420,829,905</u>	<u>11,685,296</u>	<u>25,671,335</u>	<u>15,218,626</u>	<u>222,213,104</u>	<u>1,203,931</u>	<u>-</u>	<u>2,696,822,197</u>
EXPENDITURES								
Current operating:								
Administration of Justice	1,527,523,020	-	812,465	-	-	-	-	1,528,335,485
Parks	61,352,138	-	3,178,747	-	-	-	-	64,530,885
County Administration	511,928,122	53,065,558	56,451,160	135,653,040	-	1,855,013	-	758,952,893
Health and Human Services	176,625,214	19,257	-	-	-	-	-	176,644,471
Tax Administration	52,395,299	-	-	-	-	-	-	52,395,299
Roads and Bridges	7,272,073	13,338	113,770,893	-	-	-	-	121,056,304
Capital outlay	122,974,884	493,546	62,129,863	7,804,901	-	-	-	193,403,194
Debt service:								
Principal retirement	45,768,822	-	-	-	54,097,279	-	-	99,866,101
Payments to defease commercial paper	-	-	-	-	58,150,000	-	-	58,150,000
Debt issuance costs	-	-	-	-	3,104,882	-	-	3,104,882
Interest and fiscal charges	3,643,381	-	-	-	62,471,870	-	-	66,115,251
Total expenditures	<u>2,509,482,953</u>	<u>53,591,699</u>	<u>236,343,128</u>	<u>143,457,941</u>	<u>177,824,031</u>	<u>1,855,013</u>	<u>-</u>	<u>3,122,554,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(88,653,048)</u>	<u>(41,906,403)</u>	<u>(210,671,793)</u>	<u>(128,239,315)</u>	<u>44,389,073</u>	<u>(651,082)</u>	<u>-</u>	<u>(425,732,568)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	39,296,456	38,974,551	193,472,543	-	256,762,951	-	(142,002,320)	386,504,181
Transfers out	(43,564,256)	(934,548)	(2,047,596)	-	(610,598,914)	-	142,002,320	(515,142,994)
Refunding bonds issued	-	-	-	-	524,335,000	-	-	524,335,000
Premium on bonds issued	-	-	-	-	38,794,436	-	-	38,794,436
Payments to defease commercial paper	-	-	-	-	(218,210,000)	-	-	(218,210,000)
Issuance of leases and SBITA	93,687,612	-	-	-	-	-	-	93,687,612
Total other financing sources (uses)	<u>89,419,812</u>	<u>38,040,003</u>	<u>191,424,947</u>	<u>-</u>	<u>(8,916,527)</u>	<u>-</u>	<u>-</u>	<u>309,968,235</u>
Net changes in fund balances	766,764	(3,866,400)	(19,246,846)	(128,239,315)	35,472,546	(651,082)	-	(115,764,333)
Fund balances, beginning	363,525,363	196,523,900	395,319,046	270,641,247	68,308,032	1,939,252	-	1,296,256,840
Fund balances, ending	<u>\$ 364,292,127</u>	<u>\$ 192,657,500</u>	<u>\$ 376,072,200</u>	<u>\$ 142,401,932</u>	<u>103,780,578</u>	<u>\$ 1,288,170</u>	<u>\$ -</u>	<u>\$ 1,180,492,507</u>

**C
O
M
P
L
I
A
N
C
E**

**S
E
C
T
I
O
N**

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

County Judge Lina Hidalgo
and Members of Commissioners Court
of Harris County, Texas:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Harris County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-006, 2024-007, and 2024-008. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-009 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The logo for Deloitte & Touche LLP, written in a stylized, handwritten-style font.

April 8, 2025

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY STATE OF TEXAS GRANT MANAGEMENT STANDARDS

INDEPENDENT AUDITOR'S REPORT

County Judge Lina Hidalgo and
Members of Commissioners
Court of Harris County, Texas:

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Harris County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the State of Texas Grant Management Standards ("TxGMS") that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2024. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of TxGMS. Our responsibilities under those standards and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and TxGMS, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of TxGMS. Accordingly, this report is not suitable for any other purpose.

Deloitte & Touche LLP

April 8, 2025

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

County Judge Lina Hidalgo
and Members of Commissioners
Court of Harris County, Texas:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Harris County, Texas (the "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 8, 2025. Our report includes a reference to other auditors who audited the financial statements of Harris County Sports & Convention Corporation, Harris County Redevelopment Authority, Harris County Hospital District, Harris Center for Mental Health and IDD, Harris County Housing Finance Corporation, and Children's Assessment Center Foundation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Harris County Sports & Convention Corporation, Harris County Redevelopment Authority, and Harris County Housing Finance Corporation were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Harris County Sports & Convention Corporation, Harris County Redevelopment Authority, and Harris County Housing Finance Corporation.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-003, 2024-004, and 2024-005 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deloitte & Touche LLP

April 8, 2025

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION:					
Women, Infant and Children's Nutrition Grant Program - WIC	10.557	236TX507W1003	HHS000804400001	\$ 231,999	\$ -
Women, Infant and Children's Nutrition Grant Program - WIC	10.557	246TX507W1003	HHS000804400001	8,000,047	-
Total ALN 10.557				<u>8,232,046</u>	<u>-</u>
Women, Infant and Children's Nutrition Grant Program - WIC	10.561	246TX105S2514	HHS000804400001	3,984	-
Total SNAP Cluster (ALN 10.561)				<u>3,984</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>8,236,030</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
DIRECT PROGRAMS:					
Community Development Block Grant/Entitlement Grants 2017	14.218	B-17-UC-48-0002	-	156,469	-
Community Development Block Grant/Entitlement Grants 2018	14.218	B-18-UC-48-0002	-	326,483	-
Community Development Block Grant/Entitlement Grants 2019	14.218	B-19-UC-48-0002	-	(127,437)	-
Community Development Block Grant/Entitlement Grants 2020	14.218	B-20-UC-48-0002	-	1,460,067	-
Community Development Block Grant/Entitlement Grants 2021	14.218	B-21-UC-48-0002	-	2,843,212	167,259
Community Development Block Grant/Entitlement Grants 2022	14.218	B-22-UC-48-0002	-	1,539,697	533,994
Community Development Block Grant/Entitlement Grants 2023	14.218	B-23-UC-48-0002	-	7,382,722	1,092,028
Community Development Block Grant/Entitlement Grants 2024	14.218	B-24-UC-48-0002	-	2,780	-
(COVID-19) Community Development Block Grant - CARES Act Round 2 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	286,114	286,114
(COVID-19) Community Development Block Grant - CARES Act Round 3 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	1,130,282	2,767
Total CDBG - Entitlement Grants Cluster (ALN 14.218)				<u>15,000,389</u>	<u>2,082,162</u>
Emergency Shelter Grant Program 2020	14.231	E-20-UC-48-0002	-	(50)	-
Emergency Shelter Grant Program 2021	14.231	E-21-UC-48-0002	-	(39)	-
Emergency Shelter Grant Program 2022	14.231	E-22-UC-48-0002	-	325,368	32,650
Emergency Shelter Grant Program 2023	14.231	E-23-UC-48-0002	-	679,596	288,626
(COVID-19) Emergency Shelter Grant Program _ CARES Act Round 1 (ESG-CV1)	14.231	E-20-UW-48-0002	-	178,130	178,130
(COVID-19) Emergency Shelter Grant Program _ CARES Act Round 2 (ESG-CV2)	14.231	E-20-UW-48-0002	-	258,099	208,383
PASS THROUGH PROGRAM, CITY OF HOUSTON:					
HCHCD Homelessness Prevention Program	14.231	E23MC480018	4600018288	8,147	-
PASS THROUGH PROGRAM, CITY OF HOUSTON VIA CHILD CARE COUNCIL OF GREATER HOUSTON:					
Child Care Council 23 ESG	14.231	N/A	-	105,284	-
Total ALN 14.231				<u>1,554,535</u>	<u>707,789</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u>					
DIRECT PROGRAMS:					
HOME Investment Partnership Program 2016	14.239	M-16-UC-48-0215	-	99,135	99,135
HOME Investment Partnership Program 2017	14.239	M-17-UC-48-0215	-	46,826	4,541
HOME Investment Partnership Program 2018	14.239	M-18-UC-48-0215	-	(1,085,866)	(1,094,419)
HOME Investment Partnership Program 2019	14.239	M-19-UC-48-0215	-	1,044,734	408,019
HOME Investment Partnership Program 2020	14.239	M-20-UC-48-0215	-	348,758	-
HOME Investment Partnership Program 2021	14.239	M-21-UC-48-0215	-	1,449,680	693,125
HOME Investment Partnership Program 2022	14.239	M-22-UC-48-0215	-	2,264,122	766,784
HOME Investment Partnership Program 2023	14.239	M-23-UC-48-0215	-	562,196	-
HOME_ARP	14.239	M-21-UP-48-0215	-	16,063	-
Total ALN 14.239				<u>4,745,648</u>	<u>877,185</u>
Continuum Care Program 2021	14.267	TX0313L6E002111	-	163,480	-
Continuum Care Program 2021	14.267	TX0313L6E002212	-	611,194	-
Total ALN 14.267				<u>774,674</u>	<u>-</u>
Lead-Based Paint Hazard Control Grant	14.900	TXLHD0473-21	-	1,436,204	-
Total ALN 14.900				<u>1,436,204</u>	<u>-</u>
PASS THROUGH PROGRAMS, TEXAS GENERAL LAND OFFICE:					
Community Development Block Grant/Disaster Recovery - Hurricane Harvey	14.228	B-17-DL-48-0002	18-495-000-B220	18,858	-
Community Development Block Grant/Disaster Recovery - 2016 Flood Allocation	14.228	B-16-DL-48-0001	18-545-000-B292	(61,251)	-
CDBG Disaster Recovery Program - Harvey Round 1 Funding	14.228	B-17-DM-48-0001	19-147-002-B490	220,625,531	70,308,911
CDBG- MIT Cloverleaf Drainage Improvements	14.228	B-18-DP-48-0002	22-082-010-D210	2,519,809	2,443,640
CDBG- MIT Infrastructure and Planning Projects	14.228	B-18-DP-48-0002	22-129-000-D405	661,732	-
PASS THROUGH PROGRAM, CITY OF HOUSTON VIA TEXAS GENERAL LAND OFFICE:					
CDBG- DR17 Program - Hay Center	14.228	B-17-DM-48-0001	21-134-000-C788	4,551,800	-
Total ALN 14.228				<u>228,316,479</u>	<u>72,752,551</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>251,827,929</u>	<u>76,419,687</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
DIRECT PROGRAMS:					
FY 2023 Kevin and Avonte Program	16.015	15PBJA-23-GG-04250-MAPX	-	6,516	-
Total ALN 16.015				<u>6,516</u>	<u>-</u>
Community Based Violence Intervention and Prevention Initiative	16.045	15PBJA-22-GG-04740-CVIP	-	75,904	-
Total ALN 16.045				<u>75,904</u>	<u>-</u>
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-21-RR-05110-SCAA	-	7,481,294	-
Total ALN 16.606				<u>7,481,294</u>	<u>-</u>
Community Policing Development De-Escalation Training Solicitation	16.710	15JCOPS-21-GG-02450-SPPS	-	63,075	-
FY 2022 COPS Hiring Program (CHP)	16.710	15JCOPS-22-GG-03419-UHPX	-	129,947	-
Total ALN 16.710				<u>193,022</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE (Continued)					
FY21 Implementing the PREA Standards	16.735	15PBJA-21-GG-02780-PREA	-	27,926	-
Total ALN 16.735				<u>27,926</u>	<u>-</u>
DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-22-GG-01727-DNAX	-	1,092,032	-
DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-23-GG-01369-DNAX	-	447,606	-
Total ALN 16.741				<u>1,539,638</u>	<u>-</u>
Family First Reentry Program	16.812	2020-CZ-BX-0013	-	39,938	-
Total ALN 16.812				<u>39,938</u>	<u>-</u>
Sheriff Seized Assets - Justice Funds	16.922	TX1010000	-	1,092,451	-
County Attorney Forfeited Assets - Special Prosecutor Justice Funds	16.922	TX101013A	-	170,875	-
DA Forfeited Assets - Justice Funds	16.922	TX101015A	-	523,485	-
Total ALN 16.922				<u>1,786,811</u>	<u>-</u>
FY 2022 Local Law Enforcement Crime Gun Intelligence Center (CGIC) Integration Initiative	16.738	15PBJA-22-GG-01750-JAGP	-	331,478	-
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
Less-Lethal Launchers	16.738	15PBJA-21-GG-00289-JAGX	4010603	74,816	-
Crime Scene Unit	16.738	15PBJA-21-GG-00289-JAGX	4284802	121,473	-
Criminal Justice Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4438002	125,000	-
Violent Crimes Unit	16.738	15PBJA-21-GG-00289-JAGX	4476301	3,612	-
Violent Crimes Unit	16.738	15PBJA-22-GG-00618-JAGX	4476302	100,000	-
Canine & Livestock Units Equipment	16.738	15PBJA-21-GG-00289-JAGX	4530601	122,853	-
FY24 Law Enforcement Equipment Grant	16.738	15PBJA-22-GG-00618-JAGX	4694101	124,991	-
Opioid Detox Treatment and Supervision Program	16.738	15PBJA-22-GG-00618-JAGX	4697401	123,290	123,290
Breaching Kits	16.738	15PBJA-22-GG-00618-JAGX	4752901	119,638	-
CPS Referrals	16.738	15PBJA-22-GG-00618-JAGX	4795801	125,000	-
Criminal Warrants Unit Overtime	16.738	15PBJA-22-GG-00618-JAGX	4813101	125,383	-
PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
2020 Justice Assistance Grant (JAG) Program	16.738	2020-DJ-BX-0242	2020-DJ-BX-0242	366,412	-
2021 Justice Assistance Grant (JAG) Program	16.738	15PBJA-21-GG-01880-JAGX	15PBJA-21-GG-01880-JAGX	1,044,902	-
2022 Justice Assistance Grant (JAG) Program	16.738	15PBJA-22-GG-02108-JAGX	15PBJA-22-GG-02108-JAGX	342,679	-
2023 Justice Assistance Grant (JAG) Program	16.738	15PBJA-23-GG-03847-JAGX	15PBJA-23-GG-03847-JAGX	366,072	-
Total ALN 16.738				<u>3,617,599</u>	<u>123,290</u>
PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
Human Trafficking Rescue Alliance Task Force	16.320	2019-VT-BX-K025	-	746	-
Total ALN 16.320				<u>746</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>U.S. DEPARTMENT OF JUSTICE (Continued)</u>					
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
HCDAO Victim Assistance Project	16.575	15POVC-21-GG-00600-ASSI	2877906	3,421,119	-
Domestic Violence Advocacy	16.575	15POVC-22-GG-00807-ASSI	3103406	322,911	-
Crime Victim's Assistance Unit	16.575	15POVC-22-GG-00807-ASSI	3332007	136,414	-
Continuum: TRIAD Child Sex Trafficking Project	16.575	15POVC-21-GG-00600-ASSI	3514605	19,348	-
Continuum: TRIAD Home Safe (formerly Child Sex Trafficking) Project	16.575	15POVC-22-GG-00807-ASSI	3514606	775,088	-
2022 ELTR: Girls Inspiring Future Triumphs (GIFT)	16.575	15POVC-21-GG-00600-ASSI	3554304	5,598	-
Family Victimization Services For Children Referred to Supervised Possession	16.575	15POVC-22-GG-00807-ASSI	3576706	370,500	-
Victim Assistance Program	16.575	15POVC-22-GG-00807-ASSI	3960704	70,121	70,121
General Victim Assistance Grant Program	16.575	15POVC-22-GG-00807-ASSI	4411502	99,933	-
First Responder Mental Health Program	16.575	15POVC-22-GG-00807-ASSI	4453002	156,186	-
Human Trafficking Advocacy Program	16.575	15POVC-21-GG-00600-ASSI	4459401	1,639	-
Human Trafficking Advocacy Program	16.575	15POVC-22-GG-00807-ASSI	4459402	83,693	-
Total ALN 16.575				5,462,550	70,121
Special Victims Prosecution and Protective Order Project	16.588	15JOVW-23-GG-00603-MUMU	1720420	210,506	-
Special Victims Prosecution and Protective Order Project	16.588	15JOVW-24-GG-00542-MUMU	1720421	21,502	-
HCDA Adult Sex Crimes	16.588	15JOVW-23-GG-00603-MUMU	3336907	160,000	-
Total ALN 16.588				392,008	-
Residential Substance Abuse Treatment	16.593	15PBJA-22-GG-00512-RSAT	1487726	1,230,295	1,230,295
The Freedom Project	16.593	15PBJA-21-GG-00083-RSAT	1487825	5,302	-
Total ALN 16.593				1,235,597	1,230,295
Operation North Star	16.609	15PBJA-21-GG-03068-GUNP	3915304	842	-
Operation North Star	16.609	15PBJA-22-GG-00836-GUNP	3915305	53,498	-
Total ALN 16.609				54,340	-
Paul Coverdell Forensic Science Improvement Grant Program	16.742	15PBJA-22-GG-02029-COVE	1748017	1,120	-
Paul Coverdell Forensic Science Improvement Grant Program	16.742	15PBJA-23-GG-00982-COVE	1748018	236,259	-
Total ALN 16.742				237,379	-
TOTAL U.S. DEPARTMENT OF JUSTICE				22,151,268	1,423,706
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
DIRECT PROGRAMS:					
Houston Urbanized Area Grant - FY14 FTA 5307	20.507	TX-90-Y081-01	-	192,817	-
Houston Urbanized Area Grant - FY15 FTA 5307	20.507	TX-2018-082-00	-	220,000	-
Houston Urbanized Area Grant - FY16 FTA 5307	20.507	TX-2019-015-00	-	278,360	-
Houston Urbanized Area Grant - FY17 FTA 5307	20.507	TX-2019-015-00	-	5,343	-
Houston Urbanized Area Grant - FY18 FTA 5307	20.507	TX-2019-060-00	-	960,070	-
Houston Urbanized Area Grant - FY19 FTA 5307	20.507	TX-2023-016-00	-	860,312	-
Houston Urbanized Area Grant - FY20 FTA 5307	20.507	TX-2023-082-00	-	2,056,463	-
(COVID-19) Houston Urbanized Area Grant - FY21 FTA 5307 ARPA Allocation	20.507	TX-2023-038-00	-	1,371,028	-
(COVID-19) Houston Urbanized Area Grant - FY21 FTA 5307 CRRSAA	20.507	TX-2023-041-00	-	52,047	-
(COVID-19) Houston Urbanized Area Grant - FY20 FTA 5307 CARES Act	20.507	TX-2020-145-00	-	218,411	-
Total Federal Transit Cluster (ALN 20.507)				6,214,851	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (Continued)					
FY17 FTA 5310 RIDES Program Grant	20.513	TX-2019-055-00	-	409,393	-
FY18 FTA 5310 RIDES Program Grant	20.513	TX-2020-050-00	-	136,059	-
FY19 FTA 5310 RIDES Program Grant	20.513	TX-2021-120-00	-	(268,152)	-
FY20 FTA 5310 RIDES Program Grant	20.513	TX-2022-066-00	-	218,957	-
FY24 FTA 5310 RIDES Program Grant	20.513	TX-2024-088-00	-	33,211	-
Total Transit Services Programs Cluster (ALN 20.513)				529,468	-
PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:					
Towing Program	20.205	N/A	TDOT.19.0608-02	214,755	-
Motorist Assistance Program & Incident Management Unit	20.205	N/A	TDOT.23.0608-01	5,064,969	-
Total ALN 20.205				5,279,724	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF TRANSPORTATION:					
STEP - 2023 Comprehensive	20.600	69A37523300004020TX0	2023-HarrisP1-S-1YG-00078	219	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-HarrisP1-S-1YG-00038	70,081	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-HarrisCo-S-1YG-00036	355,373	-
STEP - 2023 Comprehensive	20.600	69A37523300004020TX0	2023-Harris4-S-1YG-00141	3,732	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-Harris4-S-1YG-00112	36,590	-
STEP - 2023 Comprehensive	20.600	69A37523300004020TX0	2023-HarrisP5-S-1YG-00028	2,393	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-HarrisP5-S-1YG-00039	51,593	-
STEP - Commercial Motor Vehicle	20.600	69A37523300004020TX0	2023-HarrisP1-S-CMV-00022	197	-
STEP - Commercial Motor Vehicle	20.600	69A37524300004020TX0	2024-HarrisP1-S-CMV-00013	51,804	-
STEP - Commercial Motor Vehicle	20.600	69A37523300004020TX0	2023-HarrisCo-S-CMV-00027	1,104	-
STEP - Commercial Motor Vehicle	20.600	69A37524300004020TX0	2024-HarrisCo-S-CMV-00020	35,363	-
STEP - Commercial Motor Vehicle	20.600	69A37523300004020TX0	2023-HarrisP5-S-CMV-00011	3,761	-
STEP - Commercial Motor Vehicle	20.600	69A37524300004020TX0	2024-HarrisP5-S-CMV-00014	49,831	-
RideONE Program	20.600	69A37523300004020TX0	2023-HaCoCMP1-G-1YG-0132	2,900	-
STEP - Operation Slowdown	20.600	69A37524300004020TX0	2024-HarrisCo-OpSlow-00035	7,991	-
STEP - Operation Slowdown	20.600	69A37524300004020TX0	2024-Harris4-OpSlow-00051	3,886	-
STEP - Click It or Ticket Mobilization	20.616	69A3752430000405BTXH	2024-Harris4-CIOT-00045	7,132	-
STEP - Click It or Ticket Mobilization	20.616	69A3752430000405BTXH	2024-HarrisCo-CIOT-00036	9,725	-
STEP - Impaired Driving Mobilization	20.616	69A3752430000405DTXM	2024-HarrisP1-IDM-00018	12,497	-
STEP - Impaired Driving Mobilization	20.616	69A3752330000405DTXM	2023-Harris4-IDM-00045	4,197	-
STEP - Impaired Driving Mobilization	20.616	69A3752430000405DTXM	2024-Harris4-IDM-00008	38,279	-
STEP - Impaired Driving Mobilization	20.616	69A3752430000405DTXM	2024-HarrisCo-IDM-00036	32,235	-
No Refusal DWI Program	20.616	69A3752330000405DTXM	2023-HarrisDA-G-1YG-0098	12,008	-
No Refusal DWI Program	20.616	69A3752430000405DTXM	2024-HarrisDA-G-1YG-0090	227,207	-
Intoxication Source and Prevention	20.616	69A3752330000405DTXM	2023-HarrisDA-G-1YG-0113	6,929	-
Intoxication Source and Prevention	20.616	69A3752430000405DTXM	2024-HarrisDA-G-1YG-0097	250,000	-
Total Highway Safety Cluster (ALN 20.600, 20.616)				1,277,027	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				13,301,070	-

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
DIRECT PROGRAMS:					
Sheriff Forfeiture Assets - Treasury	21.016	TX1010000	-	36,850	-
Total ALN 21.016				<u>36,850</u>	<u>-</u>
(COVID-19) Emergency Rental Assistance (ERA2)	21.023	ERA2-0298	-	3,689,725	2,849,512
Total ALN 21.023				<u>3,689,725</u>	<u>2,849,512</u>
(COVID-19) Local Assistance and Tribal Consistency Fund (LATCF)	21.032	LATCFC00818	-	47,328	-
Total ALN 21.032				<u>47,328</u>	<u>-</u>
(COVID-19) ARPA Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-0582	-	301,364,662	134,845,176
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR- DISASTER RELIEF VIA TEXAS OFFICE OF COURT ADMINISTRATION:					
(COVID-19) ARPA Criminal Backlog	21.027	2021-CS-21027	4553701	820,613	-
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
(COVID-19) Family Victimization Support Services	21.027	2021-CS-21027	2812606	24,614	-
(COVID-19) HCDAO Victim Assistance Project	21.027	2021-CS-21027	2877905	69,796	-
(COVID-19) Harris County Victim Services	21.027	2021-CS-21027	3052005	25,360	-
(COVID-19) Domestic Violence Advocacy	21.027	2021-CS-21027	3103405	3,183	-
(COVID-19) Victim Assistance Program	21.027	2021-CS-21027	3960703	5,636	5,636
(COVID-19) General Victim Assistance Grant Program, FY2023	21.027	2021-CS-21027	4411501	1,724	-
(COVID-19) First Responder Mental Health Program	21.027	2021-CS-21027	4453001	77,477	-
PASS THROUGH PROGRAM, CITY OF HOUSTON:					
(COVID-19) CLFRP - Illegal Dumping Law Enforcement	21.027	SLFRP0149	-	341,128	-
Total ALN 21.027				<u>302,734,193</u>	<u>134,850,812</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>306,508,096</u>	<u>137,700,324</u>
<u>FEDERAL COMMUNICATIONS COMMISSION</u>					
DIRECT PROGRAMS:					
Aldine Pilot Project	32.011	ACOGP2340019	-	48,736	-
Harris County Digital Navigators	32.011	ACOGP2340065	-	34,477	-
Total ALN 32.011				<u>83,213</u>	<u>-</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION				<u>83,213</u>	<u>-</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES (IMLS)</u>					
PASS THROUGH PROGRAM, TEXAS STATE LIBRARY AND ARCHIVES COMMISSION:					
FY23 Interlibrary Loan	45.310	LS-252486-OLS-22	903546	32,623	-
Total ALN 45.310				<u>32,623</u>	<u>-</u>
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES				<u>32,623</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>NATIONAL SCIENCE FOUNDATION</u>					
PASS THROUGH PROGRAM, VANDERBILT UNIVERSITY:					
NSF Convergence Accelerator Track D , Phase II - R&D	47.083	2134862	UNIV62469	255,837	-
Total Research and Development Cluster (ALN 47.083)				255,837	-
TOTAL NATIONAL SCIENCE FOUNDATION				255,837	-
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u>					
DIRECT PROGRAMS:					
VA Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program (SSG Fox SPGP)	64.055	TX-SSG-1237-22	-	254,793	-
VA Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program (SSG Fox SPGP)	64.055	TX-SSG-1237-22	-	527,295	-
Total ALN 64.055				782,088	-
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				782,088	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
PASS THROUGH PROGRAM, HOUSTON-GALVESTON AREA COUNCIL:					
EPA Climate Pollution Reduction Grant Program	66.046	02F39301	-	25,796	14,625
Total ALN 66.046				25,796	14,625
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				25,796	14,625
<u>U.S. DEPARTMENT OF ENERGY</u>					
DIRECT PROGRAM:					
Energy Efficiency and Conservation Block Grant Program (EECBG BIL)	81.128	DE-SE0000152	-	77,708	-
Total ALN 81.128				77,708	-
TOTAL U.S. DEPARTMENT OF ENERGY				77,708	-
<u>U.S. CONSUMER PRODUCT SAFETY COMMISSION</u>					
DIRECT PROGRAM:					
Harris County Public Health Pool Safety Program	87.002	1VGBCP230029-01-00	-	155,718	-
Total ALN 87.002				155,718	-
TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION				155,718	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>					
DIRECT PROGRAMS:					
CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC):					
Harris County Opioid Surveillance and Prevention - (OD2A)	93.136	5NU17CE924976-02-00	-	127,615	-
Harris County Opioid Surveillance and Prevention - (OD2A)	93.136	5NU17CE924976-03-00	-	2,037,099	-
Harris County Opioid Surveillance and Prevention - (OD2A)	93.136	6NU17CE924976-03-03	-	33,341	-
Overdose Data to Action: Limiting Overdose Collaborative Actions (Local)	93.136	NH28CE003568	-	1,137,228	-
Overdose Data to Action: Limiting Overdose Collaborative Actions (Local)	93.136	NH28CE003568	-	64,866	-
Total ALN 93.136				3,400,149	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Childhood Lead Poisoning Prevention	93.197	5NUE2EH001418-02-00	-	2,109	-
Childhood Lead Poisoning Prevention	93.197	5NUE2EH001418-03-00	-	369,097	-
Total ALN 93.197				<u>371,206</u>	<u>-</u>
Public Health Crisis Response - MPOX Program	93.354	NU90TP22203	-	328,701	-
Total ALN 93.354 (\$1,365,761)				<u>328,701</u>	<u>-</u>
(COVID-19) Harris Cares: Embrace HOPE (Healing, Opportunity, Prosperity, Equity)	93.391	1NH75OT000026-01-00	-	6,273,934	-
Total ALN 93.391				<u>6,273,934</u>	<u>-</u>
(COVID-19) Community Health Workers for Public Health Response and Resilient	93.495	5NU58DP006986-02-00	-	26,372	-
(COVID-19) Community Health Workers for Public Health Response and Resilient	93.495	6NU58DP006986-03-01	-	3,776,882	-
Total ALN 93.495				<u>3,803,254</u>	<u>-</u>
CDC Public Health Infrastructure, Workforce, & Data Systems Grant	93.967	NE11OE000061	-	3,259,998	-
Total ALN 93.967				<u>3,259,998</u>	<u>-</u>
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION (SAMHSA):					
AWARE Harris	93.243	1H79SM088049-01	-	514,259	-
Total ALN 93.243				<u>514,259</u>	<u>-</u>
Maternal Mental Health - For behavioral health and supportive services for parents and infants	93.493	1H79FG001055-01	-	781,361	-
ACCESS-For Behavioral Health and Supportive Services for ACCESS participants	93.493	1H79FG001072-01	-	223,684	-
Total ALN 93.493				<u>1,005,045</u>	<u>-</u>
HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA):					
Ryan White Title I - Formula & Supplemental	93.914	2H89HA00004-29-00	-	(2,955)	-
Ryan White Title I - Formula & Supplemental	93.914	2H89HA00004-30-00	-	(404)	-
Ryan White Title I - Formula & Supplemental	93.914	6H89HA00004-32-01	-	(2,104)	(2,104)
Ryan White Title I - Formula & Supplemental	93.914	5H89HA00004-33-00	-	19,542,339	18,431,318
Ryan White Title I - Formula & Supplemental	93.914	5H89HA00004-34-00	-	6,920,325	5,706,367
Total ALN 93.914				<u>26,457,201</u>	<u>24,135,581</u>
Healthy Start Initiative - Eliminating Racial/Ethnic Disparities	93.926	H4953000	1 H49MC53000-01-00	55,477	-
Total ALN 93.926				<u>55,477</u>	<u>-</u>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	5 UT8HA33934-04-00	-	3,998,819	3,099,722
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	6 UT8HA33934-05-01	-	1,490,723	792,613
Total ALN 93.686				<u>5,489,542</u>	<u>3,892,335</u>
Strengthening Foodborne Illness Surveillance and Response Capabilities	93.070	5U01EH001361-03-00	-	66,990	-
Strengthening Foodborne Illness Surveillance and Response Capabilities	93.070	5U01EH001361-04-00	-	192,355	-
PASS THROUGH PROGRAM, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:					
Texas Asthma Control Project	93.070	NUE1EH001370	HHS001090200001	171,161	-
Total Research and Development Cluster (ALN 93.070)				<u>430,506</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
U.S. FOOD AND DRUG ADMINISTRATION (FDA)/ ASSOCIATION OF FOOD & DRUG OFFICIALS (AFDO):					
NEHA - FDA Retail Flexible Funding Model - Capacity Building Grant	93.103	U2FFD007358	G-OACB-202109-00854	103,326	-
NEHA - FDA Retail Flexible Funding Model - Advancement of Voluntary National Retail Food	93.103	U2FFD007358	G-BM&A-202109-00853	60,665	-
Total Research and Development Cluster (ALN 93.103)				<u>163,991</u>	<u>-</u>
PASS THROUGH PROGRAM, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:					
(COVID-19) IDCU/COVID	93.323	NU50CK000501	HHS000812700023	253,204	-
PASS THROUGH PROGRAM, CITY OF HOUSTON:					
(COVID-19) Detection & Mitigation of COVID-19 in Confinement Facilities	93.323	NU50CK000557	4600017513	820,873	-
Total ALN 93.323				<u>1,074,077</u>	<u>-</u>
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:					
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	3,941	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	(3,941)	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	500	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP922045	HHS001311300016	421,153	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP922045	HHS001439300012	67,488	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	(3,892)	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	3,437	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	(12)	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	(16,095)	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001311200037	976,309	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001439500023	196,912	-
Total ALN 93.069				<u>1,645,800</u>	<u>-</u>
TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001096400018	356,435	-
TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001437400020	50,202	-
Total ALN 93.116				<u>406,637</u>	<u>-</u>
(COVID-19) Vaccination Capacity Contract	93.268	NH23IP922616	HHS001019500034	7,784,563	-
Total ALN 93.268				<u>7,784,563</u>	<u>-</u>
(COVID-19) Public Health Workforce Expansion	93.354	NU90TP922165	HHS001077000001	921,069	-
Public Health Emergency Preparedness Contract - Mpox (monkeypox)	93.354	NU90TP922200	537-18-0119-00001	115,991	-
Total ALN 93.354 (\$1,365,761)				<u>1,037,060</u>	<u>-</u>
HIV Prevention Services	93.940	NU62PS92459	HHS000077800043	150,075	-
Total ALN 93.940				<u>150,075</u>	<u>-</u>
Regional and Local Services System/Local Public Health Services Grant Program	93.991	NB01OT009461	HHS001324900026	147,659	-
Texas Healthy Communities	93.991	NB01OT009461	HHS000438400005	79,575	-
Texas Healthy Communities	93.991	NB01OT009461	HHS001456100001	5,242	-
Total ALN 93.991				<u>232,476</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC):					
Medicaid Administrative Claim Reimbursements	93.778	N/A	HHS000537900129	983,960	-
Total Medicaid Cluster (ALN 93.778)				<u>983,960</u>	<u>-</u>
Integrated Family Planning Opioid Response Pilot Project	93.788	H79TI081729	HHS001062800004	(460)	-
Integrated Family Planning Opioid Response Pilot Project	93.788	H79TI083288	HHS001202700004	10,681	-
Total ALN 93.788				<u>10,221</u>	<u>-</u>
Title V - Child Health and Dental Services	93.994	N/A	HHS000136500001	581,991	-
Title V - Child Health and Dental Services	93.994	B0452955	HHS001392700014	23,847	-
Total ALN 93.994				<u>605,838</u>	<u>-</u>
PASS THROUGH PROGRAMS, U.S. COMMITTEE FOR REFUGEES AND IMMIGRANTS (USCRI) :					
Refugee Medical Screening	93.566	N/A	2021-HARTX-05	3,647	-
Refugee Medical Screening	93.566	N/A	2023-HARTX-07	456,410	-
Refugee Medical Screening	93.566	N/A	2024-HARTX-08	7,487,448	-
Total ALN 93.566				<u>7,947,505</u>	<u>-</u>
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE ATTORNEY GENERAL:					
Access and Visitation Shared Parenting	93.597	2301TXSAVP	21-C0008	2,089	-
Access and Visitation Shared Parenting	93.597	2401TXSAVP	21-C0008	103,000	-
Total ALN 93.597				<u>105,089</u>	<u>-</u>
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES:					
Community Youth Development FY24 - Pasadena & Gulfton	93.556	2301TXFPSS	HHS000841700015/24821423	103,444	72,067
Total ALN 93.556				<u>103,444</u>	<u>72,067</u>
(COVID-19) CYD Community-Based Child Abuse Prevention (CBCAP) ARPA	93.590	2101TXBCC6	HHS000841700015/24821423	95,754	-
Total ALN 93.590				<u>95,754</u>	<u>-</u>
Title IV-E Legal Services	93.658	N/A	HHS000285100017	390,619	-
Title IV-E Legal Services	93.658	N/A	HHS000285100017	2,795,012	-
Title IV-E Child Welfare Services	93.658	N/A	HHS000285000048	478,728	-
Title IV-E Child Welfare Services	93.658	N/A	HHS000285000048	393,418	-
Total ALN 93.658				<u>4,057,777</u>	<u>-</u>
CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	(88)	-
CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	242,830	-
CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	11,738	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	(4,762)	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	3,809	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	554,887	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	27,600	-
Total ALN 93.674				<u>836,014</u>	<u>-</u>

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
PASS THROUGH PROGRAMS, TEXAS WORKFORCE COMMISSION:					
Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	2301TXTANF	2823TAN001	5,269	-
Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	2401TXTANF	2824TAN001	275,705	-
Total ALN 93.558				<u>280,974</u>	<u>-</u>
PASS THROUGH PROGRAMS, NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS (NACCHO):					
MRC Medical Reserve Corps Operational Readiness Awards	93.008	1U3REP230718-01-00	MRC 24-0152	6,584	-
Total ALN 93.318				<u>6,584</u>	<u>-</u>
(COVID-19) Improving the Health of Young Children	93.318	5NU50CK000587-03-00	2024-032012	37,157	-
Total ALN 93.318				<u>37,157</u>	<u>-</u>
(COVID-19) Addressing the Needs of People with Disabilities	93.421	6NU38OT000306-05-01	2022-120807	18,298	-
Total ALN 93.421				<u>18,298</u>	<u>-</u>
PASS THROUGH PROGRAM, UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON:					
Western Gulf Center of Excellence for Vector-Borne Diseases - R&D	93.084	1U01CK000512-01	17-017	(750)	-
Total Research and Development Cluster (ALN 93.084)				<u>(750)</u>	<u>-</u>
PASS THROUGH PROGRAM, UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON:					
CATCH Healthy Smiles	93.121	5UH3DE029213-04	SA0002040	111,069	-
Total Research and Development Cluster (ALN 93.121)				<u>111,069</u>	<u>-</u>
Total Research and Development Cluster (ALN 47.083, 93.070, 93.084, 93.103, 93.121)				<u>960,653</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>79,082,885</u>	<u>28,099,983</u>
<u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u>					
DIRECT PROGRAMS:					
High Intensity Drug Trafficking Areas Program - FY22	95.001	G22HN0004A	-	85,182	-
High Intensity Drug Trafficking Areas Program - FY23	95.001	G23HN0004A	-	1,097,456	-
Total ALN 95.001				<u>1,182,638</u>	<u>-</u>
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				<u>1,182,638</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
DIRECT PROGRAMS:					
Port Security Grant Program	97.056	EMW-2019-PU-00049	-	11,513	-
Port Security Grant Program	97.056	EMW-2020-PU-00064	-	512,872	-
Port Security Grant Program	97.056	EMW-2021-PU-00042	-	47,788	-
Port Security Grant Program	97.056	EMW-2022-PU-00103-S01	-	571,192	-
Port Security Grant Program	97.056	EMW-2023-PU-00012-S01	-	336,998	-
Total ALN 97.056				<u>1,480,363</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
PASS THROUGH PROGRAMS, ALLIANCE OF COMMUNITY ASSISTANCE MINISTRIES (ACAM):					
National Emergency Food and Shelter Program (EFSP) Phase 39	97.024	N/A	LRO 782800-071	3,410	-
National Emergency Food and Shelter Program (EFSP) Phase 39	97.024	N/A	LRO 782800-071	50,107	-
National Emergency Food and Shelter Program (EFSP) Phase 39	97.024	N/A	LRO 782800-071	111,271	-
Total ALN 97.024				<u>164,788</u>	<u>-</u>
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:					
Flood of May 2015	97.036	1791DRTXP0000001	FEMA-DR-1791-TX	986,288	-
Flood of April 2016	97.036	4269DRTXP0000001	PA-06-TX-4269	279,847	-
FEMA - Public Assistance - Hurricane Harvey	97.036	4332DRTXP0000001	PA-06-TX-4332	13,279,930	-
(COVID-19) Public Assistance Grant, 4485, Texas COVID-19 Pandemic	97.036	4485DRTXP0000001	PA-06-TX-4485	46,283,697	-
Total ALN 97.036				<u>60,829,762</u>	<u>-</u>
PASS THROUGH PROGRAMS, OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION (HSGD):					
HC - HazMat Sustainment Project	97.067	EMW-2021-SS-00062	2972507	40,900	-
HC - HazMat Sustainment	97.067	EMW-2022-SS-00021	2972508	41,517	-
HC - HazMat	97.067	EMW-2023-SS-00025	2972509	76,177	-
HC - Interoperable Communications Maintenance Enhancements	97.067	EMW-2021-SS-00062	2973207	153,795	-
HC - Interoperable Communications Maintenance & Enhancements	97.067	EMW-2022-SS-00021	2973208	2,301,255	-
HC - Management & Administration	97.067	EMW-2022-SS-00021	2986308	141,560	-
HC - Management & Administration	97.067	EMW-2023-SS-00025	2986309	188,950	-
HC - Regional Planners	97.067	EMW-2022-SS-00021	3691205	61,510	-
HC - Regional Planners	97.067	EMW-2023-SS-00025	3691206	142,274	-
HC - All Hazards Alert System (AHAS) Sustainment	97.067	EMW-2022-SS-00021	4123503	42,050	-
HC - All Hazards Alert System (AHAS)	97.067	EMW-2023-SS-00025	4123504	126,150	-
HC - Cyber Radio Protection	97.067	EMW-2021-SS-00062	4347101	681,731	-
HC - Law Enforcement Special Responses; HCSO, Air, Bomb, Dive, SWAT, and SRG	97.067	EMW-2021-SS-00062	4347301	418,662	-
HC - Law Enforcement Special Responses; HCSO, Air, Bomb, Dive, SRG, and MCP	97.067	EMW-2022-SS-00021	4347302	498,540	-
HC - Law Enforcement Special Responses	97.067	EMW-2023-SS-00025	4347303	307,694	-
HC - Community Preparedness: Medical Reserve Corps	97.067	EMW-2022-SS-00021	4347802	2,812	-
HC - Community Preparedness: Medical Reserve Corps	97.067	EMW-2023-SS-00025	4347803	75,000	-
HCSO Air Operations Section	97.067	EMW-2022-SS-00021	4524901	19,107	-
Air Operations Section	97.067	EMW-2023-SS-00025	4524902	9,999	-
HCSO Marine Unit Equipment	97.067	EMW-2022-SS-00021	4525001	5,245	-
ST/CP HCSO SWAT Unit Equipment and Training	97.067	EMW-2022-SS-00021	4525101	49,760	-
Bomb Unit Equipment	97.067	EMW-2023-SS-00025	4525202	9,999	-
HC - Community Preparedness	97.067	EMW-2022-SS-00021	4573101	208,593	-
HC - Community Preparedness	97.067	EMW-2023-SS-00025	4573102	202,441	-
HC - SWAT Unit Equipment and Training (DVE)	97.067	EMW-2022-SS-00021	4573601	427,048	-
HC - Cybersecurity	97.067	EMW-2022-SS-00021	4573901	35,471	-
HC - EAO Security Equipment and Training	97.067	EMW-2023-SS-00025	4891701	235,746	-
HC - HazMat Soft Target Protection	97.067	EMW-2023-SS-00025	4905601	66,786	-
Total ALN 97.067				<u>6,570,772</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>69,045,685</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 752,748,584</u>	<u>\$ 243,658,325</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>STATE GRANTS</u>					
<u>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</u>					
DIRECT PROGRAMS:					
Texas Epidemiology Capacity Expansion Grant Program	N/A	N/A	HHS001315700021	\$ 116,686	\$ -
Texas Epidemiology Capacity Expansion Grant Program	N/A	N/A	HHS001315700021	9,074	-
Tuberculosis Prevention and Control - State	N/A	N/A	HHS001182200018	706,376	-
Immunization Grant Program	N/A	N/A	HHS001068100001	181,102	-
HIV Prevention Services	N/A	N/A	HHS000077800043	235,077	-
PASS THROUGH PROGRAMS, TEXAS DEPT OF FAMILY & PROTECTIVE SERVICES TO DEPELCHIN CHILDREN'S CENTER:					
Health Outcomes Through Early Prevention and Support - Depelchin	N/A	N/A	24395927	186,905	-
Health Outcomes Through Early Prevention and Support - Depelchin	N/A	N/A	HHS000855300005	11,148	-
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES				<u>1,446,368</u>	<u>-</u>
<u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)</u>					
DIRECT PROGRAMS:					
Harris County Jail Diversion Program - FY24	N/A	N/A	HHS001344200001	5,000,000	5,000,000
Community Mental Health Grant Program - FY23	N/A	N/A	HHS000477100004	155,380	155,380
Community Mental Health Grant Program - FY24	N/A	N/A	HHS000477100004	1,593,284	1,593,284
Family Planning Program FY23	N/A	N/A	HHS000734600002	(43)	-
Family Planning Program FY24	N/A	N/A	HHS000734600002	714,799	-
Family Planning Program FY25	N/A	N/A	HHS000734600002	71,867	-
Healthy Texas Women	N/A	N/A	HHS000734600002	3,496	-
Healthy Texas Women	N/A	N/A	HHS000734600002	384,406	-
Healthy Texas Women	N/A	N/A	HHS000734600002	21,503	-
PASS THROUGH PROGRAMS, DEPELCHIN CHILDREN'S CENTER:					
Families COUNT Project FY24	N/A	N/A	-	31,023	-
Families COUNT Project FY25	N/A	N/A	-	5,888	-
TOTAL HEALTH AND HUMAN SERVICES COMMISSION				<u>7,981,603</u>	<u>6,748,664</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u>					
DIRECT PROGRAMS:					
STAR - Success Through Addiction Recovery Drug Court Program	N/A	N/A	1692021	91,522	91,522
Family Intervention Court (Positive Pathways)	N/A	N/A	1737420	77,000	-
Veterans Treatment Court	N/A	N/A	2283015	101,085	101,085
Texas Anti-Gang Center	N/A	N/A	2542811	11,195,248	10,151,987
Texas Anti-Gang Center	N/A	N/A	2542812	34,968,605	55,424
Misdemeanor Veterans Court	N/A	N/A	2894909	55,967	55,967
2022 ELTR: Girls Inspiring Future Triumphs (GIFT)	N/A	N/A	3554305	229,758	-
Sobriety Over Addiction and Relapse (SOAR) Drug Court	N/A	N/A	3827805	60,056	-
Gulf Coast Coalition Against Sexual Exploitation	N/A	N/A	3966303	5,735	-
Gulf Coast Coalition Against Sexual Exploitation	N/A	N/A	3966304	280,000	-
GRIP Gang Court Program	N/A	N/A	4498801	25,223	-
Bullet-Resistant Shield Grant Program	N/A	N/A	4599501	164,287	-
HCSO Bullet Resistant Shields	N/A	N/A	4600301	1,556,258	-
DWI Sober Courts	N/A	N/A	4697001	214,379	214,379
Felony Mental Health Courts	N/A	N/A	4697501	87,858	87,858
Digital Forensic Unit Project	N/A	N/A	4893601	150,238	-
PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
ICAC Task Force	N/A	N/A	10000107-2022	5,382	-
Internet Crimes Against Children Task Force	N/A	N/A	2745208	46,441	-
PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:					
Regional Law Enforcement Training Program	N/A	N/A	-	1,070	-
Regional Law Enforcement Training Program	N/A	N/A	PS-CJ-LETP-11-23	175,917	-
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION				49,492,029	10,758,222
<u>TEXAS OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS</u>					
<u>DIVISION (HSGD):</u>					
DIRECT PROGRAM:					
Border Prosecution Unit - TAG	N/A	N/A	3154606	590,683	-
TOTAL TEXAS OFFICE OF THE GOVERNOR, HSGD				590,683	-
<u>TEXAS PARKS AND WILDLIFE DEPARTMENT</u>					
DIRECT PROGRAM:					
Precinct 2 Parks & Trails Outdoor Recreation & Education Program	N/A	N/A	CA-0004525	58,065	-
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT				58,065	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u>					
PASS THROUGH PROGRAMS, MOTOR VEHICLE CRIME PREVENTION					
AUTHORITY (MVCPA):					
Harris County Sheriff's Auto Theft Unit	N/A	N/A	608-24-1010000	809,430	-
Harris County Auto Theft Taskforce Catalytic Converter Theft Prevention and Investigation	N/A	N/A	224-24-1010000	161,061	-
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES				<u>970,491</u>	<u>-</u>
<u>TEXAS WATER DEVELOPMENT BOARD</u>					
DIRECT PROGRAMS:					
Region 6 San Jacinto Regional Flood Planning	N/A	N/A	2101792491	507,480	-
TOTAL TEXAS WATER DEVELOPMENT BOARD				<u>507,480</u>	<u>-</u>
<u>THE SUPREME COURT OF TEXAS</u>					
DIRECT PROGRAMS:					
Dedicated MDL Court - Harris County	N/A	N/A	201-24-00001	98,697	-
Dedicated MDL Court - Harris County	N/A	N/A	201-25-00001	6,112	-
TOTAL THE SUPREME COURT OF TEXAS				<u>104,809</u>	<u>-</u>
<u>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</u>					
DIRECT PROGRAMS:					
Community Youth Development FY23 - Pasadena & Gulfton	N/A	N/A	HHS000841700015/24821423	14,297	14,297
Community Youth Development FY24 - Pasadena & Gulfton	N/A	N/A	HHS000841700015/24821423	763,646	610,872
Community Youth Development FY25- Pasadena & Gulfton	N/A	N/A	HHS000841700015/24821423	15,659	-
CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	N/A	N/A	HHS000788100001/24791692	60,707	-
CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	N/A	N/A	HHS000788100001/24791692	2,934	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A	N/A	HHS000788100001/24791692	138,722	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A	N/A	HHS000788100001/24791692	6,900	-
TOTAL TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES				<u>1,002,865</u>	<u>625,169</u>
<u>TEXAS OFFICE OF COURT ADMINISTRATION</u>					
DIRECT PROGRAMS FROM TEXAS INDIGENT DEFENSE COMMISSION:					
Indigent Defense Formula Grant	N/A	N/A	212-23-101	970,132	-
Indigent Defense Formula Grant	N/A	N/A	212-24-101	3,181,774	-
FIDL Statewide Training/Mentoring Program (Cohorts 1 & 2)	N/A	N/A	TS-22-101	36,006	-
FIDL Statewide Training/Mentoring Program (Cohorts 3 & 4)	N/A	N/A	212-24-C07	103,672	-
Public Defender Mental Health Division Expansion	N/A	N/A	MH-23-005	1,007	-
Public Defender Mental Health Division Expansion	N/A	N/A	MH-24-005	159,830	-
Managed Assigned Counsel Program	N/A	N/A	212-23-C09	20,229	-
Managed Assigned Counsel Program	N/A	N/A	212-24-C08	565,004	-
Public Defender Staff to Address Case Backlogs	N/A	N/A	PB-22-101	318,497	-
TOTAL TEXAS OFFICE OF COURT ADMINISTRATION				<u>5,356,151</u>	<u>-</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u>					
DIRECT PROGRAMS:					
Statewide Automated Victim Notification Service (SAVNS)	N/A	N/A	C-00222	30,140	-
Statewide Automated Victim Notification Service (SAVNS)	N/A	N/A	C-01092	124,178	-
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL				<u>154,318</u>	<u>-</u>
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)</u>					
DIRECT PROGRAM:					
Clear Creek Riparian Restoration, Phase II	N/A	N/A	582-24-50216	894	-
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)				<u>894</u>	<u>-</u>
<u>TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM</u>					
DIRECT PROGRAM:					
Hurricane Harvey - State Assistance	N/A	N/A	TDEM-4332-PA	1,064,252	-
TOTAL TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM				<u>1,064,252</u>	<u>-</u>
<u>TEXAS VETERANS COMMISSION</u>					
DIRECT PROGRAMS:					
Veterans Assistance Program 2023-2024	N/A	N/A	GT-VSO22-006	244,560	-
Veterans Assistance Program 2024-2025	N/A	N/A	VS024-F-020	72,208	-
Veterans Mental Health Program - Peer Support Services	N/A	N/A	VS024-P-019	52,882	-
TOTAL TEXAS VETERANS COMMISSION				<u>369,650</u>	<u>-</u>
<u>TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)</u>					
PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
Harris County Emergency Assistance - City of Houston Homeless Services Program (HHSP)	N/A	N/A	18227000009	1,654	-
Homeless Youth Services Program	N/A	N/A	4600016373	(30,349)	-
Homeless Youth Services Program	N/A	N/A	4600018289	135,444	-
TOTAL TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)				<u>106,749</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS				<u>\$ 69,206,407</u>	<u>\$ 18,132,055</u>
GRAND TOTAL EXPENDITURES OF FEDERAL & STATE AWARDS				<u>\$ 821,954,991</u>	<u>\$ 261,790,380</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal and state awards includes the federal grant activity and state grant activity of the County and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“OMB Uniform Guidance”) and Texas Grant Management Standards (“TxGMS”); as applicable. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal and state awards provided to subrecipients are treated as expenditures when paid to the sub-recipient.

2. INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2.CFR.200.414. Uniform Guidance 200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

3. RECONCILIATION

Reconciliation of the Schedule of Expenditures of Federal and State Awards to Grants Special Revenue Fund of the Annual Comprehensive Financial Report for the fiscal year ended September 30, 2024:

Federal expenditures per schedule	\$	752,748,584
State expenditures per schedule		69,206,407
Subtotal		821,954,991
Add:		
County funded portion of grants		21,619,260
Local grants		3,415,548
Less:		
Grants - other fund types - unrecorded assistance		(14,440,820)
Prior period expenditures approved by granting agencies		(61,630,021)
Non-Grant Projects		(53,128)
Trial Balance adjustments for modified accrual basis of accounting		(40,011,109)
Total	\$	730,854,721
Balance per Annual Report - Grants Special Revenue Fund	\$	730,854,721

Certain costs reflected in the schedule of the federal and state awards in the current year may represent costs incurred in prior years that have been approved for reimbursement by the granting agency and recorded in the current year financials.

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

4. REPORTING ENTITY

The County, for purposes of the supplementary schedule of expenditures of federal and state awards includes all the funds of the primary government as defined by the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." It does not include the following component units of the County as follows:

Harris County Hospital District
Harris County Flood Control District
Harris County Juvenile Board
Harris Center for Mental Health and IDD (formerly MHMRA)
The Children's Assessment Center Foundation

These component units also receive federal financial assistance but separately satisfy the audit requirements of OMB Uniform Grant Guidance and TxGMS and by engaging other auditors to perform an audit in accordance with OMB Uniform Grant Guidance and TxGMS.

5. NEGATIVE EXPENSES

The negative amounts shown in the Schedule of Expenditures of Federal and State Awards resulted from adjustments or credits made in the normal course of business to amounts reported as expenditures in prior fiscal years.

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

I. SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified.
Internal control over financial reporting: Material weakness (es) identified?	Yes.
Significant deficiency (ies) identified not considered to be a material weakness?	Yes.
Noncompliance material to financial statements noted?	No.

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified.
Internal control over major programs: Material weakness (es) identified?	No.
Significant deficiency (ies) identified not considered to be a material weakness?	Yes.
Any audit findings disclosed that are required to be reported in accordance with OMB Uniform Grant Guidance, §200.516(a)	Yes.

State Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified.
Internal control over major programs: Material weakness (es) identified?	No.
Significant deficiency (ies) identified not considered to be a material weakness?	None reported.
Any audit findings disclosed that are required to be reported in accordance with Texas Grant Management Standards?	No.

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Name of Major Federal/State Program	Assistance Listing Number
Women, Infant and Children's Nutrition Grant Program - WIC	10.557
Community Development Block Grant/Entitlement Grants	14.218
HOME Investment Partnership Program	14.239
Lead-Based Paint Hazard Control Grant	14.900
DNA Capacity Enhancement and Backlog Reduction Program	16.741
Criminal Justice Division (CJD) Grants	16.575
(COVID-19) Emergency Rental Assistance	21.023
(COVID-19) ARPA Coronavirus State and Local Fiscal Recovery Funds	21.027
CPS - Cities Readiness Initiative / Hazard Public Health Emergency Preparedness	93.069
Harris County Opioid Surveillance and Prevention / Overdose Data to Action (Local)	93.136
(COVID-19) Vaccination Capacity Contract	93.268
(COVID-19) Harris Cares: Embrace HOPE (Healing, Opportunity, Prosperity, Equity)	93.391
Ending the HIV Epidemic: A Plan for America - Ryan White HIV / AIDS Program	93.686
CDC Public Health Infrastructure, Workforce & Data Systems Grant	93.967
Harris County Jail Diversion	State (Fund 7209)
Multi-Agency Gang Project	State (Fund 7301)
Bullet-Resistant Shield Grant	State (Fund 9097)

Dollar threshold used to distinguish between Type A and

Type B programs:

Dollar threshold for federal programs:

\$3,000,000

Dollar threshold for state programs:

\$2,076,192

Auditee qualified as a low-risk auditee?

No – Federal

II. FINANCIAL STATEMENT FINDINGS SECTION

Program	Finding/Noncompliance	Questioned Cost
----------------	------------------------------	------------------------

n/a	2024-001 Material Weakness in internal control over financial reporting – Grant Revenue Availability	\$0
-----	---	-----

Criteria: Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, requires governmental funds to recognize revenues related to government-mandated nonexchange transactions when (1) eligibility criteria have been met and (2) the amounts are available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are not available should be recognized as a deferred inflow of resources until they are available.

Condition: For reimbursement-basis grants in governmental funds, the County did not properly apply the concept of availability when recognizing intergovernmental revenues. The County’s policy was to recognize intergovernmental revenues when all eligibility criteria were met but did not properly consider whether those revenues were available. This resulted in an

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p>overstatement of intergovernmental revenues and an understatement of deferred inflows of resources for unavailable revenues in the governmental fund financial statements. This did not affect the County’s government-wide financial statements.</p> <p><u>Cause:</u> The County had not properly applied GASB’s guidance on available revenue for governmental funds to its reimbursement-basis grants.</p> <p><u>Effect:</u> The County overstated intergovernmental revenues and understated deferred inflows of resources for unavailable revenues for the CDBG-DR Harvey major fund and Nonmajor Governmental Funds. The County restated decreased opening fund balance as of September 30, 2023 for the CDBG-DR Harvey major fund and Nonmajor Governmental Funds, respectively, to correct the misstatement.</p> <p><u>Recommendation:</u> The County should define an availability period for reimbursement-basis grants in accordance with GAAP and develop closing procedures to ensure intergovernmental revenues and deferred inflows of resources for unavailable revenues are appropriately reflected within the governmental fund financial statements.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Leslie Wilks, First Assistant County Auditor</p>	
n/a	<p>2024-002– Material Weakness in internal control over financial reporting – Approvals and timely recording of new bank accounts</p> <p><u>Criteria:</u> Generally accepted accounting principles requires cash and restricted cash to be presented within the Statement of Net Position at the end of the fiscal year.</p> <p><u>Condition:</u> The Harris County Flood Control District, a Special Revenue fund within Harris County, received an advanced funded grant in 2023. The accounts were opened, and the funds deposited without the Harris County Auditor’s office knowledge. As the Auditor’s office was not made aware of the new accounts’ existence, a general ledger account was not created, and the bank accounts were omitted from the fiscal year 2023 financial statements.</p> <p><u>Cause:</u> The County has a control in place requiring approval of four departments prior to opening a bank account. The four approvals required are those of the Office of Management and Budget’s (OMB) Financial Management section, Auditor’s office, Treasurer’s office, and the Commissioners Court. The OMB did not obtain the required departmental approval from the Auditor’s office prior to opening the bank accounts.</p> <p><u>Effect:</u> This represents an understatement of restricted cash and an understatement of unearned revenues (escrow liabilities) of \$11.9 million.</p>	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p>There was no effect on the Statement of Activities as no funds had been spent as of September 30, 2023.</p> <p><u>Recommendation:</u> Management should reiterate the importance of complying with internal controls including requiring approval from the four departments prior to opening a bank account. Additionally, management should consider implementing a new detective control to ensure the completeness of cash balances.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Jolanda Smith, Director of Revenue Accounting</p>	
n/a	<p>2024-003–Significant deficiency in internal control over financial reporting – Harris County - Timely transfer of completed capital projects to completed capital assets</p> <p><u>Criteria:</u> Generally accepted accounting principles require the County to transfer capital projects out of CIP to a completed capital asset upon substantial completion.</p> <p><u>Condition:</u> Management failed to timely identify capital projects that were substantially complete in the prior years resulting in an overstatement of construction in progress (CIP) and an understatement of completed capital assets in the current and prior years.</p> <p><u>Cause:</u> The County did not perform a thorough review of its portfolio of CIP to ensure capital projects were appropriately deemed in progress or substantially complete.</p> <p><u>Effect:</u> This deficiency resulted in a misclassification of \$73.3 million between CIP and Depreciable Assets for assets that should have been placed in service in previous years.</p> <p><u>Recommendation:</u> Enhance the use of available data to perform a thorough review of capital project status at least annually. Establish specific guidelines for each department to follow to improve timely and accurate communication when capital projects are substantially completed.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Brandy Shaw, Director of Financial Accounting</p>	\$0
n/a	<p>2024-004- Significant deficiency in internal control over financial reporting - Timely communication of terminated employees to TCDRS</p> <p><u>Criteria:</u> Generally accepted accounting principles require the County to estimate a total pension liability. One key element in estimating the total pension liability is accurate demographic data for the plan participants at the</p>	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p>actuarial valuation date.</p> <p><u>Condition:</u> Management failed to timely communicate a total of 1,993 County employees who terminated employment in prior years to the Texas County & District Retirement System (“TCDRS”) as related to the 12/31/2023 census data. A similar finding regarding untimely terminations was identified in the prior year associated to the previous years’ census data (finding 2023-003).</p> <p><u>Cause:</u> The County did not understand the ramifications of failing to report terminations to TCDRS timely.</p> <p><u>Effect:</u> Untimely reporting of terminated employees led to an overstatement of the total and net pension liability of \$72.5 million, an overstatement of pension expense of \$58.0 million, and an understatement of deferred inflows of resources of \$14.5 million.</p> <p><u>Recommendation:</u> Implement procedures to periodically report terminated employees to TCDRS timely. Design controls to ensure terminated employees are reported accurately and timely. Work with TCDRS to ensure demographic data for the plan participants as of December 31, 2024 is complete and accurate.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Shain Carrizal, Executive Director of Human Resources & Risk Management</p>	
n/a	<p>2024-005- Significant Deficiency in internal control over financial reporting – Omission in other postemployment benefit (OPEB) liability</p> <p><u>Criteria:</u> Governmental Accounting Standards Board (GASB) states the projection of benefits includes the effects of any changes that have already been announced to employees at the measurement date, regardless of whether those changes will not begin to affect benefit payments until a future period.</p> <p><u>Condition:</u> Harris County offered a new Medicare Advantage Plan to Medicare eligible retirees effective 1/1/2025. This new plan was communicated to eligible retirees prior to the 9/30/2024 measurement date and prior to the beginning of the open enrollment period. Management failed to include this new plan in its substantive OPEB plan as of the measurement date.</p> <p><u>Cause:</u> The County determined that due to the timing of open enrollment, there was insufficient time to gather complete data to assess a creditable</p>	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p>election assumption. In addition, the County determined that due to low enrollment in the program (approximately 125 eligible retirees enrolled) the impact of the new plan to the substantive OPEB plan would be immaterial.</p> <p><u>Effect:</u> This represents a judgmental overstatement of the total OPEB liability and overstatement of the OPEB expense of approximately \$60.0 million.</p> <p><u>Recommendation:</u> Management should ensure all changes in plans announced prior to the measurement date are incorporated into the substantive OPEB plan.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Shain Carrizal, Executive Director of Human Resources & Risk Management</p>	

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS SECTION

Program	Finding/Noncompliance	Questioned Cost
CPS Public Health Emergency Preparedness – ALN 93.069/Federal Award Number NU90TP921879-01- 00 & NU90TP922045	<p>2024-006–Noncompliance Finding and Significant Deficiency – Reporting</p> <p><u>Criteria:</u> 2CFR 200.303 establishes that grant recipients should establish, document, and maintain effective internal control over federal awards, including controls over reviews of reports and compliance with reporting requirements. 2 CFR 200.239(c) establishes that grant recipients should submit performance reports timely.</p> <p><u>Condition:</u> During our testing, D&T inspected 16 programmatic reports whereby there should have been appropriate levels of review and compliance with submission requirements. Two reports were submitted to the granting agency late, 3 reports did not have any evidence of review and approval of the reports prior to submission, and 4 reports did not have proper segregation of duties as related to the preparation and submission of the reports.</p> <p><u>Cause:</u> For the late reports, department management did not monitor and ensure that the reports were submitted in a timely manner due to other emergency events at the County taking priority. For the reports with lack of review support, management did not maintain supporting documentation of the review performed on the reports prior to submission. Lastly, for the reports without proper segregation of duties, Harris County did not design or implement a segregation of duties control to ensure separate preparer and reviewer.</p> <p><u>Effect:</u> Failure to review and approve the reports prior to submission to the grantor, late submission of the reports, and lack of segregation of</p>	\$0
Lead-Based Paint Hazard Control Grant – ALN 14.900/Federal Award Number TXLHD0473-21		

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program

Finding/Noncompliance

**Questioned
Cost**

duties increases the risk of submitting an inaccurate report and may result in the early termination of the award, reimbursement of award funds, and cessation of future funding.

Context:

Grant Name & ALN	Grantor	Finding Type	# of Errors and Name of Report	Population Size	Sample Size
CPS Public Health Emergency Preparedness – 93.069	U.S. Department of Health and Human Services	Late Report Submission (non-compliance)	2 – Integrated Preparedness Plan (IPP) Schedule and the Programmatic End of the Year Report	6	6
CPS Public Health Emergency Preparedness – 93.069	U.S. Department of Health and Human Services	Missing evidence of review/approval (Internal controls)	3 – Operational Readiness Review, the Programmatic Mid-Year Performance Report, and the After-Action Review / Improvement Plan Report	6	6
Lead-Based Paint Hazard Control Grant – 14.900	U.S. Department of Housing and Urban Development	Same individual as preparer and reviewer – there was not a separate reviewer (Internal controls)	4 – Quarterly Progress Reports (Programmatic)	4	4

Recommendation: Management should establish detailed and precise controls to ensure timely reviews, clear identification of preparers and reviewers, and retain evidence of such reviews to ensure compliance with grant requirements.

Views of Responsible Officials: See Corrective Action Plan

County Contact Person(s): Richard Williams, Deputy Chief Financial Officer of Harris County Public Health

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	Danielle Calhoun, Associate Director of Harris County Public Health Allison Hare, Director of Public Health Emergency Preparedness Beatrice Best, Lead Grant Program Supervisor of Harris County Public Health	
Ending the HIV Epidemic – ALN 93.686/Federal Award Number 5 UT8HA33934-04-00 & 6 UT8HA33934-05-01	2024-007–Noncompliance and Significant Deficiency in Internal Control Over Reporting <u>Criteria:</u> Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA), direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	\$0
Community Development Block Grant/Entitlement Grants – ALN 14.218/Federal Award Number B-20-UC-48-0002, B-21-UC-48-0002, B-22-UC-48-0002, & B-23-UC-48-0002	<u>Condition:</u> During our testing, D&T inspected 3 separate grants or ALN’s with 14 subrecipients for completion of the FFATA report. D&T selected 11 subrecipients for testing and identified Harris County did not submit 11 FFATA reports within FSRS. As such, the control was not designed or implemented. <u>Cause:</u> Grant management was not aware of the FFATA reporting requirement. <u>Effect:</u> Failure to report sub-award data could potentially constitute an event of material noncompliance with the award contract, which may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.	
Victim Assistance Program – ALN 16.575/Federal Award Number 15POVC-22-GG-00807-ASSI/3960704	<u>Context:</u> Of 14 subrecipients related to 3 separate grants, D&T tested 11 and identified 11 instances of FFATA report not submitted.	

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program

Finding/Noncompliance

**Questioned
Cost**

93.686 Ending the HIV Epidemic				
Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
There was a total of three subrecipients selected each for two awards that had awards/expenditures greater than \$30,000 that were not reported in the FSRS.				
Dollar amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
5,489,542	3,892,335	3,892,335	-	3,892,335
14.218 Community Development Block Grant/Entitlement Grants				
Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
There was a total of eight subrecipients selected that had awards/expenditures greater than \$30,000 that were not reported in the FSRS.				
Dollar amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
15,000,389	2,082,162	2,082,162	-	2,082,162
16.575 Victim Assistance Program				
Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
There was a total of one subrecipient selected that had awards/expenditures greater than \$30,000 that were not reported in the FSRS.				
Dollar amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
5,462,550	70,121	70,121	-	70,121

Recommendation: Grant management should ensure that they have a mechanism for reporting subaward data in the FSRS and a process for informing departments of all parts of the applicable requirements.

Views of Responsible Officials: See Corrective Action Plan

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p><u>County Contact Person(s):</u></p> <p>93.686: Richard Williams, Deputy Chief Financial Officer, Harris County Public Health</p> <p>14.218: Craig Atkins, Chief Financial Officer, Harris County Housing and Community Development</p> <p>16.575: Tom Hargis, Director Grants and Partnerships, Office of County Administration</p>	
<p>Women, Infants, and Children (WIC) –ALN 10.557/Federal Award Number 236TX507W1003 CPS Public Health Emergency – ALN 93.069/Federal Award Number NU90TP921879-01-00 & NU90TP922045</p>	<p>2024-008–Noncompliance and Significant Deficiency in Internal Control Over Period of Performance</p> <p><u>Criteria:</u> Per 2CFR 200.1, the requirements of period of performance are defined as the time interval between the start and end date of a Federal award, which may include one or more budget periods. Each grant has a specified period of performance for the period which should be followed in accordance with the grant agreement.</p> <p><u>Condition:</u> During our testing, D&T identified expenditures which were classified to the wrong grant year for period of performance.</p> <p><u>Cause:</u> The department did not perform a detailed review of the period of performance due to department turnover.</p> <p><u>Effect:</u> Failure to ensure expenses are properly reviewed and coded to the correct period or grant could result in noncompliance with the award contract, which may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.</p>	See below

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program

Finding/Noncompliance

**Questioned
Cost**

Context:

Grant Name and ALN	Granting Agency	Project ID	Sample size	# of errors identified	Questioned Costs
Women, Infants, and Children (WIC) – ALN 10.557	U.S. Department of Agriculture	%1141 (FY22)	6	6	N/A
Women, Infants, and Children (WIC) – ALN 10.557	U.S. Department of Agriculture	FY23_WIC	33	19	N/A
CPS Public Health Emergency – ALN 93.069	U.S. Department of Health and Human Services	FY23_CRI	3	3	(\$1,336.24)
CPS Public Health Emergency – ALN 93.069	U.S. Department of Health and Human Services	FY23_HAZ ARDS	2	0	\$0
CPS Public Health Emergency – ALN 93.069	U.S. Department of Health and Human Services	FY24_CRI	9	3	(\$5,519.59)
CPS Public Health Emergency – ALN 93.069	U.S. Department of Health and Human Services	FY24_HAZ ARDS	21	8	(\$28,263.30)
CPS Public Health Emergency – ALN 93.069	U.S. Department of Health and Human Services	FY25_CRI	1	1	\$5,274.70
CPS Public Health Emergency – ALN 93.069	U.S. Department of Health and Human Services	FY25_HAZ ARDS	4	2	\$28,263.30

Recommendation: Grant management should ensure that a detailed review of the period of performance is performed.

Views of Responsible Officials: See Corrective Action Plan

County Contact Person(s): Leah Barton, Interim Executive Director of Public Health

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
<p>Center for Disease Control and Prevention (CDC)</p> <p>Opioid Surveillance and Prevention – ALN 93.136/Federal Award Number NH28CE003568</p>	<p>2024-009– Significant Deficiency in Internal Control Over Procurement</p> <p><u>Criteria:</u> Per OMB 2 CFR 200.213, a pass-through entity must verify that the subrecipient is not excluded or disqualified from receiving or participating in Federal awards. Further, per Harris County’s Procedure for Executive Order 12549 Debarment and Suspension, prior to award in Commissioners Court, the Harris County Purchasing Office will determine if a vendor has been debarred or suspended by the Federal Government.</p> <p><u>Condition:</u> During our testing, D&T identified Harris County could not provide evidence indicating that 2 of the 3 vendors selected for testing were properly checked against the excluded parties list before entering into a contract with the vendor. It was determined that the entities were neither suspended nor debarred as of the testing date.</p> <p><u>Cause:</u> The County failed to search all vendors for suspension and debarment and maintain evidence of the search within the bid package.</p> <p><u>Effect:</u> Grant funded contracts could be awarded to vendors that are suspended/debarred, which would be in violation of federal regulations and may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.</p> <p><u>Context:</u> We were not able to receive evidence for 2 of 3 vendor selections to support Harris County verified the vendors were not suspended/debarred before entering into contracts with the vendors.</p> <p><u>Recommendation:</u> Harris County should implement policies in alignment with the OMB 2 CFR 200.213 (Suspension and debarment) to ensure that all vendors used in federal award programs are not suspended or debarred and that documentation of this procedure is maintained in the vendor files prior to entering into a contract and expending funds.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Paige McInnis, Purchasing Agent Tiffany Harris, Compliance Manager</p>	<p>\$0</p>

IV. STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

None noted.

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

V. STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Program	Finding/Noncompliance	Questioned Cost
n/a	<p>2023-001– Material weakness in internal control over financial reporting – Flood Control - Timely transfer of completed capital projects to completed capital assets</p> <p><u>Condition:</u> Management failed to timely identify capital projects that were substantially complete in the current and prior years resulting in an overstatement of construction in progress (CIP) and net position, and an understatement of depreciation expense and completed capital assets in the current and prior years.</p> <p><u>Criteria:</u> Generally accepted accounting principles require the District to transfer capital projects out of CIP to a completed capital asset upon substantial completion.</p> <p><u>Cause:</u> The District did not perform a thorough review of its portfolio of CIP in prior years to ensure capital projects were appropriately deemed in progress or substantially complete.</p> <p><u>Effect:</u> The nature of this deficiency presents a risk of inaccurate and misclassified capital assets, accumulated depreciation, and depreciation expense within the District’s Annual Comprehensive Financial Report.</p> <p><u>Recommendation:</u> Enhance the use of available data to perform a thorough review of capital project status at least annually. Establish specific guidelines for each department to follow to improve timely and accurate communication when capital projects are substantially completed.</p> <p><u>Status:</u> Remediated. Please see Status of Prior Year Findings</p>	\$0
n/a	<p>2023-002–Material weakness in internal control over financial reporting - Timely transfer of completed capital projects to completed capital assets and capitalization of non-capital costs</p> <p><u>Condition:</u> Management failed to timely identify capital projects that were substantially complete in the current and prior years resulting in an overstatement of construction in progress (CIP) and an understatement of depreciation expense and completed capital assets in the current and prior years. Also, the Harris County Toll Road Authority inappropriately capitalized costs subsequent to a software asset being substantially complete, thereby overstating CIP and net position and understating service and fees expenses.</p>	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p><u>Criteria:</u> Generally accepted accounting principles require the County to transfer capital projects out of CIP to a completed capital asset upon substantial completion. Additionally, costs incurred once computer software is substantially complete and operational and during the post-implementation and operation stage of a software asset should be expensed.</p> <p><u>Cause:</u> The Authority did not perform a thorough review of its portfolio of CIP in prior years to ensure capital projects were appropriately deemed in progress or substantially complete and that costs were no longer capitalized after substantial completion of the project.</p> <p><u>Effect:</u> The nature of this deficiency presents a risk of inaccurate and misclassified capital assets, accumulated depreciation, depreciation expense, and expenses within the County’s Annual Comprehensive Financial Report.</p> <p><u>Recommendation:</u> Enhance the use of available data to perform a thorough review of capital project status at least annually. Establish specific guidelines for each department to follow to improve timely and accurate communication when capital projects are substantially completed, alongside a detailed review process to ensure accurate classification of capital and non-capital costs.</p> <p><u>Status:</u> Repeat finding for the County, remediated for the Authority – See 2024-003. Please see Status of Prior Year Findings</p>	
n/a	<p>2023-003–Significant deficiency in internal control over financial reporting - Timely communication of terminations to TCDRS</p> <p><u>Condition:</u> Management failed to timely communicate 1,119 County employees who terminated during calendar year 2022 to the Texas County & District Retirement System (“TCDRS”). These terminations were not reported to TCDRS until calendar year 2023 and 2024 and it is possible some have still not been reported.</p> <p><u>Criteria:</u> Generally accepted accounting principles require the County to estimate a total pension liability. One key element in estimating the total pension liability is accurate demographic data for the plan participants at the actuarial valuation date.</p> <p><u>Cause:</u> The County did not understand the ramifications of failing to report terminations to TCDRS timely.</p> <p><u>Effect:</u> Untimely reporting of terminations led to an overstatement of the total and net pension liability and understatements of pension expense and deferred inflows of resources.</p>	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Program	Finding/Noncompliance	Questioned Cost
	<p><u>Recommendation:</u> Implement procedures to report terminations to TCDRS timely, on a regular cadence. Design controls to ensure terminations are reported accurately and timely. Work with TCDRS to ensure census data as of December 31, 2023 is complete and accurate.</p> <p><u>Status:</u> Repeat Finding – See 2024-004. Please see Status of Prior Year Findings</p>	
U.S. Department of Justice	<p>2023-004– Noncompliance and Significant Deficiency in Internal Control Over Eligibility</p>	\$0
State Criminal Alien Assistance Program (SCAAP) – ALN#16.606	<p><u>Criteria:</u> The grant agreement requires the County to comply with the following eligibility criteria when determining eligibility for inmates: 1) incarceration for 4 consecutive days, 2) undocumented status, and 3) conviction of a felony or two misdemeanors.</p> <p><u>Condition:</u> Harris County did not retain and could not provide evidence indicating that 1 of 40 inmate selections met the third eligibility requirement.</p>	
Federal Award Number: 15PBJA-21-RR-05110-SCAA	<p><u>Cause:</u> The Sheriff’s Department was not able to provide sufficient eligibility documentation because the criminal databases the Sheriff’s Department uses to support eligibility determinations are on a live basis. Thus, for 1 out of 40 selections, the eligibility information could not be provided to evidence conviction of a felony or two misdemeanors.</p> <p><u>Effect:</u> Ineligible inmates could be included in the data submitted to the granting agency and potentially impact funding received.</p> <p><u>Context:</u> We were not able to receive evidence of eligibility for 1 of 40 inmate selections to support either a felony or two misdemeanors. However, there is not a direct correlation between the number of inmates served, the total costs incurred by the County, and the funding received. Thus, an amount for questioned costs cannot be determined.</p> <p><u>Recommendation:</u> Harris County should implement procedures to ensure the Sheriff’s department maintains the supporting records for each inmate to demonstrate that the eligibility requirements were met.</p> <p><u>Status:</u> Remediated. Please see Status of Prior Year Findings</p>	



**MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR**

CORRECTIVE ACTION PLAN

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	Management agrees with the finding and, for purposes of modified accrual basis of accounting, has updated its revenue recognition policy to define the availability period for reimbursement-basis grants as receivables collected within 90 days after fiscal year end.	April 2025	Leslie Wilks, First Assistant County Auditor
2024-002	Harris County management agrees with the finding and the Auditor’s Office will implement a detective control at the end of each fiscal year end where a listing of all bank accounts is received from the bank and a comparison is done by the Director of Revenue Accounting to confirm all open bank accounts are included in the general ledger.	September 2025	Jolanda Smith, Director of Revenue Accounting
2024-003	The Capital Asset information is correctly presented as of 9/30/24, as rectifying efforts were complete in fiscal year 2024 in accordance with the fiscal year 2023 corrective action plan. The Auditor’s Office has put in place year-end procedures to work with departments regarding their capital projects, helping to ensure timely capitalization. Additionally, the Auditor’s Office now has access to enhanced reporting mechanisms in the ERP system to help identify these projects.	September 2024	Brandy Shaw, Director of Financial Accounting
2024-004	Management acknowledged the control deficiency from the prior year audit. The issue has been resolved for terminations as of September 2024, but since the TCDRS actuarial reporting is on a calendar year basis, the termination corrections were not included in the 12/31/23 TCDRS report. The 12/31/24 TCDRS report will be correct with County employees who terminated employment. To prevent the deficiency going forward, the department will obtain a termination request report from TCDRS on a monthly basis, validate the report against the County’s personnel records, and enter appropriate termination dates to TCDRS’ system. The	September 2024	Shain Carrizal, Executive Director of Human Resources & Risk Management

	department will also do a reconciliation with TCDRS' data compared to the County's records.		
2024-005	<p>Commissioners Court approved an opt-in enrollment into the Medicare Advantage Prescription Drug plan, which requires retirees to actively select the plan. The department conducted retiree open enrollment in October 2024, and since retirees do not have access to online enrollment, the process is primarily conducted through mail. As a result, retiree enrollment was not finalized until December 2024. The County's actuary determined the effect of the plan on the OPEB liability was immaterial based on enrollment at the time the valuation was being conducted.</p> <p>For the 9/30/2025 roll forward report, the department will work with its actuary to assess the impact of the plan on the OPEB liability based on actual experience including open enrollment as well as retirees who age-in to the plan throughout the year and employees who select the plan at retirement.</p>	September 2025	Shain Carrizal, Executive Director of Human Resources & Risk Management
2024-006	<p>Harris County Public Health management acknowledges the requirements that 2CFR 200.303 establishes that grant recipients should establish, document, and maintain effective internal control over federal awards, including controls over reviews of reports and compliance with reporting requirements.</p> <p>HCPH management will establish controls to ensure review, segregation of duties, timely submission, and clear identification of preparers and reviewers of programmatic reports by September 2025.</p>	September 2025	Richard Williams, Deputy Chief Financial Officer of Harris County Public Health Danielle Calhoun, Associate Director of Harris County Public Health Allison Hare, Director of Public Health Emergency Preparedness Beatrice Best, Lead Grant Program Supervisor of Harris County Public Health
2024-007	<p>Management acknowledges the requirements of the Federal Funding Accountability and Transparency Act (FFATA), which requires direct recipients of grants or cooperative agreements to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).</p> <p>Management will work with the Harris County Attorney's Office to ensure these requirements are included in all</p>	September 2025	Richard Williams, Deputy Chief Financial Officer, Harris County Public Health Craig Atkins, Chief Financial Officer, Harris County Housing and

	grant subaward contracts by September 2025; and management will work with County departments and relevant staff to inform them of all parts of the applicable requirements and ensure there is a mechanism in place for reporting subaward data in the FSRs.		Community Development Tom Hargis, Director Grants and Partnerships, Office of County Administration
2024-008	<p>Harris County Public Health management acknowledges the requirements that each grant has a specified period of performance per the grant agreements of Federal awards. We also agree that failure to ensure expenses are properly reviewed and coded to the correct period or grant could result in noncompliance with the award contract, which may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.</p> <p>HCPH management will ensure that a detailed review of the period of performance is performed by grant staff by instituting staff training and reemphasizing the grant closeout process and procedures by September 2025.</p>	September 2025	Leah Barton, Interim Executive Director of Public Health
2024-009	<p>Based on the nature of this finding, it has been determined that this finding has been isolated to the Harris County Purchasing Department who has the oversight of issuing all purchase orders pertaining to Countywide grants. The Harris County Purchasing Department along with each sub-awarded County department will work to ensure the suspension and debarment requirements will be met as indicated in the Harris County Federal Procurement Policy Manual, adopted by Commissioners Court on March 8, 2022.</p> <p>The County Purchasing Agent shall work to implement the following controls to ensure all federal procurement requirements will be followed:</p> <ul style="list-style-type: none"> • Obtain funding information from using departments to determine whether the procurement falls under federal funds. • If the procurement does fall under federal funds, a SAM.gov verification requirement will occur prior to processing the request for Commissioners court approval and/or approving a purchase order. • Require the purchase order requestor and/or purchasing agent to capture the date and website information to confirm the SAM.gov verification was performed in a timely manner. <p>The County Purchasing Agent recognizes the importance</p>	September 2025	Paige McInnis, Purchasing Agent

	<p>of having debarment and suspension verifications included in the procurement file. The Harris County Purchasing Department is in the process of revising our internal procedure for Suspension and Debarments (SAMS) for contracts both below and above the \$50,000 threshold. The existing internal procedure, last updated in 2018, is no longer adequate. By revising this procedure, we will ensure compliance with federal, state, and local procurement regulations.</p>		
--	--	--	--



**MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR**

STATUS OF PRIOR YEAR FINDINGS

Finding Number	Status of Prior Year Findings	Completion Date	Responsible Contact Person
2023-001	<p>The District has reviewed the list of active CWIP projects provided by the Harris County Auditor’s Office and has updated the percent complete in the financial system. As Construction Projects are determined substantially complete, they are routed internally, and when required, submitted to Commissioner’s Court. The internal routing on the Substantial Completion process has been modified to include the Districts Finance Department. The Substantial Completion documents are being uploaded to the projects in the Financial System.</p> <p>In addition, for each new Project Initiation and Interlocal Agreement, the District reviews for proper asset ownership and capital determination.</p>	September 2024	Anthony Bacarisse, Director of Financial Services Division Harris County Flood Control District
2023-002	<p>The Harris County Toll Road Authority has implemented an annual review of all capital projects to assess their substantial completion and ensure that all qualifying projects are transferred to completed capital assets within one year of substantial completion. To ensure that the capitalization process is followed properly, we have reinforced training and documentation for requisitioners. This will include reviewing the classification of capital and non-capital costs during the requisition and approval process to ensure accuracy before costs are incurred.</p>	September 2024	Jason McLemore, Deputy Director of Administration Harris County Toll Road Authority
2023-003	<p>All 2022 terminations have been reconciled and 2023 were completed before TCDRS’s 12/31/24 valuation. The department now obtains an updated report from TCDRS with termination and non-depositing member data, which is reconciled with Harris County’s HCM system. Updates are then made in TCDRS’ system. This process occurs on a more frequent basis, and the department has also implemented a year-end reconciliation process.</p>	September 2024	Shain Carrizal, Executive Director of Human Resources & Risk Management

2023-004	We have taken steps to comply with the audit recommendations to include updating written procedures and verbally notifying staff responsible for identifying and documenting inmate convictions relative to our SCAAP program submissions.	May 2024	Michael Lanham, Director of Finance Harris County Sheriff's Office
----------	--	----------	---