

# ACFR

## Annual Comprehensive Financial Report

For The Fiscal Year Ended September 30, 2025



**Harris County, Texas**

**Michael Post, CPA, CIA**  
**Harris County Auditor**

**HARRIS COUNTY, TEXAS**

**Annual Comprehensive Financial Report  
For The Fiscal Year Ended  
September 30, 2025**

**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, 2025  
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**MICHAEL POST, CPA, CIA  
HARRIS COUNTY AUDITOR**

April 7, 2026

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, 2025. 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 County'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.

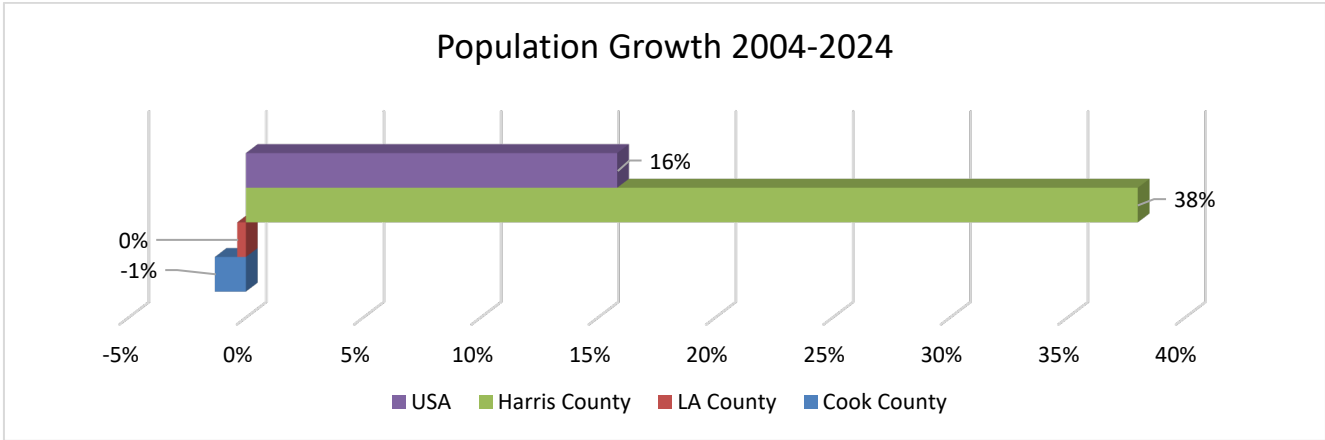
The County's financial statements were audited by Deloitte & Touche LLP, an independent audit firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2025, are free of material misstatement. The independent 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

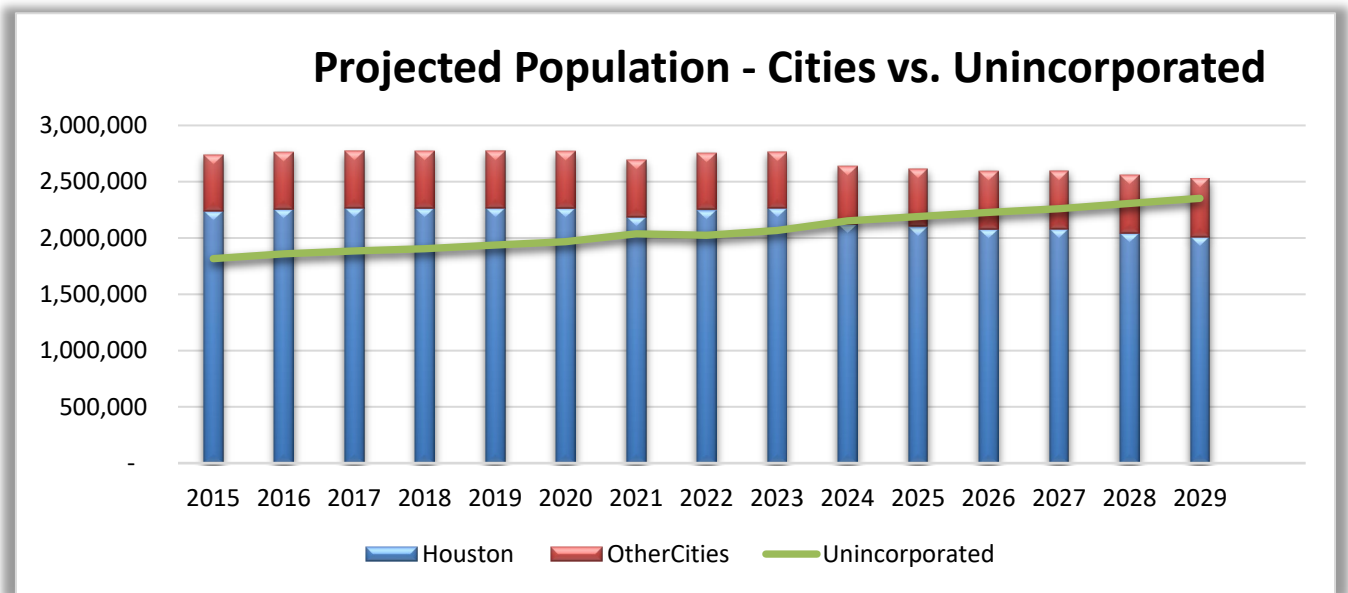
### *History, Population, and Location*

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 5.0 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 38% growth since 2004. 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 2.5 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 \$697 billion. Twenty- six companies on the 2025 Fortune 500 list are headquartered in the Houston area. No single industry dominates Houston employment.

The price of West Texas Intermediate (WTI) crude oil as of September 2025 is approximately \$63 per barrel, which is a decrease from September 2024 per the U.S. Energy Information Administration. Oil prices decreased in the last year due to many factors in the economy.

The preliminary September 2025 unemployment rate for the Houston MSA was 4.8% compared to the national average of 4.4%. The State's preliminary unemployment rate for September 2025 was 4.1%.

The Houston-The Woodlands-Sugar Land, Texas area had a Consumer Price Index (CPI) that was 1.1% higher than other large urban areas as calculated for September 2025 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. Port Houston is one of the largest ports in the world. Port 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 62.4 million passengers in the 12 months ending October 2025, 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 3.8% in September of 2025 versus September of 2024. The Greater Houston Housing Market showed signs of stability after recent market fluctuations. Inventory expanded from a 4.4-months supply to 5.4 months over the last 12 months, 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 2024 for the County per \$100 of taxable value are: \$0.33454 for the General Fund and \$0.05075 for debt service, for a total of \$0.38529.

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, 2025, was \$138,292,915. The County currently provides a postemployment healthcare plan; the Total OPEB liability was \$2,552,736,244 at September 30, 2025. 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 – This program has significant initial investment in “worst-first” projects to achieve equitable flood mitigation; significant construction using CDBG-MIT grant funds on both the HCED-led Road and Bridge Subdivision Drainage Program and the FCD-led portion of the Bond Program.
- HCTRA Barrier Free Program – This program will remove toll plazas to reduce accidents, save lives, and decrease injuries on toll roads. The program also encompasses drainage and other improvements along toll roads. It will reduce maintenance and operating costs and improve traffic flow.
- Hardy Downtown Connector – This new road will extend the Hardy Toll Road to downtown Houston, improving traffic flow and generating revenue, while incorporating community input and environmental mitigation.
- 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.
- New Harris County Sheriff's Office headquarters at 5910 Navigation – This new facility will provide a new headquarters for the Sheriff's Office and a community center for 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, 2024. 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-one 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, <https://www.harriscountytexas.gov>.



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

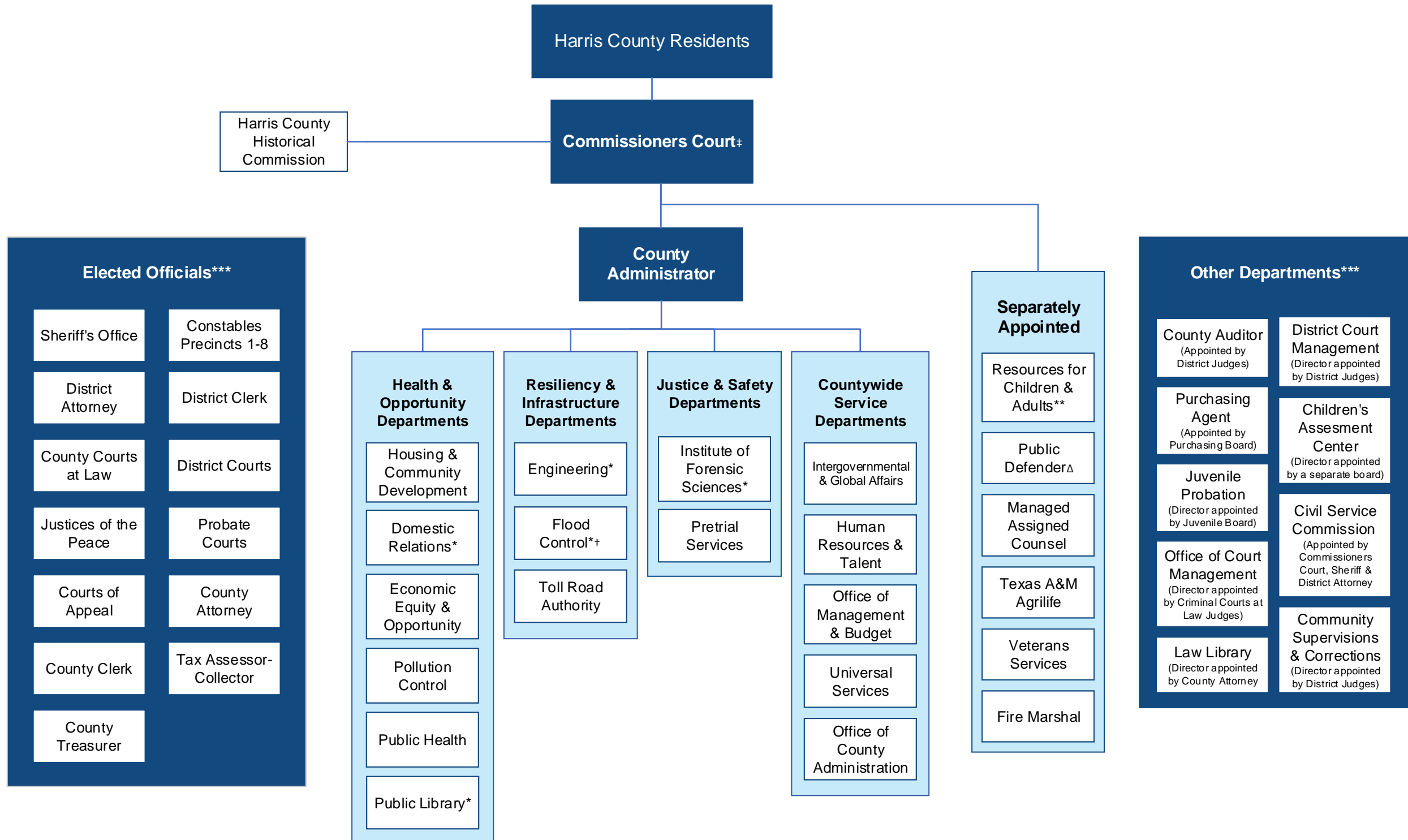
September 30, 2024

*Christopher P. Morill*

Executive Director/CEO



# Harris County 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, 2025**

**Commissioners Court**

County Judge	Hidalgo, Lina
Precinct 1	Ellis, Rodney
Precinct 2	Garcia, Adrian
Precinct 3	Ramsey, Tom S.
Precinct 4	Briones, Lesley

**Sheriff**

Gonzalez, Ed

**District Attorney**

Teare, Sean

**County Attorney**

Fombonne, Jonathan

**Tax Assessor/Collector**

Ramirez, Annette

**District Clerk**

Burgess, Marilyn

**County Clerk**

Hudspeth, Teneshia

**County Treasurer**

Wyatt, Carla L., Dr.

**Justices of the Peace**

Precinct 1, Place 1	Carter, Eric W.
Precinct 1, Place 2	Duble, Steve
Precinct 2, Place 1	Delgado, Jo Ann
Precinct 2, Place 2	Lozano, Dolores
Precinct 3, Place 1	Stephens, Joe
Precinct 3, Place 2	Bates, Lucia
Precinct 4, Place 1	Goodwin, Lincoln
Precinct 4, Place 2	Korduba, Laryssa
Precinct 5, Place 1	Lombardino, James
Precinct 5, Place 2	Wolfe, Bob
Precinct 6, Place 1	Treviño III, Victor
Precinct 6, Place 2	Rodriguez, Angela D.
Precinct 7, Place 1	Adams, Wanda E.
Precinct 7, Place 2	Burney, Sharon M.
Precinct 8, Place 1	Williamson, Holly
Precinct 8, Place 2	Ditta, Louie

**Constables**

Precinct 1	Rosen, Alan
Precinct 2	Garcia, Jerry
Precinct 3	Eagleton, Sherman
Precinct 4	Herman, Mark
Precinct 5	Allbritton, Terry
Precinct 6	Trevino, Silvia
Precinct 7	Phillips, James
Precinct 8	Sandlin, Phil

**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 - Civil Courts**

11th District Court	Hawkins, Kristen Brauchle
55th District Court	Payne, Latosha Lewis
61st District Court	Shuchart, Lee Kathryn
80th District Court	Aston, Sonya L.
113th District Court	Collier, Rabeea Sultan
125th District Court	Carter, Kyle
127th District Court	Brown, Denise
129th District Court	Gomez, Michael
133rd District Court	Perdue, Nicole V.
151st District Court	Hughes, Erica R.
152nd District Court	Francis, TaKasha L.
157th District Court	Garrison, Tanya
164th District Court	Thornton, Cheryl Elliott
165th District Court	Bain, Bruce W.
189th District Court	Craft-Demming, Tamika
190th District Court	Miller, Beau A.
215th District Court	Milliron, Nathan J.
234th District Court	Reeder, Lauren
269th District Court	Sepolio, Cory Don
270th District Court	Davis, Dedra
281st District Court	Weems, Christine
295th District Court	Roth, Donna
333rd District Court	Good, Tracy Dwight
334th District Court	Rogers, Dawn
Multi-District Litigation	Davidson, Mark
Multi-District Litigation	Matthews, Sylvia A.
Multi-District Litigation	Schaffer, Robert
TAX Master	Murray, Kevin
TAX Master	Garrett, Maureen

**District Judges - Criminal Courts**

174th District Court	Jones, Hazel B.
176th District Court	Harmon, Nikita V.
177th District Court	Detoto, Emily Munoz
178th District Court	Johnson, Kelli
179th District Court	Martinez, Ana
180th District Court	Pierce, Tami
182nd District Court	Lacayo, Danilo
183rd District Court	Long, Lance G.
184th District Court	Thomas, Katherine N.
185th District Court	Beall, Andrea
208th District Court	Armstrong, Beverly D.
209th District Court	Warren, Brian E.
228th District Court	Dozier, Caroline S.
230th District Court	Morton, Chris
232nd District Court	Hill, Josh
248th District Court	Unger, Hilary
262nd District Court	Gray, Lori Chambers
263rd District Court	Morris, Melissa M.
337th District Court	Gaido, Colleen
338th District Court	Oncken, Michele S.
339th District Court	Bell, Te'iva J.
351st District Court	Cornelio, Natalia
482nd District Court	Nelson, Veronica M.
486th District Court	Burdette, Aaron
487th District Court	Barrow, Stacy Allen
488th District Court	Peneguy, Matthew
495th District Court	DeAngelo, Lori
496th District Court	Simons, Dan
497th District Court	Peebles, Peyton

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF ELECTED AND SELECTED APPOINTED OFFICIALS**  
**For The Fiscal Year Ended September 30, 2025**

**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	Lopez, Sonia
Court at Law No. 2	Kovach, Jim F.
Court at Law No. 3	Williams, LaShawn A.
Court at Law No. 4	Manpreet, Monica Singh
Court at Law No. 5	Thomas, Jermaine
Court at Law	Palmer, Elaine

**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	Guice, Ashley
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
Public Probate Administrator	Cofield, Brandon

**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	Carter, Erica L.
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
Public Health & Environmental Services	Barton, Leah MBA, MA
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	Williams, Kimberly
Sheriff's Civil Service Commission	Browder, Jutta
Harris County Resources for Children and Adults	Levine, Joel

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

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## **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 the Harris County, Texas (the "County") as of and for the year ended September 30, 2025, 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, 2025, 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%, 99.98%, and 100%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2025. We also did not audit the financial statements of Harris County Sports & Convention Corporation and Harris County Redevelopment Authority, which represent 2.9%, 3.3%, and 0.2%, respectively, of the assets, fund balance and net position, and revenues of the aggregate remaining fund information, and 0.51%, 0.66%, and 0.84%, respectively, of the assets, net position, and revenues of the governmental activities as of September 30, 2025. 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*.

### ***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 7, 2026 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, featuring the company name in a stylized, handwritten-style font.

April 7, 2026



***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, 2025. 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, 2025, by \$11,303,437,747. This is an increase of \$345,578,221 from the previous fiscal year when total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$10,957,859,526.

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

- (1) Net investment in capital assets of \$11,228,259,265 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 \$2,317,501,489 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 \$2,242,323,007 represents the portion available to meet ongoing obligations to citizens and creditors.

***Governmental Fund Financial Statements***

- As of September 30, 2025, County governmental funds reported combined fund balances of \$2,665,830,144. This reflects an increase of \$253,791,111 from the prior fiscal year mainly due to an increase in property tax revenue. The current year total consists of combined nonspendable fund balance of \$74,144,269, restricted fund balance of \$2,136,716,514, committed fund balance of \$255,679,298, assigned fund balance of \$32,343,760, and unassigned fund balance of \$166,946,303.
- 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 \$461,801,894. The General Fund had a nonspendable fund balance of \$34,918,438, restricted fund balance of \$705,257,564, committed fund balance of \$96,091,431 and assigned fund balance of \$32,343,760 at September 30, 2025.
- During the fiscal year, the Harris County Toll Road Authority transferred \$398.6 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, 2025 includes \$669.4 million that belongs to these 2 programs. Because of the legal restrictions imposed on the Mobility and Infrastructure programs, \$626,122,130 of the fund balance in General Fund is restricted for Mobility and Infrastructure at September 30, 2025.
- The Flood Control Grants Brays Bayou fund was considered a major fund for the fiscal year ended September 30, 2025. This fund is a special revenue fund and was used to account for grant programs applicable to the Harris County Flood Control District. This fund had an unassigned fund balance of negative \$142,038,783 at September 30, 2025.

## ***Harris County, Texas***

### ***Management's Discussion and Analysis***

- The nonmajor governmental funds had total combined fund balances of \$1,477,455,840 at September 30, 2025. Of this amount, \$39,225,831 is nonspendable, \$1,431,458,950 is restricted, \$544,050,902 for special revenue funds, \$162,540,749 for debt service and \$724,867,299 for capital projects funds, \$159,587,867 is committed, and a negative \$152,816,808 is unassigned.

### ***Long-Term Debt***

The County issues debt to finance an ongoing capital improvement program. During the fiscal year ended September 30, 2025, the County issued \$581.0 million in commercial paper, \$631.6 million in bonds, and \$35.6 million in Hotel Occupancy Tax 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.

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.

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

**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 68 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.

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,

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

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.

**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 \$11,303,437,747 for the fiscal year 2025 and \$10,957,859,526 for the fiscal year 2024. Revenues exceeded expenses during the current year, increasing net position by \$345,578,221.

**Condensed Statement of Net Position**

**September 30, 2025**

**(Amounts in thousands)**

**Primary Government**

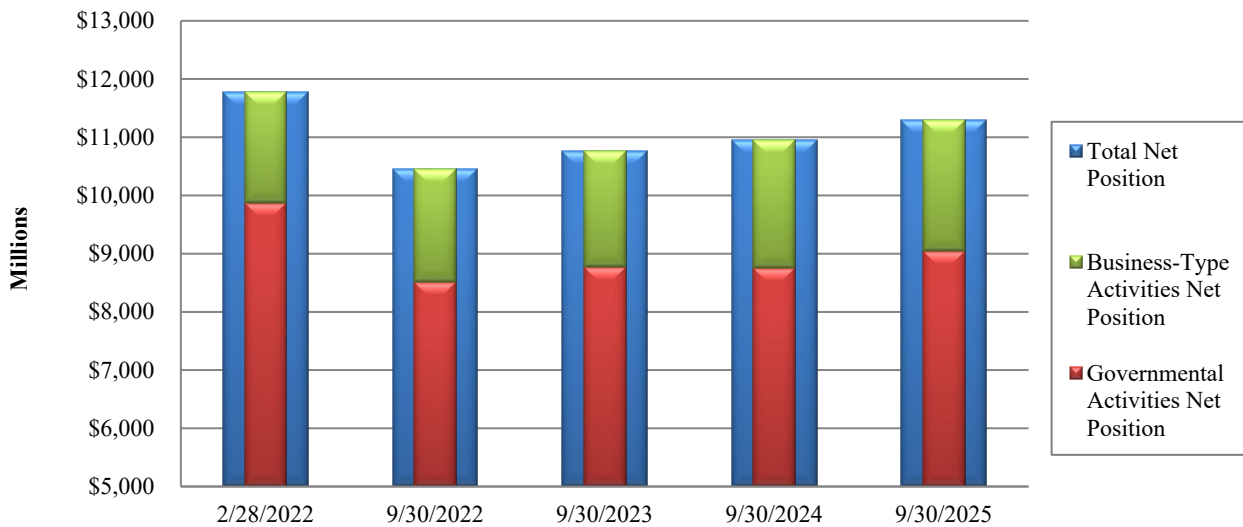
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 4,055,660	\$ 2,167,869	\$ 6,223,529
Capital assets	13,541,243	3,706,234	17,247,477
Total assets	<u>17,596,903</u>	<u>5,874,103</u>	<u>23,471,006</u>
Deferred outflows of resources	<u>1,422,847</u>	<u>96,166</u>	<u>1,519,013</u>
Current and other liabilities	1,015,932	310,764	1,326,696
Long-term liabilities (including current portion)	6,697,843	3,297,363	9,995,206
Total liabilities	<u>7,713,775</u>	<u>3,608,127</u>	<u>11,321,902</u>
Deferred inflows of resources	<u>2,264,327</u>	<u>100,353</u>	<u>2,364,680</u>
Net position:			
Net investment in capital assets	10,208,942	1,019,317	11,228,259
Restricted	1,107,040	1,210,461	2,317,501
Unrestricted	<u>(2,274,334)</u>	<u>32,011</u>	<u>(2,242,323)</u>
Total net position	<u>\$ 9,041,648</u>	<u>\$ 2,261,789</u>	<u>\$ 11,303,437</u>

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

**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	1,803,005	113,251	1,916,256
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	1,066,364	46,568	1,112,932
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>

**Change in Net Position**



The largest portion of the County's current fiscal year net position, \$11,228,259,265, 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 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.

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

Another portion of the County's current fiscal year net position of negative \$2,242,323,007 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, \$898,015,784, 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 \$626,122,130 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 \$376,506,267 for debt service payments, \$323,003,575 for capital projects, \$93,499,835 for bond covenants, and \$353,898 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:

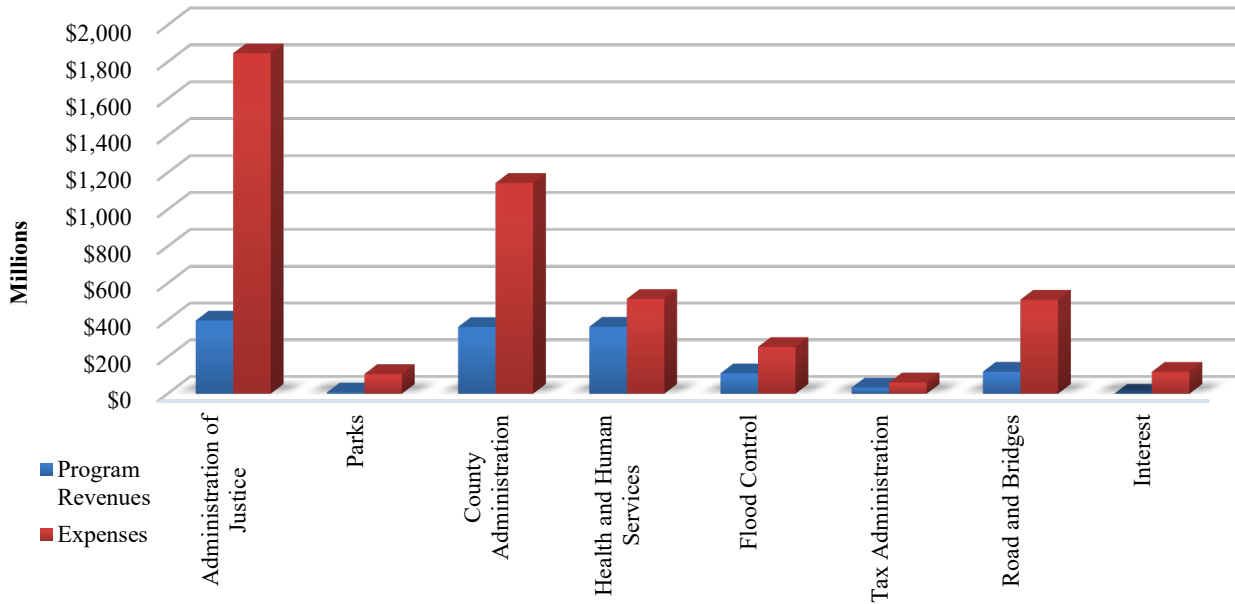
<b>Condensed Statement of Activities</b>			
<b>(Amounts in thousands)</b>			
<b>For The Fiscal Year Ended September 30, 2025</b>			
<b>Primary Government</b>			
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
<b>REVENUES</b>			
Program revenues:			
Charges for Services	\$ 466,870	\$ 1,038,822	\$ 1,505,692
Operating Grants and Contributions	736,714	-	736,714
Capital Grants and Contributions	189,614	-	189,614
General revenues:			
Property and Hotel Occupancy Taxes	2,734,653	-	2,734,653
Investment Earnings	165,399	96,638	262,037
Capital Asset Donations	79,843	-	79,843
Miscellaneous	75,783	2,241	78,024
Total revenues	<u>4,448,876</u>	<u>1,137,701</u>	<u>5,586,577</u>
<b>EXPENSES</b>			
Administration of Justice	1,847,284	-	1,847,284
Parks	106,815	-	106,815
County Administration	1,144,425	-	1,144,425
Health and Human Services	514,943	-	514,943
Flood Control	254,125	-	254,125
Tax Administration	60,986	-	60,986
Roads and Bridges	510,650	-	510,650
Interest	119,144	-	119,144
Toll Road	-	668,491	668,491
Parking Facilities	-	6,397	6,397
Sheriff's Commissary	-	7,739	7,739
Total expenses	<u>4,558,372</u>	<u>682,627</u>	<u>5,240,999</u>
(Deficiency) Excess before other items and transfers	(109,496)	455,074	345,578
Transfers	398,614	(398,614)	-
Change in net position	<u>289,118</u>	<u>56,460</u>	<u>345,578</u>
Net position - beginning	<u>8,752,530</u>	<u>2,205,329</u>	<u>10,957,859</u>
Net position - ending	<u>\$ 9,041,648</u>	<u>\$ 2,261,789</u>	<u>\$ 11,303,437</u>

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

**Condensed Statement of Activities**  
**(Amounts in thousands)**  
**For The Fiscal Year Ended September 30, 2024**

	<b>Primary Government</b>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
<b>REVENUES</b>			
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	<u>4,334,595</u>	<u>976,292</u>	<u>5,310,887</u>
<b>EXPENSES</b>			
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	<u>4,542,841</u>	<u>570,735</u>	<u>5,113,576</u>
(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	<u>\$ 8,752,530</u>	<u>\$ 2,205,329</u>	<u>\$ 10,957,859</u>

**Program Revenues and Expenses - Governmental Activities**

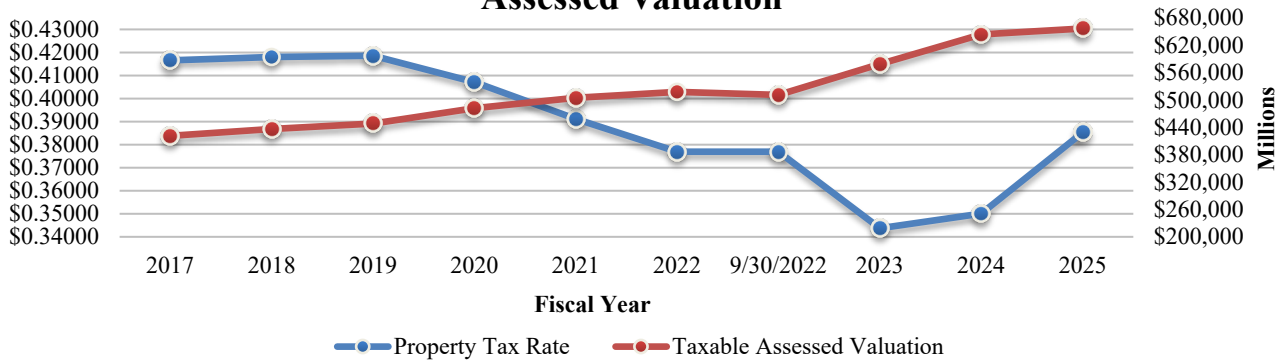


**Revenues**

For the fiscal year ended September 30, 2025, revenues for the primary government totaled \$5,586,577,220. The revenues (including transfers) are categorized by activity type: governmental activities totaled \$4,847,489,800 and business-type activities totaled \$739,087,420.

Property and Hotel Occupancy Taxes of \$2,734,653,396 were the biggest revenue source for governmental activities and 49% of total revenues, which is a \$302,715,131 increase from the prior fiscal year taxes of \$2,431,938,265. The tax rate was \$.38529 per \$100 of assessed value for the fiscal year ended September 30, 2025. The taxable assessed value increased in the fiscal year ended September 30, 2025, to \$656,738,013,000 from the taxable assessed value in the prior fiscal year of \$643,583,023,000.

**Historical Comparison of the Property Tax Rate versus Taxable Assessed Valuation**



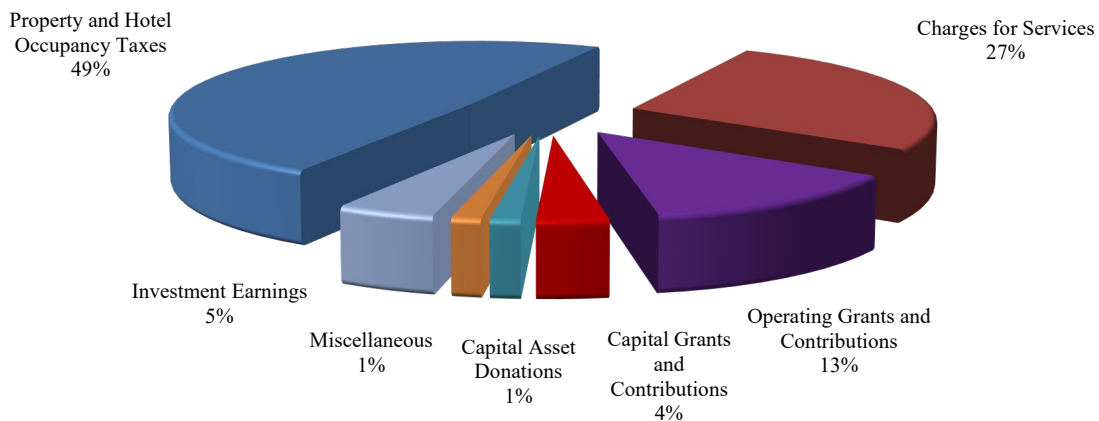
Program revenues are derived from the program itself and reduce the cost of the function to the County. Total program revenues were \$2,432,019,968 or 44% of total revenues, which increased \$111,467,410 compared to the prior fiscal year. The largest portion of program revenues is Charges for Services of \$1,505,692,083 (27% of total revenues). Of that \$466,870,088 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 \$1,038,821,995, an increase of \$152,718,979 mainly due to an increase in toll rate fees and addition of

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

interoperability authorities in the current year. The other portions of program revenues are Operating Grants and Contributions of \$736,713,896 (13% of total revenues) and Capital Grants and Contributions of \$189,613,989 (4% 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 \$262,036,783 (5% of total revenues), Capital asset donations of \$79,842,976 (1% of total revenues), and Miscellaneous income of \$78,024,097 (1% of total revenues).

**REVENUES BY SOURCE**  
**For The Fiscal Year Ended September 30, 2025**



**Expenses**

For the fiscal year ended September 30, 2025, expenses for the primary government totaled \$5,240,998,999. These expenses are divided by activity type: governmental activities of \$4,558,371,470 and business-type activities of \$682,627,529.

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 \$1,847,283,551 and were 35% 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 \$514,942,616 or 10% 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 \$510,650,396 or 10% of total expenses. The County owns and maintains over six thousand miles of roads and bridges.

The County Administration governmental activities function expenses were \$1,144,424,906 or 22% of total expenses. These expenses are attributable to costs and maintenance of the administrative offices of the County.

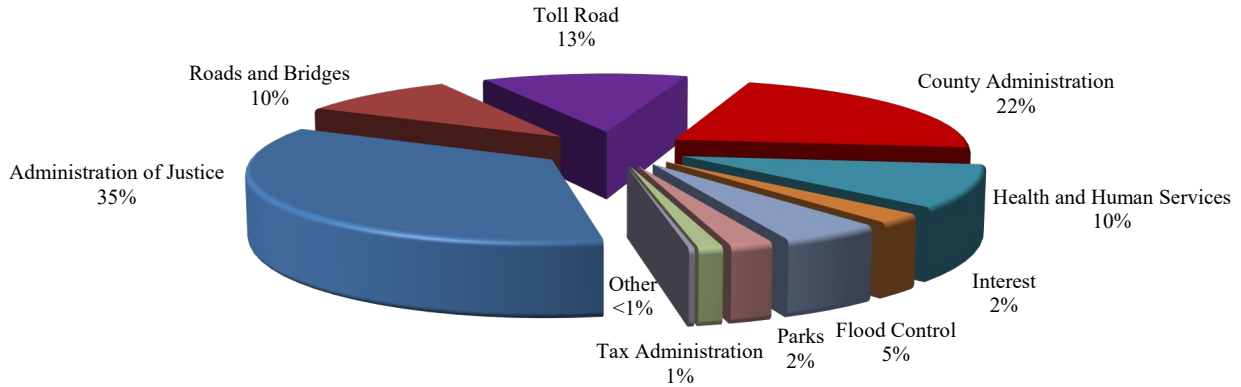
The Toll Road business-type activities function expenses were \$668,491,406 or 13% of total expenses. This expense increased \$112,919,524 from the prior fiscal year. Expenses for other business-type activities were \$14,136,123 and were less than 1% of total expenses. These activities are for Parking Facilities and Sheriff's Commissary.

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

The Interest governmental activities function expenses of \$119,144,567 constituted 2% of total expenses and increased \$9,516,898 from the prior fiscal year.

The remaining governmental activities functions are Flood Control with expenses of \$254,124,662 or 5%, Parks with expenses of \$106,814,642 or 2%, and Tax Administration with expenses of \$60,986,130 or 1%.

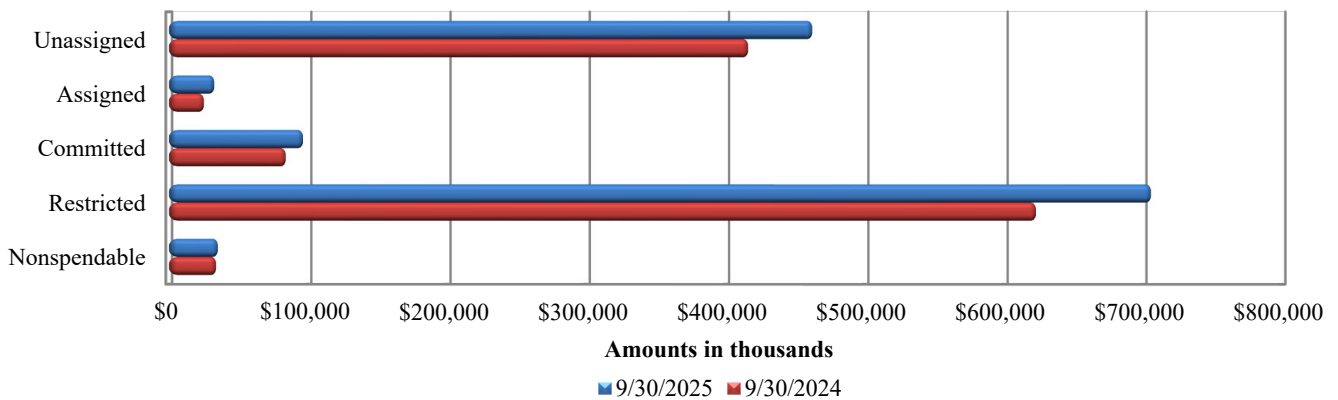
**EXPENSES BY FUNCTION  
For The Fiscal Year Ended September 30, 2025**



**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, 2025, the General Fund reported a net fund balance increase of \$149,920,580 largely due to higher property tax revenue. The General Fund total fund balance is \$1,330,413,087 for the fiscal year of which \$34,918,438 is nonspendable, \$705,257,564 is restricted, \$96,091,431 is committed, \$32,343,760 is assigned, and the remaining \$461,801,894 is unassigned and available for the County's current and future needs.

**General Fund Components of Fund Balance**

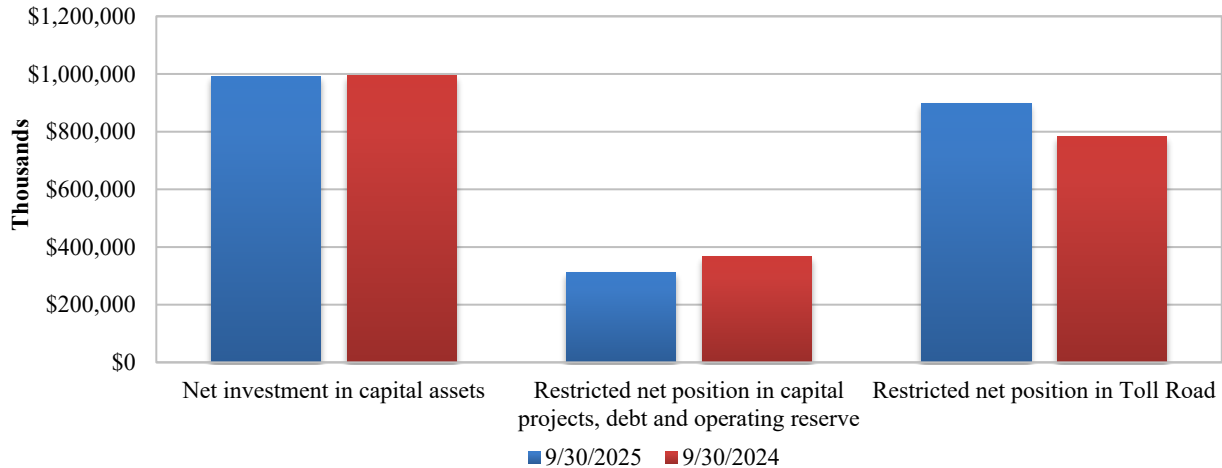


As of September 30, 2025, the County changed the Flood Control Grants Brays Bayou fund from nonmajor to major governmental fund. Flood Control Grants Brays Bayou is a grant fund and is used to account for Flood Control related grant projects in the County with an ending fund balance of negative \$142,038,783. Additionally, the County changed CDBG-DR Harvey and ARPA funds from major to nonmajor governmental funds. These changes are due to a change within the financial reporting entity from major to nonmajor.

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

The Toll Road Fund was the County's only major proprietary fund at September 30, 2025. This fund is used to account for the acquisition, operation, and maintenance of County toll roads. As of September 30, 2025, net position \$2,201,824,493 included net investment in capital assets of \$991,363,849, and restricted net position was \$1,210,460,644 (\$312,444,860 for capital projects, debt and operating reserve and \$898,015,784 for toll road).

**Toll Road Net Position Comparison**



**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Commissioners Court adopted the fiscal year 2025 budget on September 19, 2024. The total County Governmental funds (excluding Proprietary Funds) adjusted expenditure budget for 2025 was \$19.6 billion. The General Fund totaled \$5.4 billion and represented 27.6% 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 2025, the County's actual General Fund revenues and other financing sources were \$4.2 billion on the budgetary basis for budget and actuals. Actual budgetary basis General Fund expenditures for fiscal year 2025 were \$4.1 billion, \$0.1 billion less than the budget.

**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, 2025, was \$17,247,477,265 an increase of \$311,143,372 from capital assets as of September 30, 2024. 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 participates 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.

	<b>Capital Assets</b>	
	<b>Balance</b>	<b>Balance</b>
	<b>September 30, 2025</b>	<b>September 30, 2024</b>
<u>Governmental Activities:</u>		
Land	\$ 5,318,802,411	\$ 5,247,988,307
Construction in progress	762,810,057	819,979,308
Intangible assets - water rights	2,400,000	2,400,000
Intangible assets - software & licenses	140,419,885	139,716,318
Land improvements	99,517,781	64,365,622
Infrastructure	13,193,957,700	12,975,596,295
Park facilities	316,143,305	292,248,463
Flood control infrastructure	1,535,102,607	1,434,837,725
Buildings	2,277,714,142	2,193,969,926
Equipment	696,658,204	634,614,912
Right-to-use Buildings	46,776,235	49,772,391
Right-to-use Equipment	53,713,963	53,567,820
Right-to-use Subscriptions	135,742,152	141,348,942
	<u>24,579,758,442</u>	<u>24,050,406,029</u>
Less: Accumulated depreciation/amortization	(11,038,515,348)	(10,634,066,682)
Governmental Activities Capital Assets, Net	<u>\$ 13,541,243,094</u>	<u>\$ 13,416,339,347</u>
	<b>Balance</b>	<b>Balance</b>
	<b>September 30, 2025</b>	<b>September 30, 2024</b>
<u>Business-type Activities:</u>		
Land	\$ 408,411,872	\$ 408,243,844
Construction in progress	1,528,703,930	1,241,228,962
Intangible assets - license agreement	237,500,000	237,500,000
Intangible assets - software	43,537,966	43,537,966
Land improvements	21,809,168	21,809,168
Infrastructure	3,633,701,318	3,630,829,020
Buildings	55,928,811	55,928,811
Equipment	73,286,940	70,420,636
Right-to-use Buildings	24,867,103	22,014,709
Right-to-use Equipment	72,076	72,076
Right-to-use Subscriptions	19,474,341	23,223,714
	<u>6,047,293,525</u>	<u>5,754,808,906</u>
Less: Accumulated depreciation/amortization	(2,341,059,354)	(2,234,814,360)
Business-type Activities Capital Assets, Net	<u>\$ 3,706,234,171</u>	<u>\$ 3,519,994,546</u>

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

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

**Long-term Liabilities.** At September 30, 2025, the County had total long-term liabilities outstanding of \$9,995,206,571. 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 0.58% and 0.59% of taxable value of property for the fiscal year 2025 and 2024, respectively. Debt per capita was \$1,493 and \$1,509 for the fiscal year 2025 and 2024, respectively.

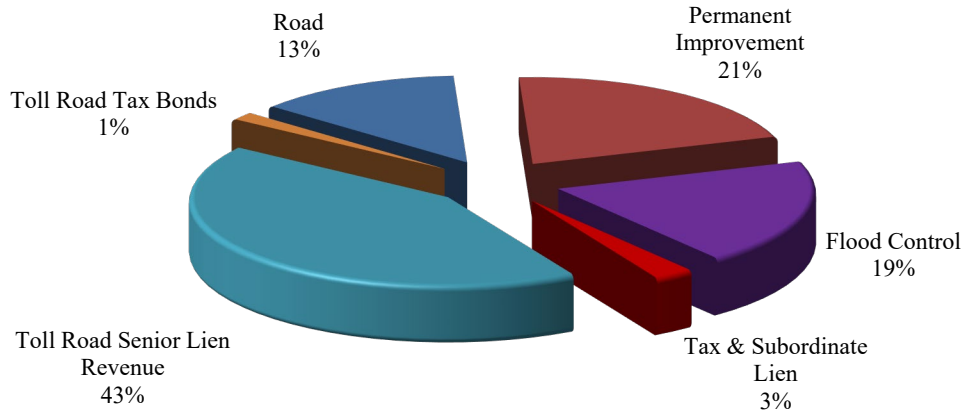
	<b>Long-term Liabilities</b>	
	<b>Outstanding at September 30, 2025</b>	<b>Outstanding at September 30, 2024</b>
<b><u>Governmental Activities:</u></b>		
Bonds payable	\$ 3,779,146,982	\$ 3,777,761,062
Commercial paper payable	150,460,000	142,225,000
Compensatory time payable	59,928,273	55,845,666
Arbitrage rebate payable	8,083,917	7,237,693
Judgments payable	16,225,000	8,550,000
Loan payable	398,736	2,410,280
Total OPEB Liability	2,442,017,548	3,722,333,999
Net Pension Liability	133,014,056	396,106,989
Pollution remediation obligation	654,532	4,505,434
Lease Payable	47,250,695	68,335,772
Subscription Payable	60,663,366	88,417,057
Total governmental activities	\$ 6,697,843,105	\$ 8,273,728,952
<b><u>Business-type Activities:</u></b>		
Bonds payable	\$ 2,988,135,398	\$ 3,113,867,962
Commercial paper payable	154,720,000	62,380,000
Compensatory time payable	1,572,769	1,437,445
Arbitrage rebate payable	7,926,754	4,118,449
Total OPEB Liability	110,718,696	166,679,414
Net Pension Liability	5,632,757	16,033,757
Pollution remediation obligation	1,824,930	694,164
Lease Payable	18,182,643	16,659,668
Subscription Payable	8,649,519	13,702,024
Total business-type activities	\$ 3,297,363,466	\$ 3,395,572,883

The County has a continuing goal to sustain the County's debt rating. As of September 30, 2025, the bond rating services of Moody's Investors Service, Inc., Standard & Poor's Ratings Services, Fitch IBCA, Inc., and Kroll Bond Rating Agency assigned the County long-term bond ratings of Aaa, 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, 2025**



**ECONOMIC FACTORS**

The unemployment rate for Harris County as of September 2025 was 4.8%. This is an increase from the prior year rate of 4.4%. The state preliminary unemployment rate for September 2025 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.harriscountytexas.gov](http://www.harriscountytexas.gov).



## **BASIC FINANCIAL STATEMENTS**

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2025**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$1,475,004,901	\$ 882,869,538	\$ 2,357,874,439	\$2,078,027,956
Investments	1,570,963,253	875,963,566	2,446,926,819	379,202,348
Taxes receivable, net	19,944,444	-	19,944,444	8,866,000
Accounts receivable, net	442,657,556	148,591	442,806,147	159,623,929
Accrued interest receivable	7,140,284	5,642,698	12,782,982	-
Lease receivable	3,972,256	-	3,972,256	-
Other receivables, net	81,809,077	213,128,565	294,937,642	76,858,391
Internal balances	20,854,587	(20,854,587)	-	-
Inventories, prepaids and other assets	76,970,049	6,551,035	83,521,084	629,587,451
Restricted:				
Cash and cash equivalents	328,847,567	127,580,524	456,428,091	736,983,170
Investments	-	76,838,669	76,838,669	-
Notes receivable	27,142,466	-	27,142,466	27,800,350
Net pension assets - restricted	353,898	-	353,898	-
Capital assets:				
Land and construction in progress	6,081,612,468	1,937,115,802	8,018,728,270	805,706,504
Intangible and right-to-use assets, net of amortization (when applicable)	129,775,490	159,388,052	289,163,542	-
Other capital assets, net of depreciation	7,329,855,136	1,609,730,317	8,939,585,453	677,326,186
Total assets	<u>17,596,903,432</u>	<u>5,874,102,770</u>	<u>23,471,006,202</u>	<u>5,579,982,285</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Loss on refundings	2,567,629	33,674,969	36,242,598	5,367,000
Pension contributions after measurement date	169,219,847	7,539,922	176,759,769	-
Differences between expected and actual pension experience	9,074,184	382,327	9,456,511	-
Changes in OPEB assumptions and differences				
between expected and actual experience	1,172,442,135	51,624,820	1,224,066,955	80,863,000
Changes in pension assumptions	69,543,332	2,944,086	72,487,418	57,938,000
Total deferred outflows of resources	<u>1,422,847,127</u>	<u>96,166,124</u>	<u>1,519,013,251</u>	<u>144,168,000</u>
<b>LIABILITIES</b>				
Vouchers payable and other current liabilities	706,354,467	126,973,524	833,327,991	496,687,258
Due to other governmental units	7,966,541	45,381,758	53,348,299	12,365,165
Other liabilities	-	-	-	612,069,000
Unearned revenue	259,479,321	122,164,953	381,644,274	12,631,175
Accrued interest	42,131,857	16,243,386	58,375,243	5,944,000
Long-term liabilities:				
Due within one year	409,560,612	123,803,442	533,364,054	58,502,715
Due in more than one year	6,288,282,493	3,173,560,024	9,461,842,517	1,835,783,476
Total liabilities	<u>7,713,775,291</u>	<u>3,608,127,087</u>	<u>11,321,902,378</u>	<u>3,033,982,789</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Gain on refundings	45,430,288	-	45,430,288	-
Differences between expected and actual pension experience	20,025,908	844,098	20,870,006	-
Net difference between projected and actual pension earnings	85,279,333	3,610,993	88,890,326	-
Changes in OPEB assumptions	2,108,836,068	95,897,489	2,204,733,557	81,434,000
Deferred lease revenues	4,755,151	-	4,755,151	25,197,711
Derivative instruments	-	-	-	728,000
Total deferred inflows of resources	<u>2,264,326,748</u>	<u>100,352,580</u>	<u>2,364,679,328</u>	<u>107,359,711</u>
<b>NET POSITION</b>				
Net investment in capital assets	10,208,941,632	1,019,317,633	11,228,259,265	649,664,714
Restricted for:				
Debt service	210,388,438	166,117,829	376,506,267	32,519,000
Capital projects	270,176,379	52,827,196	323,003,575	57,247,000
Operating reserve per bond covenants	-	93,499,835	93,499,835	-
Net pension assets	353,898	-	353,898	-
Donor restrictions	-	-	-	90,483,527
Mobility and Infrastructure program	626,122,130	-	626,122,130	-
Toll Road	-	898,015,784	898,015,784	-
Unrestricted	(2,274,333,957)	32,010,950	(2,242,323,007)	1,752,893,544
Total net position	<u>\$ 9,041,648,520</u>	<u>\$ 2,261,789,227</u>	<u>\$ 11,303,437,747</u>	<u>\$ 2,582,807,785</u>

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For The Fiscal Year Ended September 30, 2025**

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	Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
Governmental activities:								
Administration of Justice	\$ 1,847,283,551	\$ 266,644,149	\$ 122,129,285	\$ 8,446,171	\$ (1,450,063,946)	\$ -	\$ (1,450,063,946)	
Parks	106,814,642	4,684,232	1,940,012	-	(100,190,398)	-	(100,190,398)	
County Administration	1,144,424,906	103,617,628	258,927,236	-	(781,880,042)	-	(781,880,042)	
Health and Human Services	514,942,616	11,418,182	352,327,937	-	(151,196,497)	-	(151,196,497)	
Flood Control	254,124,662	758,374	-	110,010,612	(143,355,676)	-	(143,355,676)	
Tax Administration	60,986,130	32,805,465	-	-	(28,180,665)	-	(28,180,665)	
Roads and Bridges	510,650,396	46,942,058	1,389,426	71,157,206	(391,161,706)	-	(391,161,706)	
Interest	119,144,567	-	-	-	(119,144,567)	-	(119,144,567)	
Total governmental activities	<u>4,558,371,470</u>	<u>466,870,088</u>	<u>736,713,896</u>	<u>189,613,989</u>	<u>(3,165,173,497)</u>	<u>-</u>	<u>(3,165,173,497)</u>	
Business-type activities:								
Toll Road	668,491,406	1,027,573,290	-	-	-	359,081,884	359,081,884	
Parking Facilities	6,396,836	5,183,566	-	-	-	(1,213,270)	(1,213,270)	
Sheriff's Commissary	7,739,287	6,065,139	-	-	-	(1,674,148)	(1,674,148)	
Total business-type activities	<u>682,627,529</u>	<u>1,038,821,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,194,466</u>	<u>356,194,466</u>	
Total primary government	<u>\$ 5,240,998,999</u>	<u>\$ 1,505,692,083</u>	<u>\$ 736,713,896</u>	<u>\$ 189,613,989</u>	<u>(3,165,173,497)</u>	<u>356,194,466</u>	<u>(2,808,979,031)</u>	
<b>Component units:</b>								
Harris Center for Mental Health & IDD (formerly MHMRA)	\$ 370,503,141	\$ 67,282,676	\$ 266,742,330	\$ -				\$ (36,478,135)
Hospital District	5,089,200,000	762,431,000	3,623,582,000	4,000,000				(699,187,000)
Other component units	14,431,825	4,129,315	10,043,556	77,267,117				77,008,163
Total component units	<u>\$ 5,474,134,966</u>	<u>\$ 833,842,991</u>	<u>\$ 3,900,367,886</u>	<u>\$ 81,267,117</u>				<u>(658,656,972)</u>
<b>General revenues and other items:</b>								
Taxes:								
Property taxes levied for General Purposes					2,284,472,978	-	2,284,472,978	1,023,302,000
Property taxes levied for Debt Service					396,085,500	-	396,085,500	-
Hotel occupancy tax					54,094,918	-	54,094,918	-
Earnings on Investments					165,398,514	96,638,269	262,036,783	111,459,216
Capital asset donations					79,842,976	-	79,842,976	-
Miscellaneous revenues					75,783,267	2,240,830	78,024,097	75,971,499
Transfers					398,613,674	(398,613,674)	-	-
Total general revenues and other items					<u>3,454,291,827</u>	<u>(299,734,575)</u>	<u>3,154,557,252</u>	<u>1,210,732,715</u>
Change in net position					289,118,330	56,459,891	345,578,221	552,075,743
Net position - beginning, as previously presented					8,752,530,190	2,205,329,336	10,957,859,526	2,038,917,139
Restatement (See Note 1)					-	-	-	(8,185,097)
Net Position - beginning, as restated					<u>8,752,530,190</u>	<u>2,205,329,336</u>	<u>10,957,859,526</u>	<u>2,030,732,042</u>
Net position - ending					<u>\$ 9,041,648,520</u>	<u>\$ 2,261,789,227</u>	<u>\$11,303,437,747</u>	<u>\$ 2,582,807,785</u>

See notes to the financial statements.

**HARRIS COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2025**

	<b>General</b>	<b>Flood Control Grants Brays Bayou</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments:				
Cash and cash equivalents	\$ 369,554,979	\$ -	\$ 1,026,360,128	\$ 1,395,915,107
Investments	902,216,393	-	607,550,862	1,509,767,255
Receivables:				
Taxes, net	17,720,346	-	2,224,098	19,944,444
Accounts, net	41,972,030	144,888,292	253,257,984	440,118,306
Accrued interest	5,047,959	-	1,821,831	6,869,790
Leases	3,522,129	-	41,205	3,563,334
Other, net	24,403,144	-	44,029,351	68,432,495
Due from other funds	220,038,114	-	242,071,390	462,109,504
Prepays and other assets	32,747,512	-	39,102,014	71,849,526
Inventories	1,770,926	-	123,817	1,894,743
Advances to other funds	400,000	-	155,000	555,000
Restricted cash and cash equivalents	78,486,683	-	250,360,884	328,847,567
Notes receivable	-	-	23,342,466	23,342,466
Total assets	<u>1,697,880,215</u>	<u>144,888,292</u>	<u>2,490,441,030</u>	<u>4,333,209,537</u>
<b>LIABILITIES</b>				
Vouchers payable	135,604,428	159,146	191,617,580	327,381,154
Accrued payroll	154,421,911	231	14,285,003	168,707,145
Retainage payable	9,410,341	746,822	22,869,965	33,027,128
Due to other funds	6,733,055	143,982,094	275,203,562	425,918,711
Due to other governmental units	-	-	7,966,541	7,966,541
Escrow deposits	-	-	72,677,777	72,677,777
Advances from other funds	-	-	555,000	555,000
Unearned revenue	11,447,842	-	247,832,137	259,279,979
Total liabilities	<u>317,617,577</u>	<u>144,888,293</u>	<u>833,007,565</u>	<u>1,295,513,435</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	17,720,338	-	2,224,098	19,944,436
Unavailable revenue - other	28,761,771	142,038,782	177,725,653	348,526,206
Deferred lease revenues	3,367,442	-	27,874	3,395,316
Total deferred inflows of resources	<u>49,849,551</u>	<u>142,038,782</u>	<u>179,977,625</u>	<u>371,865,958</u>
<b>FUND BALANCES</b>				
Nonspendable	34,918,438	-	39,225,831	74,144,269
Restricted	705,257,564	-	1,431,458,950	2,136,716,514
Committed	96,091,431	-	159,587,867	255,679,298
Assigned	32,343,760	-	-	32,343,760
Unassigned	461,801,894	(142,038,783)	(152,816,808)	166,946,303
Total fund balances	<u>1,330,413,087</u>	<u>(142,038,783)</u>	<u>1,477,455,840</u>	<u>2,665,830,144</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,697,880,215</u>	<u>\$ 144,888,292</u>	<u>\$ 2,490,441,030</u>	<u>\$ 4,333,209,537</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, 2025**

Total fund balances for governmental funds \$ 2,665,830,144

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	\$ 5,318,552,411	
Construction in progress	761,390,766	
Intangible assets - water rights	2,400,000	
Intangible assets - software and licenses, net of \$132,096,162 accumulated amortization	8,323,723	
Land improvements, net of \$19,806,350 accumulated depreciation	79,711,431	
Infrastructure, net of \$8,399,915,534 accumulated depreciation	4,794,042,166	
Parks facilities, net of \$135,076,860 accumulated depreciation	181,066,445	
Flood control infrastructure, net of \$759,846,732 accumulated depreciation	775,255,875	
Buildings, net of \$1,035,584,322 accumulated depreciation	1,240,661,253	
Equipment, net of \$383,213,759 accumulated depreciation	255,130,259	
Right-to-use Buildings, net of \$15,775,651 accumulated amortization	31,000,584	
Right-to-use Equipment, net of \$38,920,181 accumulated amortization	14,793,782	
Subscription right-to-use assets, net of \$62,484,751 accumulated amortization	<u>73,257,401</u>	
		13,535,586,096

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, 2025 were:

Deferred outflow - Loss on refundings	2,567,629	
Deferred outflow - Pension contributions after measurement date	169,219,847	
Deferred outflow - Differences between expected and actual pension experience	9,074,184	
Deferred outflow - Changes in pension assumptions	69,543,332	
Deferred outflow - OPEB assumptions and differences between expected and actual experience	1,172,442,135	
Accrued interest	(42,131,857)	
Bonds payable	(3,779,146,982)	
Judgments payable	(16,225,000)	
Loan payable	(398,736)	
Commercial paper payable	(150,460,000)	
Compensated absences	(59,540,188)	
Arbitrage rebate payable	(8,083,917)	
Total OPEB liability	(2,442,017,548)	
Net pension liability/asset	(132,660,158)	
Pollution remediation obligation	(654,532)	
Lease liability	(47,250,695)	
Subscription liability	(60,663,366)	
Deferred inflow - Gain on refundings	(45,430,288)	
Deferred inflow - Changes in OPEB assumptions	(2,108,836,068)	
Deferred inflow - Net difference between projected and actual pension earnings	(85,279,333)	
Deferred inflow - Differences between expected and actual pension experience	<u>(20,025,908)</u>	
		(7,575,957,449)

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:

44,762,960

Other

2,956,127

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.

368,470,642

Total net position of governmental activities

\$ 9,041,648,520

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, 2025**

	Formerly Major Fund	Formerly Major Fund	Formerly Nonmajor Fund		
	<b>CDBG-DR HARVEY</b>	<b>Flood Control Capital Projects</b>	<b>Flood Control Grants Brays Bayou</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>General</b>					
<b>REVENUES</b>					
Taxes	\$ 2,386,609,426	\$ -	\$ -	\$ -	\$ 2,837,699,901
Charges for services	294,368,870	-	-	100,791,334	395,160,204
User fees	37,181	-	-	-	37,181
Fines and forfeitures	12,524,061	-	-	5,323,426	17,847,487
Lease revenue	1,637,635	-	-	1,011,616	2,649,251
Intergovernmental	92,686,006	-	-	5,481,986	899,618,843
Earnings on investments	81,591,298	-	-	70,053,658	151,644,956
Miscellaneous	76,928,231	-	-	134,252,818	211,181,049
Total revenues	<u>2,946,382,708</u>	<u>-</u>	<u>-</u>	<u>5,481,986</u>	<u>4,515,838,872</u>
<b>EXPENDITURES</b>					
Current operating:					
Administration of Justice	1,656,151,757	-	-	158,559,689	1,814,711,446
Parks	68,787,093	-	-	27,850,496	96,637,589
County Administration	564,967,087	-	-	383,427,438	948,394,525
Health and Human Services	200,222,711	-	-	305,223,600	505,446,311
Flood Control	-	-	53,218	201,183,531	201,236,749
Tax Administration	58,266,512	-	-	2,305,152	60,571,664
Roads and Bridges	255,097,298	-	-	41,302,494	296,399,792
Capital outlay	111,831,781	-	-	7,239,428	578,593,533
Debt service:					
Principal retirement	137,341,023	-	-	119,158,248	256,499,271
Payment on loans	-	-	-	1,519,019	1,519,019
Payments to defease commercial paper	85,280,000	-	-	-	85,280,000
Debt issuance costs	1,739,857	-	-	1,712,803	3,452,660
Interest	92,976,090	-	-	95,941,447	188,917,537
Total expenditures	<u>3,232,661,209</u>	<u>-</u>	<u>-</u>	<u>7,292,646</u>	<u>5,037,660,096</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(286,278,501)</u>	<u>-</u>	<u>-</u>	<u>(1,810,660)</u>	<u>(233,732,063)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	569,628,262	-	-	725,173	796,861,932
Transfers out	(96,276,657)	-	-	(2,230,344)	(398,248,258)
Refunding bonds issued	301,560,000	-	-	-	667,180,000
Premium on bonds issued	19,775,258	-	-	25,613,231	45,388,489
Commercial paper issued	-	-	-	331,515,000	331,515,000
Payments to defease commercial paper	(238,000,000)	-	-	-	(238,000,000)
Payments to escrow agent	(130,057,494)	-	-	(313,320,194)	(443,377,688)
Proceeds from sale of capital assets	1,288,512	-	-	4,723,148	6,011,660
Issuance of leases and SBITA	8,281,200	-	-	-	8,281,200
Total other financing sources (uses)	<u>436,199,081</u>	<u>-</u>	<u>-</u>	<u>(1,505,171)</u>	<u>775,612,335</u>
Net changes in fund balances	149,920,580	-	-	(3,315,831)	253,791,111
Fund balances, as previously reported	1,180,492,507	(132,676,277)	399,535,653	-	2,412,039,033
Change within financial reporting entity					
(nonmajor to major fund)	-	-	-	(138,722,952)	-
(major to nonmajor fund)	-	132,676,277	(399,535,653)	-	-
Fund balances, as restated	<u>1,180,492,507</u>	<u>-</u>	<u>-</u>	<u>(138,722,952)</u>	<u>2,412,039,033</u>
Fund balances, ending	<u>\$ 1,330,413,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (142,038,783)</u>	<u>\$ 2,665,830,144</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, 2025**

Net change in fund balances - total governmental funds \$ 253,791,111

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 \$578,593,533 exceeded depreciation of \$451,965,095 in the current period. 126,628,438

Capital asset donations 79,842,976

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.

Debt issued:		
Bonds	\$ (667,180,000)	
Bond premiums	(45,388,489)	
Commercial paper	(331,515,000)	
Repayments:		
Principal retirement	199,379,303	
To refunding bond escrow agent	443,377,688	
Defeasance of commercial paper	323,280,000	
Leases payable	21,791,033	
Subscriptions payable	35,328,935	
Loans	2,011,541	
Net adjustment	(18,914,989)	(18,914,989)

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.

Compensated absences	(4,152,589)	
Arbitrage rebate payable	(846,224)	
Judgments payable	(7,675,000)	
Total OPEB liability	(112,264,255)	
Net pension liability/asset	99,951,757	
Pollution remediation obligation	3,792,212	
Amortization of debt premium	41,827,889	
Accretion of capital appreciation bond interest	10,280,302	
Amortization of advanced refunding difference	1,251,723	
Issuance of leases and SBITA	(8,281,200)	
Accrued interest	16,413,054	
Combined adjustment	40,297,669	40,297,669

Internal service funds are used by the County. The net revenue of the internal service funds is reported with governmental activities. (23,229,244)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (87,656,377)

Net effect of disposal of capital assets (81,984,665)

Other 343,411

Change in net position of governmental activities \$ 289,118,330

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**September 30, 2025**

	<b>Enterprise Funds</b>			<b>Internal Service Funds</b>
	<b>Toll Road Authority</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>	
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 868,172,298	\$ 14,697,240	\$ 882,869,538	\$ 79,089,794
Investments	857,929,118	18,034,448	875,963,566	61,195,998
Receivables, net	43,475	105,116	148,591	2,539,250
Accrued interest receivable	5,608,064	34,634	5,642,698	195,635
Other receivable, net	212,390,278	738,287	213,128,565	13,344,401
Due from other funds	3,893	-	3,893	582,615
Prepays and other assets	5,415,759	-	5,415,759	1,783,300
Inventories	1,135,276	-	1,135,276	1,442,481
Total current assets	<u>1,950,698,161</u>	<u>33,609,725</u>	<u>1,984,307,886</u>	<u>160,173,474</u>
Noncurrent assets:				
Restricted cash and cash equivalents	127,580,524	-	127,580,524	-
Restricted investments	76,838,669	-	76,838,669	-
Capital assets:				
Land and construction in progress	1,923,152,204	13,963,598	1,937,115,802	1,669,291
License agreement/Intangibles, net of amortization	159,388,052	-	159,388,052	-
Other capital assets, net of depreciation	1,595,740,131	13,990,186	1,609,730,317	3,987,706
Total non-current assets	<u>3,882,699,580</u>	<u>27,953,784</u>	<u>3,910,653,364</u>	<u>5,656,997</u>
Total assets	<u>5,833,397,741</u>	<u>61,563,509</u>	<u>5,894,961,250</u>	<u>165,830,471</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge on refundings	33,674,969	-	33,674,969	-
Pension contributions after measurement date	7,539,922	-	7,539,922	-
Differences between expected and actual pension experience	382,327	-	382,327	-
Changes of pension assumptions	2,944,086	-	2,944,086	-
Changes of OPEB assumptions and differences between expected and actual experience	51,624,820	-	51,624,820	-
Total deferred outflows of resources	<u>96,166,124</u>	<u>-</u>	<u>96,166,124</u>	<u>-</u>
<b>LIABILITIES</b>				
Current liabilities:				
Vouchers payable	94,005,556	1,440,566	95,446,122	10,709,918
Accrued payroll	6,072,339	105,001	6,177,340	1,130,827
Retainage payable	25,186,956	-	25,186,956	-
Estimated outstanding claims	-	-	-	41,808,301
Incurred but not reported claims	-	-	-	50,912,217
Customer deposits	163,106	-	163,106	-
Due to other funds	20,858,480	-	20,858,480	15,918,821
Due to other governmental units	45,381,758	-	45,381,758	-
Unearned revenue	122,153,644	11,309	122,164,953	199,342
Accrued interest	16,243,386	-	16,243,386	-
Current portion of long-term liabilities	123,766,178	37,264	123,803,442	326,930
Total current liabilities	<u>453,831,403</u>	<u>1,594,140</u>	<u>455,425,543</u>	<u>121,006,356</u>
Noncurrent liabilities:				
Bonds payable	2,878,245,398	-	2,878,245,398	-
Lease payable	13,787,733	-	13,787,733	-
SBITA payable	4,806,980	-	4,806,980	-
Pollution remediation payable	1,824,930	-	1,824,930	-
Commercial paper payable	154,720,000	-	154,720,000	-
Compensatory time payable	214,212	4,635	218,847	61,155
Arbitrage rebate payable	6,817,683	-	6,817,683	-
Total OPEB liability	107,505,696	-	107,505,696	-
Net pension liability	5,632,757	-	5,632,757	-
Total noncurrent liabilities	<u>3,173,555,389</u>	<u>4,635</u>	<u>3,173,560,024</u>	<u>61,155</u>
Total liabilities	<u>3,627,386,792</u>	<u>1,598,775</u>	<u>3,628,985,567</u>	<u>121,067,511</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Differences in expected and actual pension experience	844,098	-	844,098	-
Changes in OPEB assumptions	95,897,489	-	95,897,489	-
Net difference between projected and actual pension earnings	3,610,993	-	3,610,993	-
Total deferred inflows of resources	<u>100,352,580</u>	<u>-</u>	<u>100,352,580</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	991,363,849	27,953,784	1,019,317,633	5,656,997
Restricted for:				
Debt service	166,117,829	-	166,117,829	-
Capital projects	52,827,196	-	52,827,196	-
Operating reserve per bond covenants and other purposes	93,499,835	-	93,499,835	-
Toll Road	898,015,784	-	898,015,784	-
Unrestricted	-	32,010,950	32,010,950	39,105,963
Total net position	<u>\$2,201,824,493</u>	<u>\$ 59,964,734</u>	<u>\$2,261,789,227</u>	<u>\$ 44,762,960</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, 2025**

	<b>Enterprise Funds</b>			<b>Internal Service Funds</b>
	<b>Toll Road Authority</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>	
<b>OPERATING REVENUES</b>				
Toll revenues	\$ 1,027,573,290	\$ -	\$ 1,027,573,290	\$ -
Intergovernmental	-	-	-	2,251,526
Charges to departments	-	-	-	494,120,015
Sales	-	6,063,928	6,063,928	-
User fees	-	5,183,566	5,183,566	-
Miscellaneous	-	1,211	1,211	-
Total operating revenues	<u>1,027,573,290</u>	<u>11,248,705</u>	<u>1,038,821,995</u>	<u>496,371,541</u>
<b>OPERATING EXPENSES</b>				
Salaries	101,798,051	1,310,500	103,108,551	19,949,296
Materials and supplies	33,825,911	1,192,284	35,018,195	6,202,739
Services and fees	282,622,142	10,590,950	293,213,092	16,601,825
Utilities	4,886,434	117,482	5,003,916	441,387
Transportation and travel	3,970,984	-	3,970,984	16,002,380
Incurred claims	65,427	-	65,427	465,553,467
Estimated claims & changes in estimates	-	-	-	9,066,296
Depreciation and amortization	115,504,655	924,907	116,429,562	2,607,044
Total operating expenses	<u>542,673,604</u>	<u>14,136,123</u>	<u>556,809,727</u>	<u>536,424,434</u>
Operating income (loss)	<u>484,899,686</u>	<u>(2,887,418)</u>	<u>482,012,268</u>	<u>(40,052,893)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Earnings on investments	95,248,292	1,389,977	96,638,269	6,007,846
Lease income	9,360	-	9,360	-
Interest expense	(107,676,539)	-	(107,676,539)	-
Debt service fees	(132,000)	-	(132,000)	-
Gain/(Loss) on disposal of capital assets	(17,157,892)	-	(17,157,892)	869,039
Bond refunding loss amortization	(851,371)	-	(851,371)	-
Other nonoperating revenue	2,231,470	-	2,231,470	9,946,764
Total nonoperating revenues (expenses)	<u>(28,328,680)</u>	<u>1,389,977</u>	<u>(26,938,703)</u>	<u>16,823,649</u>
Income (loss) before transfers	<u>456,571,006</u>	<u>(1,497,441)</u>	<u>455,073,565</u>	<u>(23,229,244)</u>
Transfers out	(398,613,674)	-	(398,613,674)	-
Total transfers	<u>(398,613,674)</u>	<u>-</u>	<u>(398,613,674)</u>	<u>-</u>
Change in net position	57,957,332	(1,497,441)	56,459,891	(23,229,244)
Net position, beginning	2,143,867,161	61,462,175	2,205,329,336	67,992,204
Net position, ending	<u>\$ 2,201,824,493</u>	<u>\$ 59,964,734</u>	<u>\$ 2,261,789,227</u>	<u>\$ 44,762,960</u>

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**For The Fiscal Year Ended September 30, 2025**

	<b>Enterprise Funds</b>			<b>Internal Service Funds</b>
	<b>Toll Road Authority</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 995,739,823	\$ 11,309,208	\$ 1,007,049,031	\$ 497,073,313
Payments to employees	(97,250,205)	(1,299,459)	(98,549,664)	(19,990,843)
Payments to vendors	(307,512,889)	(12,763,033)	(320,275,922)	(57,277,752)
Claims paid	-	-	-	(471,637,546)
Receipts from miscellaneous reimbursements	2,231,470	-	2,231,470	9,946,764
Payments from other governmental units	187,132	-	187,132	-
Net cash provided by (used for) operating activities	<u>593,395,331</u>	<u>(2,753,284)</u>	<u>590,642,047</u>	<u>(41,886,064)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers to other funds	(398,613,674)	-	(398,613,674)	-
Net cash provided by (used for) noncapital financing activities	<u>(398,613,674)</u>	<u>-</u>	<u>(398,613,674)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Receipts from lease of capital assets	9,360	-	9,360	-
Purchases of capital assets	(315,269,617)	(41,765)	(315,311,382)	(604,123)
Proceeds from sale of capital assets	66,701	-	66,701	958,045
Lease payable	(1,821,349)	-	(1,821,349)	-
Subscription payable	(5,166,111)	-	(5,166,111)	-
Principal paid on capital debt	(96,685,000)	-	(96,685,000)	-
Interest paid on capital debt	(145,327,763)	-	(145,327,763)	-
Commercial paper proceeds	249,520,000	-	249,520,000	-
Commercial paper paid	(157,180,000)	-	(157,180,000)	-
Bond fees	(132,000)	-	(132,000)	-
Net cash provided by (used for) capital and related financing activities	<u>(471,985,779)</u>	<u>(41,765)</u>	<u>(472,027,544)</u>	<u>353,922</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchases and allocation of investments	(1,788,775,903)	(23,170,199)	(1,811,946,102)	(82,633,285)
Proceeds from sales and maturities of investments	1,661,692,053	17,045,341	1,678,737,394	34,683,812
Interest on investment	95,300,543	1,408,210	96,708,753	5,866,585
Net cash provided by (used for) investing activities	<u>(31,783,307)</u>	<u>(4,716,648)</u>	<u>(36,499,955)</u>	<u>(42,082,888)</u>
Net change in cash and cash equivalents	(308,987,429)	(7,511,697)	(316,499,126)	(83,615,030)
Cash and cash equivalents, beginning	1,304,740,251	22,208,937	1,326,949,188	162,704,824
Cash and cash equivalents, ending	<u>\$ 995,752,822</u>	<u>\$ 14,697,240</u>	<u>\$ 1,010,450,062</u>	<u>\$ 79,089,794</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>				
Operating income (loss)	\$ 484,899,686	\$ (2,887,418)	\$ 482,012,268	\$ (40,052,893)
Adjustment to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation and amortization	115,504,655	924,907	116,429,562	2,607,044
Other nonoperating revenues	2,231,470	-	2,231,470	9,946,764
Changes in assets and liabilities:				
Accounts receivables, net	(6,817)	62,913	56,096	681,590
Other receivables	(57,493,683)	-	(57,493,683)	-
Decrease in due from other funds	61,520	-	61,520	-
Prepays and other assets	(1,690,307)	-	(1,690,307)	(259,289)
Inventories	135,189	-	135,189	(79,400)
Deferred outflows for pension and OPEB	16,233,792	-	16,233,792	-
Vouchers payable and accrued liabilities	(1,920,962)	(862,317)	(2,783,279)	(14,680,080)
Retainage payable	9,370,380	-	9,370,380	-
Due to primary government	8,917,520	-	8,917,520	-
Due to other governmental units	(943,634)	-	(943,634)	-
Net pension and OPEB liability	(66,361,718)	-	(66,361,718)	-
Pollution payable	1,130,766	-	1,130,766	-
Arbitrage rebate payable	3,808,305	-	3,808,305	-
Customer Deposits	1,695	-	1,695	-
Unearned revenue	25,603,818	(2,410)	25,601,408	20,182
Compensatory time payable	129,319	11,041	140,360	(69,982)
Deferred inflows for pension and OPEB	53,784,337	-	53,784,337	-
Net cash provided by (used for) operating activities	<u>\$ 593,395,331</u>	<u>\$ (2,753,284)</u>	<u>\$ 590,642,047</u>	<u>\$ (41,886,064)</u>
<b>Non-Cash Capital and Related Financing, and Investing Activities:</b>				
Increase (Decrease) in fair value of investments	\$ (1,124,467)	\$ 3,991,175	\$ 2,866,708	\$ 35,671,650
Purchase of capital assets on account	(8,348,302)	-	(8,348,302)	-
Right -to-use leases and subscriptions	3,457,928	-	3,457,928	-

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2025**

	<b>CUSTODIAL FUNDS</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 375,944,292
Investments	50,259,918
Accounts receivable, net	12,028,882
Total assets	\$ 438,233,092
 <b>LIABILITIES</b>	
Held for others	\$ 15,828,826
Due to other governments	174,389,534
Total liabilities	190,218,360
 <b>NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	248,014,732
Total net position	\$ 248,014,732

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, 2025**

	<b>CUSTODIAL FUNDS</b>
<b>ADDITIONS</b>	
Tax collections for other governments	\$ 17,431,312,335
Held for others	144,837,725
Interest on investments	8,519,510
Total additions	17,584,669,570
 <b>DEDUCTIONS</b>	
Payments to other governments	17,431,426,977
Payments to individuals	151,807,100
Total deductions	17,583,234,077
Change in fiduciary net position	1,435,493
Net position - beginning	246,579,239
Net position - ending	\$ 248,014,732

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF NET POSITION - COMPONENT UNITS**  
**SEPTEMBER 30, 2025**

	<b>Harris Center for Mental Health and IDD (formerly MHMRA)</b>	<b>Harris County Hospital District dba Harris Health System</b>	<b>Nonmajor Component Units</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 18,846,089	\$ 2,048,131,000	\$ 11,050,867	\$ 2,078,027,956
Investments, including accrued interest	51,980,410	302,507,000	24,714,938	379,202,348
Receivables:				
Taxes, net	-	8,866,000	-	8,866,000
Accounts, net	8,860,220	149,569,000	1,194,709	159,623,929
Other	21,183,295	48,458,000	7,217,096	76,858,391
Inventories	1,063,504	10,391,000	-	11,454,504
Prepays and other assets	3,434,176	610,457,000	4,241,771	618,132,947
Notes receivable	-	-	27,800,350	27,800,350
Restricted cash and investments	20,359,820	716,569,000	54,350	736,983,170
Capital assets:				
Land, improvements, and construction in progress	21,064,529	706,833,000	77,808,975	805,706,504
Other capital assets, net of depreciation	69,743,955	582,711,000	24,871,231	677,326,186
Total assets	<u>216,535,998</u>	<u>5,184,492,000</u>	<u>178,954,287</u>	<u>5,579,982,285</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge on refundings	-	5,367,000	-	5,367,000
Resources Related to Pension	-	57,938,000	-	57,938,000
Resources Related to OPEB	-	80,863,000	-	80,863,000
Total deferred outflows of resources	<u>-</u>	<u>144,168,000</u>	<u>-</u>	<u>144,168,000</u>
<b>LIABILITIES</b>				
Vouchers payable and accrued liabilities	17,507,305	478,621,000	558,953	496,687,258
Other liabilities	-	612,069,000	-	612,069,000
Due to other governmental units	-	-	12,365,165	12,365,165
Unearned revenue	10,312,151	-	2,319,024	12,631,175
Accrued interest payable	-	5,944,000	-	5,944,000
Noncurrent liabilities:				
Due within one year	14,565,715	43,937,000	-	58,502,715
Due in more than one year	43,177,476	1,792,606,000	-	1,835,783,476
Total liabilities	<u>85,562,647</u>	<u>2,933,177,000</u>	<u>15,243,142</u>	<u>3,033,982,789</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred lease revenue	-	-	25,197,711	25,197,711
Derivative instruments	-	728,000	-	728,000
Resources Related to OPEB	-	81,434,000	-	81,434,000
Total deferred inflows of resources	<u>-</u>	<u>82,162,000</u>	<u>25,197,711</u>	<u>107,359,711</u>
<b>NET POSITION</b>				
Net investment in capital assets	69,881,508	477,103,000	102,680,206	649,664,714
Restricted for:				
Debt service	-	32,519,000	-	32,519,000
Capital projects	-	57,247,000	-	57,247,000
Donor restrictions	38,935,191	50,544,000	1,004,336	90,483,527
Unrestricted net position	22,156,652	1,695,908,000	34,828,892	1,752,893,544
Total net position	<u>\$ 130,973,351</u>	<u>\$ 2,313,321,000</u>	<u>\$ 138,513,434</u>	<u>\$ 2,582,807,785</u>

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**For The Fiscal Year Ended September 30, 2025**

	<b>Harris Center for Mental Health and IDD (formerly MHMRA)</b>	<b>Harris County Hospital District dba Harris Health System</b>	<b>Nonmajor Component Units</b>	<b>Total</b>
<b>REVENUES</b>				
Program Revenues:				
Charges for services	\$ 67,282,676	\$ 762,431,000	\$ 4,129,315	\$ 833,842,991
Operating grants and contributions	266,742,330	3,623,582,000	10,043,556	3,900,367,886
Capital grants, contributions and other	-	4,000,000	77,267,117	81,267,117
Total program revenues	<u>334,025,006</u>	<u>4,390,013,000</u>	<u>91,439,988</u>	<u>4,815,477,994</u>
<b>EXPENSES</b>	<u>370,503,141</u>	<u>5,089,200,000</u>	<u>14,431,825</u>	<u>5,474,134,966</u>
Net program revenues (expenses)	<u>(36,478,135)</u>	<u>(699,187,000)</u>	<u>77,008,163</u>	<u>(658,656,972)</u>
General Revenues:				
Ad valorem tax revenues	-	1,023,302,000	-	1,023,302,000
Earnings on investments	3,383,029	106,352,000	1,724,187	111,459,216
Other	46,524,970	27,418,000	1,862,472	75,805,442
Gain on sale of capital assets	166,057	-	-	166,057
Net general revenues	<u>50,074,056</u>	<u>1,157,072,000</u>	<u>3,586,659</u>	<u>1,210,732,715</u>
Change in net position	13,595,921	457,885,000	80,594,822	552,075,743
Net position - beginning, as previously presented	125,562,527	1,855,436,000	57,918,612	2,038,917,139
Restatement (a)	(8,185,097)	-	-	(8,185,097)
Net position - beginning, as restated	<u>117,377,430</u>	<u>1,855,436,000</u>	<u>57,918,612</u>	<u>2,030,732,042</u>
Net position - ending	<u>\$ 130,973,351</u>	<u>\$ 2,313,321,000</u>	<u>\$ 138,513,434</u>	<u>\$ 2,582,807,785</u>

(a) Restatement of prior year net position due to the implementation of GASB 101, Compensated Absences

See notes to the financial statements.

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**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, 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

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

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 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

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

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, 9<sup>th</sup> 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

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:

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

Chief Financial Officer – Rob Sanchez  
The Children’s Assessment Center Foundation  
2500 Bolsover St  
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](http://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 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, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

- Harris County Hospital District, dba Harris Health System: September 30, 2025
- Harris Center for Mental Health and IDD (formerly MHMRA): August 31, 2025
- Harris County Housing Finance Corporation: December 31, 2024
- Harris County Industrial Development Corporation: August 31, 2025
- Children’s Assessment Center Foundation, Inc.: September 30, 2025
- Friends of Countypets: September 30, 2025

**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 2025, the County disbursed the following amounts to these organizations: \$102 to the Encanto Real Utility District, \$4,631 to the Houston Galveston Coastal Subsidence, \$59,533 to the Texas Parks and Wildlife Department, \$75,000 to the Gulf Coast Freight Rail District, \$86,111 to the Port of Houston Authority, \$215,025 to the Houston-Galveston Area Council, \$868,020 to the Buffalo Bayou Partnership, \$964,070 to the U.S. Army Corp of Engineers of Galveston District, \$2,102,842 to Metropolitan Transit Authority, \$1,900,621 to the Houston Airport System (HAS), and \$10,133,252 to the City of Houston Public Works. The County also collected \$416,446 from the Port of Houston Authority, \$5,931,150 from the Houston-Galveston Area Council, \$41,971,720 from the Metropolitan Transit Authority of Harris County, \$56,250 from Harris County/Houston Sports Authority, \$423,830 from the Houston Ship Channel Security District, and \$763,141 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

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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, 2025 (for the tax year ended December 31, 2024), the County disbursed \$15,489,498 to the City of Houston TIRZs, \$722,274 to the City of Baytown TIRZ, and \$1,465,805 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. 101, *Compensated Absences* – (“GASB 101”), the 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 was implemented by the County and the County recorded appropriate journal entries and updated applicable general ledger accounts for the current fiscal year. The County reviewed relevant regulations, policies, and applicable accounts’ transactions and balances for the prior year and determined that there is no material impact for the primary government. The County’s discrete component unit, the Harris Center for Mental Health and IDD, restated beginning net position for fiscal year 2025 in the amount of negative \$8,185,097.

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 was implemented by the County and had no material impact on the County’s financial statements.

**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 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.

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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.

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

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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. Changes in major and nonmajor funds due to changes in the financial reporting entity are presented in accordance with GASB Statement No. 100.

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

*General Fund* – major 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.

*Flood Control Grants Brays Bayou* – major fund used to account for grant programs applicable to the Harris County Flood Control District.

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* – major fund used to account for the acquisition, operation, and maintenance of County 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.

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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 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.

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- 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 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 revenues and expenditures on a cash basis (“budgetary basis”) compared to modified accrual (GAAP) for the General Fund and Flood Control Grants Brays Bayou 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.

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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 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:

- Loss 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:

- Gain on refundings
- Differences between expected and actual experience for pension
- Changes in assumptions for OPEB

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- 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.
- Loss/Gain 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.

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.

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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 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, 2025.

**N. LEASE RECEIVABLE**

The County leases a portion of its property to various third parties, the terms of which expire 2025 through 2040. 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, 2025, was \$3,972,256.

**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.

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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 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

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provision or enabling legislation. The Texas Transportation code outlines the general authorization of the Toll Road Authority's use of toll revenue and is therefore considered restricted net position.

**P. COMPENSATED ABSENCES**

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or during or upon separation from employment.

The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Leave earned in the current period is considered used before unused leave from prior years based on a valuation method of Last-In First-Out, or LIFO.

*Vacation:* 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.

*Compensatory:* Exempt and non-exempt employees may accrue up to 240 hours of compensatory time. Exempt employees earn compensatory time at a rate of one times their worked hours in excess of 40 hours a week, and upon termination, are paid one-half of the compensatory time earned. Non-exempt employees earn compensatory time at one and one-half times their worked hours in excess of 40 hours per week. Compensatory time in excess of the 240-hour maximum is paid during current pay period, and upon termination, any compensatory time balances are paid.

*Sick:* 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.

*Other:* In addition to regular paid holidays, employees accrue 8 hours of floating holiday during the payroll year and may accumulate a maximum of 24 hours. Unused floating holiday benefits are not paid at termination. Eligible regular employees may receive up to 12 weeks of parental leave, which is not paid upon termination, and must be paid back to the County if employee does not maintain full-time employment for at least 180 consecutive calendar days of continuous services immediately after the expiration of approved leave.

**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.

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**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.

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, 2025, the balance per various financial institutions was \$2,003,345,581. 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.

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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 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

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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 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).

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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, 2025:

	Governmental Funds	Proprietary Funds	Total	Fiduciary Funds	Total
Cash and Cash Equivalents	\$ 1,395,915,107	\$ 961,959,332	\$ 2,357,874,439	\$ 375,944,292	\$ 2,733,818,731
Restricted Cash and Cash Equivalents	328,847,567	127,580,524	456,428,091	-	456,428,091
Investments	1,509,767,255	937,159,564	2,446,926,819	50,259,918	2,497,186,737
Restricted Investments	-	76,838,669	76,838,669	-	76,838,669
<b>Total Cash, Cash Equivalents &amp; Investments</b>	<b>\$ 3,234,529,929</b>	<b>\$ 2,103,538,089</b>	<b>\$ 5,338,068,018</b>	<b>\$ 426,204,210</b>	<b>\$ 5,764,272,228</b>

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 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, 2025, summarized by investment type. Also demonstrated are the percentage of total portfolio and the modified duration in years for each summarized investment type.

Investment Type	Fair Value	Percentage of Portfolio	Maturity Value	Modified Duration (Years)	Credit Rating S&P/ Moody's/Fitch
<i>US Agency Notes</i>					
FCFB	\$ 66,185,030	1.16%	\$ 66,000,000	0.0031	AA+/Aa1
FHLB	575,489,115	10.13%	576,000,000	0.0922	AA+/Aa1
FHLMC	124,814,080	2.20%	125,000,000	0.0056	AA+/Aa1
<i>Total US Agency Notes</i>	<u>766,488,225</u>		<u>767,000,000</u>		
<i>Commercial Paper</i>					
BARCLAYS CAPITAL INC	100,129,390	1.76%	101,000,000	0.0008	A1/F1
BARCLAYS US CCP	245,623,530	4.32%	247,000,000	0.0031	A1+/P1
MIZUHO BANK LTD/NY	29,687,000	0.52%	30,000,000	0.0001	A1/P1
NORDDEUTSCHE LANDSBK NY	19,868,800	0.35%	20,000,000	0.0000	P1/F1+
PRUDENTIAL INT TRSY LTD	19,873,400	0.35%	20,000,000	0.0000	A1/P1
SUMITOMO MIT/SINGAPORE	29,692,800	0.52%	30,000,000	0.0001	A1/P1
SUMITOMO MITSUI TRUST NY	19,779,600	0.35%	20,000,000	0.0000	A1/P1
<i>Total Commercial Paper</i>	<u>464,654,520</u>		<u>468,000,000</u>		
<i>Local Governments</i>					
ANDOVER NY CENTRL SCH DIST	7,697,721	0.14%	7,600,000	0.0010	MIG1
BOCES NY 2ND SUPERVISORY DIST	6,867,912	0.12%	6,800,000	0.0007	SP-1
BRADFORD NY CENTRL SCH DIST	9,088,353	0.16%	9,000,000	0.0012	MIG1
CALEDONIA-MUMFORD NY CENTRL	8,586,003	0.15%	8,500,000	0.0011	MIG1
DALLAS TX ISD	2,013,900	0.04%	2,000,000	0.0001	AAA/Aaa
DENTON TX ISD UT GO	9,884,407	0.17%	9,770,000	0.0015	AAA/Aaa
DUBLIN OH CITY SCH DIST	4,077,602	0.07%	4,065,000	0.0001	AAA
FORT BEND TX INDEP SCH DIST	3,064,055	0.05%	3,000,000	0.0005	AAA/AAA
GREENE NY CENTRL SCH DIST	11,279,324	0.20%	11,200,000	0.0016	MIG1
HURST EULESS BEDFORD TX ISD	1,022,040	0.02%	1,000,000	0.0002	AAA
NEW BRAUNFELS TX UTIL REV	442,838	0.01%	435,000	0.0001	Aa1
OREGON ST LOTTERY REV	996,380	0.02%	1,000,000	0.0001	AAA/Aa2
SAN DIEGO CA CMNTY CLG DIST	512,422	0.01%	500,000	0.0001	AAA/Aa1
ST. OF MA SPL OBLIG REV	4,998,450	0.09%	5,000,000	0.0011	Aa1/AAA
TEXAS A&M UNIV REV	4,135,557	0.07%	4,195,000	0.0012	AAA/Aaa
TEXAS ST TRANSPRTN COMMISSION	20,459,000	0.36%	20,000,000	0.0035	AAA/Aaa
UNIV OF TEXAS	1,018,377	0.02%	1,000,000	0.0001	AAA/Aaa
<i>Total Local Governments</i>	<u>96,144,341</u>		<u>95,065,000</u>		

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<u>Investment Type</u>	<u>Fair Value</u>	<u>Percentage of Portfolio</u>	<u>Maturity Value</u>	<u>Modified Duration (Years)</u>	<u>Credit Rating S&amp;P/ Moody's/Fitch</u>
<i>US Treasury Bills</i>					
US Treasury Bill	555,526,929	9.78%	558,200,000	0.0122	AA+/Aa1
<i>Total US Treasury Bills</i>	<u>555,526,929</u>		<u>558,200,000</u>		
<i>US Treasury Notes</i>					
US Treasury Note	797,244,335	14.04%	804,600,000	0.0996	AA+/Aa1
<i>Total US Treasury Notes</i>	<u>797,244,335</u>		<u>804,600,000</u>		
<i>CD Options</i>					
Unity Bank	5,442,701	0.10%	5,442,701	0.0002	NR
<i>Total CD Options</i>	<u>5,442,701</u>		<u>5,442,701</u>		
<i>Money Market Mutual Funds</i>					
LOGIC - POOL	101,084,904	1.78%	101,084,904	N/A	AAAm
LoneStar - POOL	200,504,013	3.53%	200,504,013	N/A	AAAm
TexasCLASS - POOL	310,960,391	5.48%	310,960,391	N/A	AAAm
JPM Chase - DDA	747,997,988	13.17%	747,997,988	N/A	N/A
Flood - DDA Chase	126,702,150	2.23%	126,702,150	N/A	N/A
TRA - DDA Chase	233,080,487	4.10%	233,080,487	N/A	N/A
TRA DSR (BKNY)	112,440,373	1.98%	112,440,373	N/A	N/A
US Bank - Trust	706,880,378	12.45%	706,880,378	N/A	N/A
State and Local Government Series	454,330,722	8.00%	454,330,722	N/A	N/A
<i>Total Money Market Mutual Funds</i>	<u>2,993,981,406</u>		<u>2,993,981,406</u>		
Total Investments	5,679,482,457	100.00%	\$5,692,289,107		
<i>Outstanding items/deposits</i>	<u>84,789,771</u>				
<b>Total Cash, Cash Equivalents &amp; Investments</b>	<u><u>\$5,764,272,228</u></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, 2025, 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 \$2,685,501,051, 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 \$2,993,981,406, are measured at amortized cost or fair value in accordance with GASB Nos. 72 and 79. The recorded position of the pool for TexasCLASS 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. JPM Chase 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.

***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

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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, 2025, 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, 2025, 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.

#### *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.

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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	\$ 1,202,342,701	0.33
Special Revenue Funds	Matching	5	144,000,000	0.31
Capital Project Funds	Matching/Barbell/Laddered	5	162,070,000	1.02
Automobile Inventory Tax	Laddered	5	30,000,000	0.26
Toll Road Project Funds	Matching/Barbell/Laddered	5	733,695,000	0.76
Toll Road Renewal/Replacement	Matching/Barbell/Laddered	5	130,400,000	1.45
Toll Road Bond Reserve	Matching/Barbell/Laddered	Final maturity of bonds	75,100,000	1.00
Public Improvement Contingency	Matching/Barbell/Laddered	6	170,500,000	0.60
Proprietary & Enterprise Funds	Matching/Barbell/Laddered	6	40,200,000	0.41
District Clerk Registry	Laddered	7	10,000,000	1.62
Money Market Mutual Funds	N/A	N/A	2,993,981,406	N/A
<b>Total</b>			<b>\$ 5,692,289,107</b>	

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 as soon as practicable. 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 2024 tax rate, per \$100 of taxable value, for the County and Flood Control District as follows:

	<u>Maintenance and Operations</u>	<u>Debt Service</u>	<u>Total</u>
Harris County	\$ 0.33454	\$ 0.05075	\$ 0.38529
Flood Control District	\$ 0.03774	\$ 0.01123	\$ 0.04897

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 \$0.38529 per \$100 of taxable valuation subject to the \$0.80 tax rate limitation for Constitutional Funds.

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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 \$0.04897 per \$100 valuation was set in 2024 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 \$19,944,444 as of September 30, 2025, are reported net of an allowance for uncollectible taxes of \$235,058,623.

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, 2025, the County abated property taxes totaling \$396,078 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 \$205,360 and \$190,718, totaling \$396,078.

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 \$8,866,000 as of September 30, 2025, are reported net of an allowance for uncollectible taxes of \$62,383,000 for the Hospital District.

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**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, 2025 is as follows:

	<u>Customers</u>	<u>Granting Agencies</u>	<u>Tax Assessor</u>	<u>Total (net)</u>	<u>Allowance for Uncollectible</u>
General	\$ 66,356,100	\$ -	\$ 19,074	\$ 66,375,174	\$ (2,780,946)
Flood Control Brays Bayou	-	144,888,292	-	144,888,292	-
Nonmajor Governmental	66,008,369	219,087,909	12,191,057	297,287,335	(1,467,968)
Toll Road	212,433,753	-	-	212,433,753	(882,800,965)
Nonmajor Enterprise	843,403	-	-	843,403	-
Internal Service	15,883,651	-	-	15,883,651	(518,123)
Component Units	159,623,929	76,858,391	-	236,482,320	(60,815,247)
Total	<u>\$ 521,149,205</u>	<u>\$ 440,834,592</u>	<u>\$ 12,210,131</u>	<u>\$ 974,193,928</u>	<u>\$ (948,383,249)</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, 2025, are as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Flood Control Brays Bayou	\$ 143,982,094
	Nonmajor Governmental	33,550,186
	Internal Service	15,918,821
	Toll Road	20,520,878
	General	6,066,135
Nonmajor Governmental	General	496,055
	Nonmajor Governmental	241,575,321
	Toll Road	14
Internal Service	General	166,972
	Nonmajor Governmental	78,055
	Toll Road	337,588
Toll Road	General	3,893
Total		<u>\$ 462,696,012</u>

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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	155,000
Total		<u>\$ 555,000</u>

The following is a summary of the County's transfers for the fiscal year ended September 30, 2025:

**Transfers In:**

	<b>Flood Control</b>			<b>Total</b>
	<b>General</b>	<b>Nonmajor Governmental</b>	<b>Brays Bayou</b>	
<b>Transfers Out:</b>				
General	\$ -	\$ 96,276,657	\$ -	\$ 96,276,657
Nonmajor Governmental	171,014,588	128,001,496	725,173	299,741,257
Toll Road	398,613,674	-	-	398,613,674
Flood Control Brays Bayou	-	2,230,344	-	2,230,344
Total	<u>\$ 569,628,262</u>	<u>\$ 226,508,497</u>	<u>\$ 725,173</u>	<u>\$ 796,861,932</u>

General fund transferred \$96.2 million to nonmajor governmental funds, mainly for capital projects fund activities. Toll Road transferred \$398.6 million to the General fund for funding of a County thoroughfare and mobility and infrastructure program. There was also a \$171.0 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.

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**6. CAPITAL ASSETS**

COUNTY

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Deletions	Transfers/ Other	Balance September 30, 2025
<b>Governmental Activities:</b>					
Capital assets not being depreciated:					
Land	\$ 5,247,988,307	\$ 82,158,873	\$ (11,327,014)	\$ (17,755)	\$ 5,318,802,411
Construction in progress	819,979,308	399,948,084	(72,198,086)	(384,919,249)	762,810,057
Intangible assets - water rights	2,400,000	-	-	-	2,400,000
Total capital assets not being depreciated	<u>6,070,367,615</u>	<u>482,106,957</u>	<u>(83,525,100)</u>	<u>(384,937,004)</u>	<u>6,084,012,468</u>
Depreciable capital assets:					
Intangible assets - software & licenses	139,716,318	738,921	-	(35,354)	140,419,885
Land improvements	64,365,622	-	-	35,152,159	99,517,781
Infrastructure	12,975,596,295	53,905,074	-	164,456,331	13,193,957,700
Park facilities	292,248,463	-	-	23,894,842	316,143,305
Flood control projects	1,434,837,725	-	-	100,264,882	1,535,102,607
Buildings	2,193,969,926	22,604,926	-	61,139,290	2,277,714,142
Equipment	634,614,912	94,302,902	(31,698,329)	(561,281)	696,658,204
Total depreciable capital assets	<u>17,735,349,261</u>	<u>171,551,823</u>	<u>(31,698,329)</u>	<u>384,310,869</u>	<u>18,259,513,624</u>
Less accumulated depreciation for:					
Intangible assets - software & licenses	(122,477,092)	(9,619,070)	-	-	(132,096,162)
Land improvements	(15,581,596)	(4,224,754)	-	-	(19,806,350)
Infrastructure	(8,180,475,658)	(219,439,876)	-	-	(8,399,915,534)
Park facilities	(125,074,872)	(10,001,988)	-	-	(135,076,860)
Flood control projects	(710,352,150)	(49,494,582)	-	-	(759,846,732)
Buildings	(988,761,649)	(48,037,448)	-	-	(1,036,799,097)
Equipment	(410,287,661)	(58,667,632)	30,535,128	626,135	(437,794,030)
Total accumulated depreciation	<u>(10,553,010,678)</u>	<u>(399,485,350)</u>	<u>30,535,128</u>	<u>626,135</u>	<u>(10,921,334,765)</u>
Lease right-to-use assets:					
Buildings	49,772,391	559,813	(3,555,969)	-	46,776,235
Equipment	53,567,820	146,143	-	-	53,713,963
Total lease right-to-use assets	<u>103,340,211</u>	<u>705,956</u>	<u>(3,555,969)</u>	<u>-</u>	<u>100,490,198</u>
Less accumulated amortization for:					
Buildings	(12,579,064)	(6,059,168)	2,862,581	-	(15,775,651)
Equipment	(26,754,059)	(12,295,471)	129,349	-	(38,920,181)
Total accumulated amortization	<u>(39,333,123)</u>	<u>(18,354,639)</u>	<u>2,991,930</u>	<u>-</u>	<u>(54,695,832)</u>
Lease right-to-use assets, net	<u>64,007,088</u>	<u>(17,648,683)</u>	<u>(564,039)</u>	<u>-</u>	<u>45,794,366</u>
Subscription right-to-use assets:					
Subscriptions	141,348,942	7,575,244	(13,182,034)	-	135,742,152
Less accumulated amortization for:					
Subscription right-to-use assets	(41,722,881)	(36,732,149)	15,970,279	-	(62,484,751)
Subscription right-to-use assets, net	<u>99,626,061</u>	<u>(29,156,905)</u>	<u>2,788,245</u>	<u>-</u>	<u>73,257,401</u>
Depreciable capital assets, net	<u>7,345,971,732</u>	<u>(274,739,115)</u>	<u>1,061,005</u>	<u>384,937,004</u>	<u>7,457,230,626</u>
Governmental activities capital assets, net	<u>\$ 13,416,339,347</u>	<u>\$ 207,367,842</u>	<u>\$ (82,464,095)</u>	<u>\$ -</u>	<u>\$ 13,541,243,094</u>

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	Balance October 1, 2024	Additions	Deletions	Transfers/ Other	Balance September 30, 2025
<b>Business-type Activities:</b>					
Capital assets not being depreciated:					
Land	\$ 408,243,844	\$ 168,028	\$ -	\$ -	\$ 408,411,872
Construction in progress	1,241,228,962	307,662,208	(17,314,942)	(2,872,298)	1,528,703,930
Total capital assets not being depreciated	<u>1,649,472,806</u>	<u>307,830,236</u>	<u>(17,314,942)</u>	<u>(2,872,298)</u>	<u>1,937,115,802</u>
Depreciable capital assets:					
License Agreement	237,500,000	-	-	-	237,500,000
Intangible assets - software	43,537,966	-	-	-	43,537,966
Land improvements	21,809,168	-	-	-	21,809,168
Infrastructure	3,630,829,020	-	-	2,872,298	3,633,701,318
Buildings	55,928,811	-	-	-	55,928,811
Equipment	70,420,636	6,474,593	(3,551,499)	(56,790)	73,286,940
Total depreciable capital assets	<u>4,060,025,601</u>	<u>6,474,593</u>	<u>(3,551,499)</u>	<u>2,815,508</u>	<u>4,065,764,203</u>
Less accumulated depreciation for:					
Intangible assets - license & software	(137,891,341)	(9,832,251)	-	-	(147,723,592)
Land improvements	(13,347,653)	(1,056,031)	-	-	(14,403,684)
Infrastructure	(1,994,717,931)	(89,974,393)	-	-	(2,084,692,324)
Buildings	(19,712,038)	(1,233,345)	-	-	(20,945,383)
Equipment	(53,331,589)	(5,097,853)	3,418,123	56,790	(54,954,529)
Total accumulated depreciation	<u>(2,219,000,552)</u>	<u>(107,193,873)</u>	<u>3,418,123</u>	<u>56,790</u>	<u>(2,322,719,512)</u>
Lease right-to-use assets:					
Buildings	22,014,709	3,344,322	(491,928)	-	24,867,103
Equipments	72,076	-	-	-	72,076
Total lease right-to-use assets	<u>22,086,785</u>	<u>3,344,322</u>	<u>(491,928)</u>	<u>-</u>	<u>24,939,179</u>
Less accumulated amortization for:					
Buildings	(6,294,495)	(4,117,671)	2,846,676	-	(7,565,490)
Equipment	(42,968)	(16,633)	-	-	(59,601)
Total accumulated amortization	<u>(6,337,463)</u>	<u>(4,134,304)</u>	<u>2,846,676</u>	<u>-</u>	<u>(7,625,091)</u>
Lease right-to-use assets, net	<u>15,749,322</u>	<u>(789,982)</u>	<u>2,354,748</u>	<u>-</u>	<u>17,314,088</u>
Subscription right-to-use assets:					
Subscriptions	23,223,714	113,606	(3,862,979)	-	19,474,341
Less accumulated amortization for:					
Subscription right-to-use assets	(9,476,345)	(5,101,385)	3,862,979	-	(10,714,751)
Subscription right-to-use assets, net	<u>13,747,369</u>	<u>(4,987,779)</u>	<u>-</u>	<u>-</u>	<u>8,759,590</u>
Depreciable/Amortized capital assets, net	<u>1,870,521,740</u>	<u>(106,497,041)</u>	<u>2,221,372</u>	<u>2,872,298</u>	<u>1,769,118,369</u>
Business-type activities capital assets, net	<u>\$ 3,519,994,546</u>	<u>\$ 201,333,195</u>	<u>\$ (15,093,570)</u>	<u>\$ -</u>	<u>\$ 3,706,234,171</u>

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

**Governmental activities:**

Administration of Justice	\$ 10,334,376
Parks	10,183,128
County Administration	159,626,643
Health and Human Services	8,240,173
Flood Control	52,540,402
Tax Administration	15,372
Roads and Bridges	213,632,044
	\$ 454,572,138

**Business-type activities:**

Parking Facilities	\$ 719,738
Sheriff's Commissary	205,169
Toll Road	115,504,655
	\$ 116,429,562

COMPONENT UNITS

Harris Center for Mental Health and IDD (August 31, 2025)	Fiscal Year Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Fiscal Year Ending Balance
Land	\$ 12,709,144	\$ 8,355,385	\$ -	\$ 21,064,529
Buildings & Improvements	64,699,319	34,860,105	(5,743,230)	93,816,194
Equipment, Furniture & Vehicles	8,410,905	388,641	(458,952)	8,340,594
Right-to-use lease assets	4,332,258	272,634	(828,594)	3,776,298
Right-to-use SBITA assets	1,980,208	-	(491,299)	1,488,909
	92,131,834	43,876,765	(7,522,075)	128,486,524
Less accumulated depreciation for:				
Buildings & Improvements	(29,727,063)	(2,436,266)	-	(32,163,329)
Equipment, Furniture & Vehicles	(7,168,085)	(353,406)	458,952	(7,062,539)
Right-to-use lease assets	(1,516,212)	(947,623)	827,326	(1,636,509)
Right-to-use SBITA assets	(956,554)	(590,975)	491,300	(1,056,229)
	(39,367,914)	(4,328,270)	1,777,578	(41,918,606)
Harris Center for Mental Health and IDD capital assets, net	\$ 52,763,920	\$ 39,548,495	\$ (5,744,497)	\$ 86,567,918

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 \$4,240,566).

**HARRIS COUNTY, TEXAS**  
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<u>Hospital District (September 30, 2025)</u>	<b>Beginning Balance</b>	<b>Additions/ Transfers</b>	<b>Deletions/ Transfers</b>	<b>Ending Balance</b>
Land & Improvements	\$ 59,611,000	\$ 1,479,000	\$ (800,000)	\$ 60,290,000
Construction in progress	251,498,000	395,045,000	-	646,543,000
Total capital assets not depreciated	<u>311,109,000</u>	<u>396,524,000</u>	<u>(800,000)</u>	<u>706,833,000</u>
Buildings and Improvements	878,788,000	66,442,000	(8,053,000)	937,177,000
Equipment	495,595,000	78,335,000	(29,141,000)	544,789,000
Leases - Building	49,324,000	3,330,000	-	52,654,000
Leases - Equipment	4,769,000	146,000	(1,371,000)	3,544,000
	<u>1,428,476,000</u>	<u>148,253,000</u>	<u>(38,565,000)</u>	<u>1,538,164,000</u>
Less accumulated depreciation	<u>(911,857,000)</u>	<u>(94,939,000)</u>	<u>34,347,000</u>	<u>(972,449,000)</u>
	<u>(911,857,000)</u>	<u>(94,939,000)</u>	<u>34,347,000</u>	<u>(972,449,000)</u>
Total capital assets being depreciated, net	<u>516,619,000</u>	<u>53,314,000</u>	<u>(4,218,000)</u>	<u>565,715,000</u>
Hospital District capital assets, net	<u>\$ 827,728,000</u>	<u>\$ 449,838,000</u>	<u>\$ (5,018,000)</u>	<u>\$ 1,272,548,000</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, 2025, the Toll Road current liabilities includes the following amounts due to other governmental units.

<u>Receivable Entity</u>	
Brazoria County Toll Road Authority	\$ 1,347,356
Cameron County Regional Mobility Authority	543,174
Central Texas Regional Mobility Authority	15,278,739
E-470 Public Highway Authority	38,141
Fort Bend County Toll Road Authority	5,478,890
Metropolitan Transit Authority	2,880,545
Montgomery County Toll Road Authority	1,798,995
North Texas Toll Authority	8,394,694
Oklahoma Turnpike Authority	714,467
Texas Department of Transportation	7,360,284
Texas Turnpike Authority	<u>1,546,473</u>
Total Due to Other Governmental Units	<u>\$ 45,381,758</u>

**HARRIS COUNTY, TEXAS**  
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**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, 2025 were as follows:

	Outstanding October 1, 2024	Issued/ Increased	Redeemed/ Decreased	Outstanding September 30, 2025	Due Within One Year
<b>Governmental Activities:</b>					
<u>General Obligation Debt</u>					
Road Bonds - Principal	\$ 821,310,000	\$ 233,645,000	\$ (225,825,000)	\$ 829,130,000	\$ 85,000,000
Permanent Improvement Bonds - Principal	811,824,039	265,940,000	(207,724,303)	870,039,736	46,885,000
Flood Control Bonds - Principal	1,273,190,000	131,975,000	(198,405,000)	1,206,760,000	72,975,000
Total Principal General Obligation Debt	2,906,324,039	631,560,000	(631,954,303)	2,905,929,736	204,860,000
Unamortized Premiums, Road Bonds	55,592,771	15,972,570	(19,042,693)	52,522,648	-
Unamortized Premiums, PIB Bonds	77,857,407	19,775,258	(21,552,430)	76,080,235	-
Unamortized Premiums, FC Bonds	123,406,627	9,640,661	(21,023,373)	112,023,915	-
Accr of Comp Interest GO Rev	21,500,647	1,645,395	(11,925,697)	11,220,345	-
Total General Obligation Debt	3,184,681,491	678,593,884	(705,498,496)	3,157,776,879	204,860,000
<u>Hotel Occupancy Tax Bonds</u>					
Tax and Subordinate Lien Revenue					
Refunding, Series 2022A	99,420,000	-	-	99,420,000	14,445,000
HOT SR Lien Revenue, Taxable Ser 2024	-	35,620,000	-	35,620,000	-
Unamortized Premium, Tax & Sub Lien Rev	11,731,145	-	(2,243,725)	9,487,420	-
Total Hotel Occupancy Tax Bonds	111,151,145	35,620,000	(2,243,725)	144,527,420	14,445,000
<u>Certificates of Obligation</u>					
Tax and Subordinate Lien HOT Revenue					
Certificates of Obligation, Series 2022	27,360,000	-	(2,480,000)	24,880,000	2,605,000
Permanent Improvement Certificates of Obligation, Series 2024	423,090,000	-	-	423,090,000	6,910,000
Unamortized Premium HOT, Series 2022	2,602,163	-	(485,419)	2,116,744	-
Unamortized Premium PIB, Series 2024	28,876,263	-	(2,120,324)	26,755,939	-
Total Certificates of Obligation	481,928,426	-	(5,085,743)	476,842,683	9,515,000
Total Bonds Payable	3,777,761,062	714,213,884	(712,827,964)	3,779,146,982	228,820,000
Commercial Paper Payable	142,225,000	331,515,000	(323,280,000)	150,460,000	-
Compensatory Absences Payable *	55,845,666	4,082,607	-	59,928,273	54,922,539
Arbitrage Rebate Payable	7,237,693	846,224	-	8,083,917	-
Lease Payable	68,335,772	705,956	(21,791,033)	47,250,695	12,607,383
Subscription Payable	88,417,057	7,575,244	(35,328,935)	60,663,366	32,006,111
Judgments Payable	8,550,000	7,675,000	-	16,225,000	-
Loan Payable	2,410,280	-	(2,011,544)	398,736	398,736
Total OPEB Liability	3,722,333,999	-	(1,280,316,451)	2,442,017,548	80,707,000
Net Pension Liability	396,106,989	-	(263,092,933)	133,014,056	-
Pollution Remediation Obligation	4,505,434	-	(3,850,902)	654,532	98,843
Total Governmental Activities	<u>\$ 8,273,728,952</u>	<u>\$ 1,066,613,915</u>	<u>\$ (2,642,499,762)</u>	<u>\$ 6,697,843,105</u>	<u>\$ 409,560,612</u>

\* The change in compensated absences above is a net change for the year

**HARRIS COUNTY, TEXAS**  
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**September 30, 2025**

	Outstanding October 1, 2024	Issued/ Increased	Redeemed/ Decreased	Outstanding September 30, 2025	Due Within One Year
<b><u>Business-type Activities:</u></b>					
Senior Lien Revenue Bonds	\$ 1,090,780,000	\$ -	\$ (42,015,000)	\$ 1,048,765,000	\$ 42,655,000
First Lien Revenue Bonds	1,655,700,000	-	(42,600,000)	1,613,100,000	55,145,000
Tax Bonds	109,470,000	-	(12,070,000)	97,400,000	12,090,000
Total Bond Principal	2,855,950,000	-	(96,685,000)	2,759,265,000	109,890,000
Unamortized Premium, Senior Revenue Bonds	103,256,717	-	(11,769,083)	91,487,634	-
Unamortized Premium, First Revenue Bonds	151,720,324	-	(16,703,165)	135,017,159	-
Unamortized Premium, Tax Bonds	2,940,921	-	(575,316)	2,365,605	-
Total Bonds Payable	3,113,867,962	-	(125,732,564)	2,988,135,398	109,890,000
Commercial Paper Payable	62,380,000	249,520,000	(157,180,000)	154,720,000	-
Compensatory Time Payable *	1,437,445	135,324	-	1,572,769	1,353,922
Arbitrage Rebate Payable	4,118,449	3,808,305	-	7,926,754	1,109,071
Lease Payable	16,659,668	3,344,322	(1,821,347)	18,182,643	4,394,910
Subscription Payable	13,702,024	113,606	(5,166,111)	8,649,519	3,842,539
Total OPEB Liability	166,679,414	-	(55,960,718)	110,718,696	3,213,000
Net Pension Liability	16,033,757	-	(10,401,000)	5,632,757	-
Pollution Remediation Obligation	694,164	1,130,766	-	1,824,930	-
Total Business-type Activities	<u>\$ 3,395,572,883</u>	<u>\$ 258,052,323</u>	<u>\$ (356,261,740)</u>	<u>\$ 3,297,363,466</u>	<u>\$ 123,803,442</u>

\* The change in compensated absences above is a net change for the year

**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**  
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Outstanding governmental bonded debt at September 30, 2025 was as follows:

	<b>Original Issue Amount</b>	<b>Interest Rate Range (%)</b>	<b>Date Series</b>		<b>Outstanding Balance September 30, 2025</b>
			<b>Issued</b>	<b>Matures</b>	
<b><u>Road Bonds</u></b>					
Refunding Series 2015A	\$ 202,680,000	2.00-5.00	2015	2031	\$ 34,395,000
Refunding Series 2017A	35,580,000	4.00-5.00	2017	2031	23,105,000
Refunding Series 2021A	60,405,000	2.00-5.00	2021	2046	50,340,000
Refunding Series 2022A	237,650,000	4.00-5.00	2022	2047	181,085,000
Refunding Series 2023A	96,560,000	4.00-5.00	2023	2048	95,100,000
Refunding Series 2024A	221,630,000	4.00-5.00	2024	2054	211,460,000
Refunding Series 2025A	233,645,000	5.00-5.25	2025	2055	233,645,000
Total Principal Road Bonds	<u>1,088,150,000</u>				829,130,000
Unamortized Premiums and Discounts					52,522,648
Total Road Bonds					<u>881,652,648</u>
<b><u>Permanent Improvement Bonds (PIB)</u></b>					
Refunding Series 2015A	191,370,000	3.00-5.00	2015	2040	5,755,000
Refunding Series 2015B	50,095,000	2.00-5.00	2015	2027	4,840,000
Refunding Series 2017A	137,945,000	4.00-5.00	2017	2043	87,440,000
Refunding Series 2019A	7,810,000	5.00	2019	2027	4,915,000
Refunding Series 2020A	221,455,000	3.00-5.00	2020	2045	114,455,000
Refunding Series 2021	29,095,000	2.25-5.00	2021	2046	26,250,000
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	42,795,000
Refunding Series 2023A	119,135,000	5.00	2023	2048	116,460,000
Refunding Series 2024A	101,245,000	4.00-5.00	2024	2054	101,245,000
Refunding Series 2025A	265,940,000	5.00-5.25	2025	2055	265,940,000
GO Revenue Refunding 2002	206,772,045	5.00-5.86	2002	2028	3,954,736
Total Principal PIB Bonds	<u>1,516,012,045</u>				870,039,736
Unamortized Premiums and Discounts					76,080,235
Accr of Comp Interest GO Rev SER					11,220,344
Total Permanent Improvement Bonds					<u>957,340,315</u>
<b><u>Flood Control Bonds</u></b>					
Refunding Series 2014	36,590,000	2.00-5.00	2014	2026	5,075,000
Refunding Series 2014A	60,100,000	1.00-5.00	2014	2026	25,590,000
Refunding Series 2017A	168,100,000	4.00-5.00	2017	2039	163,860,000
Refunding Series 2020A	251,195,000	3.00-5.00	2020	2045	226,670,000
Refunding Series 2021A	256,455,000	1.00-5.00	2021	2046	239,695,000
Refunding Series 2022A	222,975,000	4.00-5.25	2022	2047	210,875,000
Refunding Series 2023A	211,400,000	4.00-5.00	2023	2048	203,020,000
Refunding Series 2025	73,360,000	5.00	2025	2030	73,360,000
Refunding Series 2025A	58,615,000	5.00	2025	2030	58,615,000
Total Flood Control Bonds Principal	<u>1,338,790,000</u>				1,206,760,000
Unamortized Premiums and Discounts					112,023,915
Total Flood Control Bonds					<u>1,318,783,915</u>

**HARRIS COUNTY, TEXAS**  
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	Original Issue Amount	Interest Rate Range (%)	Date Series		Outstanding Balance September 30, 2025
			Issued	Matures	
<b><u>Hotel Occupancy Tax Bonds</u></b>					
Refunding Series 2022A	99,420,000	5.00	2022	2032	99,420,000
HOT Senior Lien Revenue Taxable Series 2024	35,620,000	4.838-5.363	2024	2049	35,620,000
Total Principal Hotel Occupancy Tax Bonds	<u>135,040,000</u>				<u>135,040,000</u>
Unamortized Premiums and Discounts					<u>9,487,420</u>
Total Hotel Occupancy Tax Bonds					<u>144,527,420</u>
<b><u>Certificates of Obligation</u></b>					
HOT Certificates of Obligation, Series 2022	29,725,000	5.00	2022	2033	24,880,000
PIB Certificates of Obligation, Series 2024	423,090,000	5.00	2024	2054	423,090,000
Total Principal Certificates of Obligation	<u>452,815,000</u>				<u>447,970,000</u>
Unamortized Premiums and Discounts					<u>28,872,683</u>
Total Certificates of Obligation					<u>476,842,683</u>
Total Bonds Principal					3,488,939,736
Total Unamortized Premiums and Discounts					<u>290,207,246</u>
TOTAL	<u>\$ 4,530,807,045</u>				<u>\$ 3,779,146,982</u>

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, 2025 is approximately \$763.8 million. The legal debt limit is approximately \$194.4 billion (25% of real property assessed value) for the fiscal year ended September 30, 2025.

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.

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Outstanding business-type bonded debt at September 30, 2025 was as follows:

	Original Issue Amount	Interest Rate Range (%)	Date Series		Outstanding Balance September 30, 2025
			Issued	Matures	
<b><u>Senior Lien Revenue Bonds</u></b>					
Refunding Series 2015B	\$ 161,575,000	5.00	2015	2036	\$ 108,830,000
Refunding Series 2016A	530,105,000	2.75-5.00	2016	2047	406,695,000
Refunding Series 2018A	559,900,000	4.00-5.00	2018	2048	453,490,000
Refunding Series 2019A	90,255,000	3.00-5.00	2019	2049	79,750,000
Total Principal Senior Lien Revenue Bonds	<u>1,341,835,000</u>				1,048,765,000
Unamortized Premiums and Discounts					91,487,634
Total Senior Lien Revenue Bonds					<u>1,140,252,634</u>
<b><u>First Lien Revenue Bonds</u></b>					
Refunding Series 2021	424,925,000	3.00-5.00	2021	2050	390,065,000
Refunding Series 2022A	194,030,000	5.00	2022	2033	169,250,000
Refunding Series 2023A	119,495,000	5.00	2023	2035	110,995,000
Refunding Series 2024A	950,000,000	4.00-5.25	2024	2054	942,790,000
Total Principal First Lien Revenue Bonds	<u>1,688,450,000</u>				1,613,100,000
Unamortized Premiums and Discounts					135,017,159
Total First Lien Revenue Bonds					<u>1,748,117,159</u>
<b><u>Unlimited Tax and Subordinate Lien Bonds</u></b>					
<b><u>(Tax Bonds)</u></b>					
Refunding Series 2007C	321,745,000	5.25	2007	2033	97,400,000
Total Principal Tax Bonds	<u>321,745,000</u>				97,400,000
Unamortized Premiums and Discounts					2,365,605
Total Tax Bonds					<u>99,765,605</u>
Total Bonds Principal					2,759,265,000
Total Unamortized Premiums and Discounts					228,870,398
TOTAL	<u>\$ 3,352,030,000</u>				<u>\$ 2,988,135,398</u>

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Annual debt service requirements to maturity as of September 30, 2025 are as follows:

<b>Governmental Activities</b>					
<b>Fiscal year</b>	<b>Capital</b>		<b>Principal</b>		<b>Total</b>
	<b>Principal</b>	<b>Appreciation</b>	<b>Bonds</b>	<b>Value</b>	
	<b>Principal</b>		<b>At Maturity</b>	<b>Interest</b>	
2026	\$ 228,820,000	\$ 11,220,345	\$ 240,040,345	\$ 161,959,073	\$ 401,999,418
2027	213,940,000	-	213,940,000	149,527,764	363,467,764
2028	185,259,736	-	185,259,736	153,287,153	338,546,889
2029	190,890,000	-	190,890,000	130,194,389	321,084,389
2030	161,155,000	-	161,155,000	121,095,014	282,250,014
2031-2035	627,260,000	-	627,260,000	497,727,143	1,124,987,143
2036-2040	605,965,000	-	605,965,000	359,074,350	965,039,350
2041-2045	612,205,000	-	612,205,000	227,407,915	839,612,915
2046-2050	451,175,000	-	451,175,000	100,488,967	551,663,967
2051-2055	212,270,000	-	212,270,000	29,591,388	241,861,388
	<u>\$ 3,488,939,736</u>	<u>\$ 11,220,345</u>	<u>\$ 3,500,160,081</u>	<u>\$ 1,930,353,156</u>	<u>\$ 5,430,513,237</u>

<b>Business-Type Activities</b>			
<b>Fiscal year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	131,030,000	105,059,425	236,089,425
2031-2035	602,120,000	424,386,088	1,026,506,088
2036-2040	438,665,000	303,262,725	741,927,725
2041-2045	453,865,000	207,658,675	661,523,675
2046-2050	449,565,000	103,077,487	552,642,487
2051-2054	214,195,000	25,345,462	239,540,462
	<u>\$ 2,759,265,000</u>	<u>\$ 1,649,293,475</u>	<u>\$ 4,408,558,475</u>

**COVENANTS AND CONDITIONS**

The Senior Lien Revenue Bonds and First Lien Revenue Bonds are payable from 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 5.10 as of September 30, 2025.

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**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, 2025, 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, 2025, the County had outstanding, \$305.18 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 0.255% 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 0.255% 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, 2030. For this line of credit, the County is assessed a fee of 0.28% per annum on the daily amount of commitment. 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 14, 2028. For this line of credit, the County is assessed a fee of 0.22% 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).

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For Commercial Paper Series D, the County has a credit agreement with JPMorgan Chase Bank, National Association, which expires August 18, 2028. For this line of credit, the County is assessed a fee of 0.27% 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 0.32% per annum on the daily amount of 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 28, 2029. For this line of credit, the County is assessed a fee of 0.21% 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 0.22% 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 (“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

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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, 2025, 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 expiration date was extended through December 10, 2027. For this line of credit, the District is assessed a fee of 0.29% 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 expiration date was extended through May 24, 2028. For this line of credit, the District is assessed a fee of 0.28% per annum on the daily amount of commitment. The District also agrees to pay the Bank a draw fee of \$350 for each draw under the letter of credit. 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, 2025, Toll Road had outstanding \$154,720,000 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 Truist Bank, 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 May 19, 2030. For this reimbursement agreement the Authority will be assessed a fee of 0.23% per annum on the stated amount of 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 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; provided however, that any remaining portion of the term loan shall be due and payable no later than the amortization end date; and provided further, that no term loan shall mature after the maximum maturity date. Any term loans made by the Bank under the available commitment shall be evidenced by the Bank note.

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

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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 \$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 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, 2025, 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 \$305,180,000 at the average rate for the quarter ended September 30, 2025 by series and reflect the effects of any refundings.

Fiscal year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	-	-	-	14,835,000	6,204,430	21,039,430
2028	15,243,750	7,148,154	22,391,904	19,780,000	5,640,391	25,420,391
2029	31,286,250	10,879,614	42,165,864	19,780,000	2,632,182	22,412,182
2030	36,317,500	7,370,222	43,687,722	4,945,000	1,396,822	6,341,822
2031-2034	67,612,500	11,952,536	79,565,036	95,380,000	22,362,967	117,742,967
	<u>\$ 150,460,000</u>	<u>\$ 37,350,526</u>	<u>\$ 187,810,526</u>	<u>\$ 154,720,000</u>	<u>\$ 38,236,792</u>	<u>\$ 192,956,792</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 \$57,743,191 as of August 31, 2025, which comprises approximately 3% of the total long-term liabilities of the County's discretely presented component units. \$16,849,973 of this liability is related to compensated absences.

The total long-term liabilities of the Harris County Hospital District were \$1,836,543,000 as of September 30, 2025, which comprises approximately 97% 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, 2025.

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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, 2025, there were two (2) series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable as of August 31, 2025, for the bonds issued after March 31, 1997, was approximately \$250,000,000.

Harris County Housing Finance Corporation

As of December 31, 2024, there were fifteen (15) series of bonds and notes outstanding with an aggregate principal payable of \$209,076,972. 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, 2025, there were two (2) series of bonds outstanding with an aggregate principal payable of \$318,350,000. 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, 2025, there were forty-five (45) series of Bonds outstanding with an aggregate principal payable of \$5,051,651,000. The bonds were issued for the purpose of refunding certain 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

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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 9/30/2025</u>	<u>Authorized but Unissued as of 9/30/2025</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	53.9	6.1
Roads	2015	700.0	520.8	179.2
Flood	2018	2,500.0	1,008.2	1,491.8
Parks	2022	200.0	-	200.0
Public Safety	2022	100.0	2.4	97.6
Roads	2022	900.0	-	900.0
Hospital District	2023	2,500.0	808.5	1,691.5
Total Ad Valorem Tax Bonds		<u>\$ 8,059.0</u>	<u>\$ 3,439.5</u>	<u>\$ 4,619.5</u>

**F. REFUNDING/ISSUANCE OF DEBT**

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. No savings or economic loss is recognized due to the funding for projects.

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.

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.

On May 29, 2025, the County utilized toll road revenue to defease \$78,590,000 in Series K Toll Road First Lien Commercial Paper notes.

On June 18, 2025, the County utilized toll road revenue to defease \$78,590,000 in Series K-2 Toll Road First Lien Commercial Paper notes.

On August 19, 2025, the County issued \$265,940,000 in Permanent Improvement Refunding Bonds, Series 2025A to defease a portion of the General Obligation Commercial Paper Notes, Series D, D-2 and D-3, to refund the Series 2015A and 2015B Permanent Improvement Refunding Bonds and to pay the cost of such issuance. The annual interest rates range from 5.00% to 5.25%. The issuance had a

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premium of \$19,775,258. The interest accrues semiannually, and the bonds mature in 2055. The refunding resulted in savings of \$14,132,817 due to a decrease in cash flow requirements and had an economic gain of \$10,933,674.

On August 19, 2025, the County issued \$233,645,000 in Unlimited Tax Road Refunding Bonds, Series 2025A to defease a portion of the General Obligation Unlimited Tax Commercial Paper Notes, Series C, to refund the Series 2015A Unlimited Tax Road Refunding Bonds, and to pay the cost of such issuance. The annual interest rates range from 5.00% to 5.25%. The issuance had a premium of \$15,972,570. The interest accrues semiannually, and the bonds mature in 2055. The refunding resulted in savings of \$12,623,301 due to a decrease in cash flow requirements and had an economic gain of \$10,913,142.

On August 19, 2025 the County issued \$73,360,000 in Flood Control District Improvement Refunding Bonds, Series 2025, to refund Series 2014 & 2015A Flood Control District Improvement Refunding bonds and to pay the cost of such issuance. The annual interest rates are 5.00%. The issuance had a premium of \$5,091,239. The interest accrues semiannually, and the bonds mature in 2030. The refunding resulted in savings of \$2,896,324 due to a decrease in cash flow requirements and had an economic gain of \$3,501,423.

On August 19, 2025 the County issued \$58,615,000 in Flood Control District Contract Tax Refunding Bonds, Series 2025A, to refund Series 2014A & 2015B Flood Control District Contract Tax Refunding bonds and to pay the cost of such issuance. The annual interest rates are 5.00%. The issuance had a premium of \$4,549,422. The interest accrues semiannually, and the bonds mature in 2030. The refunding resulted in savings of \$4,393,040 due to a decrease in cash flow requirements and had an economic gain of \$3,802,599.

**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, 2025, the outstanding principal balance of these defeased bonds was \$371,295,000, 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 2025. As of September 30, 2025, the arbitrage rebate liability amounted to the total of \$8,083,917 on the County's governmental activities, including \$6,206,100 for Flood Control, and also \$7,926,754 on business-type activities.

**I. SUBSEQUENT LONG-TERM DEBT RELATED ACTIVITIES**

On December 4, 2025, the County issued \$227,440,000 in Toll Road First Lien Revenue Refunding Bonds, Series 2025A, to defease the County's outstanding Series K & K-2 Toll Road System First Lien Revenue Commercial Paper Notes, to refund Series 2015B Toll Road Senior Lien Revenue Refunding

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bonds, and to pay cost of such issuance. The issuance had a premium of \$17,987,787. The interest accrues semiannually, and the bonds mature in 2055. The refunding resulted in savings of \$34,073,301 due to a decrease in cash flow requirements and had an economic gain of \$9,296,500.

On January 15, 2026, the County utilized reimbursement funds from CDBG-DR to defease \$10,360,000 in Series J-1 Commercial Paper notes.

On March 26, 2026, the County utilized Ad Valorem tax funds to partially defease \$53,825,000 in Series A-1 Commercial Paper notes.

**J. LEASE LIABILITY**

The County leases buildings and equipment, the terms of which expire in various years through 2035. 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, 2025:

Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total to Be Paid	Principal	Interest	Total to Be Paid
2026	\$ 12,607,383	\$ 1,008,632	\$ 13,616,015	\$ 4,394,910	\$ 399,060	\$ 4,793,970
2027	10,206,937	723,320	10,930,257	4,483,018	293,365	4,776,383
2028	5,662,480	524,790	6,187,270	3,742,733	192,046	3,934,779
2029	4,598,886	408,959	5,007,845	2,569,201	109,174	2,678,375
2030	4,168,633	298,879	4,467,512	950,624	69,032	1,019,656
2031-2035	10,006,376	475,185	10,481,561	2,042,157	107,921	2,150,078
	<u>\$ 47,250,695</u>	<u>\$ 3,439,765</u>	<u>\$ 50,690,460</u>	<u>\$ 18,182,643</u>	<u>\$ 1,170,598</u>	<u>\$ 19,353,241</u>

**K. SUBSCRIPTION LIABILITY**

The County has multi-year information technology subscriptions, the terms of which expire in various years through 2035. 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, 2025:

Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total to Be Paid	Principal	Interest	Total to Be Paid
2026	\$ 32,006,111	\$ 1,256,640	\$ 33,262,751	\$ 3,842,539	\$ 180,336	\$ 4,022,875
2027	14,061,728	585,254	14,646,982	2,259,918	94,006	2,353,924
2028	4,486,110	326,898	4,813,008	2,388,809	26,472	2,415,281
2029	2,525,187	223,109	2,748,296	158,253	461	158,714
2030	1,704,576	165,314	1,869,890	-	-	-
2031-2035	5,879,654	182,175	6,061,829	-	-	-
	<u>\$ 60,663,366</u>	<u>\$ 2,739,390</u>	<u>\$ 63,402,756</u>	<u>\$ 8,649,519</u>	<u>\$ 301,275</u>	<u>\$ 8,950,794</u>

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**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](http://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 in 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%.

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

	<u>County</u>		<u>HCSCC</u>	
	<u>12/31/23</u>	<u>12/31/24</u>	<u>12/31/23</u>	<u>12/31/24</u>
Inactive employees or beneficiaries currently receiving benefits	11,202	11,577	1	1
Inactive employees entitled but not yet receiving benefits	11,836	13,574	1	3
Active employees	20,346	19,805	6	6
Total	<u>43,384</u>	<u>44,956</u>	<u>8</u>	<u>10</u>

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’s annual contribution rate is actuarially determined, and the County can elect to contribute at this rate or a higher rate. The County contributed at a rate of 15.1% of covered payroll for the months of the calendar year 2023, 15.4% for the calendar year 2024 and 15.1% for the calendar year of 2025. HCSCC contributed using an actuarially determined rate of 11.8% of covered payroll for the months of the calendar year 2023, 2024 and the first 9 months of 2025.

The contribution rate payable by the employee members for 2024 and 2025 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, 2025, the net pension (asset)/liability was measured as of December 31, 2024, 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, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>County &amp; HCSCC</u>	
Inflation	2.5%
Salary Increases (average)	4.7%
Investment rate of return	7.5%
(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.

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

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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, 2024 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 2025 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 2025. The geometric real rate of return is net of inflation, assumed at 2.35%.

Asset Class	Target Allocation	Geometric Real Rate of Return
U.S. Equities	13.00%	5.35%
Global Equities	4.00%	5.15%
International Equities - Developed Markets	6.00%	4.75%
International Equities - Emerging Markets	0.00%	4.75%
Investment-Grade Bonds	3.00%	2.55%
Strategic Credit	9.00%	3.70%
Direct Lending	16.00%	6.85%
Distressed Debt	4.00%	6.80%
REIT Equities	2.00%	3.95%
Master Limited Partnerships	2.00%	4.95%
Commodities	2.00%	1.00%
Private Real Estate Partnerships	6.00%	5.75%
Private Equity	25.00%	8.15%
Hedge Funds	6.00%	3.60%
Cash Equivalents	2.00%	1.10%
	100.00%	

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.

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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):

	<b>Harris County</b>		
	<i>(amounts in thousands)</i>		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2023	\$ 8,808,866	\$ 8,386,586	\$ 422,280
Changes for the year:			
Service cost	218,178	-	218,178
Interest on total pension liability	668,503	-	668,503
Effect of economic/demographic gains or losses	6,485	-	6,485
Refund of contributions	(17,637)	(17,637)	-
Benefit payments	(452,874)	(452,874)	-
Administrative expenses	-	(4,948)	4,948
Member contributions	-	103,767	(103,767)
Net investment income	-	851,922	(851,922)
Employer contributions	-	227,728	(227,728)
Other	-	(5,181)	5,181
Balances as of December 31, 2024	<u>\$ 9,231,521</u>	<u>\$ 9,089,363</u>	<u>\$ 142,158</u>

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	<b>HCSCC</b>		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2023	\$ 1,233,853	\$ 1,453,372	\$ (219,519)
Changes for the year:			
Service cost	134,753	-	134,753
Interest on total pension liability	103,923	-	103,923
Effect of economic/demographic gains or losses	(68,908)	-	(68,908)
Benefit payments	(2,444)	(2,444)	-
Administrative expenses	-	(955)	955
Member contributions	-	54,333	(54,333)
Net investment loss	-	151,179	(151,179)
Employer contributions	-	91,280	(91,280)
Other	-	8,310	(8,310)
Balances as of December 31, 2024	\$ 1,401,177	\$ 1,755,075	\$ (353,898)

*Sensitivity Analysis.* The following presents the net pension (asset)/liability of the plans, calculated using the discount rate of 7.60%, 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 (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	<b>Harris County</b>			<b>HCSCC</b>		
	<i>(amounts in thousands)</i>					
	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 10,446,113	\$ 9,231,521	\$ 8,215,350	\$ 1,642,705	\$ 1,401,177	\$ 1,206,283
Fiduciary net position	9,089,363	9,089,363	9,089,363	1,755,076	1,755,075	1,755,076
Net pension (asset)/liability	\$ 1,356,750	\$ 142,158	\$ (874,013)	\$ (112,371)	\$ (353,898)	\$ (548,793)

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

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Pension Expense and Deferred Inflows/Outflows of Resources Related to Pension. For the measurement date ended December 31, 2024, the County recognized pension expense of \$128,052,581 and HCSCC recognized pension expense of \$42,659. County and HCSCC reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

<b>Harris County</b>		
<i>(amounts in thousands)</i>		
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 21,303	\$ 9,649
Changes of assumptions	-	74,302
Net difference between projected and actual earnings	91,133	-
Contributions made subsequent to the measurement date	-	180,994
Total	\$ 112,436	\$ 264,945

<b>HCSCC</b>		
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 93,063	\$ 45,781
Changes of assumptions	465	21,035
Net difference between projected and actual earnings	7,962	-
Contributions made subsequent to the measurement date	-	108,112
Total	\$ 101,490	\$ 174,928

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:

Fiscal Year ending	<b>Harris County</b>	<b>HCSCC</b>
September 30:	<i>(amounts in thousands)</i>	
2026	\$ (5,991)	\$ (20,692)
2027	115,692	11,892
2028	(95,462)	(21,233)
2029	(42,724)	(7,905)
2030	-	3,264
Thereafter	-	-
Total	\$ (28,485)	\$ (34,674)

Payable to the Pension Plan. At September 30, 2025, the County and HCSCC reported payables of \$26,771,665 and \$20,104, 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, 2025, is \$3,511,144.

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The deferred inflows and outflows of resources reported for CS at September 30, 2025 were (amounts in thousands):

	<b>Community Supervision</b>	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 526	\$ 238
Changes of assumptions	-	1,835
Net difference between projected and actual earnings	2,251	-
Contributions made subsequent to the measurement date	-	4,343
Total	\$ 2,777	\$ 6,416

For the measurement period ended December 31, 2024, CS recognized pension expense of \$2,492,622. 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: 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. Effective January 1, 2025, the County provided employees with three medical plan options: Base PPO, Plus PPO and the KelseyCare ACO plan. The County provided retirees with three options: Base PPO, Plus PPO and Medicare Advantage PPO. Prescription drug coverage for all retiree Medicare members not enrolled in the Humana Medicare Advantage PPO, will be provided coverage through Aetna’s SilverScript (a fully insured Employer Group Waiver Plan), available to retirees effective February 1, 2026.

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.

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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 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. For example, an employee paying 20% of their own coverage would pay 60% of their dependent coverage (20% more than an employee retiring with 100% contribution).

*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 11, 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 with a minimum of 20 years of creditable service or be at least age 65 and have at least 15 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.

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Effective March 1, 2019, surviving spouses of retirees and employees who are “vested” with eight (8) years of service or who choose to take a vested survivor benefit under the TCDRS retirement plan with a minimum of four (4) years, and who were covered as a dependent at the time of the retiree’s or employee’s death, are eligible to continue coverage under the Harris County health and related benefit plans until they are age 65 or Medicare eligible. The cost of this coverage would be the total internal monthly rate for Employee coverage or Retiree coverage. The total internal monthly rate would be the current County portion and the Employee or Retiree contribution as approved and amended by Commissioners Court.

*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. 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.

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.

On February 22, 2022, Commissioners Court approved to provide Harris County retiree health benefits and contributions to Harris County Sheriff’s Office correctional healthcare employees who become employed with Harris Health System or the University of Houston and who were within 10 years of their retiree health eligibility date and had 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.

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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
<b>Total</b>	<b>24,886</b>

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, 2025, 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				
Recognition of deferred inflows and outflows of resources for experience and assumptions	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	7.00 percent for 2025 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.				
Medical Claims Cost (Annual per Retiree or Spouse)	Age	Medical – Self-Funded	Medical – MAPD	Medical – EGWP	Dental, Vision, & Life
	50	\$ 10,560	\$ 10,560	\$ 10,560	\$ 660
	55	13,212	13,212	13,212	660
	60	16,332	16,332	16,332	660
	64	19,560	19,560	19,560	660
	65	8,664	1,656	5,688	660
	70	8,340	1,596	5,472	660
	75	8,940	1,716	5,868	660

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.

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Discount rate. For OPEB Plans That Are Not Administered through Trusts That Meet the Criteria in Paragraph 4, GASB No. 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 these requirements and the following information:

Reporting Date	Measurement Date	Bond Index	Bond Rate	Discount Rate
September 30, 2024	September 30, 2024	Bond Buyer 20-Bond GO	3.81%	3.75%
September 30, 2025	September 30, 2025	Bond Buyer 20-Bond GO	4.90%	5.00%

Schedule of Changes in Total OPEB Liability (September 30, 2024 to September 30, 2025)

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability</u>
Balances as of September 30, 2024	\$ 3,910,434,867
Changes for the year:	
Service cost	164,408,495
Interest	147,624,021
Changes of assumptions or other inputs*	(1,565,348,609)
Benefit payments <sup>(1)</sup>	(90,598,022)
Balances as of September 30, 2025	<u>\$ 2,566,520,752</u>
<sup>(1)</sup> Includes \$90,598,022 of pay-as-you-go contributions made from sources outside of trust.	
* Changes in assumptions or other inputs:	
Impact of adopting Humana Medicare Advantage PPO	\$ (93,320,699)
Impact of implementing Aetna's SilverScript (Employer Group Waiver Plan)	(898,507,483)
Change in discount rate from 3.75% to 5.00% as of September 30, 2025	(573,520,427)
Total	<u>\$ (1,565,348,609)</u>

There was a decrease in the Total OPEB liability mainly due to the changes of assumptions during the fiscal year. The changes in assumptions include the impact of adopting the Humana Medicare Advantage PPO, implementing Aetna's SilverScript (Employer Group Waiver Plan) and a change in the discount rate from 3.75% to 5.00%.

*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 (4.00 percent) or 1-percentage-point higher (6.00 percent) than the current discount rate:

Harris County:	1% Decrease	Discount Rate	1% Increase
	4.00%	5.00%	6.00%
Total OPEB liability	<u>\$ 3,011,885,558</u>	<u>\$ 2,566,520,752</u>	<u>\$ 2,209,835,332</u>

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*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 <sup>2</sup>	Trend Rate	1% Increase <sup>3</sup>
Total OPEB liability	\$ 2,152,749,029	\$ 2,566,520,752	\$ 3,102,580,640

<sup>2</sup> Trend rate for each future year reduced by 1.00%.

<sup>3</sup> Trend rate for each future year increased by 1.00%.

OPEB Expense and Deferred Inflows/Outflows of Resources Related to OPEB. For the fiscal year ended September 30, 2025, the County recognized OPEB expense of \$210,058,303. At September 30, 2025, 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	\$ -	\$ 261,661,531
Changes in assumptions or other inputs	2,214,353,176	968,753,202
Total	\$ 2,214,353,176	\$ 1,230,414,733

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
2026	\$ (101,974,213)
2027	(109,166,983)
2028	(188,287,494)
2029	(219,636,123)
2030	(103,780,589)
Thereafter	(261,093,041)
Total	\$ (983,938,443)

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, 2025 is \$13,784,508.

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The deferred inflows and outflows reported for CS and 911 at September 30, 2025 were:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,349,926
Changes in assumptions or other inputs	9,619,619	4,997,852
Total	\$ 9,619,619	\$ 6,347,778

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") 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 Management and Budget's Risk Management division 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 including 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

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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 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, 2025, a total of \$13,002,472 was paid in benefits and administrative costs. As of September 30, 2025, claims liability, including an actuarial estimate of claims that have been incurred but not reported and accrued unpaid claims administration, totaled \$55,840,554.

The following is a summary of the changes in workers' compensation claims liability for the Risk Management Fund for the fiscal years 2024 and 2025:

	2025	2024
Claims liability, beginning of fiscal year	\$ 59,243,005	\$ 53,345,509
Incurred claims (including IBNRs)	5,789,503	14,379,933
Claim payments	(9,191,954)	(8,482,437)
Claims liability, end of fiscal year	\$ 55,840,554	\$ 59,243,005

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 \$1,598.50 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 \$1,250,000. 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.

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The following is a summary of the changes in medical insurance liability for the Health Insurance Management Fund for the fiscal years 2024 and 2025:

	2025	2024
Claims liability, beginning of fiscal year	\$ 69,475,140	\$ 67,633,544
Incurred claims (including IBNRs)	418,519,914	383,475,049
Claim payments	(425,926,354)	(381,633,453)
Claims liability, end of fiscal year	\$ 62,068,700	\$ 69,475,140

**12. LANDFILL POST-CLOSURE CARE COST**

Harris County operated three permitted and/or licensed landfills which were closed prior to October 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 \$654,532. This includes \$401,906 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.

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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 \$16,225,000 for judgments payable have been recorded in the governmental activities of the Government-Wide financial statements.

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, 2025.

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 \$486,595,029. In addition, the County has construction commitments outstanding relating to the Toll Road of approximately \$296,565,540.

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, 2025, the encumbrance balances for the governmental funds are reported as follows:

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	Restricted	Committed	Assigned	Total
General Fund	\$ 162,362,480	\$ 19,138,877	\$ 32,343,760	\$ 213,845,117
Nonmajor Governmental	517,031,194	56,466,706	-	573,497,900
	<u>\$ 679,393,674</u>	<u>\$ 75,605,583</u>	<u>\$ 32,343,760</u>	<u>\$ 787,343,017</u>

**14. FUND BALANCES AND NET POSITION**

The following governmental funds and internal service fund had deficit fund balance/net position at September 30, 2025 due to timing differences between expenditures incurred and revenues recognized.

Major Fund:

Flood Control Grants Brays Bayou           \$ 142,038,783

Nonmajor Special Revenue Funds:

Port Security   \$ 65,340

Election Services                                   681,129

Flood Control Grants                           65,765,138

Harris County State & Local Grants           2,302,440

Harris County Federal & Other Grants       71,697,104

Internal Service Fund:

Health Insurance Management                 \$ 11,722,603

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, 2025:

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Fund Balances:	General Fund	Flood Control Brays Bayou	Nonmajor Governmental	Total
Nonspendable:				
Inventories	\$ 1,770,926	\$ -	\$ 123,817	\$ 1,894,743
Prepays	32,747,512	-	39,102,014	71,849,526
Advances	400,000	-	-	400,000
Total nonspendable	<u>34,918,438</u>	<u>-</u>	<u>39,225,831</u>	<u>74,144,269</u>
Restricted for:				
Debt service	78,491,465	-	162,540,749	241,032,214
Mobility	545,131,733	-	-	545,131,733
Infrastructure	80,990,397	-	-	80,990,397
Flood control	-	-	156,572,164	156,572,164
Sports & Convention Corporation	-	-	38,074,298	38,074,298
HC Redevelopment Authority	-	-	21,650,507	21,650,507
Tourism	-	-	77,653,695	77,653,695
District attorney administration	-	-	89,573	89,573
Records management	-	-	27,194,357	27,194,357
Forfeited funds	-	-	14,720,340	14,720,340
Affordable housing	-	-	9,198,956	9,198,956
Donations & other contributions	-	-	3,742,100	3,742,100
Administration of justice	-	-	119,291,861	119,291,861
County administration	-	-	34,774,219	34,774,219
Health and human services	-	-	40,464,047	40,464,047
Medical programs	-	-	624,785	624,785
Capital projects	-	-	724,867,299	724,867,299
Other	643,969	-	-	643,969
Total restricted	<u>705,257,564</u>	<u>-</u>	<u>1,431,458,950</u>	<u>2,136,716,514</u>
Committed to:				
Legislative	95,427,255	-	-	95,427,255
Other	664,176	-	29,914,919	30,579,095
Capital projects	-	-	129,672,948	129,672,948
Total committed	<u>96,091,431</u>	<u>-</u>	<u>159,587,867</u>	<u>255,679,298</u>
Assigned to:				
County operations	32,343,760	-	-	32,343,760
Total assigned	<u>32,343,760</u>	<u>-</u>	<u>-</u>	<u>32,343,760</u>
Unassigned	461,801,894	(142,038,783)	(152,816,808)	166,946,303
Total fund balances	<u>\$ 1,330,413,087</u>	<u>\$ (142,038,783)</u>	<u>\$ 1,477,455,840</u>	<u>\$ 2,665,830,144</u>

**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 \$201,132,064 is reported as nonspendable, assigned, and unassigned fund balances in the General Fund.

**15. RECENT ACCOUNTING PRONOUNCEMENTS**

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.

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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.

GASB Statement No. 105, *Subsequent Events* – (“GASB 105”), This statement (1) clarifies the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events and (2) specifies the information items that are required to be disclosed about subsequent events. GASB 105 defines subsequent events as transactions or other events that occur after the date of the financial reporting statements but before the date the financial statements are available to be issued. GASB 105 will be implemented by the County in the fiscal year ending September 30, 2027 and the impact has not yet been determined.

## **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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 289,661,547	\$ 332,000,610	\$ 350,353,688	\$ 18,353,078
<b>REVENUES</b>				
Taxes	2,134,090,374	2,134,090,374	2,151,295,183	17,204,809
Charges for services	295,726,983	296,407,389	294,201,417	(2,205,972)
Fines and forfeitures	11,476,000	11,476,000	12,517,567	1,041,567
Lease revenue	1,843,861	1,843,861	1,776,970	(66,891)
Intergovernmental	85,392,690	88,584,840	91,023,213	2,438,373
Earnings on investments	32,375,200	32,375,200	38,732,494	6,357,294
Miscellaneous	56,502,476	62,639,686	88,085,591	25,445,905
Total Revenues	<u>2,617,407,584</u>	<u>2,627,417,350</u>	<u>2,677,632,435</u>	<u>50,215,085</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	1,562,072,358	1,695,900,136	1,645,922,719	(49,977,417)
Parks	65,925,352	66,935,595	60,465,823	(6,469,772)
County Administration	994,355,529	846,973,327	549,873,415	(297,099,912)
Health and Human Services	193,390,792	200,304,554	192,749,650	(7,554,904)
Tax Administration	55,993,328	59,252,330	57,864,019	(1,388,311)
Roads and Bridges	12,249,666	16,286,965	9,350,732	(6,936,233)
Capital outlay	11,004,899	18,644,553	38,230,354	19,585,801
Total Expenditures	<u>2,894,991,924</u>	<u>2,904,297,460</u>	<u>2,554,456,712</u>	<u>(349,840,748)</u>
Revenues over (under) expenditures	<u>(277,584,340)</u>	<u>(276,880,110)</u>	<u>123,175,723</u>	<u>400,055,833</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	12,484,079	24,531,114	12,047,035
Transfers out	(12,077,207)	(67,604,579)	(78,096,123)	(10,491,544)
Total other financing sources (uses)	<u>(12,077,207)</u>	<u>(55,120,500)</u>	<u>(53,565,009)</u>	<u>1,555,491</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 419,964,402</u>	<u>\$ 419,964,402</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 340,468	\$ 340,468	\$ 343,885	\$ 3,417
<b>REVENUES</b>				
Earnings on investments	16,000	16,000	63,947	47,947
Total Revenues	<u>16,000</u>	<u>16,000</u>	<u>63,947</u>	<u>47,947</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	356,468	356,468	340,186	(16,282)
Total Expenditures	<u>356,468</u>	<u>356,468</u>	<u>340,186</u>	<u>(16,282)</u>
Revenues over (under) expenditures	<u>(340,468)</u>	<u>(340,468)</u>	<u>(276,239)</u>	<u>64,229</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	2,050,000	2,050,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,050,000</u>	<u>2,050,000</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,117,646</u>	<u>\$ 2,117,646</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 217,471,669	\$ 217,471,669	\$ 228,705,649	\$ 11,233,980
<b>REVENUES</b>				
Intergovernmental	-	-	17,431	17,431
Earnings on investments	7,340,000	7,340,000	10,274,310	2,934,310
Miscellaneous	-	410,013	593,839	183,826
Total Revenues	<u>7,340,000</u>	<u>7,750,013</u>	<u>10,885,580</u>	<u>3,135,567</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	223,419,267	235,027,964	56,488,565	(178,539,399)
Health and Human Services	1,852	1,852	-	(1,852)
Roads and Bridges	-	40,980	64,078	23,098
Capital outlay	1,390,550	1,349,570	746,143	(603,427)
Total Expenditures	<u>224,811,669</u>	<u>236,420,366</u>	<u>57,298,786</u>	<u>(179,121,580)</u>
Revenues over (under) expenditures	<u>(217,471,669)</u>	<u>(228,670,353)</u>	<u>(46,413,206)</u>	<u>182,257,147</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	13,973,689	31,690,297	17,716,608
Transfers out	-	(2,775,005)	(6,959,020)	(4,184,015)
Total other financing sources (uses)	<u>-</u>	<u>11,198,684</u>	<u>24,731,277</u>	<u>13,532,593</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,023,720</u>	<u>\$ 207,023,720</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 200,976	\$ 200,976	\$ 203,375	\$ 2,399
<b>REVENUES</b>				
Earnings on investments	10,000	10,000	6,595	(3,405)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>6,595</u>	<u>(3,405)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	56,223	56,223	44,283	(11,940)
Total Expenditures	<u>56,223</u>	<u>56,223</u>	<u>44,283</u>	<u>(11,940)</u>
Revenues over (under) expenditures	<u>(46,223)</u>	<u>(46,223)</u>	<u>(37,688)</u>	<u>8,535</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(154,753)	(154,753)	-	154,753
Total other financing sources (uses)	<u>(154,753)</u>	<u>(154,753)</u>	<u>-</u>	<u>154,753</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,687</u>	<u>\$ 165,687</u>

See Notes to Required Supplementary Information

**HARRIS COUNTY, TEXAS**  
**GENERAL FUND - FACILITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 63,795,216	\$ 63,795,216	\$ -	\$ (63,795,216)
<b>REVENUES</b>				
Earnings on investments	-	-	744,528	744,528
Miscellaneous	-	2,446	1,324,962	1,322,516
Total Revenues	<u>-</u>	<u>2,446</u>	<u>2,069,490</u>	<u>2,067,044</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	63,710,788	63,582,856	29,778,095	(33,804,761)
Capital outlay	84,428	214,806	139,459	(75,347)
Total Expenditures	<u>63,795,216</u>	<u>63,797,662</u>	<u>29,917,554</u>	<u>(33,880,108)</u>
Revenues over (under) expenditures	<u>(63,795,216)</u>	<u>(63,795,216)</u>	<u>(27,848,064)</u>	<u>35,947,152</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	44,774,663	44,774,663
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>44,774,663</u>	<u>44,774,663</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,926,599</u>	<u>\$ 16,926,599</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ 81,489,420	\$ 81,900,696	\$ 411,276
<b>REVENUES</b>				
Earnings on investments	-	2,300,000	2,993,765	693,765
Miscellaneous	-	-	340,400	340,400
Total Revenues	<u>-</u>	<u>2,300,000</u>	<u>3,334,165</u>	<u>1,034,165</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	4,821,447	2,792,956	(2,028,491)
County Administration	-	47,224,365	11,718,804	(35,505,561)
Health and Human Services	-	27,851,338	5,854,495	(21,996,843)
Roads and Bridges	-	3,159,003	239,964	(2,919,039)
Capital outlay	-	13,946,434	2,812,514	(11,133,920)
Total Expenditures	<u>-</u>	<u>97,002,587</u>	<u>23,418,733</u>	<u>(73,583,854)</u>
Revenues over (under) expenditures	<u>-</u>	<u>(94,702,587)</u>	<u>(20,084,568)</u>	<u>74,618,019</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	13,213,167	13,224,331	11,164
Total other financing sources (uses)	<u>-</u>	<u>13,213,167</u>	<u>13,224,331</u>	<u>11,164</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,040,459</u>	<u>\$ 75,040,459</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 383,597	\$ 383,597	\$ 383,525	\$ (72)
<b>REVENUES</b>				
Earnings on investments	3,425	3,425	28,435	25,010
Miscellaneous	-	396,882	414,002	17,120
Total Revenues	<u>3,425</u>	<u>400,307</u>	<u>442,437</u>	<u>42,130</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	<u>387,022</u>	<u>1,023,464</u>	<u>559,472</u>	<u>(463,992)</u>
Total Expenditures	<u>387,022</u>	<u>1,023,464</u>	<u>559,472</u>	<u>(463,992)</u>
Revenues over (under) expenditures	<u>(383,597)</u>	<u>(623,157)</u>	<u>(117,035)</u>	<u>506,122</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>239,560</u>	<u>1,017,055</u>	<u>777,495</u>
Total other financing sources (uses)	<u>-</u>	<u>239,560</u>	<u>1,017,055</u>	<u>777,495</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,283,545</u>	<u>\$ 1,283,545</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 410,715,119	\$ 410,717,621	\$ 402,939,145	\$ (7,778,476)
<b>REVENUES</b>				
Earnings on investments	16,815,000	16,815,000	20,129,617	3,314,617
Miscellaneous	-	2,246,292	2,102,417	(143,875)
Total Revenues	<u>16,815,000</u>	<u>19,061,292</u>	<u>22,232,034</u>	<u>3,170,742</u>
<b>EXPENDITURES</b>				
Current operating:				
Parks	8,019,067	10,465,497	7,917,812	(2,547,685)
Roads and Bridges	582,201,071	517,506,016	191,309,911	(326,196,105)
Capital outlay	125,009,981	208,370,990	50,172,007	(158,198,983)
Total Expenditures	<u>715,230,119</u>	<u>736,342,503</u>	<u>249,399,730</u>	<u>(486,942,773)</u>
Revenues over (under) expenditures	<u>(698,415,119)</u>	<u>(717,281,211)</u>	<u>(227,167,696)</u>	<u>490,113,515</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	287,700,000	306,563,590	401,077,784	94,514,194
Total other financing sources (uses)	<u>287,700,000</u>	<u>306,563,590</u>	<u>401,077,784</u>	<u>94,514,194</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 576,849,233</u>	<u>\$ 576,849,233</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 178,985,639	\$ 178,985,639	\$ 164,492,266	\$ (14,493,373)
<b>REVENUES</b>				
Earnings on investments	10,275,000	10,275,000	7,371,272	(2,903,728)
Miscellaneous	-	112,032	167,966	55,934
Total Revenues	<u>10,275,000</u>	<u>10,387,032</u>	<u>7,539,238</u>	<u>(2,847,794)</u>
<b>EXPENDITURES</b>				
Current operating:				
Roads and Bridges	189,260,639	137,696,658	65,046,500	(72,650,158)
Capital outlay	-	51,676,013	10,048,536	(41,627,477)
Total Expenditures	<u>189,260,639</u>	<u>189,372,671</u>	<u>75,095,036</u>	<u>(114,277,635)</u>
Revenues over (under) expenditures	<u>(178,985,639)</u>	<u>(178,985,639)</u>	<u>(67,555,798)</u>	<u>111,429,841</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	26,250	26,250
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>26,250</u>	<u>26,250</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,962,718</u>	<u>\$ 96,962,718</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 99,624,172	\$ 100,481,326	\$ 104,575,191	\$ 4,093,865
<b>REVENUES</b>				
Taxes	233,210,807	233,210,807	235,310,637	2,099,830
Earnings on investments	3,366,650	3,366,650	5,115,123	1,748,473
Miscellaneous	111,916	111,916	109,547	(2,369)
Total Revenues	<u>236,689,373</u>	<u>236,689,373</u>	<u>240,535,307</u>	<u>3,845,934</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	133,013,587	133,013,587	82,624,303	(50,389,284)
Payments to defease commercial paper	-	85,280,000	85,280,000	-
Debt issuance costs	172,455,179	122,025,611	1,739,857	(120,285,754)
Interest and fiscal charges	55,877,797	57,900,891	89,473,225	31,572,334
Total Expenditures	<u>361,346,563</u>	<u>398,220,089</u>	<u>259,117,385</u>	<u>(139,102,704)</u>
Revenues over (under) expenditures	<u>(124,657,190)</u>	<u>(161,530,716)</u>	<u>(18,582,078)</u>	<u>142,948,638</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	26,108,245	432,305,199	435,880,652	3,575,453
Transfers out	(1,075,227)	(324,533,573)	(395,865,398)	(71,331,825)
Other financing sources	-	321,335,258	321,335,258	-
Other financing (uses)	-	(368,057,494)	(368,057,494)	-
Total other financing sources (uses)	<u>25,033,018</u>	<u>61,049,390</u>	<u>(6,706,982)</u>	<u>(67,756,372)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,286,131</u>	<u>\$ 79,286,131</u>

See Notes to Required Supplementary Information

**HARRIS COUNTY, TEXAS**  
**GENERAL FUND - TIME PAYMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 507,863	\$ 507,863	\$ 513,977	\$ 6,114
<b>REVENUES</b>				
Charges for services	114,500	114,500	110,135	(4,365)
Earnings on investments	20,000	20,000	21,289	1,289
Total Revenues	<u>134,500</u>	<u>134,500</u>	<u>131,424</u>	<u>(3,076)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	<u>642,363</u>	<u>642,363</u>	<u>-</u>	<u>(642,363)</u>
Total Expenditures	<u>642,363</u>	<u>642,363</u>	<u>-</u>	<u>(642,363)</u>
Revenues over (under) expenditures	<u>(507,863)</u>	<u>(507,863)</u>	<u>131,424</u>	<u>639,287</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 645,401</u>	<u>\$ 645,401</u>

See Notes to Required Supplementary Information

**HARRIS COUNTY, TEXAS**  
**GENERAL FUND - CAD/RMS PROJECT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 624,919	\$ 624,919	\$ 630,457	\$ 5,538
<b>REVENUES</b>				
Earnings on investments	30,000	30,000	22,071	(7,929)
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>22,071</u>	<u>(7,929)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	510,569	510,569	63,432	(447,137)
Capital outlay	144,350	144,350	-	(144,350)
Total Expenditures	<u>654,919</u>	<u>654,919</u>	<u>63,432</u>	<u>(591,487)</u>
Revenues over (under) expenditures	<u>(624,919)</u>	<u>(624,919)</u>	<u>(41,361)</u>	<u>583,558</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,096</u>	<u>\$ 589,096</u>

See Notes to Required Supplementary Information

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,071,307	\$ 93,378	\$ 93,377	\$ (1)
<b>REVENUES</b>				
Earnings on investments	30,000	30,000	3,220	(26,780)
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>3,220</u>	<u>(26,780)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	1,101,307	123,378	25,000	(98,378)
Total Expenditures	<u>1,101,307</u>	<u>123,378</u>	<u>25,000</u>	<u>(98,378)</u>
Revenues over (under) expenditures	<u>(1,071,307)</u>	<u>(93,378)</u>	<u>(21,780)</u>	<u>71,598</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,597</u>	<u>\$ 71,597</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (143,982,093)	\$ (143,982,093)
<b>REVENUES</b>				
Intergovernmental	-	332,776,000	10,842,511	(321,933,489)
Total Revenues	<u>-</u>	<u>332,776,000</u>	<u>10,842,511</u>	<u>(321,933,489)</u>
<b>EXPENDITURES</b>				
Current operating:				
Flood Control	-	332,776,000	10,842,511	(321,933,489)
Total Expenditures	<u>-</u>	<u>332,776,000</u>	<u>10,842,511</u>	<u>(321,933,489)</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>\$ (143,982,093)</u>	<u>\$ (143,982,093)</u>

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**September 30, 2025**

**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 and Flood Control Grants Brays Bayou is as follows:

	<b>General Fund</b>	<b>Flood Control Grants Brays Bayou</b>
<b>REVENUES AND OTHER SOURCES</b>		
Cash (budgetary) basis	\$5,575,640,578	\$ (133,139,582)
Beginning Cash and Investments	(1,335,135,231)	143,982,093
Accrued in 2024, received in 2025	(73,282,211)	(139,287,774)
Entry to eliminate transfers between funds	(384,643,884)	-
Accrued in 2025, to be received in 2026	64,173,346	134,652,422
Internal special revenue funds	163,342	-
Revenues and other sources on modified accrual (GAAP) basis	3,846,915,940	6,207,159
<b>EXPENDITURES AND OTHER USES</b>		
Cash (budgetary) basis	4,098,714,344	10,842,511
Incurred during 2024, paid in 2025	(930,292,369)	(139,287,775)
Entry to eliminate transfers between funds	(384,643,884)	-
Incurred during 2025, payable in 2026	913,073,902	137,968,254
Internal special revenue funds	143,367	-
Expenditures and other uses on modified accrual (GAAP) basis	3,696,995,360	9,522,990
Changes in Fund Balances	\$ 149,920,580	\$ (3,315,831)

**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	Year Ended September 30 2025
<b>TOTAL OPEB LIABILITY</b>								
Service cost	\$ 79,163	\$ 81,736	\$ 251,727	\$ 209,843	\$ 118,068	\$ 105,268	\$ 100,941	\$ 164,409
Interest cost	70,460	74,038	69,221	91,781	53,688	128,192	136,996	147,624
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	(1,565,349)
Benefit payments	(55,161)	(58,457)	(62,087)	(67,710)	(40,931)	(73,614)	(79,520)	(90,598)
Net change in total OPEB liability	94,462	830,980	742,525	449,703	(1,164,926)	42,641	1,087,954	(1,343,914)
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	3,910,435
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>	<u>\$ 2,566,521</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	\$ 1,494,283
Total OPEB liability as a % of covered payroll	184.25%	247.51%	300.14%	329.86%	228.93%	210.95%	282.47%	171.76%

**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 TEN MEASUREMENT YEARS**  
**(amounts in thousands)**

	Year Ended December 31									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>TOTAL PENSION LIABILITY</b>										
Service cost	\$ 131,567	\$ 149,334	\$ 146,841	\$ 148,122	\$ 151,462	\$ 163,444	\$ 199,137	\$ 202,068	\$ 198,189	\$ 218,178
Interest on total pension liability	411,525	437,989	468,982	496,916	524,085	553,564	583,779	612,984	638,180	668,503
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	6,485
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)	(382,112)	(413,279)	(448,920)	(470,511)
Net change in total pension liability	337,800	321,610	355,645	348,433	364,644	\$ 828,541	\$ 396,642	\$ 352,900	\$ 389,599	\$ 422,655
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	8,808,866
Total pension liability, ending (a)	<u>\$ 5,450,852</u>	<u>\$ 5,772,462</u>	<u>\$ 6,128,107</u>	<u>\$ 6,476,540</u>	<u>\$ 6,841,184</u>	<u>\$ 7,669,725</u>	<u>\$ 8,066,367</u>	<u>\$ 8,419,267</u>	<u>\$ 8,808,866</u>	<u>\$ 9,231,521</u>
<b>FIDUCIARY NET POSITION</b>										
Employer contributions	\$ 132,346	\$ 136,391	\$ 142,896	\$ 149,663	\$ 167,499	\$ 182,824	\$ 189,304	\$ 198,225	\$ 200,510	\$ 227,728
Member contributions	66,878	68,371	71,869	72,343	77,914	85,012	88,129	88,572	93,188	103,767
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	851,922
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)	(382,113)	(413,279)	(448,920)	(470,511)
Administrative expenses	(3,419)	(3,799)	(3,797)	(4,443)	(4,844)	(5,068)	(4,504)	(4,516)	(4,379)	(4,948)
Other	363	(7,961)	(605)	(1,386)	(1,750)	(1,963)	(1,048)	(10,981)	(5,059)	(5,181)
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	702,777
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	8,386,586
Fiduciary net position, ending (b)	<u>\$ 4,726,481</u>	<u>\$ 5,030,762</u>	<u>\$ 5,710,710</u>	<u>\$ 5,531,203</u>	<u>\$ 6,356,524</u>	<u>\$ 6,926,061</u>	<u>\$ 8,325,113</u>	<u>\$ 7,705,899</u>	<u>\$ 8,386,586</u>	<u>\$ 9,089,363</u>
Net pension liability/(asset), ending = (a) - (b)	<u>\$ 724,371</u>	<u>\$ 741,700</u>	<u>\$ 417,397</u>	<u>\$ 945,337</u>	<u>\$ 484,660</u>	<u>\$ 743,664</u>	<u>\$ (258,746)</u>	<u>\$ 713,368</u>	<u>\$ 422,280</u>	<u>\$ 142,158</u>
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%	98.46%
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	\$ 1,481,875
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%	9.59%

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

	Year Ended December 31								
	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>TOTAL PENSION LIABILITY</b>									
Service cost	\$ 98,958	\$ 97,369	\$ 117,305	\$ 92,036	\$ 123,204	\$ 136,534	\$ 117,298	\$ 127,894	\$ 134,753
Interest on total pension liability	3,930	16,228	28,020	30,784	45,967	60,992	68,972	85,624	103,923
Effect of economic/demographic (gains) or losses	85	31,424	(64,351)	35,903	7,638	(69,749)	24,688	22,838	(68,908)
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)	(2,444)
Net change in total pension liability	102,973	145,255	40,986	156,279	221,690	124,244	208,514	233,912	167,324
Total pension liability, beginning	-	102,973	248,228	289,214	445,493	667,183	791,427	999,941	1,233,853
Total pension liability, ending (a)	\$ 102,973	\$ 248,228	\$ 289,214	\$ 445,493	\$ 667,183	\$ 791,427	\$ 999,941	\$ 1,233,853	\$ 1,401,177
<b>FIDUCIARY NET POSITION</b>									
Employer contributions	\$ 76,701	\$ 106,623	\$ 86,440	\$ 85,053	\$ 87,659	\$ 86,840	\$ 82,046	\$ 87,255	\$ 91,280
Member contributions	35,370	49,167	46,438	49,408	52,178	51,691	48,837	51,938	54,333
Investment income net of investment expenses	-	19,112	(4,376)	62,527	60,227	187,287	(75,923)	130,940	151,179
Benefit payments/refunds of contributions	-	-	(39,988)	(2,444)	(2,444)	(2,444)	(2,444)	(2,444)	(2,444)
Administrative expenses	-	(193)	(306)	(442)	(572)	(600)	(691)	(759)	(955)
Other	1,697	2,086	2,797	4,601	4,123	4,071	19,010	7,320	8,310
Net change in fiduciary net position	113,768	176,795	91,005	198,703	201,171	326,845	70,835	274,250	301,703
Fiduciary net position, beginning	-	113,768	290,563	381,568	580,271	781,442	1,108,287	1,179,122	1,453,372
Fiduciary net position, ending (b)	113,768	290,563	381,568	580,271	781,442	1,108,287	1,179,122	1,453,372	1,755,075
Net pension liability/(asset), ending = (a) - (b)	\$ (10,795)	\$ (42,335)	\$ (92,354)	\$ (134,778)	\$ (114,259)	\$ (316,860)	\$ (179,181)	\$ (219,519)	\$ (353,898)
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%	125.26%
Pension covered payroll	\$ 505,279	\$ 702,390	\$ 663,396	\$ 705,835	\$ 745,399	\$ 738,436	\$ 697,669	\$ 741,966	\$ 776,193
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%	-45.59%

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
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%
2025	227,728,501	234,309,649	(6,581,148)	1,546,134,136	15.2%

**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%
2025	71,332	108,112	(36,780)	776,190	13.9%

One additional year for HCSCC will be added once it becomes 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 (level percentage of pay)

Amortization method Level percentage of payroll, closed

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

Remaining amortization period	HC: 14.1 years (based on contribution rate calculated in 12/31/2024 valuation)  HCSCC: 0.0 years (based on contribution rate calculated in 12/31/2024 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*	2015: New inflation, mortality and other assumptions were reflected.  2017: New mortality assumptions were reflected.  2019: New inflation, mortality and other assumptions were reflected.  2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: HC - Employer contributions reflect that the member contribution rate was increased to 7%.  2015: HCSCC - Not applicable, prior to TCDRS participation.  2016: No changes in plan provisions were reflected in the Schedule.  2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.  2018-2024: No changes in plan provisions were reflected in the Schedule.

\*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, 2025**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and investments:				
Cash and cash equivalents	\$ 392,553,769	\$ -	\$ 633,806,359	\$ 1,026,360,128
Investments	356,274,085	-	251,276,777	607,550,862
Receivables:				
Taxes, net	1,172,386	1,051,712	-	2,224,098
Accounts, net	220,395,851	-	32,862,133	253,257,984
Accrued interest	387,903	-	1,433,928	1,821,831
Leases	41,205	-	-	41,205
Other, net	33,802,114	3,075	10,224,162	44,029,351
Due from other funds	132,978,175	-	109,093,215	242,071,390
Inventories	123,817	-	-	123,817
Prepays and other assets	15,833,803	-	23,268,211	39,102,014
Advances to other funds	155,000	-	-	155,000
Restricted cash and cash equivalents	87,667,143	162,693,741	-	250,360,884
Notes receivable	23,342,466	-	-	23,342,466
Total assets	<u>1,264,727,717</u>	<u>163,748,528</u>	<u>1,061,964,785</u>	<u>2,490,441,030</u>
<b>LIABILITIES</b>				
Vouchers payable	98,166,783	156,067	93,294,730	191,617,580
Accrued payroll	14,026,057	-	258,946	14,285,003
Retainage payable	9,364,360	-	13,505,605	22,869,965
Due to other funds	234,190,930	-	41,012,632	275,203,562
Due to other governmental units	7,966,541	-	-	7,966,541
Escrow deposits	72,677,777	-	-	72,677,777
Advances from other funds	555,000	-	-	555,000
Unearned revenue	232,825,243	-	15,006,894	247,832,137
Total liabilities	<u>669,772,691</u>	<u>156,067</u>	<u>163,078,807</u>	<u>833,007,565</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	1,172,386	1,051,712	-	2,224,098
Unavailable revenue - other	156,648,133	-	21,077,520	177,725,653
Deferred lease revenues	27,874	-	-	27,874
Total deferred inflows of resources	<u>157,848,393</u>	<u>1,051,712</u>	<u>21,077,520</u>	<u>179,977,625</u>
<b>FUND BALANCES</b>				
Nonspendable	15,957,620	-	23,268,211	39,225,831
Restricted	544,050,902	162,540,749	724,867,299	1,431,458,950
Committed	29,914,919	-	129,672,948	159,587,867
Unassigned	(152,816,808)	-	-	(152,816,808)
Total fund balances	<u>437,106,633</u>	<u>162,540,749</u>	<u>877,808,458</u>	<u>1,477,455,840</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,264,727,717</u>	<u>\$ 163,748,528</u>	<u>\$ 1,061,964,785</u>	<u>\$ 2,490,441,030</u>

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS - SUMMARY**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
Taxes	\$ 290,499,737	\$ 160,590,738	\$ -	\$ 451,090,475
Charges for services	100,791,334	-	-	100,791,334
Fines and forfeitures	5,323,426	-	-	5,323,426
Lease revenue	1,011,616	-	-	1,011,616
Intergovernmental	790,493,985	-	10,956,866	801,450,851
Earnings on investments	40,617,957	5,050,464	24,385,237	70,053,658
Miscellaneous	61,490,804	75,450	72,686,564	134,252,818
Total revenues	<u>1,290,228,859</u>	<u>165,716,652</u>	<u>108,028,667</u>	<u>1,563,974,178</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	145,965,109	-	12,594,580	158,559,689
Parks	23,150,338	-	4,700,158	27,850,496
County Administration	207,727,746	-	175,699,692	383,427,438
Health and Human Services	303,508,940	-	1,714,660	305,223,600
Flood Control	154,682,539	-	46,500,992	201,183,531
Tax Administration	2,305,152	-	-	2,305,152
Roads and Bridges	1,507,562	-	39,794,932	41,302,494
Capital outlay	118,358,883	-	341,163,441	459,522,324
Debt service:				
Principal retirement	2,403,248	116,755,000	-	119,158,248
Payment on loans	1,519,019	-	-	1,519,019
Debt issuance costs	-	1,712,803	-	1,712,803
Interest and fiscal charges	45,515	95,895,932	-	95,941,447
Total expenditures	<u>961,174,051</u>	<u>214,363,735</u>	<u>622,168,455</u>	<u>1,797,706,241</u>
Excess (deficiency) of revenues over (under) expenditures	<u>329,054,808</u>	<u>(48,647,083)</u>	<u>(514,139,788)</u>	<u>(233,732,063)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	52,144,543	53,349,037	121,014,917	226,508,497
Transfers out	(89,449,997)	(82,213,349)	(128,077,911)	(299,741,257)
Refunding bonds issued	-	365,620,000	-	365,620,000
Premium on bonds issued	-	25,613,231	-	25,613,231
Commercial paper issued	-	-	331,515,000	331,515,000
Payments to escrow agent	-	(313,320,194)	-	(313,320,194)
Proceeds from sale of capital assets	4,723,148	-	-	4,723,148
Total other financing sources (uses)	<u>(32,582,306)</u>	<u>49,048,725</u>	<u>324,452,006</u>	<u>340,918,425</u>
Net changes in fund balances	296,472,502	401,642	(189,687,782)	107,186,362
Fund balances, as previously reported	134,587,456	162,139,107	667,960,587	964,687,150
Change within financial reporting entity				
(nonmajor to major fund)	138,722,952	-	-	138,722,952
(major to nonmajor fund)	(132,676,277)	-	399,535,653	266,859,376
Fund balances, as restated	<u>140,634,131</u>	<u>162,139,107</u>	<u>1,067,496,240</u>	<u>1,370,269,478</u>
Fund balances, ending	<u>\$ 437,106,633</u>	<u>\$ 162,540,749</u>	<u>\$ 877,808,458</u>	<u>\$ 1,477,455,840</u>

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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 ELDERS** - 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.

**OPIOID SETTLEMENT** - This fund was established to account for activity with Government Code 403.506 (c) (1) associated with Opioid Abatement Trust Fund which reads: The trust company shall distribute to counties and municipalities to address opioid-related harms in those communities an amount equal to 15 percent of the total amount of money obtained under a statewide opioid settlement agreement and distributed to the fund and the account under Section 403.507.

**CHILD SAFETY FEE FUND** - This fund was established in accordance with Transportation Code Chapter 502.403 - Optional fee for Child Safety, (g) After deducting administrative costs, a county may use revenue from a fee imposed under this section only for a purpose permitted by Article 102.014(g), Code of Criminal Procedure. Code of Criminal Procedure Article 102.014(g) - the municipality may (1) deposit the additional money in an interest-bearing account; (2) expend the additional money for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention, youth diversion, and drug and alcohol abuse prevention; or (3) expend the additional money for programs designed to enhance public

safety and security.

**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.

**ARPA (THE AMERICAN RESCUE PLAN ACT)** – This fund is a special revenue fund to support costs related to COVID 19 pandemic.

**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 76 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 277 federal grants included in these totals.

**HARRIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE**  
**September 30, 2025**

	<b>Flood Control</b>	<b>Sports &amp; Convention Corporation</b>	<b>Hotel Occupancy Tax Revenue</b>	<b>District Court Records Archive</b>	<b>Port Security Program</b>	<b>DSRIP Programs</b>	<b>Deed Restriction Enforcement</b>	<b>Concession Fee</b>
<b>ASSETS</b>								
Cash and investments:								
Cash and cash equivalents	\$ 42,417,161	\$ 25,025,053	\$ 44,512,117	\$ 225	\$ 63,647	\$ 66,263	\$ 17,371	\$ 6,181,288
Investments	76,238,526	-	24,648,113	125	-	21,647	9,619	3,422,823
Receivables:								
Taxes, net	1,172,386	-	-	-	-	-	-	-
Accounts, net	948	-	-	-	25,838	-	-	7,000
Accrued interest	69,113	-	-	-	-	-	-	-
Leases	12,405	-	-	-	-	-	-	-
Other, net	49,567	8,061,120	12,191,057	-	96,720	-	-	288,741
Due from other funds	121,926,850	7,061,015	273,473	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepays and other assets	600,451	207,876	2,498,098	-	97,531	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	14,989,366	-	-	-	-	-	-
Notes receivable	-	5,225,000	-	-	-	-	-	-
Total assets	<u>242,487,407</u>	<u>60,569,430</u>	<u>84,122,858</u>	<u>350</u>	<u>283,736</u>	<u>87,910</u>	<u>26,990</u>	<u>9,899,852</u>
<b>LIABILITIES</b>								
Vouchers payable	17,174,877	7,964,561	3,438,605	-	71,906	249	-	796,261
Accrued payroll	3,385,511	60,194	-	-	-	16,394	-	-
Retainage payable	959,292	-	22,644	-	-	-	-	-
Due to other funds	62,240,227	273,473	65,643	-	180,450	27,240	-	-
Due to other governmental units	358,009	-	-	-	-	-	-	-
Escrow deposits	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	436,013	-	-	-	-	-	2,667
Total liabilities	<u>84,117,916</u>	<u>8,734,241</u>	<u>3,526,892</u>	<u>-</u>	<u>252,356</u>	<u>43,883</u>	<u>-</u>	<u>798,928</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - property taxes	1,172,386	-	-	-	-	-	-	-
Unavailable revenue - other	10,658	13,553,015	444,173	-	96,720	-	-	202,148
Deferred lease revenues	13,832	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>1,196,876</u>	<u>13,553,015</u>	<u>444,173</u>	<u>-</u>	<u>96,720</u>	<u>-</u>	<u>-</u>	<u>202,148</u>
<b>FUND BALANCES</b>								
Nonspendable	600,451	207,876	2,498,098	-	97,531	-	-	-
Restricted	156,572,164	38,074,298	77,653,695	350	-	44,027	26,990	8,898,776
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(162,871)	-	-	-
Total fund balances	<u>157,172,615</u>	<u>38,282,174</u>	<u>80,151,793</u>	<u>350</u>	<u>(65,340)</u>	<u>44,027</u>	<u>26,990</u>	<u>8,898,776</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 242,487,407</u>	<u>\$ 60,569,430</u>	<u>\$ 84,122,858</u>	<u>\$ 350</u>	<u>\$ 283,736</u>	<u>\$ 87,910</u>	<u>\$ 26,990</u>	<u>\$ 9,899,852</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
\$ 21,633	\$ 215,435	\$ 152,639	\$ 1,112,736	\$ 150,944	\$ 43,007,492	\$ 89,573	\$ 1,911,413	\$ 17,798,970	\$ 1,518,751
-	119,295	84,522	616,166	83,584	23,795,425	-	1,058,425	9,855,991	840,937
-	-	-	-	-	-	-	-	-	-
-	-	-	-	205,365	-	-	-	37	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	2,135,798	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	345,538	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
21,633	334,730	237,161	1,728,902	439,893	68,938,715	89,573	2,969,838	28,000,536	2,359,688
-	-	-	342	26,849	345,725	-	-	223,186	102,533
-	-	1,445	22,562	8,146	566,310	-	-	237,418	-
-	-	-	-	-	9,411	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	1,445	22,904	34,995	921,446	-	-	460,604	102,533
-	-	-	-	-	-	-	-	-	-
-	-	-	-	154,991	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	154,991	-	-	-	37	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	345,538	-
21,633	334,730	235,716	1,705,998	249,907	68,017,269	89,573	2,969,838	27,194,357	2,257,155
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
21,633	334,730	235,716	1,705,998	249,907	68,017,269	89,573	2,969,838	27,539,895	2,257,155
\$ 21,633	\$ 334,730	\$ 237,161	\$ 1,728,902	\$ 439,893	\$ 68,938,715	\$ 89,573	\$ 2,969,838	\$ 28,000,536	\$ 2,359,688

(continued)

**HARRIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE**  
**September 30, 2025**

	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
<b>ASSETS</b>								
Cash and investments:								
Cash and cash equivalents	\$ 19,555,292	\$ 573,680	\$ 121,200	\$ 65,872	\$ 1,835,484	\$ 1,232	\$ 1,016,184	\$ 258,223
Investments	10,828,507	317,653	67,113	36,476	1,016,362	-	562,701	142,989
Receivables:								
Taxes, net	-	-	-	-	-	-	-	-
Accounts, net	265	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Total assets	<u>30,384,064</u>	<u>891,333</u>	<u>188,313</u>	<u>102,348</u>	<u>2,851,846</u>	<u>1,232</u>	<u>1,578,885</u>	<u>401,212</u>
<b>LIABILITIES</b>								
Vouchers payable	114,630	25,336	-	-	-	-	51,350	-
Accrued payroll	299,527	20,911	-	-	55,043	-	5,926	-
Retainage payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-
Escrow deposits	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>414,157</u>	<u>46,247</u>	<u>-</u>	<u>-</u>	<u>55,043</u>	<u>-</u>	<u>57,276</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - other	265	-	-	-	-	-	-	-
Deferred lease revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	29,969,642	845,086	188,313	102,348	2,796,803	1,232	1,521,609	401,212
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>29,969,642</u>	<u>845,086</u>	<u>188,313</u>	<u>102,348</u>	<u>2,796,803</u>	<u>1,232</u>	<u>1,521,609</u>	<u>401,212</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 30,384,064</u>	<u>\$ 891,333</u>	<u>\$ 188,313</u>	<u>\$ 102,348</u>	<u>\$ 2,851,846</u>	<u>\$ 1,232</u>	<u>\$ 1,578,885</u>	<u>\$ 401,212</u>

(continued)

<b>DA DWI Pre-trial Intervention Program</b>	<b>Gulf of Mexico Energy Security Act</b>	<b>Veterinary Public Health</b>	<b>Environmental Programs</b>	<b>Environmental Enforcement</b>	<b>Election Services</b>	<b>Law Enforcement Forfeited Fund</b>	<b>Criminal Courts Audio Visual</b>	<b>Medicaid Administrative Claim Reimbursement</b>	<b>Dispute Resolution</b>
\$ 2,457,564 1,360,850	\$ 14,753,769 8,169,744	\$ 566,790 313,522	\$ 2,127 1,178	\$ 63,356 35,083	\$ 59,110 -	\$ 14,699,133 -	\$ 46,490 25,743	\$ 386,673 214,089	\$ 2,893,733 1,602,374
-	-	-	-	-	-	-	-	-	-
13,622	-	362	-	-	162,532	-	-	-	-
-	-	-	-	-	-	-	-	-	-
6,300	-	-	-	-	-	258,686	-	130	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	175,548	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>3,838,336</u>	<u>22,923,513</u>	<u>880,674</u>	<u>3,305</u>	<u>98,439</u>	<u>397,190</u>	<u>14,957,819</u>	<u>72,233</u>	<u>600,892</u>	<u>4,496,107</u>
53,079	-	-	-	-	874,399	120,406	-	-	101,028
55,567	-	52,406	-	-	-	-	-	20,134	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	167,587	117,073	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>108,646</u>	<u>-</u>	<u>52,406</u>	<u>-</u>	<u>-</u>	<u>1,041,986</u>	<u>237,479</u>	<u>-</u>	<u>20,134</u>	<u>101,028</u>
-	-	-	-	-	-	-	-	-	-
13,622	-	362	-	-	36,333	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>13,622</u>	<u>-</u>	<u>362</u>	<u>-</u>	<u>-</u>	<u>36,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	175,548	-	-	-	-
3,716,068	22,923,513	827,906	3,305	98,439	-	14,720,340	72,233	580,758	4,395,079
-	-	-	-	-	-	-	-	-	-
<u>3,716,068</u>	<u>22,923,513</u>	<u>827,906</u>	<u>3,305</u>	<u>98,439</u>	<u>(856,677)</u>	<u>14,720,340</u>	<u>72,233</u>	<u>580,758</u>	<u>4,395,079</u>
<u>\$ 3,838,336</u>	<u>\$ 22,923,513</u>	<u>\$ 880,674</u>	<u>\$ 3,305</u>	<u>\$ 98,439</u>	<u>\$ 397,190</u>	<u>\$ 14,957,819</u>	<u>\$ 72,233</u>	<u>\$ 600,892</u>	<u>\$ 4,496,107</u>

(continued)

**HARRIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE**  
**September 30, 2025**

	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
<b>ASSETS</b>								
Cash and investments:								
Cash and cash equivalents	\$ 13,700,931	\$ 111,459	\$ 581,564	\$ 955,684	\$ 656,189	\$ 1,747,223	\$ 3,940,326	\$ 171
Investments	7,586,745	61,719	322,035	529,200	-	967,395	2,181,914	94
Receivables:								
Taxes, net	-	-	-	-	-	-	-	-
Accounts, net	619,547	354,395	-	-	19	1,577	-	-
Accrued interest	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Other, net	82,440	-	-	61	221	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Total assets	<u>21,989,663</u>	<u>527,573</u>	<u>903,599</u>	<u>1,484,945</u>	<u>656,429</u>	<u>2,716,195</u>	<u>6,122,240</u>	<u>265</u>
<b>LIABILITIES</b>								
Vouchers payable	387	-	7,115	-	7,877	68,973	353,136	-
Accrued payroll	558,994	-	-	-	-	243,825	-	-
Retainage payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-
Escrow deposits	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>559,381</u>	<u>-</u>	<u>7,115</u>	<u>-</u>	<u>7,877</u>	<u>312,798</u>	<u>353,136</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - other	620,892	353,370	-	-	19	1,577	-	-
Deferred lease revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>620,892</u>	<u>353,370</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>1,577</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	20,809,390	174,203	896,484	1,484,945	648,533	2,401,820	5,769,104	265
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>20,809,390</u>	<u>174,203</u>	<u>896,484</u>	<u>1,484,945</u>	<u>648,533</u>	<u>2,401,820</u>	<u>5,769,104</u>	<u>265</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,989,663</u>	<u>\$ 527,573</u>	<u>\$ 903,599</u>	<u>\$ 1,484,945</u>	<u>\$ 656,429</u>	<u>\$ 2,716,195</u>	<u>\$ 6,122,240</u>	<u>\$ 265</u>

(continued)

<u>Supplemental Guardianship</u>	<u>Courthouse Security</u>	<u>Law Library</u>	<u>Pool Permit Fees</u>	<u>Opioid Settlement</u>	<u>Child Safety Fee Fund</u>	<u>County Jury Fund</u>	<u>TIRZ Affordable Housing / Other Restricted Funds</u>	<u>Committed by Commissioners Court</u>
\$ 1,196,526 662,564	\$ 220,759 122,243	\$ 4,452,210 2,464,921	\$ 419,021 231,918	\$ 341,392 189,042	\$ 1,485,333 822,487	\$ 720,700 399,080	\$ 6,488,489 2,599,192	\$ 19,667,966 10,894,050
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,104	276
-	-	-	-	-	-	-	-	-
-	-	-	-	-	187,071	-	358,185	72
-	-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	155,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,859,090</u>	<u>343,002</u>	<u>6,917,131</u>	<u>650,939</u>	<u>530,434</u>	<u>2,494,891</u>	<u>1,119,780</u>	<u>9,602,970</u>	<u>30,562,378</u>
-	-	9,595	-	-	-	-	161,844	83,943
4,903	210,020	134,659	8,713	-	-	41,044	80,376	563,168
-	-	-	-	-	-	-	41,570	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	48,031	-
<u>4,903</u>	<u>210,020</u>	<u>144,254</u>	<u>8,713</u>	<u>-</u>	<u>-</u>	<u>41,044</u>	<u>331,821</u>	<u>647,111</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	72,193	348
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	72,193	348
-	-	-	-	-	-	-	-	-
1,854,187	132,982	6,772,877	642,226	530,434	2,494,891	1,078,736	9,198,956	-
-	-	-	-	-	-	-	-	29,914,919
-	-	-	-	-	-	-	-	-
<u>1,854,187</u>	<u>132,982</u>	<u>6,772,877</u>	<u>642,226</u>	<u>530,434</u>	<u>2,494,891</u>	<u>1,078,736</u>	<u>9,198,956</u>	<u>29,914,919</u>
<u>\$ 1,859,090</u>	<u>\$ 343,002</u>	<u>\$ 6,917,131</u>	<u>\$ 650,939</u>	<u>\$ 530,434</u>	<u>\$ 2,494,891</u>	<u>\$ 1,119,780</u>	<u>\$ 9,602,970</u>	<u>\$ 30,562,378</u>

(continued)

**HARRIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE**  
**September 30, 2025**

	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants	ARPA	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
<b>ASSETS</b>									
Cash and investments:									
Cash and cash equivalents	\$ 11,709,405	\$ 14,832,518	\$ 4,571,574	\$ 34,659,763	\$ -	\$ -	\$ 715,100	\$ 25,760,843	\$ 392,553,769
Investments	17,745,544	-	-	143,004,360	-	-	-	-	356,274,085
Receivables:									
Taxes, net	-	-	-	-	-	-	-	-	1,172,386
Accounts, net	-	-	74,711,857	-	-	-	4,375,613	139,914,494	220,395,851
Accrued interest	-	-	-	318,790	-	-	-	-	387,903
Leases	28,800	-	-	-	-	-	-	-	41,205
Other, net	-	-	85,945	10,000,000	-	-	-	-	33,802,114
Due from other funds	-	10,233	3,214,112	37,412	-	-	25,316	429,750	132,978,175
Inventories	-	-	-	-	-	-	-	123,817	123,817
Prepays and other assets	-	-	1,778,072	1,494,312	-	-	8,402,478	233,899	15,833,803
Advances to other funds	-	-	-	-	-	-	-	-	155,000
Restricted cash and cash equivalents	-	-	72,677,777	-	-	-	-	-	87,667,143
Notes receivable	-	-	-	-	-	-	-	18,117,466	23,342,466
Total assets	<u>29,483,749</u>	<u>14,842,751</u>	<u>157,039,337</u>	<u>189,514,637</u>	<u>-</u>	<u>-</u>	<u>13,518,507</u>	<u>184,580,269</u>	<u>1,264,727,717</u>
<b>LIABILITIES</b>									
Vouchers payable	211,229	1,209,312	8,894,805	22,026,117	-	-	2,801,242	30,845,886	98,166,783
Accrued payroll	-	2,231,759	26,883	768,588	-	-	542,984	3,802,647	14,026,057
Retainage payable	-	-	4,164,280	625,419	-	-	37,724	3,504,020	9,364,360
Due to other funds	-	267,783	71,043,776	3,075,023	-	-	2,837,228	93,895,427	234,190,930
Due to other governmental units	7,607,971	561	-	-	-	-	-	-	7,966,541
Escrow deposits	-	-	72,677,777	-	-	-	-	-	72,677,777
Advances from other funds	-	-	-	-	-	-	30,000	525,000	555,000
Unearned revenue	-	11,133,336	231,815	163,019,490	-	-	7,269,328	50,684,563	232,825,243
Total liabilities	<u>7,819,200</u>	<u>14,842,751</u>	<u>157,039,336</u>	<u>189,514,637</u>	<u>-</u>	<u>-</u>	<u>13,518,506</u>	<u>183,257,543</u>	<u>669,772,691</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	1,172,386
Unavailable revenue - other	-	-	65,765,139	-	-	-	2,302,441	73,019,830	156,648,133
Deferred lease revenues	14,042	-	-	-	-	-	-	-	27,874
Total deferred inflows of resources	<u>14,042</u>	<u>-</u>	<u>65,765,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,302,441</u>	<u>73,019,830</u>	<u>157,848,393</u>
<b>FUND BALANCES</b>									
Nonspendable	-	-	1,778,072	1,494,312	-	-	8,402,478	357,716	15,957,620
Restricted	21,650,507	-	-	-	-	-	-	-	544,050,902
Committed	-	-	-	-	-	-	-	-	29,914,919
Unassigned	-	-	(67,543,210)	(1,494,312)	-	-	(10,704,918)	(72,054,820)	(152,816,808)
Total fund balances	<u>21,650,507</u>	<u>-</u>	<u>(65,765,138)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,302,440)</u>	<u>(71,697,104)</u>	<u>437,106,633</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 29,483,749</u>	<u>\$ 14,842,751</u>	<u>\$ 157,039,337</u>	<u>\$ 189,514,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,518,507</u>	<u>\$ 184,580,269</u>	<u>\$ 1,264,727,717</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, 2025**

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement	Concession Fee
<b>REVENUES</b>								
Taxes	\$ 236,404,819	\$ -	\$ 54,094,918	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	21,711	-	-	-	12,441
Fines and forfeitures	-	-	-	-	-	-	-	-
Lease revenue	64,843	-	-	-	-	-	-	946,773
Intergovernmental	216,173	990,735	-	-	367,287	-	-	-
Earnings on investments	5,012,574	5,602,759	2,359,755	352	-	13,932	1,096	391,364
Miscellaneous	961,323	6,842,565	721,647	-	-	9,474	-	-
Total revenues	<u>242,659,732</u>	<u>13,436,059</u>	<u>57,176,320</u>	<u>22,063</u>	<u>367,287</u>	<u>23,406</u>	<u>1,096</u>	<u>1,350,578</u>
<b>EXPENDITURES</b>								
Current operating:								
Administration of Justice	-	-	-	29,574	64,996	-	-	-
Parks	-	21,629,068	-	-	-	-	-	1,345,529
County Administration	-	-	18,470,938	-	394,424	-	-	-
Health and Human Services	-	-	75,000	-	-	830,791	-	-
Flood Control	139,944,204	-	-	-	-	-	-	-
Tax Administration	2,305,152	-	-	-	-	-	-	-
Road and Bridges	-	-	546,128	-	-	-	-	13,200
Capital outlay	3,904,748	-	841,350	-	-	-	-	76,100
Debt service:								
Principal retirement	2,403,248	-	-	-	-	-	-	-
Payment on loans	-	1,519,019	-	-	-	-	-	-
Interest	45,515	-	-	-	-	-	-	-
Total expenditures	<u>148,602,867</u>	<u>23,148,087</u>	<u>19,933,416</u>	<u>29,574</u>	<u>459,420</u>	<u>830,791</u>	<u>-</u>	<u>1,434,829</u>
Excess (deficiency) of revenues over (under) expenditures	<u>94,056,865</u>	<u>(9,712,028)</u>	<u>37,242,904</u>	<u>(7,511)</u>	<u>(92,133)</u>	<u>(807,385)</u>	<u>1,096</u>	<u>(84,251)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	3,356,474	-	-	-	-	-	-	-
Transfers out	(6,707,565)	-	(25,110,000)	-	-	-	-	-
Sale of capital assets	62,528	4,660,620	-	-	-	-	-	-
Total other financing sources (uses)	<u>(3,288,563)</u>	<u>4,660,620</u>	<u>(25,110,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	90,768,302	(5,051,408)	12,132,904	(7,511)	(92,133)	(807,385)	1,096	(84,251)
Fund balances, as previously reported	66,404,313	43,333,582	68,018,889	7,861	26,793	851,412	25,894	8,983,027
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-	-	-	-
(major to nonmajor fund)	-	-	-	-	-	-	-	-
Fund balances, as restated	<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>
Fund balances, ending	<u>\$ 157,172,615</u>	<u>\$ 38,282,174</u>	<u>\$ 80,151,793</u>	<u>\$ 350</u>	<u>(\$65,340)</u>	<u>\$ 44,027</u>	<u>\$ 26,990</u>	<u>\$ 8,898,776</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	30	95,245	558,033	30,318,785	19,765	153,818	15,936,082	90
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	395,828	-	-	-	-	-	-
594	13,583	9,625	70,490	12,378	2,241,615	1,696	117,856	1,125,014	20,017
-	-	-	-	66,158	125	-	-	630	137,572
594	13,583	9,655	561,563	636,569	32,560,525	21,461	271,674	17,061,726	157,679
-	-	-	242,547	831,160	9,083,560	9,561	-	3,054,461	3,483
-	-	-	-	-	-	-	-	-	76,756
-	-	-	537,964	-	25,939	-	-	13,441,887	1,553
-	-	44	-	-	-	-	-	-	1,463,413
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,190	-	-	99,145	70,165
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	44	780,511	831,160	9,115,689	9,561	-	16,595,493	1,615,370
594	13,583	9,611	(218,948)	(194,591)	23,444,836	11,900	271,674	466,233	(1,457,691)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(57,386)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(57,386)
594	13,583	9,611	(218,948)	(194,591)	23,444,836	11,900	271,674	466,233	(1,515,077)
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	321,147	226,105	1,924,946	444,498	44,572,433	77,673	2,698,164	27,073,662	3,772,232
\$ 21,633	\$ 334,730	\$ 235,716	\$ 1,705,998	\$ 249,907	\$ 68,017,269	\$ 89,573	\$ 2,969,838	\$ 27,539,895	\$ 2,257,155

(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, 2025**

	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
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	14,488,260	505,233	12,315	13,000	633,777	-	90,277	15,565
Fines and forfeitures	-	-	-	-	-	-	-	-
Lease revenue	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	222,927	-	-
Earnings on investments	1,121,970	47,851	7,666	4,086	118,544	271	71,304	16,310
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>15,610,230</u>	<u>553,084</u>	<u>19,981</u>	<u>17,086</u>	<u>752,321</u>	<u>223,198</u>	<u>161,581</u>	<u>31,875</u>
<b>EXPENDITURES</b>								
Current operating:								
Administration of Justice	6,200,113	898,231	-	7,422	-	-	585,611	30,445
Parks	-	-	-	-	-	-	-	-
County Administration	2,301,499	333,242	-	-	-	222,927	-	-
Health and Human Services	-	-	7,239	-	1,066,779	-	-	-
Flood Control	-	-	-	-	-	-	-	-
Tax Administration	-	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Payment on loans	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>8,501,612</u>	<u>1,231,473</u>	<u>7,239</u>	<u>7,422</u>	<u>1,066,779</u>	<u>222,927</u>	<u>585,611</u>	<u>30,445</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,108,618</u>	<u>(678,389)</u>	<u>12,742</u>	<u>9,664</u>	<u>(314,458)</u>	<u>271</u>	<u>(424,030)</u>	<u>1,430</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
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	7,108,618	(678,389)	12,742	9,664	(314,458)	271	(424,030)	1,430
Fund balances, as previously reported	22,861,024	1,523,475	175,571	92,684	3,111,261	961	1,945,639	399,782
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-	-	-	-
(major to nonmajor fund)	-	-	-	-	-	-	-	-
Fund balances, as restated	<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>
Fund balances, ending	<u>\$ 29,969,642</u>	<u>\$ 845,086</u>	<u>\$ 188,313</u>	<u>\$ 102,348</u>	<u>\$ 2,796,803</u>	<u>\$ 1,232</u>	<u>\$ 1,521,609</u>	<u>\$ 401,212</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,226,661	-	742,815	-	-	-	-	-	20,550	2,456,205
-	-	-	-	-	-	5,323,426	-	-	-
-	-	-	-	-	-	-	-	-	-
-	3,784,615	-	-	-	-	124,293	-	395,324	-
158,489	877,953	45,187	17	4,550	70,384	502,839	2,931	40,243	165,571
-	-	4,021	-	-	12,056,374	27,874	-	57,838	-
<u>1,385,150</u>	<u>4,662,568</u>	<u>792,023</u>	<u>17</u>	<u>4,550</u>	<u>12,126,758</u>	<u>5,978,432</u>	<u>2,931</u>	<u>513,955</u>	<u>2,621,776</u>
1,339,933	-	-	-	39,261	-	3,467,251	-	-	1,450,840
-	-	-	-	-	-	-	-	-	-
-	-	1,200,002	-	-	12,288,385	87,982	-	1,293,720	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,560,013	62,157	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>1,339,933</u>	<u>-</u>	<u>1,200,002</u>	<u>-</u>	<u>39,261</u>	<u>13,848,398</u>	<u>3,617,390</u>	<u>-</u>	<u>1,293,720</u>	<u>1,450,840</u>
45,217	4,662,568	(407,979)	17	(34,711)	(1,721,640)	2,361,042	2,931	(779,765)	1,170,936
-	-	-	-	-	-	28,513	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	28,513	-	-	-
45,217	4,662,568	(407,979)	17	(34,711)	(1,721,640)	2,389,555	2,931	(779,765)	1,170,936
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>\$ 3,716,068</u>	<u>\$ 22,923,513</u>	<u>\$ 827,906</u>	<u>\$ 3,305</u>	<u>\$ 98,439</u>	<u>(\$681,129)</u>	<u>\$ 14,720,340</u>	<u>\$ 72,233</u>	<u>\$ 580,758</u>	<u>\$ 4,395,079</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, 2025**

	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
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	14,307,418	326,838	-	-	1,330	5,311,887	2,791,825	50
Fines and forfeitures	-	-	-	-	-	-	-	-
Lease revenue	-	-	-	-	-	-	-	-
Intergovernmental	-	-	784,563	-	-	-	-	-
Earnings on investments	782,146	6,251	32,171	58,383	24,363	104,761	220,740	10
Miscellaneous	637,890	-	-	317,473	-	-	-	-
Total revenues	<u>15,727,454</u>	<u>333,089</u>	<u>816,734</u>	<u>375,856</u>	<u>25,693</u>	<u>5,416,648</u>	<u>3,012,565</u>	<u>60</u>
<b>EXPENDITURES</b>								
Current operating:								
Administration of Justice	8,438,202	-	506,646	-	-	-	1,932,988	-
Parks	-	-	-	-	-	-	-	-
County Administration	2,534,754	304,067	-	-	-	-	-	-
Health and Human Services	-	-	-	119,536	-	5,263,361	-	-
Flood Control	-	-	-	-	-	-	-	-
Tax Administration	-	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Payment on loans	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>10,972,956</u>	<u>304,067</u>	<u>506,646</u>	<u>119,536</u>	<u>-</u>	<u>5,263,361</u>	<u>1,932,988</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,754,498</u>	<u>29,022</u>	<u>310,088</u>	<u>256,320</u>	<u>25,693</u>	<u>153,287</u>	<u>1,079,577</u>	<u>60</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(6,000)	-	(7,900)	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>	<u>(7,900)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	4,754,498	29,022	310,088	250,320	25,693	145,387	1,079,577	60
Fund balances, as previously reported	16,054,892	145,181	586,396	1,234,625	622,840	2,256,433	4,689,527	205
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-	-	-	-
(major to nonmajor fund)	-	-	-	-	-	-	-	-
Fund balances, as restated	<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>
Fund balances, ending	<u>\$ 20,809,390</u>	<u>\$ 174,203</u>	<u>\$ 896,484</u>	<u>\$ 1,484,945</u>	<u>\$ 648,533</u>	<u>\$ 2,401,820</u>	<u>\$ 5,769,104</u>	<u>\$ 265</u>

(continued)

Supplemental Guardianship	Courthouse Security	Law Library	Pool Permit Fees	Opioid Settlement	Child Safety Fee Fund	County Jury Fund	TIRZ Affordable Housing/Other Restricted Funds	Committed by Commissioners Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190,640	2,738,228	3,903,018	-	-	2,447,778	1,130,306	-	306,460
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
71,430	31,897	265,825	22,284	4,458,979	-	-	958,611	11,924,538
-	-	36,170	340,929	71,455	47,113	57,075	287,966	1,236,768
-	-	-	-	-	-	-	2,031,418	4,182
<u>262,070</u>	<u>2,770,125</u>	<u>4,205,013</u>	<u>363,213</u>	<u>4,530,434</u>	<u>2,494,891</u>	<u>1,187,381</u>	<u>3,277,995</u>	<u>13,471,948</u>
-	3,975,130	3,036,502	-	-	-	1,472,712	-	17,726
-	-	-	-	-	-	-	-	-
-	-	-	-	4,000,000	-	196,782	-	152,715
101,408	-	-	95,899	-	-	-	2,787,476	10,768,080
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	844,634	119,565
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>101,408</u>	<u>3,975,130</u>	<u>3,036,502</u>	<u>95,899</u>	<u>4,000,000</u>	<u>-</u>	<u>1,669,494</u>	<u>3,632,110</u>	<u>11,058,086</u>
160,662	(1,205,005)	1,168,511	267,314	530,434	2,494,891	(482,113)	(354,115)	2,413,862
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(407,632)	(3,570)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(407,632)	(3,570)
160,662	(1,205,005)	1,168,511	267,314	530,434	2,494,891	(482,113)	(761,747)	2,410,292
1,693,525	1,337,987	5,604,366	374,912	-	-	1,560,849	9,960,703	27,504,627
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,693,525</u>	<u>1,337,987</u>	<u>5,604,366</u>	<u>374,912</u>	<u>-</u>	<u>-</u>	<u>1,560,849</u>	<u>9,960,703</u>	<u>27,504,627</u>
<u>\$ 1,854,187</u>	<u>\$ 132,982</u>	<u>\$ 6,772,877</u>	<u>\$ 642,226</u>	<u>\$ 530,434</u>	<u>\$ 2,494,891</u>	<u>\$ 1,078,736</u>	<u>\$ 9,198,956</u>	<u>\$ 29,914,919</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, 2025**

	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants	Formerly nonmajor Flood Control Grants Brays Bayou	ARPA	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,499,737
Charges for services	-	-	-	-	-	-	-	-	14,898	100,791,334
Fines and forfeitures	-	-	-	-	-	-	-	-	-	5,323,426
Lease revenue	-	-	-	-	-	-	-	-	-	1,011,616
Intergovernmental	2,400,900	33,590,845	90,852,560	-	202,519,440	-	-	34,713,622	401,792,745	790,493,985
Earnings on investments	293,617	876,367	3,153,574	-	12,206,092	-	-	-	516,803	40,617,957
Miscellaneous	24,482,598	308	55,191	-	5,774,659	-	-	-	6,924,385	61,490,804
Total revenues	<u>27,177,115</u>	<u>34,467,520</u>	<u>94,061,325</u>	<u>-</u>	<u>220,500,191</u>	<u>-</u>	<u>-</u>	<u>34,713,622</u>	<u>409,248,831</u>	<u>1,290,228,859</u>
<b>EXPENDITURES</b>										
Current operating:										
Administration of Justice	-	39,685,922	-	-	8,532,505	-	-	22,660,661	28,367,666	145,965,109
Parks	-	-	-	-	-	-	-	18,453	80,532	23,150,338
County Administration	10,397,677	-	-	-	112,532,468	2,500,000	1,185,849	6,696,148	19,120,546	207,727,746
Health and Human Services	-	-	-	-	98,475,822	-	-	3,390,855	176,569,515	303,508,940
Flood Control	-	-	14,738,335	-	-	-	-	-	-	154,682,539
Tax Administration	-	-	-	-	-	-	-	-	-	2,305,152
Road and Bridges	-	-	-	-	-	-	-	948,234	-	1,507,562
Capital outlay	-	-	54,627,931	-	165,727	-	-	180,803	55,800,355	118,358,883
Debt service:										
Principal retirement	-	-	-	-	-	-	-	-	-	2,403,248
Payment on loans	-	-	-	-	-	-	-	-	-	1,519,019
Interest	-	-	-	-	-	-	-	-	-	45,515
Total expenditures	<u>10,397,677</u>	<u>39,685,922</u>	<u>69,366,266</u>	<u>-</u>	<u>219,706,522</u>	<u>2,500,000</u>	<u>1,185,849</u>	<u>33,895,154</u>	<u>279,938,614</u>	<u>961,174,051</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,779,438</u>	<u>(5,218,402)</u>	<u>24,695,059</u>	<u>-</u>	<u>793,669</u>	<u>(2,500,000)</u>	<u>(1,185,849)</u>	<u>818,468</u>	<u>129,310,217</u>	<u>329,054,808</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	5,218,402	23,582,155	-	-	-	-	-	19,958,999	52,144,543
Transfers out	-	-	(4,588,897)	-	(793,669)	-	-	(2,972,311)	(48,795,067)	(89,449,997)
Sale of capital assets	-	-	-	-	-	-	-	-	-	4,723,148
Total other financing sources (uses)	<u>-</u>	<u>5,218,402</u>	<u>18,993,258</u>	<u>-</u>	<u>(793,669)</u>	<u>-</u>	<u>-</u>	<u>(2,972,311)</u>	<u>(28,836,068)</u>	<u>(32,582,306)</u>
Net changes in fund balances	16,779,438	-	43,688,317	-	-	(2,500,000)	(1,185,849)	(2,153,843)	100,474,149	296,472,502
Fund balances, as previously reported	4,871,069	-	(109,453,455)	(138,722,952)	-	2,500,000	1,185,849	(148,597)	(39,494,976)	134,587,456
Change within financial reporting entity (nonmajor to major fund)	-	-	-	138,722,952	-	-	-	-	-	138,722,952
(major to nonmajor fund)	-	-	-	-	-	-	-	-	(132,676,277)	(132,676,277)
Fund balances, as restated	<u>4,871,069</u>	<u>-</u>	<u>(109,453,455)</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>1,185,849</u>	<u>(148,597)</u>	<u>(172,171,253)</u>	<u>140,634,131</u>
Fund balances, ending	<u>\$ 21,650,507</u>	<u>\$ -</u>	<u>(\$65,765,138)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(\$2,302,440)</u>	<u>(\$71,697,104)</u>	<u>\$ 437,106,633</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 134,898,344	\$ 144,898,344	\$ 139,751,274	\$ (5,147,070)
<b>REVENUES</b>				
Taxes	135,150,337	234,830,702	236,403,284	1,572,582
Charges for services	21,000	21,000	-	(21,000)
Lease revenue	70,000	70,000	66,602	(3,398)
Intergovernmental	70,000	70,000	229,898	159,898
Earnings on investments	3,425,000	3,425,000	4,554,862	1,129,862
Miscellaneous	485,000	485,000	1,023,890	538,890
Total Revenues	<u>139,221,337</u>	<u>238,901,702</u>	<u>242,278,536</u>	<u>3,376,834</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	33,019,681	128,686,184	3,701,479	(124,984,705)
Flood Control	237,983,148	240,398,902	135,453,053	(104,945,849)
Capital outlay	3,116,852	14,714,960	3,345,408	(11,369,552)
Total Expenditures	<u>274,119,681</u>	<u>383,800,046</u>	<u>142,499,940</u>	<u>(241,300,106)</u>
Revenues over (under) expenditures	<u>(134,898,344)</u>	<u>(144,898,344)</u>	<u>99,778,596</u>	<u>244,676,940</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	145,100,000	148,456,475	3,356,475
Transfers out	-	(145,100,000)	(148,643,590)	(3,543,590)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(187,115)</u>	<u>(187,115)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,342,755</u>	<u>\$ 239,342,755</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 4,275,000	\$ 4,275,000	\$ 3,846,692	\$ (428,308)
<b>REVENUES</b>				
Intergovernmental	9,778,000	9,778,000	14,348,091	4,570,091
Earnings on investments	600,000	600,000	836,706	236,706
Miscellaneous	1,051,430	1,051,430	1,197,354	145,924
Total Revenues	<u>11,429,430</u>	<u>11,429,430</u>	<u>16,382,151</u>	<u>4,952,721</u>
<b>EXPENDITURES</b>				
Current operating:				
Parks	14,101,865	14,101,865	12,919,483	(1,182,382)
Debt service:				
Principal retirement	1,519,019	1,519,019	1,519,019	-
Debt issuance costs	83,546	83,546	83,546	-
Total Expenditures	<u>15,704,430</u>	<u>15,704,430</u>	<u>14,522,048</u>	<u>(1,182,382)</u>
Revenues over (under) expenditures	<u>(4,275,000)</u>	<u>(4,275,000)</u>	<u>1,860,103</u>	<u>6,135,103</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,706,795</u>	<u>\$ 5,706,795</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 48,060,924	\$ 48,060,923	\$ 51,055,961	\$ 2,995,038
<b>REVENUES</b>				
Taxes	53,773,000	53,773,000	57,587,974	3,814,974
Lease revenue	1	1	1	-
Earnings on investments	1,437,000	1,437,000	2,000,636	563,636
Miscellaneous	1,015,000	1,015,000	1,027,281	12,281
Total Revenues	<u>56,225,001</u>	<u>56,225,001</u>	<u>60,615,892</u>	<u>4,390,891</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	17	17	-	(17)
Parks	1,174	-	-	-
County Administration	77,538,735	77,328,132	16,752,756	(60,575,376)
Health and Human Services	75,000	75,000	75,000	-
Roads and Bridges	546,128	546,128	546,128	-
Capital outlay	1,024,871	1,186,647	791,626	(395,021)
Total Expenditures	<u>79,185,925</u>	<u>79,135,924</u>	<u>18,165,510</u>	<u>(60,970,414)</u>
Revenues over (under) expenditures	<u>(22,960,924)</u>	<u>(22,910,923)</u>	<u>42,450,382</u>	<u>65,361,305</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(25,100,000)	(25,150,000)	(25,110,000)	40,000
Total other financing sources (uses)	<u>(25,100,000)</u>	<u>(25,150,000)</u>	<u>(25,110,000)</u>	<u>40,000</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,396,343</u>	<u>\$ 68,396,343</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 4,468	\$ 4,468	\$ 7,856	\$ 3,388
<b>REVENUES</b>				
Charges for services	25,000	25,000	21,711	(3,289)
Earnings on investments	5,000	5,000	355	(4,645)
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>22,066</u>	<u>(7,934)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	<u>34,468</u>	<u>34,468</u>	<u>29,574</u>	<u>(4,894)</u>
Total Expenditures	<u>34,468</u>	<u>34,468</u>	<u>29,574</u>	<u>(4,894)</u>
Revenues over (under) expenditures	<u>(4,468)</u>	<u>(4,468)</u>	<u>(7,508)</u>	<u>(3,040)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348</u>	<u>\$ 348</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,467,049	\$ 1,377,194	\$ (149,985)	\$ (1,527,179)
<b>REVENUES</b>				
Intergovernmental	-	-	360,053	360,053
Total Revenues	<u>-</u>	<u>-</u>	<u>360,053</u>	<u>360,053</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	594,588	576,064	64,996	(511,068)
County Administration	872,461	801,130	389,300	(411,830)
Total Expenditures	<u>1,467,049</u>	<u>1,377,194</u>	<u>454,296</u>	<u>(922,898)</u>
Revenues over (under) expenditures	<u>(1,467,049)</u>	<u>(1,377,194)</u>	<u>(94,243)</u>	<u>1,282,951</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (244,228)</u>	<u>\$ (244,228)</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,530,148	\$ 906,384	\$ 901,100	\$ (5,284)
<b>REVENUES</b>				
Earnings on investments	165,000	165,000	14,184	(150,816)
Miscellaneous	-	-	9,474	9,474
Total Revenues	<u>165,000</u>	<u>165,000</u>	<u>23,658</u>	<u>(141,342)</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	<u>1,695,148</u>	<u>1,071,384</u>	<u>866,542</u>	<u>(204,842)</u>
Total Expenditures	<u>1,695,148</u>	<u>1,071,384</u>	<u>866,542</u>	<u>(204,842)</u>
Revenues over (under) expenditures	<u>(1,530,148)</u>	<u>(906,384)</u>	<u>(842,884)</u>	<u>63,500</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,216</u>	<u>\$ 58,216</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - DEED RESTRICTION ENCFORCEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 25,550	\$ 25,550	\$ 25,877	\$ 327
<b>REVENUES</b>				
Earnings on investments	1,000	1,000	959	(41)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>959</u>	<u>(41)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	26,550	26,550	-	(26,550)
Total Expenditures	<u>26,550</u>	<u>26,550</u>	<u>-</u>	<u>(26,550)</u>
Revenues over (under) expenditures	<u>(25,550)</u>	<u>(25,550)</u>	<u>959</u>	<u>26,509</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,836</u>	<u>\$ 26,836</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 8,654,985	\$ 15,292,715	\$ 8,875,133	\$ (6,417,582)
<b>REVENUES</b>				
Charges for services	730,000	730,000	721,596	(8,404)
Lease revenue	228,500	240,241	236,418	(3,823)
Earnings on investments	320,000	320,000	342,678	22,678
Total Revenues	<u>1,278,500</u>	<u>1,290,241</u>	<u>1,300,692</u>	<u>10,451</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	-	-	-
Parks	6,830,856	12,150,482	555,257	(11,595,225)
County Administration	2,480,900	128,393	-	(128,393)
Roads and Bridges	-	19,000	7,835	(11,165)
Capital outlay	621,729	799,542	76,100	(723,442)
Total Expenditures	<u>9,933,485</u>	<u>13,097,417</u>	<u>639,192</u>	<u>(12,458,225)</u>
Revenues over (under) expenditures	<u>(8,654,985)</u>	<u>(11,807,176)</u>	<u>661,500</u>	<u>12,468,676</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	6,417,581	6,417,581
Transfers out	-	(3,485,539)	(6,417,581)	(2,932,042)
Total other financing sources (uses)	<u>-</u>	<u>(3,485,539)</u>	<u>-</u>	<u>3,485,539</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,536,633</u>	<u>\$ 9,536,633</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - CARE FOR ELDERERS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 15,662	\$ 15,662	\$ 21,039	\$ 5,377
<b>REVENUES</b>				
Earnings on investments	-	-	593	593
Total Revenues	<u>-</u>	<u>-</u>	<u>593</u>	<u>593</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	15,662	15,662	-	(15,662)
Total Expenditures	<u>15,662</u>	<u>15,662</u>	<u>-</u>	<u>(15,662)</u>
Revenues over (under) expenditures	<u>(15,662)</u>	<u>(15,662)</u>	<u>593</u>	<u>16,255</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,632</u>	<u>\$ 21,632</u>

**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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 317,549	\$ 317,549	\$ 320,934	\$ 3,385
<b>REVENUES</b>				
Earnings on investments	13,000	13,000	11,894	(1,106)
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>11,894</u>	<u>(1,106)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	330,549	330,549	-	(330,549)
Total Expenditures	<u>330,549</u>	<u>330,549</u>	<u>-</u>	<u>(330,549)</u>
Revenues over (under) expenditures	<u>(317,549)</u>	<u>(317,549)</u>	<u>11,894</u>	<u>329,443</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,828</u>	<u>\$ 332,828</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 224,718	\$ 224,718	\$ 227,399	\$ 2,681
<b>REVENUES</b>				
Charges for services	-	-	30	30
Earnings on investments	9,000	9,000	8,428	(572)
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>8,458</u>	<u>(542)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	186,336	186,336	-	(186,336)
County Administration	41,438	41,438	-	(41,438)
Health and Human Services	5,944	5,944	44	(5,900)
Total Expenditures	<u>233,718</u>	<u>233,718</u>	<u>44</u>	<u>(233,674)</u>
Revenues over (under) expenditures	<u>(224,718)</u>	<u>(224,718)</u>	<u>8,414</u>	<u>233,132</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,813</u>	<u>\$ 235,813</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,970,312	\$ 1,970,312	\$ 1,928,293	\$ (42,019)
<b>REVENUES</b>				
Charges for services	80,000	80,000	95,245	15,245
Intergovernmental	420,000	420,000	395,828	(24,172)
Earnings on investments	67,000	67,000	61,944	(5,056)
Total Revenues	<u>567,000</u>	<u>567,000</u>	<u>553,017</u>	<u>(13,983)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	319,145	234,945	(84,200)
County Administration	2,537,312	2,218,167	527,286	(1,690,881)
Total Expenditures	<u>2,537,312</u>	<u>2,537,312</u>	<u>762,231</u>	<u>(1,775,081)</u>
Revenues over (under) expenditures	<u>(1,970,312)</u>	<u>(1,970,312)</u>	<u>(209,214)</u>	<u>1,761,098</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,719,079</u>	<u>\$ 1,719,079</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 456,417	\$ 456,417	\$ 452,053	\$ (4,364)
<b>REVENUES</b>				
Charges for services	510,000	510,000	558,033	48,033
Earnings on investments	14,000	14,000	11,345	(2,655)
Miscellaneous	230,000	230,000	220,959	(9,041)
Total Revenues	<u>754,000</u>	<u>754,000</u>	<u>790,337</u>	<u>36,337</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	1,210,417	1,210,417	804,018	(406,399)
Total Expenditures	<u>1,210,417</u>	<u>1,210,417</u>	<u>804,018</u>	<u>(406,399)</u>
Revenues over (under) expenditures	<u>(456,417)</u>	<u>(456,417)</u>	<u>(13,681)</u>	<u>442,736</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438,372</u>	<u>\$ 438,372</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 41,945,407	\$ 41,945,407	\$ 42,792,990	\$ 847,583
<b>REVENUES</b>				
Charges for services	25,000,000	25,000,000	30,221,090	5,221,090
Earnings on investments	975,000	975,000	1,890,605	915,605
Miscellaneous	-	-	343	343
Total Revenues	<u>25,975,000</u>	<u>25,975,000</u>	<u>32,112,038</u>	<u>6,137,038</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	65,222,890	65,222,890	8,452,495	(56,770,395)
County Administration	197,517	197,517	22,983	(174,534)
Capital outlay	2,500,000	2,500,000	6,190	(2,493,810)
Total Expenditures	<u>67,920,407</u>	<u>67,920,407</u>	<u>8,481,668</u>	<u>(59,438,739)</u>
Revenues over (under) expenditures	<u>(41,945,407)</u>	<u>(41,945,407)</u>	<u>23,630,370</u>	<u>65,575,777</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,423,360</u>	<u>\$ 66,423,360</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 77,252	\$ 77,673	\$ 77,673	\$ -
<b>REVENUES</b>				
Charges for services	-	5,727	19,765	14,038
Earnings on investments	3,200	3,200	1,696	(1,504)
Total Revenues	<u>3,200</u>	<u>8,927</u>	<u>21,461</u>	<u>12,534</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	<u>80,452</u>	<u>86,600</u>	<u>9,561</u>	<u>(77,039)</u>
Total Expenditures	<u>80,452</u>	<u>86,600</u>	<u>9,561</u>	<u>(77,039)</u>
Revenues over (under) expenditures	<u>(77,252)</u>	<u>(77,673)</u>	<u>11,900</u>	<u>89,573</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,573</u>	<u>\$ 89,573</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,665,371	\$ 2,665,371	\$ 2,696,377	\$ 31,006
<b>REVENUES</b>				
Charges for services	140,800	140,800	153,818	13,018
Earnings on investments	105,000	105,000	102,768	(2,232)
Total Revenues	<u>245,800</u>	<u>245,800</u>	<u>256,586</u>	<u>10,786</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	<u>2,911,171</u>	<u>2,911,171</u>	<u>-</u>	<u>(2,911,171)</u>
Total Expenditures	<u>2,911,171</u>	<u>2,911,171</u>	<u>-</u>	<u>(2,911,171)</u>
Revenues over (under) expenditures	<u>(2,665,371)</u>	<u>(2,665,371)</u>	<u>256,586</u>	<u>2,921,957</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,952,963</u>	<u>\$ 2,952,963</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 27,074,108	\$ 27,074,108	\$ 27,585,275	\$ 511,167
<b>REVENUES</b>				
Charges for services	16,405,550	16,405,550	15,936,082	(469,468)
Earnings on investments	922,500	922,500	986,166	63,666
Miscellaneous	-	-	630	630
Total Revenues	<u>17,328,050</u>	<u>17,328,050</u>	<u>16,922,878</u>	<u>(405,172)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	5,181,980	5,181,980	3,256,211	(1,925,769)
County Administration	37,254,676	37,224,676	13,578,932	(23,645,744)
Capital outlay	1,965,502	1,995,502	132,349	(1,863,153)
Total Expenditures	<u>44,402,158</u>	<u>44,402,158</u>	<u>16,967,492</u>	<u>(27,434,666)</u>
Revenues over (under) expenditures	<u>(27,074,108)</u>	<u>(27,074,108)</u>	<u>(44,614)</u>	<u>27,029,494</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,540,661</u>	<u>\$ 27,540,661</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,976,974	\$ 4,035,461	\$ 3,801,067	\$ (234,394)
<b>REVENUES</b>				
Earnings on investments	12,000	12,000	9,130	(2,870)
Miscellaneous	-	92,408	137,572	45,164
Total Revenues	<u>12,000</u>	<u>104,408</u>	<u>146,702</u>	<u>42,294</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	156,095	160,743	3,483	(157,260)
Parks	43,053	126,764	76,756	(50,008)
County Administration	1,154,892	1,150,217	1,554	(1,148,663)
Health and Human Services	2,449,638	2,459,463	1,392,234	(1,067,229)
Capital outlay	185,296	185,296	70,165	(115,131)
Total Expenditures	<u>3,988,974</u>	<u>4,082,483</u>	<u>1,544,192</u>	<u>(2,538,291)</u>
Revenues over (under) expenditures	<u>(3,976,974)</u>	<u>(3,978,075)</u>	<u>(1,397,490)</u>	<u>2,580,585</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(57,386)	(57,386)	-
Total other financing sources (uses)	<u>-</u>	<u>(57,386)</u>	<u>(57,386)</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,346,191</u>	<u>\$ 2,346,191</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 22,804,706	\$ 22,804,706	\$ 23,404,754	\$ 600,048
<b>REVENUES</b>				
Charges for services	13,400,000	13,400,000	14,491,198	1,091,198
Earnings on investments	768,000	768,000	964,847	196,847
Total Revenues	<u>14,168,000</u>	<u>14,168,000</u>	<u>15,456,045</u>	<u>1,288,045</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	8,766,690	8,766,690	6,368,398	(2,398,292)
County Administration	28,206,016	28,206,016	2,283,817	(25,922,199)
Total Expenditures	<u>36,972,706</u>	<u>36,972,706</u>	<u>8,652,215</u>	<u>(28,320,491)</u>
Revenues over (under) expenditures	<u>(22,804,706)</u>	<u>(22,804,706)</u>	<u>6,803,830</u>	<u>29,608,536</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,208,584</u>	<u>\$ 30,208,584</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,545,944	\$ 1,545,944	\$ 1,551,393	\$ 5,449
<b>REVENUES</b>				
Charges for services	470,200	470,200	505,233	35,033
Earnings on investments	70,000	70,000	43,815	(26,185)
Total Revenues	<u>540,200</u>	<u>540,200</u>	<u>549,048</u>	<u>8,848</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	1,368,888	1,368,888	880,930	(487,958)
County Administration	699,464	699,464	333,242	(366,222)
Capital outlay	17,792	17,792	-	(17,792)
Total Expenditures	<u>2,086,144</u>	<u>2,086,144</u>	<u>1,214,172</u>	<u>(871,972)</u>
Revenues over (under) expenditures	<u>(1,545,944)</u>	<u>(1,545,944)</u>	<u>(665,124)</u>	<u>880,820</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 886,269</u>	<u>\$ 886,269</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 172,861	\$ 172,861	\$ 175,445	\$ 2,584
<b>REVENUES</b>				
Charges for services	13,400	13,400	12,325	(1,075)
Earnings on investments	7,000	7,000	6,712	(288)
Total Revenues	<u>20,400</u>	<u>20,400</u>	<u>19,037</u>	<u>(1,363)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	43,111	43,111	-	(43,111)
Health and Human Services	150,150	150,150	7,238	(142,912)
Total Expenditures	<u>193,261</u>	<u>193,261</u>	<u>7,238</u>	<u>(186,023)</u>
Revenues over (under) expenditures	<u>(172,861)</u>	<u>(172,861)</u>	<u>11,799</u>	<u>184,660</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,244</u>	<u>\$ 187,244</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 86,761	\$ 86,761	\$ 92,623	\$ 5,862
<b>REVENUES</b>				
Charges for services	15,000	15,000	13,000	(2,000)
Earnings on investments	4,500	4,500	3,565	(935)
Total Revenues	<u>19,500</u>	<u>19,500</u>	<u>16,565</u>	<u>(2,935)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	<u>106,261</u>	<u>106,261</u>	<u>7,422</u>	<u>(98,839)</u>
Total Expenditures	<u>106,261</u>	<u>106,261</u>	<u>7,422</u>	<u>(98,839)</u>
Revenues over (under) expenditures	<u>(86,761)</u>	<u>(86,761)</u>	<u>9,143</u>	<u>95,904</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,766</u>	<u>\$ 101,766</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,047,660	\$ 3,047,660	\$ 3,158,331	\$ 110,671
<b>REVENUES</b>				
Charges for services	525,750	525,750	633,777	108,027
Earnings on investments	138,000	138,000	104,434	(33,566)
Total Revenues	<u>663,750</u>	<u>663,750</u>	<u>738,211</u>	<u>74,461</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	2,250,051	2,250,051	-	(2,250,051)
Health and Human Services	1,461,359	1,461,359	1,060,900	(400,459)
Total Expenditures	<u>3,711,410</u>	<u>3,711,410</u>	<u>1,060,900</u>	<u>(2,650,510)</u>
Revenues over (under) expenditures	<u>(3,047,660)</u>	<u>(3,047,660)</u>	<u>(322,689)</u>	<u>2,724,971</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,835,642</u>	<u>\$ 2,835,642</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 267,926	\$ 267,926	\$ 961	\$ (266,965)
<b>REVENUES</b>				
Intergovernmental	700,000	700,000	222,927	(477,073)
Earnings on investments	800	800	271	(529)
Total Revenues	<u>700,800</u>	<u>700,800</u>	<u>223,198</u>	<u>(477,602)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	<u>968,726</u>	<u>968,726</u>	<u>222,927</u>	<u>(745,799)</u>
Total Expenditures	<u>968,726</u>	<u>968,726</u>	<u>222,927</u>	<u>(745,799)</u>
Revenues over (under) expenditures	<u>(267,926)</u>	<u>(267,926)</u>	<u>271</u>	<u>268,197</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,232</u>	<u>\$ 1,232</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,986,888	\$ 1,986,888	\$ 1,981,003	\$ (5,885)
<b>REVENUES</b>				
Charges for services	112,200	112,200	90,278	(21,922)
Earnings on investments	85,000	85,000	63,646	(21,354)
Total Revenues	<u>197,200</u>	<u>197,200</u>	<u>153,924</u>	<u>(43,276)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	679,779	679,779	579,685	(100,094)
County Administration	1,496,894	1,496,894	-	(1,496,894)
Capital outlay	7,415	7,415	-	(7,415)
Total Expenditures	<u>2,184,088</u>	<u>2,184,088</u>	<u>579,685</u>	<u>(1,604,403)</u>
Revenues over (under) expenditures	<u>(1,986,888)</u>	<u>(1,986,888)</u>	<u>(425,761)</u>	<u>1,561,127</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,555,242</u>	<u>\$ 1,555,242</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - COUNTY AND DISTRICT TECHNOLOGY FEE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 400,214	\$ 400,214	\$ 399,517	\$ (697)
<b>REVENUES</b>				
Charges for services	19,060	19,060	15,565	(3,495)
Earnings on investments	20,000	20,000	14,295	(5,705)
Total Revenues	<u>39,060</u>	<u>39,060</u>	<u>29,860</u>	<u>(9,200)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	429,068	429,068	30,445	(398,623)
County Administration	10,206	10,206	-	(10,206)
Total Expenditures	<u>439,274</u>	<u>439,274</u>	<u>30,445</u>	<u>(408,829)</u>
Revenues over (under) expenditures	<u>(400,214)</u>	<u>(400,214)</u>	<u>(585)</u>	<u>399,629</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,932</u>	<u>\$ 398,932</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,604,490	\$ 3,604,490	\$ 3,698,602	\$ 94,112
<b>REVENUES</b>				
Charges for services	1,371,000	1,371,000	1,232,361	(138,639)
Fines and forfeitures	-	-	-	-
Earnings on investments	135,000	135,000	139,245	4,245
Total Revenues	<u>1,506,000</u>	<u>1,506,000</u>	<u>1,371,606</u>	<u>(134,394)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	5,110,490	5,325,678	1,488,624	(3,837,054)
Total Expenditures	<u>5,110,490</u>	<u>5,325,678</u>	<u>1,488,624</u>	<u>(3,837,054)</u>
Revenues over (under) expenditures	<u>(3,604,490)</u>	<u>(3,819,678)</u>	<u>(117,018)</u>	<u>3,702,660</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	215,188	215,188	-
Total other financing sources (uses)	<u>-</u>	<u>215,188</u>	<u>215,188</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,796,772</u>	<u>\$ 3,796,772</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 18,053,005	\$ 18,053,005	\$ 18,248,850	\$ 195,845
<b>REVENUES</b>				
Intergovernmental	-	3,784,615	3,784,615	-
Earnings on investments	660,000	660,000	759,801	99,801
Total Revenues	<u>660,000</u>	<u>4,444,615</u>	<u>4,544,416</u>	<u>99,801</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	18,713,005	22,497,620	-	(22,497,620)
Total Expenditures	<u>18,713,005</u>	<u>22,497,620</u>	<u>-</u>	<u>(22,497,620)</u>
Revenues over (under) expenditures	<u>(18,053,005)</u>	<u>(18,053,005)</u>	<u>4,544,416</u>	<u>22,597,421</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,793,266</u>	<u>\$ 22,793,266</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,273,288	\$ 1,273,288	\$ 1,252,680	\$ (20,608)
<b>REVENUES</b>				
Charges for services	690,000	690,000	742,540	52,540
Earnings on investments	50,000	50,000	41,019	(8,981)
Miscellaneous	-	419	4,021	3,602
Total Revenues	<u>740,000</u>	<u>740,419</u>	<u>787,580</u>	<u>47,161</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	2,013,288	2,013,707	1,166,899	(846,808)
Total Expenditures	<u>2,013,288</u>	<u>2,013,707</u>	<u>1,166,899</u>	<u>(846,808)</u>
Revenues over (under) expenditures	<u>(1,273,288)</u>	<u>(1,273,288)</u>	<u>(379,319)</u>	<u>893,969</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 873,361</u>	<u>\$ 873,361</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, 2025**

	<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	\$ -
<b>REVENUES</b>				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 135,169	\$ 135,169	\$ 133,062	\$ (2,107)
<b>REVENUES</b>				
Earnings on investments	6,000	6,000	4,079	(1,921)
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>4,079</u>	<u>(1,921)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	118,919	118,919	39,262	(79,657)
Capital outlay	22,250	22,250	-	(22,250)
Total Expenditures	<u>141,169</u>	<u>141,169</u>	<u>39,262</u>	<u>(101,907)</u>
Revenues over (under) expenditures	<u>(135,169)</u>	<u>(135,169)</u>	<u>(35,183)</u>	<u>99,986</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,879</u>	<u>\$ 97,879</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,917,043	\$ 3,117,069	\$ 3,264,929	\$ 147,860
<b>REVENUES</b>				
Earnings on investments	-	-	73,506	73,506
Miscellaneous	-	18,521,766	12,092,568	(6,429,198)
Total Revenues	<u>-</u>	<u>18,521,766</u>	<u>12,166,074</u>	<u>(6,355,692)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	3,917,043	20,158,471	13,839,055	(6,319,416)
Capital outlay	-	1,480,364	1,560,013	79,649
Total Expenditures	<u>3,917,043</u>	<u>21,638,835</u>	<u>15,399,068</u>	<u>(6,239,767)</u>
Revenues over (under) expenditures	<u>(3,917,043)</u>	<u>(3,117,069)</u>	<u>(3,232,994)</u>	<u>(115,925)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,935</u>	<u>\$ 31,935</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 13,727,952	\$ 12,889,149	\$ 12,873,200	\$ (15,949)
<b>REVENUES</b>				
Fines and forfeitures	-	1,746,186	5,105,336	3,359,150
Intergovernmental	-	-	124,293	124,293
Earnings on investments	823,675	823,675	502,839	(320,836)
Miscellaneous	-	2,880	27,874	24,994
Total Revenues	<u>823,675</u>	<u>2,572,741</u>	<u>5,760,342</u>	<u>3,187,601</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	12,806,947	13,955,040	3,905,598	(10,049,442)
County Administration	464,826	554,193	48,934	(505,259)
Capital outlay	1,098,854	788,741	62,157	(726,584)
Total Expenditures	<u>14,370,627</u>	<u>15,297,974</u>	<u>4,016,689</u>	<u>(11,281,285)</u>
Revenues over (under) expenditures	<u>(13,546,952)</u>	<u>(12,725,233)</u>	<u>1,743,653</u>	<u>14,468,886</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	17,084	34,826	17,742
Transfers out	<u>(181,000)</u>	<u>(181,000)</u>	<u>(6,312)</u>	<u>174,688</u>
Total other financing sources (uses)	<u>(181,000)</u>	<u>(163,916)</u>	<u>28,514</u>	<u>192,430</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,645,367</u>	<u>\$ 14,645,367</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 68,507	\$ 68,507	\$ 69,256	\$ 749
<b>REVENUES</b>				
Earnings on investments	3,000	3,000	2,567	(433)
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>2,567</u>	<u>(433)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	71,507	71,507	-	(71,507)
Total Expenditures	<u>71,507</u>	<u>71,507</u>	<u>-</u>	<u>(71,507)</u>
Revenues over (under) expenditures	<u>(68,507)</u>	<u>(68,507)</u>	<u>2,567</u>	<u>71,074</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,823</u>	<u>\$ 71,823</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 974,312	\$ 981,942	\$ 976,127	\$ (5,815)
<b>REVENUES</b>				
Charges for services	39,000	41,300	20,420	(20,880)
Intergovernmental	992,000	992,000	788,225	(203,775)
Earnings on investments	40,000	40,000	37,477	(2,523)
Miscellaneous	1,500	58,516	61,085	2,569
Total Revenues	<u>1,072,500</u>	<u>1,131,816</u>	<u>907,207</u>	<u>(224,609)</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	2,046,812	2,113,758	1,285,984	(827,774)
Total Expenditures	<u>2,046,812</u>	<u>2,113,758</u>	<u>1,285,984</u>	<u>(827,774)</u>
Revenues over (under) expenditures	<u>(974,312)</u>	<u>(981,942)</u>	<u>(378,777)</u>	<u>603,165</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,350</u>	<u>\$ 597,350</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 3,476,629	\$ 3,476,629	\$ 3,330,211	\$ (146,418)
<b>REVENUES</b>				
Charges for services	2,342,000	2,342,000	2,456,205	114,205
Fines and forfeitures	-	-	-	-
Earnings on investments	115,000	115,000	142,233	27,233
Total Revenues	<u>2,457,000</u>	<u>2,457,000</u>	<u>2,598,438</u>	<u>141,438</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	5,933,629	5,933,629	1,458,088	(4,475,541)
Total Expenditures	<u>5,933,629</u>	<u>5,933,629</u>	<u>1,458,088</u>	<u>(4,475,541)</u>
Revenues over (under) expenditures	<u>(3,476,629)</u>	<u>(3,476,629)</u>	<u>1,140,350</u>	<u>4,616,979</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,470,561</u>	<u>\$ 4,470,561</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 16,574,784	\$ 16,616,825	\$ 16,606,422	\$ (10,403)
<b>REVENUES</b>				
Charges for services	12,650,400	12,650,400	14,426,953	1,776,553
Earnings on investments	550,000	550,000	672,199	122,199
Miscellaneous	-	730,467	703,887	(26,580)
Total Revenues	<u>13,200,400</u>	<u>13,930,867</u>	<u>15,803,039</u>	<u>1,872,172</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	11,487,186	13,474,104	8,604,013	(4,870,091)
County Administration	18,112,998	17,002,212	2,435,069	(14,567,143)
Capital outlay	175,000	71,376	46,376	(25,000)
Total Expenditures	<u>29,775,184</u>	<u>30,547,692</u>	<u>11,085,458</u>	<u>(19,462,234)</u>
Revenues over (under) expenditures	<u>(16,574,784)</u>	<u>(16,616,825)</u>	<u>4,717,581</u>	<u>21,334,406</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,324,003</u>	<u>\$ 21,324,003</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - BOARDING HOME FINES AND FEES**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 114,067	\$ 114,067	\$ 117,157	\$ 3,090
<b>REVENUES</b>				
Charges for services	185,000	185,000	108,632	(76,368)
Earnings on investments	5,000	5,000	5,345	345
Total Revenues	<u>190,000</u>	<u>190,000</u>	<u>113,977</u>	<u>(76,023)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	<u>304,067</u>	<u>304,067</u>	<u>304,067</u>	<u>-</u>
Total Expenditures	<u>304,067</u>	<u>304,067</u>	<u>304,067</u>	<u>-</u>
Revenues over (under) expenditures	<u>(114,067)</u>	<u>(114,067)</u>	<u>(190,090)</u>	<u>(76,023)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (72,933)</u>	<u>\$ (72,933)</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - LOOSE LAW ENFORCEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 702,535	\$ 952,871	\$ 589,140	\$ (363,731)
<b>REVENUES</b>				
Intergovernmental	-	784,563	784,563	-
Earnings on investments	35,000	35,000	27,427	(7,573)
Total Revenues	<u>35,000</u>	<u>819,563</u>	<u>811,990</u>	<u>(7,573)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	489,356	1,989,234	502,666	(1,486,568)
County Administration	248,179	-	-	-
Total Expenditures	<u>737,535</u>	<u>1,989,234</u>	<u>502,666</u>	<u>(1,486,568)</u>
Revenues over (under) expenditures	<u>(702,535)</u>	<u>(1,169,671)</u>	<u>309,324</u>	<u>1,478,995</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	263,266	626,997	363,731
Transfers out	-	(46,466)	(626,997)	(580,531)
Total other financing sources (uses)	<u>-</u>	<u>216,800</u>	<u>-</u>	<u>(216,800)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898,464</u>	<u>\$ 898,464</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,171,951	\$ 1,171,951	\$ 1,262,382	\$ 90,431
<b>REVENUES</b>				
Earnings on investments	44,000	44,000	50,783	6,783
Miscellaneous	721,500	721,500	317,413	(404,087)
Total Revenues	<u>765,500</u>	<u>765,500</u>	<u>368,196</u>	<u>(397,304)</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	1,937,451	1,937,451	148,130	(1,789,321)
Total Expenditures	<u>1,937,451</u>	<u>1,937,451</u>	<u>148,130</u>	<u>(1,789,321)</u>
Revenues over (under) expenditures	<u>(1,171,951)</u>	<u>(1,171,951)</u>	<u>220,066</u>	<u>1,392,017</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	(6,000)	(6,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,476,448</u>	<u>\$ 1,476,448</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 617,592	\$ 617,592	\$ 625,700	\$ 8,108
<b>REVENUES</b>				
Charges for services	12,000	12,000	1,330	(10,670)
Earnings on investments	36,000	36,000	24,363	(11,637)
Total Revenues	<u>48,000</u>	<u>48,000</u>	<u>25,693</u>	<u>(22,307)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	648,092	648,092	1,089	(647,003)
Capital outlay	17,500	17,500	-	(17,500)
Total Expenditures	<u>665,592</u>	<u>665,592</u>	<u>1,089</u>	<u>(664,503)</u>
Revenues over (under) expenditures	<u>(617,592)</u>	<u>(617,592)</u>	<u>24,604</u>	<u>642,196</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 650,304</u>	<u>\$ 650,304</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 2,659,945	\$ 2,659,945	\$ 2,512,925	\$ (147,020)
<b>REVENUES</b>				
Charges for services	5,010,000	5,010,000	5,315,070	305,070
Earnings on investments	95,000	95,000	91,003	(3,997)
Miscellaneous	10,000	10,000	-	(10,000)
Total Revenues	<u>5,115,000</u>	<u>5,115,000</u>	<u>5,406,073</u>	<u>291,073</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	7,724,945	7,767,045	5,223,795	(2,543,250)
Capital outlay	50,000	-	-	-
Total Expenditures	<u>7,774,945</u>	<u>7,767,045</u>	<u>5,223,795</u>	<u>(2,543,250)</u>
Revenues over (under) expenditures	<u>(2,659,945)</u>	<u>(2,652,045)</u>	<u>182,278</u>	<u>2,834,323</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(7,900)	(7,900)	-
Total other financing sources (uses)	<u>-</u>	<u>(7,900)</u>	<u>(7,900)</u>	<u>-</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,687,303</u>	<u>\$ 2,687,303</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 4,928,123	\$ 4,928,123	\$ 5,150,402	\$ 222,279
<b>REVENUES</b>				
Charges for services	2,585,000	2,585,000	2,791,825	206,825
Earnings on investments	210,000	210,000	189,368	(20,632)
Total Revenues	<u>2,795,000</u>	<u>2,795,000</u>	<u>2,981,193</u>	<u>186,193</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	2,604,729	2,604,729	2,044,140	(560,589)
County Administration	5,118,394	5,118,394	-	(5,118,394)
Total Expenditures	<u>7,723,123</u>	<u>7,723,123</u>	<u>2,044,140</u>	<u>(5,678,983)</u>
Revenues over (under) expenditures	<u>(4,928,123)</u>	<u>(4,928,123)</u>	<u>937,053</u>	<u>5,865,176</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,087,455</u>	<u>\$ 6,087,455</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 206	\$ 206	\$ 205	\$ (1)
<b>REVENUES</b>				
Charges for services	-	-	50	50
Earnings on investments	6	6	8	2
Total Revenues	<u>6</u>	<u>6</u>	<u>58</u>	<u>52</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	<u>212</u>	<u>212</u>	<u>-</u>	<u>(212)</u>
Total Expenditures	<u>212</u>	<u>212</u>	<u>-</u>	<u>(212)</u>
Revenues over (under) expenditures	<u>(206)</u>	<u>(206)</u>	<u>58</u>	<u>264</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 263</u>	<u>\$ 263</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,717,512	\$ 1,717,512	\$ 1,694,611	\$ (22,901)
<b>REVENUES</b>				
Charges for services	225,000	225,000	190,640	(34,360)
Earnings on investments	70,000	70,000	61,990	(8,010)
Total Revenues	<u>295,000</u>	<u>295,000</u>	<u>252,630</u>	<u>(42,370)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	1,736,684	1,676,684	-	(1,676,684)
Health and Human Services	275,828	335,828	98,714	(237,114)
Total Expenditures	<u>2,012,512</u>	<u>2,012,512</u>	<u>98,714</u>	<u>(1,913,798)</u>
Revenues over (under) expenditures	<u>(1,717,512)</u>	<u>(1,717,512)</u>	<u>153,916</u>	<u>1,871,428</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,848,527</u>	<u>\$ 1,848,527</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,505,757	\$ 1,505,757	\$ 1,466,352	\$ (39,405)
<b>REVENUES</b>				
Charges for services	2,506,700	2,506,700	2,738,460	231,760
Earnings on investments	65,000	65,000	30,920	(34,080)
Total Revenues	<u>2,571,700</u>	<u>2,571,700</u>	<u>2,769,380</u>	<u>197,680</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	<u>4,077,457</u>	<u>4,077,457</u>	<u>3,894,908</u>	<u>(182,549)</u>
Total Expenditures	<u>4,077,457</u>	<u>4,077,457</u>	<u>3,894,908</u>	<u>(182,549)</u>
Revenues over (under) expenditures	<u>(1,505,757)</u>	<u>(1,505,757)</u>	<u>(1,125,528)</u>	<u>380,229</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340,824</u>	<u>\$ 340,824</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 5,725,605	\$ 5,725,605	\$ 5,868,119	\$ 142,514
<b>REVENUES</b>				
Charges for services	3,525,000	3,525,000	3,903,018	378,018
Earnings on investments	200,000	200,000	230,417	30,417
Miscellaneous	40,000	40,000	36,170	(3,830)
Total Revenues	<u>3,765,000</u>	<u>3,765,000</u>	<u>4,169,605</u>	<u>404,605</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	9,490,605	9,490,605	3,161,959	(6,328,646)
Total Expenditures	<u>9,490,605</u>	<u>9,490,605</u>	<u>3,161,959</u>	<u>(6,328,646)</u>
Revenues over (under) expenditures	<u>(5,725,605)</u>	<u>(5,725,605)</u>	<u>1,007,646</u>	<u>6,733,251</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,875,765</u>	<u>\$ 6,875,765</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 334,124	\$ 334,124	\$ 375,138	\$ 41,014
<b>REVENUES</b>				
Earnings on investments	12,000	12,000	18,836	6,836
Miscellaneous	205,000	205,000	340,929	135,929
Total Revenues	<u>217,000</u>	<u>217,000</u>	<u>359,765</u>	<u>142,765</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	<u>551,124</u>	<u>551,124</u>	<u>87,661</u>	<u>(463,463)</u>
Total Expenditures	<u>551,124</u>	<u>551,124</u>	<u>87,661</u>	<u>(463,463)</u>
Revenues over (under) expenditures	<u>(334,124)</u>	<u>(334,124)</u>	<u>272,104</u>	<u>606,228</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,242</u>	<u>\$ 647,242</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - OPIOID SETTLEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>				
Intergovernmental	-	4,458,979	4,458,979	-
Earnings on investments	-	-	68,441	68,441
Total Revenues	<u>-</u>	<u>4,458,979</u>	<u>4,527,420</u>	<u>68,441</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	-	4,458,979	4,000,000	(458,979)
Total Expenditures	<u>-</u>	<u>4,458,979</u>	<u>4,000,000</u>	<u>(458,979)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>527,420</u>	<u>527,420</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 527,420</u>	<u>\$ 527,420</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - CHILD SAFETY FEE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>				
Charges for services	-	-	2,260,708	2,260,708
Earnings on investments	-	-	34,000	34,000
Total Revenues	<u>-</u>	<u>-</u>	<u>2,294,708</u>	<u>2,294,708</u>
<b>EXPENDITURES</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,294,708</u>	<u>2,294,708</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,294,708</u>	<u>\$ 2,294,708</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 1,484,944	\$ 1,484,944	\$ 1,591,765	\$ 106,821
<b>REVENUES</b>				
Charges for services	1,001,100	1,001,100	1,130,306	129,206
Earnings on investments	65,000	65,000	51,768	(13,232)
Total Revenues	<u>1,066,100</u>	<u>1,066,100</u>	<u>1,182,074</u>	<u>115,974</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	1,613,060	1,613,060	1,463,639	(149,421)
County Administration	937,984	937,984	196,782	(741,202)
Total Expenditures	<u>2,551,044</u>	<u>2,551,044</u>	<u>1,660,421</u>	<u>(890,623)</u>
Revenues over (under) expenditures	<u>(1,484,944)</u>	<u>(1,484,944)</u>	<u>(478,347)</u>	<u>1,006,597</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,113,418</u>	<u>\$ 1,113,418</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 6,567,648	\$ 8,827,117	\$ 7,476,382	\$ (1,350,735)
<b>REVENUES</b>				
Intergovernmental	-	1,286,000	977,651	(308,349)
Earnings on investments	80,000	80,000	249,485	169,485
Miscellaneous	250,000	3,101,574	3,753,399	651,825
Total Revenues	<u>330,000</u>	<u>4,467,574</u>	<u>4,980,535</u>	<u>512,961</u>
<b>EXPENDITURES</b>				
Current operating:				
Health and Human Services	6,897,648	10,278,649	2,625,185	(7,653,464)
Capital outlay	-	1,225,304	831,409	(393,895)
Total Expenditures	<u>6,897,648</u>	<u>11,503,953</u>	<u>3,456,594</u>	<u>(8,047,359)</u>
Revenues over (under) expenditures	<u>(6,567,648)</u>	<u>(7,036,379)</u>	<u>1,523,941</u>	<u>8,560,320</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(1,790,738)	(407,632)	1,383,106
Total other financing sources (uses)	<u>-</u>	<u>(1,790,738)</u>	<u>(407,632)</u>	<u>1,383,106</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,592,691</u>	<u>\$ 8,592,691</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 28,415,506	\$ 28,417,520	\$ 27,770,325	\$ (647,195)
<b>REVENUES</b>				
Charges for services	425,000	425,000	306,460	(118,540)
Intergovernmental	-	11,895,088	11,924,538	29,450
Earnings on investments	938,500	938,500	1,081,493	142,993
Miscellaneous	13,011,000	13,011,000	4,182	(13,006,818)
Total Revenues	<u>14,374,500</u>	<u>26,269,588</u>	<u>13,316,673</u>	<u>(12,952,915)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	248,011	250,026	17,726	(232,300)
County Administration	10,358,385	10,358,385	152,715	(10,205,670)
Health and Human Services	31,938,520	43,704,950	10,245,181	(33,459,769)
Roads and Bridges	155,000	155,000	-	(155,000)
Capital outlay	90,090	215,177	119,565	(95,612)
Total Expenditures	<u>42,790,006</u>	<u>54,683,538</u>	<u>10,535,187</u>	<u>(44,148,351)</u>
Revenues over (under) expenditures	<u>(28,415,506)</u>	<u>(28,413,950)</u>	<u>2,781,486</u>	<u>31,195,436</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(3,570)	(218,758)	(215,188)
Total other financing sources (uses)	<u>-</u>	<u>(3,570)</u>	<u>(218,758)</u>	<u>(215,188)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,333,053</u>	<u>\$ 30,333,053</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>				
Earnings on investments	1,848,848	1,848,848	293,616	(1,555,232)
Miscellaneous	97,666,084	97,252,517	26,000,735	(71,251,782)
Total Revenues	<u>99,514,932</u>	<u>99,101,365</u>	<u>26,294,351</u>	<u>(72,807,014)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	49,376,046	48,962,979	7,762,687	(41,200,292)
Debt service:				
Principal retirement	2,810,000	2,810,000	-	(2,810,000)
Debt issuance costs	2,708,333	2,708,333	-	(2,708,333)
Interest and fiscal charges	908,750	908,750	-	(908,750)
Total Expenditures	<u>55,803,129</u>	<u>55,390,062</u>	<u>7,762,687</u>	<u>(47,627,375)</u>
Revenues over (under) expenditures	<u>43,711,803</u>	<u>43,711,303</u>	<u>18,531,664</u>	<u>(25,179,639)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ 43,711,803</u>	<u>\$ 43,711,303</u>	<u>\$ 18,531,664</u>	<u>\$ (25,179,639)</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 19,780,706	\$ 19,780,706
<b>REVENUES</b>				
Intergovernmental	-	45,866,705	39,593,004	(6,273,701)
Total Revenues	<u>-</u>	<u>45,866,705</u>	<u>39,593,004</u>	<u>(6,273,701)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	45,866,705	39,593,004	(6,273,701)
Total Expenditures	<u>-</u>	<u>45,866,705</u>	<u>39,593,004</u>	<u>(6,273,701)</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>\$ 19,780,706</u>	<u>\$ 19,780,706</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 6,250,751	\$ 6,250,751
<b>REVENUES</b>				
Intergovernmental	-	2,068,721,696	81,227,599	(1,987,494,097)
Total Revenues	<u>-</u>	<u>2,068,721,696</u>	<u>81,227,599</u>	<u>(1,987,494,097)</u>
<b>EXPENDITURES</b>				
Current operating:				
Flood Control	-	2,068,721,696	81,227,599	(1,987,494,097)
Total Expenditures	<u>-</u>	<u>2,068,721,696</u>	<u>81,227,599</u>	<u>(1,987,494,097)</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>\$ 6,250,751</u>	<u>\$ 6,250,751</u>

**HARRIS COUNTY, TEXAS**  
**GENERAL FUND - ARPA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ 175,345,904	\$ 175,345,904
<b>REVENUES</b>				
Intergovernmental	-	399,914,230	214,920,100	(184,994,130)
Total Revenues	<u>-</u>	<u>399,914,230</u>	<u>214,920,100</u>	<u>(184,994,130)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	11,146,039	9,422,847	(1,723,192)
County Administration	-	207,308,186	111,829,865	(95,478,321)
Health and Human Services	-	181,460,005	93,667,388	(87,792,617)
Total Expenditures	<u>-</u>	<u>399,914,230</u>	<u>214,920,100</u>	<u>(184,994,130)</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>\$ 175,345,904</u>	<u>\$ 175,345,904</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, 2025**

	<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
<b>REVENUES</b>				
Intergovernmental	-	2,500,000	-	(2,500,000)
Total Revenues	<u>-</u>	<u>2,500,000</u>	<u>-</u>	<u>(2,500,000)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	-	2,500,000	2,500,000	-
Total Expenditures	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2025**

	<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
<b>REVENUES</b>				
Intergovernmental	-	1,185,849	-	(1,185,849)
Total Revenues	<u>-</u>	<u>1,185,849</u>	<u>-</u>	<u>(1,185,849)</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	-	1,185,849	1,185,849	-
Total Expenditures	<u>-</u>	<u>1,185,849</u>	<u>1,185,849</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,185,849)</u>	<u>(1,185,849)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - HARRIS COUNTY STATE AND LOCAL GRANTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (321,803)	\$ (321,803)
<b>REVENUES</b>				
Intergovernmental	-	58,682,536	21,444,244	(37,238,292)
Total Revenues	<u>-</u>	<u>58,682,536</u>	<u>21,444,244</u>	<u>(37,238,292)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	15,714,283	6,055,612	(9,658,671)
Parks	-	763,406	33,924	(729,482)
County Administration	-	28,990,597	11,343,000	(17,647,597)
Health and Human Services	-	9,381,386	3,376,282	(6,005,104)
Roads and Bridges	-	3,832,864	635,426	(3,197,438)
Total Expenditures	<u>-</u>	<u>58,682,536</u>	<u>21,444,244</u>	<u>(37,238,292)</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>\$ (321,803)</u>	<u>\$ (321,803)</u>

**HARRIS COUNTY, TEXAS**  
**SPECIAL REVENUE - HARRIS COUNTY FEDERAL AND OTHER GRANTS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)**  
**BUDGET AND ACTUAL - BUDGETARY BASIS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ -	\$ -	\$ (55,307,395)	\$ (55,307,395)
<b>REVENUES</b>				
Intergovernmental	-	1,278,636,321	328,694,462	(949,941,859)
Miscellaneous	-	78,461,494	19,200,291	(59,261,203)
Total Revenues	<u>-</u>	<u>1,357,097,815</u>	<u>347,894,753</u>	<u>(1,009,203,062)</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	82,694,356	40,373,077	(42,321,279)
Parks	-	2,530,461	410,159	(2,120,302)
County Administration	-	417,159,061	44,059,161	(373,099,900)
Health and Human Services	-	840,505,528	261,068,797	(579,436,731)
Flood Control	-	8,957	-	(8,957)
Roads and Bridges	-	14,198,918	1,983,559	(12,215,359)
Debt service:				
Principal retirement	-	534	-	(534)
Total Expenditures	<u>-</u>	<u>1,357,097,815</u>	<u>347,894,753</u>	<u>(1,009,203,062)</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>\$ (55,307,395)</u>	<u>\$ (55,307,395)</u>

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**HARRIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE**  
**September 30, 2025**

	<u>Roads</u>	<u>Flood Control</u>	<u>Total</u>
<b>ASSETS</b>			
Restricted cash and cash equivalents	\$ 55,697,435	\$ 106,996,306	\$ 162,693,741
Receivables:			
Taxes, net	649,796	401,916	1,051,712
Other, net	1,717	1,358	3,075
Total assets	<u>56,348,948</u>	<u>107,399,580</u>	<u>163,748,528</u>
<b>LIABILITIES</b>			
Vouchers payable	-	156,067	156,067
Total liabilities	<u>-</u>	<u>156,067</u>	<u>156,067</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	649,796	401,916	1,051,712
Total deferred inflows of resources	<u>649,796</u>	<u>401,916</u>	<u>1,051,712</u>
<b>FUND BALANCES</b>			
Restricted	<u>55,699,152</u>	<u>106,841,597</u>	<u>162,540,749</u>
Total fund balances	<u>55,699,152</u>	<u>106,841,597</u>	<u>162,540,749</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 56,348,948</u>	 <u>\$ 107,399,580</u>	 <u>\$ 163,748,528</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, 2025**

	<u>Roads</u>	<u>Flood Control</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 90,572,772	\$ 70,017,966	\$ 160,590,738
Earnings on investments	2,297,874	2,752,590	5,050,464
Miscellaneous	40,650	34,800	75,450
Total revenues	<u>92,911,296</u>	<u>72,805,356</u>	<u>165,716,652</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	59,130,000	57,625,000	116,755,000
Debt issuance costs	876,175	836,628	1,712,803
Interest	38,657,809	57,238,123	95,895,932
Total expenditures	<u>98,663,984</u>	<u>115,699,751</u>	<u>214,363,735</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,752,688)</u>	<u>(42,894,395)</u>	<u>(48,647,083)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	204,529	53,144,508	53,349,037
Transfers out	(81,946,021)	(267,328)	(82,213,349)
Refunding bonds issued	233,645,000	131,975,000	365,620,000
Premium on bonds issued	15,972,570	9,640,661	25,613,231
Payments to escrow agent	(169,974,691)	(143,345,503)	(313,320,194)
Total other financing sources (uses)	<u>(2,098,613)</u>	<u>51,147,338</u>	<u>49,048,725</u>
Net changes in fund balances	(7,851,301)	8,252,943	401,642
Fund balances, beginning	63,550,453	98,588,654	162,139,107
Fund balances, ending	<u>\$ 55,699,152</u>	<u>\$ 106,841,597</u>	<u>\$ 162,540,749</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 62,014,434	\$ 62,220,971	\$ 63,934,396	\$ 1,713,425
<b>REVENUES</b>				
Taxes	90,402,955	90,402,955	90,572,629	169,674
Earnings on investments	665,000	665,000	2,297,874	1,632,874
Miscellaneous	14,330	14,330	40,650	26,320
Total Revenues	<u>91,082,285</u>	<u>91,082,285</u>	<u>92,911,153</u>	<u>1,828,868</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal retirement	56,667,798	56,667,798	59,130,000	2,462,202
Debt issuance costs	29,012,740	30,350,606	72,980	(30,277,626)
Interest and fiscal charges	66,859,139	66,859,139	38,657,809	(28,201,330)
Total Expenditures	<u>152,539,677</u>	<u>153,877,543</u>	<u>97,860,789</u>	<u>(56,016,754)</u>
Revenues over (under) expenditures	(61,457,392)	(62,795,258)	(4,949,636)	57,845,622
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	173,704,350	174,364,588	660,238
Transfers out	(557,042)	(252,772,942)	(4,096,717)	248,676,225
Other financing sources	-	249,617,570	249,617,570	-
Other financing (uses)	-	(169,974,691)	(169,974,691)	-
Total other financing sources (uses)	<u>(557,042)</u>	<u>574,287</u>	<u>249,910,750</u>	<u>249,336,463</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,895,510</u>	<u>\$ 308,895,510</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 93,317,228	\$ 93,317,228	\$ 98,587,342	\$ 5,270,114
<b>REVENUES</b>				
Taxes	69,622,034	69,622,034	70,017,919	395,885
Earnings on investments	1,382,800	1,382,800	2,752,590	1,369,790
Miscellaneous	37,400	37,400	34,800	(2,600)
Total Revenues	<u>71,042,234</u>	<u>71,042,234</u>	<u>72,805,309</u>	<u>1,763,075</u>
<b>EXPENDITURES</b>				
Current operating:				
Flood Control	88,783,307	88,537,807	-	(88,537,807)
Debt Service:				
Principal retirement	27,047,998	27,047,998	57,625,000	30,577,002
Debt issuance costs	5,110,000	6,194,068	680,562	(5,513,506)
Interest and fiscal charges	55,348,508	55,348,508	57,238,121	1,889,613
Total Expenditures	<u>176,289,813</u>	<u>177,128,381</u>	<u>115,543,683</u>	<u>(61,584,698)</u>
Revenues over (under) expenditures	(105,247,579)	(106,086,147)	(42,738,374)	63,347,773
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	43,968,450	190,281,869	199,460,984	9,179,115
Transfers out	(32,038,099)	(175,783,108)	(146,583,804)	29,199,304
Other financing sources	-	141,615,661	141,615,661	-
Other financing (uses)	-	(143,345,503)	(143,345,503)	-
Total other financing sources (uses)	<u>11,930,351</u>	<u>12,768,919</u>	<u>51,147,338</u>	<u>38,378,419</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,996,306</u>	<u>\$ 106,996,306</u>

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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.

**FLOOD CONTROL DISTRICT** - This fund is used to account for construction of flood control and drainage improvements.

**HARRIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS**  
**September 30, 2025**

	<u>Roads</u>	<u>Permanent Improvements</u>	<u>Flood Control</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments:				
Cash and cash equivalents	\$ 122,421,572	\$ 471,802,667	\$ 39,582,120	\$ 633,806,359
Investments	192,608,513	2,630,738	56,037,526	251,276,777
Receivables:				
Accounts, net	19,078,176	6,848,456	6,935,501	32,862,133
Accrued interest	1,383,246	-	50,682	1,433,928
Other, net	-	-	10,224,162	10,224,162
Due from other funds	-	11,843,405	97,249,810	109,093,215
Prepays and other assets	-	3,699,318	19,568,893	23,268,211
Total assets	<u>335,491,507</u>	<u>496,824,584</u>	<u>229,648,694</u>	<u>1,061,964,785</u>
<b>LIABILITIES</b>				
Vouchers payable	25,743,654	53,798,449	13,752,627	93,294,730
Accrued payroll	-	258,946	-	258,946
Retainage payable	7,108,047	4,767,634	1,629,924	13,505,605
Due to other funds	6,275,881	30,322,646	4,414,105	41,012,632
Unearned revenue	2,621,821	416,210	11,968,863	15,006,894
Total liabilities	<u>41,749,403</u>	<u>89,563,885</u>	<u>31,765,519</u>	<u>163,078,807</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - other	13,573,712	6,422,999	1,080,809	21,077,520
Total deferred inflows of resources	<u>13,573,712</u>	<u>6,422,999</u>	<u>1,080,809</u>	<u>21,077,520</u>
<b>FUND BALANCES</b>				
Nonspendable	-	3,699,318	19,568,893	23,268,211
Restricted	156,948,476	390,685,350	177,233,473	724,867,299
Committed	123,219,916	6,453,032	-	129,672,948
Total fund balances	<u>280,168,392</u>	<u>400,837,700</u>	<u>196,802,366</u>	<u>877,808,458</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 335,491,507</u>	<u>\$ 496,824,584</u>	<u>\$ 229,648,694</u>	<u>\$ 1,061,964,785</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, 2025**

	Roads	Permanent Improvements	Formerly Major Fund Flood Control	Total
<b>REVENUES</b>				
Intergovernmental	\$ 815,220	\$ -	\$ 10,141,646	\$ 10,956,866
Earnings on investments	11,765,397	4,242,524	8,377,316	24,385,237
Miscellaneous	62,021,948	6,491,856	4,172,760	72,686,564
Total revenues	<u>74,602,565</u>	<u>10,734,380</u>	<u>22,691,722</u>	<u>108,028,667</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	-	12,594,580	-	12,594,580
Parks	-	4,700,158	-	4,700,158
County Administration	20,472,240	155,227,452	-	175,699,692
Health and Human Services	-	1,714,660	-	1,714,660
Flood Control	-	-	46,500,992	46,500,992
Roads and Bridges	35,860,451	3,934,481	-	39,794,932
Capital outlay	130,885,016	135,148,824	75,129,601	341,163,441
Total expenditures	<u>187,217,707</u>	<u>313,320,155</u>	<u>121,630,593</u>	<u>622,168,455</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(112,615,142)</u>	<u>(302,585,775)</u>	<u>(98,938,871)</u>	<u>(514,139,788)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	81,746,968	35,537,854	3,730,095	121,014,917
Transfers out	(6,086,905)	(14,466,495)	(107,524,511)	(128,077,911)
Commercial paper issued	108,220,000	223,295,000	-	331,515,000
Total other financing sources (uses)	<u>183,880,063</u>	<u>244,366,359</u>	<u>(103,794,416)</u>	<u>324,452,006</u>
Net change in fund balances	71,264,921	(58,219,416)	(202,733,287)	(189,687,782)
Fund balances, as previously reported	208,903,471	459,057,116	-	667,960,587
Change within financial reporting entity (major to nonmajor fund)	-	-	399,535,653	399,535,653
Fund balances, as restated	<u>208,903,471</u>	<u>459,057,116</u>	<u>399,535,653</u>	<u>1,067,496,240</u>
Fund balances, ending	<u>\$ 280,168,392</u>	<u>\$ 400,837,700</u>	<u>\$ 196,802,366</u>	<u>\$ 877,808,458</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 361,181,199	\$ 238,394,557	\$ 250,587,789	\$ 12,193,232
<b>REVENUES</b>				
Intergovernmental	-	654,152	802,644	148,492
Earnings on investments	-	9,992,124	10,977,357	985,233
Miscellaneous	-	34,253,062	64,032,617	29,779,555
Total Revenues	<u>-</u>	<u>44,899,338</u>	<u>75,812,618</u>	<u>30,913,280</u>
<b>EXPENDITURES</b>				
Current operating:				
County Administration	384,006,242	450,628,389	19,124,298	(431,504,091)
Roads and Bridges	192,078,814	188,514,009	28,870,349	(159,643,660)
Capital outlay	228,938,296	336,412,809	131,613,143	(204,799,666)
Total Expenditures	<u>805,023,352</u>	<u>975,555,207</u>	<u>179,607,790</u>	<u>(795,947,417)</u>
Revenues over (under) expenditures	<u>(805,023,352)</u>	<u>(930,655,869)</u>	<u>(103,795,172)</u>	<u>826,860,697</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	80,114,390	81,746,968	1,632,578
Transfers out	(47,847)	(13,973,078)	(6,086,905)	7,886,173
Other financing sources	443,890,000	626,120,000	108,220,000	(517,900,000)
Total other financing sources (uses)	<u>443,842,153</u>	<u>692,261,312</u>	<u>183,880,063</u>	<u>(508,381,249)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,672,680</u>	<u>\$ 330,672,680</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 583,065,232	\$ 492,223,846	\$ 485,721,272	\$ (6,502,574)
<b>REVENUES</b>				
Earnings on investments	-	4,887,390	4,205,617	(681,773)
Miscellaneous	-	5,609,154	12,308,042	6,698,888
Total Revenues	<u>-</u>	<u>10,496,544</u>	<u>16,513,659</u>	<u>6,017,115</u>
<b>EXPENDITURES</b>				
Current operating:				
Administration of Justice	52,413,557	60,190,916	15,537,116	(44,653,800)
Parks	13,453,179	19,575,982	3,003,674	(16,572,308)
County Administration	1,148,702,344	1,141,163,150	156,511,562	(984,651,588)
Health and Human Services	4,230,818	7,790,818	1,717,304	(6,073,514)
Roads and Bridges	5,452,096	28,006,302	2,281,257	(25,725,045)
Capital outlay	81,166,505	257,409,809	124,202,116	(133,207,693)
Debt service:				
Debt issuance costs	51,500	51,500	-	(51,500)
Total Expenditures	<u>1,305,469,999</u>	<u>1,514,188,477</u>	<u>303,253,029</u>	<u>(1,210,935,448)</u>
Revenues over (under) expenditures	<u>(1,305,469,999)</u>	<u>(1,503,691,933)</u>	<u>(286,739,370)</u>	<u>1,216,952,563</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	35,317,522	35,537,854	220,332
Transfers out	(3,885,233)	(19,504,435)	(14,466,495)	5,037,940
Other financing sources	726,290,000	995,655,000	223,570,000	(772,085,000)
Total other financing sources (uses)	<u>722,404,767</u>	<u>1,011,468,087</u>	<u>244,641,359</u>	<u>(766,826,728)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443,623,261</u>	<u>\$ 443,623,261</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, 2025**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 389,167,801	\$ 397,328,921	\$ 384,071,189	\$ (13,257,732)
<b>REVENUES</b>				
Intergovernmental	-	326,140	326,140	-
Earnings on investments	-	12,750,609	8,166,007	(4,584,602)
Miscellaneous	-	9,011,286	3,571,016	(5,440,270)
Total Revenues	<u>-</u>	<u>22,088,035</u>	<u>12,063,163</u>	<u>(10,024,872)</u>
<b>EXPENDITURES</b>				
Current operating:				
Flood Control	684,799,208	683,315,227	38,978,384	(644,336,843)
Capital outlay	337,193,762	365,684,655	75,502,273	(290,182,382)
Total Expenditures	<u>1,021,992,970</u>	<u>1,048,999,882</u>	<u>114,480,657</u>	<u>(934,519,225)</u>
Revenues over (under) expenditures	<u>(1,021,992,970)</u>	<u>(1,026,911,847)</u>	<u>(102,417,494)</u>	<u>924,494,353</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	5,279,586	5,279,586
Transfers out	(67,174,831)	(70,417,074)	(109,074,002)	(38,656,928)
Other financing sources	700,000,000	700,000,000	-	(700,000,000)
Total other financing sources (uses)	<u>632,825,169</u>	<u>629,582,926</u>	<u>(103,794,416)</u>	<u>(733,377,342)</u>
Available resources under (over) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,859,279</u>	<u>\$ 177,859,279</u>

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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, 2025**

	<b>Parking Facilities</b>	<b>Sheriff's Commissary</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 7,179,416	\$ 7,517,824	\$ 14,697,240
Investments	3,975,525	14,058,923	18,034,448
Receivable, net	-	105,116	105,116
Accrued interest receivable	-	34,634	34,634
Other receivable, net	408,873	329,414	738,287
Total current assets	<u>11,563,814</u>	<u>22,045,911</u>	<u>33,609,725</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	6,373,196	6,482,248
Accumulated depreciation	(14,964,427)	(5,849,395)	(20,813,822)
Total noncurrent assets	<u>27,274,983</u>	<u>678,801</u>	<u>27,953,784</u>
Total assets	<u>38,838,797</u>	<u>22,724,712</u>	<u>61,563,509</u>
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	344,943	1,095,623	1,440,566
Accrued payroll	12,964	92,037	105,001
Unearned revenue	-	11,309	11,309
Current portion of long-term liabilities	830	36,434	37,264
Total current liabilities	<u>358,737</u>	<u>1,235,403</u>	<u>1,594,140</u>
Noncurrent liabilities:			
Noncurrent portion of compensatory time payable	46	4,589	4,635
Total noncurrent liabilities	<u>46</u>	<u>4,589</u>	<u>4,635</u>
Total liabilities	<u>358,783</u>	<u>1,239,992</u>	<u>1,598,775</u>
<b>NET POSITION</b>			
Net investment in capital assets	27,274,983	678,801	27,953,784
Unrestricted	11,205,031	20,805,919	32,010,950
Total net position	<u>\$ 38,480,014</u>	<u>\$ 21,484,720</u>	<u>\$ 59,964,734</u>

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS**  
**For The Fiscal Year Ended September 30, 2025**

	<b>Parking Facilities</b>	<b>Sheriff's Commissary</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Sales	\$ -	\$ 6,063,928	\$ 6,063,928
User fees	5,183,566	-	5,183,566
Miscellaneous	-	1,211	1,211
Total operating revenues	<u>5,183,566</u>	<u>6,065,139</u>	<u>11,248,705</u>
<b>OPERATING EXPENSES</b>			
Salaries	232,346	1,078,154	1,310,500
Materials and supplies	-	1,192,284	1,192,284
Services and fees	5,327,270	5,263,680	10,590,950
Utilities	117,482	-	117,482
Depreciation	719,738	205,169	924,907
Total operating expenses	<u>6,396,836</u>	<u>7,739,287</u>	<u>14,136,123</u>
Operating income (loss)	<u>(1,213,270)</u>	<u>(1,674,148)</u>	<u>(2,887,418)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Earnings on investments	470,663	919,314	1,389,977
Total nonoperating revenues (expenses)	<u>470,663</u>	<u>919,314</u>	<u>1,389,977</u>
Income (loss) before transfers	<u>(742,607)</u>	<u>(754,834)</u>	<u>(1,497,441)</u>
Change in net position	(742,607)	(754,834)	(1,497,441)
Net position, beginning	39,222,621	22,239,554	61,462,175
Net position, ending	<u>\$ 38,480,014</u>	<u>\$ 21,484,720</u>	<u>\$ 59,964,734</u>

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Parking Facilities</u>	<u>Sheriff's Commissary</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 5,166,123	\$ 6,143,085	\$11,309,208
Payments to employees	(224,236)	(1,075,223)	(1,299,459)
Payments to vendors	(6,207,891)	(6,555,142)	(12,763,033)
Net cash provided by (used for) operating activities	<u>(1,266,004)</u>	<u>(1,487,280)</u>	<u>(2,753,284)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets	-	(41,765)	(41,765)
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(41,765)</u>	<u>(41,765)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases and allocation of investments	(3,975,525)	(19,194,674)	(23,170,199)
Proceeds from sales and maturities of investments	-	17,045,341	17,045,341
Interest received	470,663	937,547	1,408,210
Net cash provided by (used for) investing activities	<u>(3,504,862)</u>	<u>(1,211,786)</u>	<u>(4,716,648)</u>
Net change in cash and cash equivalents	<u>(4,770,866)</u>	<u>(2,740,831)</u>	<u>(7,511,697)</u>
Cash and cash equivalents, beginning	<u>11,950,282</u>	<u>10,258,655</u>	<u>22,208,937</u>
Cash and cash equivalents, ending	<u>\$ 7,179,416</u>	<u>\$ 7,517,824</u>	<u>\$14,697,240</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:</b>			
Operating income (loss)	\$ (1,213,270)	\$ (1,674,148)	\$ (2,887,418)
Adjustment to reconcile operating gain (loss) to net cash provided by (used for) operating activities:			
Depreciation/amortization	719,738	205,169	924,907
Change in assets and liabilities:			
Receivables, net	(17,443)	80,356	62,913
Vouchers payable and accrued liabilities	(763,139)	(99,178)	(862,317)
Unearned revenue	-	(2,410)	(2,410)
Compensatory time payable	8,110	2,931	11,041
Net cash provided by (used for) operating activities	<u>\$ (1,266,004)</u>	<u>\$ (1,487,280)</u>	<u>\$ (2,753,284)</u>
<b>Non-Cash Operating, Capital and Related Financing, and Investing Activities</b>			
Increase/(decrease) in the fair value of investments	<u>\$ 3,975,525</u>	<u>\$ 15,650</u>	<u>\$ 3,991,175</u>

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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, 2025**

	<u>Vehicle Maintenance</u>	<u>Radio Operations</u>	<u>Inmate Industries</u>	<u>Health Insurance Management</u>	<u>Risk Management</u>	<u>Total</u>
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 17,960,968	\$ 8,965,919	\$ 83,475	\$ 30,056,480	\$ 22,022,952	\$ 79,089,794
Investments	9,929,105	4,964,783	46,223	16,643,458	29,612,429	61,195,998
Receivables, net	5,233	417,864	-	2,116,053	100	2,539,250
Accrued interest receivable	-	-	-	-	195,635	195,635
Other receivable, net	6,190	-	2,059	219,286	13,116,866	13,344,401
Due from other funds	556,759	25,856	-	-	-	582,615
Prepays and other assets	44,201	339,099	-	-	1,400,000	1,783,300
Inventories	1,373,959	68,522	-	-	-	1,442,481
Total current assets	<u>29,876,415</u>	<u>14,782,043</u>	<u>131,757</u>	<u>49,035,277</u>	<u>66,347,982</u>	<u>160,173,474</u>
Noncurrent assets:						
Land and construction in progress	1,669,291	-	-	-	-	1,669,291
Buildings	1,468,568	-	-	-	-	1,468,568
Equipment	53,911,300	4,389,476	13,409	-	-	58,314,185
Accumulated depreciation	<u>(52,531,010)</u>	<u>(3,251,565)</u>	<u>(12,472)</u>	<u>-</u>	<u>-</u>	<u>(55,795,047)</u>
Total noncurrent assets	<u>4,518,149</u>	<u>1,137,911</u>	<u>937</u>	<u>-</u>	<u>-</u>	<u>5,656,997</u>
Total assets	<u>34,394,564</u>	<u>15,919,954</u>	<u>132,694</u>	<u>49,035,277</u>	<u>66,347,982</u>	<u>165,830,471</u>
<b>LIABILITIES</b>						
Current liabilities:						
Vouchers payable	1,314,130	396,411	-	8,026,523	972,854	10,709,918
Accrued payroll	552,724	332,877	-	124,430	120,796	1,130,827
Estimated outstanding claims	-	-	-	-	41,808,301	41,808,301
Incurred but not reported claims	-	-	-	36,879,964	14,032,253	50,912,217
Due to other funds	-	-	-	15,692,047	226,774	15,918,821
Unearned revenue	-	-	-	-	199,342	199,342
Current portion of long-term liabilities	184,077	99,963	-	26,586	16,304	326,930
Total current liabilities	<u>2,050,931</u>	<u>829,251</u>	<u>-</u>	<u>60,749,550</u>	<u>57,376,624</u>	<u>121,006,356</u>
Noncurrent liabilities:						
Noncurrent portion of long-term liabilities	26,066	20,940	-	8,330	5,819	61,155
Total noncurrent liabilities	<u>26,066</u>	<u>20,940</u>	<u>-</u>	<u>8,330</u>	<u>5,819</u>	<u>61,155</u>
Total liabilities	<u>2,076,997</u>	<u>850,191</u>	<u>-</u>	<u>60,757,880</u>	<u>57,382,443</u>	<u>121,067,511</u>
<b>NET POSITION</b>						
Net investment in capital assets	4,518,149	1,137,911	937	-	-	5,656,997
Unrestricted	27,799,418	13,931,852	131,757	(11,722,603)	8,965,539	39,105,963
Total net position	<u>\$ 32,317,567</u>	<u>\$ 15,069,763</u>	<u>\$ 132,694</u>	<u>\$ (11,722,603)</u>	<u>\$ 8,965,539</u>	<u>\$ 44,762,960</u>

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**NET POSITION - INTERNAL SERVICE FUNDS**  
**For The Fiscal Year Ended September 30, 2025**

	<u>Vehicle Maintenance</u>	<u>Radio Operations</u>	<u>Inmate Industries</u>	<u>Health Insurance Management</u>	<u>Risk Management</u>	<u>Total</u>
<b>OPERATING REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,251,526	\$ -	\$ 2,251,526
Charges to departments	32,496,108	10,064,501	39,327	434,565,639	16,954,440	494,120,015
Total operating revenues	<u>32,496,108</u>	<u>10,064,501</u>	<u>39,327</u>	<u>436,817,165</u>	<u>16,954,440</u>	<u>496,371,541</u>
<b>OPERATING EXPENSES</b>						
Salaries	8,222,345	4,923,041	-	3,293,777	3,510,133	19,949,296
Materials and supplies	4,982,010	1,051,947	29,179	59,665	79,938	6,202,739
Services and fees	9,302,808	2,549,554	24,170	1,103,290	3,622,003	16,601,825
Utilities	117,582	303,715	-	20,090	-	441,387
Transportation and travel	15,772,354	189,312	-	39,819	895	16,002,380
Incurred claims	-	-	-	460,711,873	4,841,594	465,553,467
Estimated claims & changes in estimates	-	-	-	8,118,387	947,909	9,066,296
Depreciation	2,350,665	255,718	661	-	-	2,607,044
Total operating expenses	<u>40,747,764</u>	<u>9,273,287</u>	<u>54,010</u>	<u>473,346,901</u>	<u>13,002,472</u>	<u>536,424,434</u>
Operating income (loss)	<u>(8,251,656)</u>	<u>791,214</u>	<u>(14,683)</u>	<u>(36,529,736)</u>	<u>3,951,968</u>	<u>(40,052,893)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Earnings on investments	1,113,309	563,912	5,524	2,165,495	2,159,606	6,007,846
Gain/(Loss) on disposal of capital assets	865,901	3,138	-	-	-	869,039
Other nonoperating revenues (expenses)	708,084	(8,221)	-	9,246,901	-	9,946,764
Total nonoperating revenues (expenses)	<u>2,687,294</u>	<u>558,829</u>	<u>5,524</u>	<u>11,412,396</u>	<u>2,159,606</u>	<u>16,823,649</u>
Income (loss) before transfers	<u>(5,564,362)</u>	<u>1,350,043</u>	<u>(9,159)</u>	<u>(25,117,340)</u>	<u>6,111,574</u>	<u>(23,229,244)</u>
Change in net position	<u>(5,564,362)</u>	<u>1,350,043</u>	<u>(9,159)</u>	<u>(25,117,340)</u>	<u>6,111,574</u>	<u>(23,229,244)</u>
Net position, beginning	<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>
Net position, ending	<u>\$ 32,317,567</u>	<u>\$ 15,069,763</u>	<u>\$ 132,694</u>	<u>\$ (11,722,603)</u>	<u>\$ 8,965,539</u>	<u>\$ 44,762,960</u>

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS**  
**For The Fiscal Year Ended September 30, 2025**

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 32,555,513	\$ 10,051,552	\$ 39,327	\$ 437,109,410	\$ 17,317,511	\$ 497,073,313
Payments to employees	(8,169,393)	(5,015,269)	-	(3,297,599)	(3,508,582)	(19,990,843)
Payments to vendors	(33,586,911)	(5,155,275)	(61,775)	(15,177,570)	(3,296,221)	(57,277,752)
Claims paid	-	-	-	(462,445,592)	(9,191,954)	(471,637,546)
Other nonoperating revenues (expenses)	708,084	(8,221)	-	9,246,901	-	9,946,764
Net cash provided by (used for) operating activities	<u>(8,492,707)</u>	<u>(127,213)</u>	<u>(22,448)</u>	<u>(34,564,450)</u>	<u>1,320,754</u>	<u>(41,886,064)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Receipts from sale of capital assets	958,045	-	-	-	-	958,045
Purchases of capital assets	-	(604,123)	-	-	-	(604,123)
Net cash provided by (used for) capital and related financing activities	<u>958,045</u>	<u>(604,123)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>353,922</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Purchases and allocation of investments	(9,929,105)	(4,964,783)	(46,223)	(16,643,458)	(51,049,716)	(82,633,285)
Proceeds from sales and maturities of investments	-	-	-	-	34,683,812	34,683,812
Interest on investments	1,113,309	563,912	5,524	2,165,495	2,018,345	5,866,585
Net cash provided by (used for) investing activities	<u>(8,815,796)</u>	<u>(4,400,871)</u>	<u>(40,699)</u>	<u>(14,477,963)</u>	<u>(14,347,559)</u>	<u>(42,082,888)</u>
Net change in cash and cash equivalents	(16,350,458)	(5,132,207)	(63,147)	(49,042,413)	(13,026,805)	(83,615,030)
Cash and cash equivalents, beginning	34,311,426	14,098,126	146,622	79,098,893	35,049,757	162,704,824
Cash and cash equivalents, ending	<u>\$ 17,960,968</u>	<u>\$ 8,965,919</u>	<u>\$ 83,475</u>	<u>\$ 30,056,480</u>	<u>\$ 22,022,952</u>	<u>\$ 79,089,794</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>						
Operating income (loss)	\$ (8,251,656)	\$ 791,214	\$ (14,683)	\$ (36,529,736)	\$ 3,951,968	\$ (40,052,893)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:						
Depreciation/amortization	2,350,665	255,718	661	-	-	2,607,044
Other nonoperating revenues (expenses)	708,084	(8,221)	-	9,246,901	-	9,946,764
Change in assets and liabilities:						
Receivables, net	59,405	(12,949)	-	292,245	342,889	681,590
Prepays and other assets	(8,004)	(251,285)	-	-	-	(259,289)
Inventories	(67,993)	(11,407)	-	-	-	(79,400)
Vouchers payable and accrued liabilities	(3,285,939)	(837,322)	(8,426)	(7,565,387)	(2,983,006)	(14,680,080)
Unearned revenue	-	-	-	-	20,182	20,182
Compensatory time payable	2,731	(52,961)	-	(8,473)	(11,279)	(69,982)
Net cash provided by (used for) operating activities	<u>\$ (8,492,707)</u>	<u>\$ (127,213)</u>	<u>\$ (22,448)</u>	<u>\$ (34,564,450)</u>	<u>\$ 1,320,754</u>	<u>\$ (41,886,064)</u>
<b>Non-Cash Operating, Capital and Related Financing, and Investing Activities:</b>						
Increase (decrease) in the fair value of investments	\$ 9,929,105	\$ 4,964,783	\$ 46,223	\$ 16,643,458	\$ 4,088,081	\$ 35,671,650

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## **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 2025**

	<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>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 101,821,174	\$ 79,789,762	\$ -	\$ 19,756,202	\$ 6,498,832	\$ 144,690,824	\$ 2,541,038
Investments	10,037,300	-	-	8,935,865	1,588,043	29,698,710	-
Accounts receivable	1,579,465	10,449,417	-	-	-	-	-
Total assets	<u>113,437,939</u>	<u>90,239,179</u>	<u>-</u>	<u>28,692,067</u>	<u>8,086,875</u>	<u>174,389,534</u>	<u>2,541,038</u>
<b>LIABILITIES</b>							
Held for others	14,211,905	1,336,108	-	-	280,813	-	-
Due to other governments	-	-	-	-	-	174,389,534	-
Total liabilities	<u>14,211,905</u>	<u>1,336,108</u>	<u>-</u>	<u>-</u>	<u>280,813</u>	<u>174,389,534</u>	<u>-</u>
<b>NET POSITION</b>							
Restricted for:							
Individuals, organizations, and other governments	99,226,034	88,903,071	-	28,692,067	7,806,062	-	2,541,038
Total net position	<u>\$ 99,226,034</u>	<u>\$ 88,903,071</u>	<u>\$ -</u>	<u>\$ 28,692,067</u>	<u>\$ 7,806,062</u>	<u>\$ -</u>	<u>\$ 2,541,038</u>

(continued)

<u>Treasurer Escheat</u>	<u>District Clerk Restitution</u>	<u>Juvenile Restitution</u>	<u>DA Fraud Fee</u>	<u>DA Victims Witness</u>	<u>Seized Assets</u>	<u>Custodial</u>	<u>Total Fiduciary</u>
\$ 1,674,297	\$ 544,988	\$ 428,164	\$ 31,546	\$ 142,536	\$ 11,451,041	\$ 6,573,888	\$ 375,944,292
-	-	-	-	-	-	-	50,259,918
-	-	-	-	-	-	-	12,028,882
<u>1,674,297</u>	<u>544,988</u>	<u>428,164</u>	<u>31,546</u>	<u>142,536</u>	<u>11,451,041</u>	<u>6,573,888</u>	<u>438,233,092</u>
-	-	-	-	-	-	-	15,828,826
-	-	-	-	-	-	-	174,389,534
-	-	-	-	-	-	-	190,218,360
1,674,297	544,988	428,164	31,546	142,536	11,451,041	6,573,888	248,014,732
<u>\$ 1,674,297</u>	<u>\$ 544,988</u>	<u>\$ 428,164</u>	<u>\$ 31,546</u>	<u>\$ 142,536</u>	<u>\$ 11,451,041</u>	<u>\$ 6,573,888</u>	<u>\$ 248,014,732</u>

(concluded)

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For The Fiscal Year Ended September 30, 2025**

	<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>
<b>ADDITIONS</b>							
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,431,312,335	\$ -
Held for others	49,553,019	75,678,380	-	12,110,081	844,190	-	2,158,106
Interest on investments	5,577,062	2,942,448	-	-	-	-	-
Total additions	<u>55,130,081</u>	<u>78,620,828</u>	<u>-</u>	<u>12,110,081</u>	<u>844,190</u>	<u>17,431,312,335</u>	<u>2,158,106</u>
<b>DEDUCTIONS</b>							
Payments to other governments	-	-	114,642	-	-	17,431,312,335	-
Payments to individuals	86,029,256	48,019,539	-	9,255,604	1,758,127	-	832,883
Total deductions	<u>86,029,256</u>	<u>48,019,539</u>	<u>114,642</u>	<u>9,255,604</u>	<u>1,758,127</u>	<u>17,431,312,335</u>	<u>832,883</u>
Changes in fiduciary net position	(30,899,175)	30,601,289	(114,642)	2,854,477	(913,937)	-	1,325,223
Net position - beginning	130,125,209	58,301,782	114,642	25,837,590	8,719,999	-	1,215,815
Net position - ending	<u>\$ 99,226,034</u>	<u>\$ 88,903,071</u>	<u>\$ -</u>	<u>\$ 28,692,067</u>	<u>\$ 7,806,062</u>	<u>\$ -</u>	<u>\$ 2,541,038</u>

(continued)

<b>Treasurer Escheat</b>	<b>District Clerk Restitution</b>	<b>Juvenile Restitution</b>	<b>DA Fraud Fee</b>	<b>DA Victims Witness</b>	<b>Seized Assets</b>	<b>Custodial</b>	<b>Total Fiduciary</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,431,312,335
249,728	224,484	135,409	185,716	1,008,598	2,273,990	416,024	144,837,725
-	-	-	-	-	-	-	8,519,510
<u>249,728</u>	<u>224,484</u>	<u>135,409</u>	<u>185,716</u>	<u>1,008,598</u>	<u>2,273,990</u>	<u>416,024</u>	<u>17,584,669,570</u>
-	-	-	-	-	-	-	17,431,426,977
70,398	116,595	78,966	169,854	1,076,117	4,012,808	386,953	151,807,100
<u>70,398</u>	<u>116,595</u>	<u>78,966</u>	<u>169,854</u>	<u>1,076,117</u>	<u>4,012,808</u>	<u>386,953</u>	<u>17,583,234,077</u>
179,330	107,889	56,443	15,862	(67,519)	(1,738,818)	29,071	1,435,493
1,494,967	437,099	371,721	15,684	210,055	13,189,859	6,544,817	246,579,239
<u>\$ 1,674,297</u>	<u>\$ 544,988</u>	<u>\$ 428,164</u>	<u>\$ 31,546</u>	<u>\$ 142,536</u>	<u>\$ 11,451,041</u>	<u>\$ 6,573,888</u>	<u>\$ 248,014,732</u>

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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, 2025**

	<b>Harris County Housing Finance Corporation</b>	<b>Harris County Industrial Development Corporation</b>	<b>Children's Assessment Center Foundation</b>	<b>Friends of CountyPets</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 6,619,439	\$ 243,852	\$ 3,874,082	\$ 313,494	\$ 11,050,867
Investments, including accrued interest	13,137,746	-	11,577,192	-	24,714,938
Receivables:					
Accounts	222,829	-	971,880	-	1,194,709
Other	7,209,666	-	-	7,430	7,217,096
Prepays and other assets	4,080,636	735	160,400	-	4,241,771
Notes receivable	27,800,350	-	-	-	27,800,350
Restricted cash and investments	-	-	54,350	-	54,350
Capital assets:					
Land, improvements and construction in progress	71,727,390	-	6,081,585	-	77,808,975
Other capital assets, net of depreciation	-	-	24,871,231	-	24,871,231
Total assets	<u>130,798,056</u>	<u>244,587</u>	<u>47,590,720</u>	<u>320,924</u>	<u>178,954,287</u>
<b>LIABILITIES</b>					
Vouchers payable and accrued liabilities	448,792	17,579	92,582	-	558,953
Due to other governmental units	12,365,165	-	-	-	12,365,165
Unearned revenue	1,945,522	-	373,502	-	2,319,024
Total liabilities	<u>14,759,479</u>	<u>17,579</u>	<u>466,084</u>	<u>-</u>	<u>15,243,142</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred lease revenue	25,197,711	-	-	-	25,197,711
Total deferred inflows of resources	<u>25,197,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,197,711</u>
<b>NET POSITION</b>					
Net investment in capital assets	71,727,390	-	30,952,816	-	102,680,206
Restricted for:					
Donor restrictions	-	-	1,004,336	-	1,004,336
Unrestricted net position	19,113,476	227,008	15,167,484	320,924	34,828,892
Total net position	<u>\$ 90,840,866</u>	<u>\$ 227,008</u>	<u>\$ 47,124,636</u>	<u>\$ 320,924</u>	<u>\$ 138,513,434</u>

**HARRIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**For The Fiscal Year Ended September 30, 2025**

	<b>Harris County Housing Finance Corporation</b>	<b>Harris County Industrial Development Corporation</b>	<b>Children's Assessment Center Foundation</b>	<b>Friends of CountyPets</b>	<b>Total</b>
<b>REVENUES</b>					
Program Revenues:					
Charges for services	\$ 1,068,023	\$ -	\$ 3,061,292	\$ -	\$ 4,129,315
Operating grants and contributions	2,495,336	-	7,548,220	-	10,043,556
Capital grants and contributions	<u>77,267,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,267,117</u>
Total program revenues	<u>80,830,476</u>	<u>-</u>	<u>10,609,512</u>	<u>-</u>	<u>91,439,988</u>
<b>EXPENSES</b>	<u>4,283,942</u>	<u>34,623</u>	<u>10,113,260</u>	<u>-</u>	<u>14,431,825</u>
Net (expenses) program revenues	<u>76,546,534</u>	<u>(34,623)</u>	<u>496,252</u>	<u>-</u>	<u>77,008,163</u>
General Revenues (Expenses):					
Earnings on investments	862,229	11,458	850,500	-	1,724,187
Other	<u>1,862,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,862,472</u>
Net general revenues (expenses)	<u>2,724,701</u>	<u>11,458</u>	<u>850,500</u>	<u>-</u>	<u>3,586,659</u>
Change in net position	79,271,235	(23,165)	1,346,752	-	80,594,822
Net position, beginning	<u>11,569,631</u>	<u>250,173</u>	<u>45,777,884</u>	<u>320,924</u>	<u>57,918,612</u>
Net position, ending	<u>\$ 90,840,866</u>	<u>\$ 227,008</u>	<u>\$ 47,124,636</u>	<u>\$ 320,924</u>	<u>\$ 138,513,434</u>



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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.

**HARRIS COUNTY, TEXAS  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS (accrual basis of accounting)  
(amounts in thousands)**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>9/30/2022*</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Governmental activities:										
Net investment in capital assets	\$ 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	\$10,208,942
Restricted for:										
Debt service	306,366	211,745	267,772	310,410	326,528	302,467	10,383	147,106	201,415	210,388
Capital projects	56,630	56,260	62,473	91,716	171,239	58,131	92,710	88,747	55,728	270,176
Donor temporarily restricted/Other	247	874	4,140	4,037	-	252,851	248,786	3,873	220	354
Legislative	1,699	1,615	1,616	1,615	-	-	-	-	-	-
Mobility and infrastructure program	307,729	263,146	267,881	278,580	565,673	544,327	535,124	662,826	518,097	626,122
Unrestricted	190,071	(783,634)	(753,770)	(726,255)	(1,055,388)	(1,397,180)	(2,515,410)	(2,318,770)	(2,230,938)	(2,274,334)
Total governmental activities net position	<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>	<u>\$ 9,041,648</u>
Business-type activities:										
Net investment in capital assets	\$ 309,590	\$ 478,076	\$ 652,407	\$ 849,643	\$ 952,718	\$1,018,442	\$ 1,060,499	\$ 1,081,555	\$ 1,024,521	\$ 1,019,317
Restricted for:										
Debt service	258,573	286,222	305,490	305,094	301,562	275,033	316,888	157,995	162,832	166,118
Capital projects	11,253	9,452	9,390	6,905	3,030	15,855	11,294	9,848	111,602	52,827
Operating reserve per bond covenants	39,823	42,198	45,145	46,154	49,261	74,463	105,122	87,888	91,760	93,500
Toll road	722,002	749,091	833,464	964,823	477,101	492,278	522,270	609,545	781,989	898,016
Unrestricted	21,752	(4,539)	29,005	35,578	36,602	37,445	34,906	46,343	32,625	32,011
Total business-type activities net position	<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>	<u>\$ 2,261,789</u>
Primary government:										
Net investment in capital assets	\$ 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	\$11,228,259
Restricted	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	2,317,501
Unrestricted	211,823	(788,173)	(724,765)	(690,677)	(1,018,786)	(1,359,735)	(2,480,504)	(2,272,427)	(2,198,313)	(2,242,323)
Total primary government net position	<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>	<u>\$11,303,437</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.

**HARRIS COUNTY, TEXAS  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS (accrual basis of accounting)  
(amounts in thousands)**

	2017	2018	2019	2020	2021	2022	9/30/2022*	2023	2024	2025
<b>EXPENSES</b>										
Governmental activities:										
Administration of Justice	\$ 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	\$ 1,847,284
Parks	139,801	191,790	139,468	137,178	98,979	94,277	53,025	92,061	96,102	106,815
County Administration	434,656	731,297	480,751	566,569	1,101,709	1,118,979	558,306	975,098	1,307,174	1,144,425
Health and Human Services	215,736	311,012	234,787	274,826	374,695	598,997	295,447	516,582	583,253	514,943
Flood Control	103,756	166,456	154,163	250,438	292,764	261,280	141,917	210,400	212,686	254,125
Tax Administration	43,536	64,657	46,213	50,382	52,894	54,356	23,083	51,504	55,343	60,986
Roads and Bridges	386,723	449,405	402,487	380,530	381,644	347,203	217,652	392,850	344,511	510,650
Interest	102,778	99,626	90,280	83,702	72,307	68,221	21,244	118,174	109,627	119,144
Total governmental activities expenses	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	4,558,372
Business-type activities:										
Toll Road	435,454	432,715	422,434	438,090	406,470	467,943	270,687	525,111	555,572	668,491
Parking Facilities	2,425	2,838	2,783	2,341	4,828	6,342	2,901	4,394	8,577	6,397
Sheriff's Commissary	7,389	6,111	5,889	5,388	6,094	6,970	3,723	4,727	6,586	7,739
Total business-type activities expenses	445,268	441,664	431,106	445,819	417,392	481,255	277,311	534,232	570,735	682,627
Total primary government expenses	\$ 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	\$ 5,240,999
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
Administration of Justice	\$ 142,605	\$ 141,075	\$ 157,846	\$ 132,684	\$ 133,166	\$ 159,341	\$ 110,664	\$ 214,457	\$ 267,694	\$ 266,645
Parks	670	902	1,611	1,666	1,938	3,277	2,135	4,334	4,287	4,684
County Administration	66,236	61,304	58,927	59,649	61,464	64,702	40,817	68,197	91,186	103,618
Health and Human Services	14,047	12,108	12,218	10,624	9,243	10,874	11,230	10,054	10,911	11,418
Flood Control	687	5,226	628	648	1,187	1,136	368	2,402	1,401	758
Tax Administration	30,443	28,755	29,481	29,475	24,161	28,369	9,901	29,368	32,784	32,805
Roads and Bridges	49,229	48,366	51,464	50,960	37,472	43,222	27,377	45,569	45,598	46,942
Operating grants and contributions	189,357	234,858	221,395	278,083	734,817	739,588	364,437	660,100	831,852	736,714
Capital grants and contributions	345,026	300,963	343,532	401,554	342,260	300,869	91,898	175,323	148,736	189,614
Total governmental activities program revenues	838,300	833,557	877,102	965,343	1,345,708	1,351,378	658,827	1,209,804	1,434,449	1,393,198
Business-type activities:										
Charges for services:										
Toll Road	774,026	740,272	828,454	854,849	551,278	808,932	532,151	896,351	874,475	1,027,573
Parking Facilities	5,974	5,793	5,825	6,005	3,021	4,353	2,608	5,261	5,148	5,184
Sheriff's Commissary	5,581	5,962	6,547	6,936	7,818	9,293	766	12,668	6,480	6,065
Operating grants and contributions	19,176	-	1,403	-	-	-	-	-	-	-
Total business-type activities program revenues	804,757	752,027	842,229	867,790	562,117	822,578	535,525	914,280	886,103	1,038,822
Total primary government program revenues	\$ 1,643,057	\$ 1,585,584	\$ 1,719,331	\$ 1,833,133	\$ 1,907,825	\$ 2,173,956	\$ 1,194,352	\$ 2,124,084	\$ 2,320,552	\$ 2,432,020
<b>NET (EXPENSE)/REVENUE</b>										
Governmental activities	\$ (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)	\$ (3,165,174)
Business-type activities	359,489	310,363	411,123	421,971	144,725	341,323	258,214	380,048	315,368	356,195
Total primary government net expense	\$ (1,452,934)	\$ (2,674,355)	\$ (1,575,925)	\$ (1,766,388)	\$ (2,588,868)	\$ (2,416,533)	\$ (1,315,847)	\$ (2,377,567)	\$ (2,793,023)	\$ (2,808,979)

**HARRIS COUNTY, TEXAS  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS (accrual basis of accounting)  
(amounts in thousands)**

	2017	2018	2019	2020	2021	2022	9/30/2022*	2023	2024	2025
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Taxes:										
Property taxes	\$ 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	\$ 2,680,558
Hotel occupancy taxes	37,851	43,411	43,969	47,777	28,171	41,910	-	58,027	57,079	54,095
Earnings on investments	14,559	8,500	43,518	56,586	123,292	6,052	2,874	154,275	199,209	165,399
Miscellaneous	78,552	110,392	100,570	118,767	31,039	144,469	59,366	182,010	118,077	75,783
Capital asset donations	-	-	-	-	-	-	-	132,247	150,922	79,843
Transfers	134,000	127,615	135,474	136,867	545,148	253,955	123,908	369,300	193,402	398,614
<b>Total governmental activities</b>	<b>2,130,937</b>	<b>2,169,277</b>	<b>2,344,624</b>	<b>2,392,869</b>	<b>2,784,707</b>	<b>2,553,268</b>	<b>211,452</b>	<b>3,016,363</b>	<b>3,093,547</b>	<b>3,454,292</b>
Business-type activities:										
Earnings on investments	7,130	13,708	36,560	42,730	11,333	3,294	1,499	39,014	88,067	96,638
Miscellaneous	19	1,051	2,192	5,462	1,167	2,580	1,658	1,956	2,122	2,241
Transfers	(134,000)	(127,615)	(135,474)	(136,867)	(545,148)	(253,955)	(123,908)	(369,300)	(193,402)	(398,614)
<b>Total business-type activities</b>	<b>(126,851)</b>	<b>(112,856)</b>	<b>(96,722)</b>	<b>(88,675)</b>	<b>(532,648)</b>	<b>(248,081)</b>	<b>(120,751)</b>	<b>(328,330)</b>	<b>(103,213)</b>	<b>(299,735)</b>
<b>Total primary government</b>	<b>\$ 2,004,086</b>	<b>\$ 2,056,421</b>	<b>\$ 2,247,902</b>	<b>\$ 2,304,194</b>	<b>\$ 2,252,059</b>	<b>\$ 2,305,187</b>	<b>\$ 90,701</b>	<b>\$ 2,688,033</b>	<b>\$ 2,990,334</b>	<b>\$ 3,154,557</b>
<b>CHANGE IN NET POSITION</b>										
Governmental activities	\$ 318,514	\$ (815,441)	\$ 357,576	\$ 204,510	\$ 51,114	\$ (204,588)	\$ (1,362,609)	\$ 258,748	\$ (14,844)	\$ 289,118
Business-type activities	232,638	197,507	314,401	333,296	(387,923)	93,242	137,463	51,718	212,155	56,460
<b>Total primary government</b>	<b>\$ 551,152</b>	<b>\$ (617,934)</b>	<b>\$ 671,977</b>	<b>\$ 537,806</b>	<b>\$ (336,809)</b>	<b>\$ (111,346)</b>	<b>\$ (1,225,146)</b>	<b>\$ 310,466</b>	<b>\$ 197,311</b>	<b>\$ 345,578</b>

\*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**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS (modified accrual basis of accounting)**  
**(amounts in thousands)**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>9/30/2022*</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
General Fund:										
Nonspendable	\$ 8,733	\$ 8,406	\$ 9,325	\$ 13,053	\$ 5,193	\$ 6,701	\$ 14,109	\$ 26,177	\$ 33,653	\$ 34,918
Restricted	546,614	512,963	532,074	533,152	994,738	781,834	541,094	731,518	622,387	705,258
Committed	-	-	-	-	-	73,236	19,438	67,789	83,731	96,091
Assigned	23,822	50,988	40,139	31,299	27,414	56,832	60,844	34,943	24,919	32,344
Unassigned	1,008,332	1,162,835	1,287,968	1,473,158	1,379,658	1,297,205	335,919	435,830	415,802	461,802
Total general fund	<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>	<u>\$ 1,330,413</u>
All Other Governmental Funds:										
Nonspendable	\$ 12,994	\$ 7,340	\$ 3,359	\$ 7,747	\$ 35,249	\$ 37,496	\$ 24,894	\$ 54,501	\$ 65,291	\$ 39,226
Restricted	632,733	617,564	555,070	548,252	470,110	699,114	712,450	1,125,237	1,534,775	1,431,459
Committed	44,955	48,407	46,797	44,738	57,354	63,698	59,307	75,416	82,266	159,588
Unassigned	(4,740)	(3,699)	(4,030)	(4,528)	(3,689)	(323,500)	(434,542)	(534,320)	(450,786)	(294,856)
Total all other governmental funds	<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>	<u>\$ 1,335,417</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.

**HARRIS COUNTY, TEXAS  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS (modified accrual basis of accounting)  
(amounts in thousands)**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>9/30/2022*</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>REVENUES</b>										
Taxes	\$ 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	\$ 2,837,700
Charges for services	270,780	271,495	286,526	284,204	260,705	310,767	158,234	342,131	369,448	395,160
User fees	93	168	443	122	53	1,142	11	162	-	37
Fines and forfeitures	18,645	19,340	16,031	13,540	9,896	10,862	7,687	15,143	14,845	17,848
Lease revenue	1,887	1,542	1,278	1,410	1,847	2,030	1,036	1,865	3,210	2,649
Intergovernmental	281,020	295,043	349,723	473,530	929,502	901,133	308,217	720,981	1,069,455	899,619
Earnings on investments	12,486	18,203	41,385	52,282	22,232	3,223	4,832	145,280	187,261	151,645
Miscellaneous	212,846	177,008	109,500	161,667	136,914	148,038	75,035	227,562	233,995	211,181
Total revenues	<u>2,690,236</u>	<u>2,741,793</u>	<u>2,826,706</u>	<u>3,076,334</u>	<u>3,477,028</u>	<u>3,495,689</u>	<u>607,973</u>	<u>3,625,926</u>	<u>4,314,050</u>	<u>4,515,839</u>
<b>EXPENDITURES</b>										
Administration of Justice	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	1,814,711
Parks	107,313	107,291	104,685	105,429	81,100	80,330	47,767	78,865	83,005	96,638
County Administration	368,051	443,485	422,873	507,939	904,316	967,519	449,112	783,022	1,114,237	948,394
Health and Human Services	198,372	209,854	214,944	251,923	343,567	578,492	292,704	500,567	566,579	505,446
Flood Control	67,797	92,114	117,798	211,568	249,325	221,714	107,108	150,300	148,792	201,237
Tax Administration	39,767	40,585	42,129	45,251	45,942	50,624	22,903	48,725	53,258	60,572
Roads and Bridges	107,441	136,136	128,023	114,333	115,881	84,765	64,109	115,267	135,114	296,400
Capital outlay	346,869	388,042	421,479	450,092	418,592	455,663	310,531	509,344	704,785	578,594
Debt service:										
Debt issuance costs	74	2,379	520	1,298	2,972	2,665	3,153	4,245	4,995	3,453
Interest	145,073	143,319	118,713	117,715	101,411	97,648	99,598	90,550	162,964	188,917
Principal retirement	128,363	137,877	159,655	153,323	236,880	162,380	157,291	36,111	188,807	256,499
Payments to defease commercial paper	-	-	68,200	76,400	-	-	-	45,300	58,150	85,280
Payment on loans	-	-	1,888	1,901	1,714	1,519	1,519	1,519	1,519	1,519
Total expenditures	<u>2,595,804</u>	<u>2,806,880</u>	<u>2,963,047</u>	<u>3,287,384</u>	<u>3,974,748</u>	<u>4,145,147</u>	<u>2,472,723</u>	<u>3,878,109</u>	<u>4,970,997</u>	<u>5,037,660</u>
Excess (deficiency) of revenues over (under) expenditures	94,432	(65,087)	(136,341)	(211,050)	(497,720)	(649,458)	(1,864,750)	(252,183)	(656,947)	(521,821)
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from borrowings	108,053	126,175	133,780	301,130	353,155	531,333	469,625	513,345	308,415	331,515
Proceeds from refundings	-	402,378	-	171,460	561,254	535,716	704,045	492,027	805,735	712,568
Payments to escrow agent	-	(330,120)	-	(170,581)	(199,939)	(21,402)	(229,522)	-	(136,736)	(443,378)
Payments to defease commercial paper	(48,068)	(118,315)	-	-	(436,800)	(637,600)	(564,025)	(455,000)	(218,210)	(238,000)
Payment on loans	-	(1,876)	-	-	-	-	-	-	-	-
Proceeds from insurance recovery	84	-	-	-	-	-	-	-	-	-
Proceeds from software license	-	-	20,397	-	-	-	-	-	-	-
Sale of capital assets	356	330	7	309	4,897	6,054	3,741	8,743	5,655	6,012
Transfers in	299,314	298,658	337,839	306,079	748,130	467,965	486,686	681,812	963,561	796,862
Transfers out	(173,537)	(180,782)	(289,783)	(221,179)	(213,821)	(217,942)	(364,904)	(305,165)	(771,219)	(398,248)
Issuance of leases and SBITA	-	-	-	-	-	-	-	-	94,693	8,281
Total other financing sources (uses)	<u>186,202</u>	<u>196,448</u>	<u>202,240</u>	<u>387,218</u>	<u>816,876</u>	<u>664,124</u>	<u>505,646</u>	<u>935,762</u>	<u>1,051,894</u>	<u>775,612</u>
Net change in fund balances	<u>\$ 280,634</u>	<u>\$ 131,361</u>	<u>\$ 65,899</u>	<u>\$ 176,168</u>	<u>\$ 319,156</u>	<u>\$ 14,666</u>	<u>\$ (1,359,104)</u>	<u>\$ 683,579</u>	<u>\$ 394,947</u>	<u>\$ 253,791</u>
Debt service as a percentage of noncapital expenditures	12.7%	12.2%	11.6%	11.3%	9.5%	7.0%	11.9%	3.8%	8.2%	10.0%

\*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  
 (EXCEPT FLOOD CONTROL DISTRICT)  
 LAST TEN FISCAL YEARS  
 (amounts in thousands)**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Less Exemptions (a)</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
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
2025	777,787,325	96,161,880	217,211,192	656,738,013	0.38529

**Source:** Harris Central Appraisal District.

(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 \$320,000.

**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)**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Less Exemptions (a)</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
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
2025	777,796,464	96,074,533	230,777,711	643,093,286	0.04897

**Source:** Harris Central Appraisal District.

(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 \$320,000.

**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.

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The Flood Control District has an exemption for goods exported from Texas ("Freeport Exemption").

**HARRIS COUNTY, TEXAS  
COUNTYWIDE AD VALOREM TAX RATES  
LAST TEN FISCAL YEARS  
(rates per \$100 of assessed value)**

<b>Purpose</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Harris County -</b>										
General Fund	\$0.34547	\$0.34500	\$0.34500	\$0.35000	\$0.34174	\$0.34028	\$0.33500	\$0.30105	\$0.30281	\$0.33454
General Bonds Debt Service	0.05237	0.05111	0.05234	0.05084	0.04711	0.05088	0.04193	0.03084	0.03398	0.03600
<b>Total - Constitutional Funds</b>	<b>0.39784</b>	<b>0.39611</b>	<b>0.39734</b>	<b>0.40084</b>	<b>0.38885</b>	<b>0.39116</b>	<b>0.37693</b>	<b>0.33189</b>	<b>0.33679</b>	<b>0.37054</b>
Countywide Road Debt Service	0.02139	0.02045	0.02067	0.01774	0.01828	0.00000	0.00000	0.01184	0.01328	0.01475
<b>Total - Harris County</b>	<b>0.41923</b>	<b>0.41656</b>	<b>0.41801</b>	<b>0.41858</b>	<b>0.40713</b>	<b>0.39116</b>	<b>0.37693</b>	<b>0.34373</b>	<b>0.35007</b>	<b>0.38529</b>
<b>Flood Control District -</b>										
Maintenance	0.02620	0.02745	0.02736	0.02738	0.02670	0.02649	0.02599	0.02043	0.02010	0.03774
Debt Service	0.00113	0.00084	0.00095	0.00139	0.00122	0.00493	0.00750	0.01012	0.01095	0.01123
<b>Total - Flood Control</b>	<b>0.02733</b>	<b>0.02829</b>	<b>0.02831</b>	<b>0.02877</b>	<b>0.02792</b>	<b>0.03142</b>	<b>0.03349</b>	<b>0.03055</b>	<b>0.03105</b>	<b>0.04897</b>
<b>Port of Houston Authority -</b>										
Debt Service	0.01342	0.01334	0.01256	0.01155	0.01074	0.00991	0.00872	0.00799	0.00574	0.00615
<b>Hospital District -</b>										
General	0.17000	0.17000	0.17000	0.17000	0.16491	0.16491	0.16047	0.14678	0.14206	0.16212
Debt Service	0.00000	0.00179	0.00110	0.00108	0.00100	0.00180	0.00174	0.00153	0.00137	0.00136
<b>Total - Hospital District</b>	<b>0.17000</b>	<b>0.17179</b>	<b>0.17110</b>	<b>0.17108</b>	<b>0.16591</b>	<b>0.16671</b>	<b>0.16221</b>	<b>0.14831</b>	<b>0.14343</b>	<b>0.16348</b>
<b>Total</b>	<b>\$0.62998</b>	<b>\$0.62998</b>	<b>\$0.62998</b>	<b>\$0.62998</b>	<b>\$0.61170</b>	<b>\$0.59920</b>	<b>\$0.58135</b>	<b>\$0.53058</b>	<b>\$0.53029</b>	<b>\$0.60389</b>

**Source:** Harris County Auditor.

\*2018, 2019, and 2023 corrected to annual tax rate distribution

**HARRIS COUNTY, TEXAS  
PROPERTY TAX RATES - SELECT DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS  
(rates per \$100 of assessed value)**

<b>Purpose</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Countywide Taxing Jurisdiction:</b>										
Harris County	\$ 0.41923	\$ 0.41656	\$ 0.41800	\$ 0.41858	\$ 0.40713	\$ 0.39116	\$ 0.37693	\$ 0.34373	\$ 0.35007	\$ 0.38529
Harris County Flood Control District	0.02733	0.02829	0.02830	0.02877	0.02792	0.03142	0.03349	0.03055	0.03105	0.04897
Port of Houston Authority	0.01342	0.01334	0.01260	0.01155	0.01074	0.00991	0.00872	0.00799	0.00574	0.00615
Harris County Hospital District	0.17000	0.17179	0.17110	0.17108	0.16591	0.16671	0.16221	0.14831	0.14343	0.16348
<b>Total</b>	<b>\$ 0.62998</b>	<b>\$ 0.62998</b>	<b>\$ 0.63000</b>	<b>\$ 0.62998</b>	<b>\$ 0.61170</b>	<b>\$ 0.59920</b>	<b>\$ 0.58135</b>	<b>\$ 0.53058</b>	<b>\$ 0.53029</b>	<b>\$ 0.60389</b>
<b>Cities:</b>										
Baytown	0.8220	0.8220	0.8220	0.8120	0.8020	0.7952	0.7850	0.7500	0.7200	0.7004
Bellaire	0.3936	0.3805	0.3874	0.4313	0.4473	0.4473	0.4473	0.4473	0.4370	0.4333
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	0.6011	0.5864	0.5842	0.5883	0.5679	0.5618	0.5336	0.5192	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	0.5735	0.5700	0.5650	0.5638	0.5486	0.5284	0.5150	0.4253	0.3950	0.3690
Missouri City	0.5447	0.5601	0.6000	0.6300	0.6300	0.5980	0.5780	0.5738	0.5708	0.5708
Pasadena	0.5754	0.5754	0.5754	0.6155	0.5703	0.5337	0.5159	0.4976	0.4555	0.4748
Pearland	0.7053	0.6812	0.6812	0.6851	0.7412	0.7200	0.7014	0.6238	0.6554	0.6350
Seabrook	0.6126	0.5652	0.5749	0.5520	0.5520	0.5436	0.5244	0.4765	0.4578	0.4552
South Houston	0.6995	0.6322	0.6433	0.6505	0.6999	0.6981	0.6900	0.6334	0.5527	0.5685
Webster	0.2345	0.2845	0.3173	0.3479	0.3620	0.3736	0.3933	0.3648	0.3339	0.3748
West University Place	0.3318	0.3168	0.3168	0.3168	0.3092	0.2941	0.2755	0.2774	0.2608	0.2419
<b>School Districts and Community Colleges:</b>										
Aldine	1.2859	1.3234	1.3734	1.4359	1.3471	1.2744	1.2669	1.2217	1.0363	1.0340
Alief	1.2800	1.3050	1.3300	1.3300	1.2441	1.2048	1.2048	1.1611	0.9867	1.0476
Clear Creek	1.4000	1.4000	1.4000	1.4000	1.3100	1.2659	1.1797	1.1146	0.9746	0.9690
Cypress-Fairbanks	1.4400	1.4400	1.4400	1.4400	1.4400	1.3700	1.3555	1.2948	1.0811	1.0869
Deer Park	1.5567	1.5567	1.5567	1.5387	1.4151	1.0796	1.3496	1.2822	1.1213	1.1213
Galena Park	1.5134	1.5633	1.5633	1.5733	1.7465	1.1281	1.3496	1.3542	1.1319	1.1719
Goose Creek	1.4319	1.4319	1.4319	1.4319	1.3543	1.3543	1.3680	1.2817	1.0825	1.0725
Houston	1.1967	1.2067	1.2067	1.2067	1.1137	1.1331	1.0944	1.0372	0.8683	0.0868
Humble	1.5200	1.5200	1.5200	1.5200	1.5200	1.0684	1.3841	1.2929	1.1075	1.1052
Katy	1.5266	1.5166	1.5166	1.5166	1.5166	1.4431	1.3888	1.3048	1.1194	1.1171
Klein	1.4100	1.4300	1.4300	1.4300	1.4300	1.3600	1.3373	1.2300	1.0316	1.0119
La Porte	1.4500	1.4200	1.3800	1.3800	1.2800	1.2697	1.2565	1.2565	0.9739	0.9739
Lone Star College System	0.1079	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1076	0.1076
Pasadena	1.3500	1.3500	1.4800	1.4800	1.3784	1.3830	1.3812	1.3353	1.1382	1.1722
Pearland	1.4156	1.4156	1.4156	1.4194	1.4156	1.3185	1.3152	1.3027	1.1373	1.1350
San Jacinto College	0.1758	0.1824	0.1833	0.1793	0.1173	0.1694	0.1680	0.1556	0.1462	0.1549
Sheldon	1.4100	1.4100	1.4170	1.4700	1.4484	1.5016	1.4550	1.4150	1.2575	1.2552
Spring	1.4700	1.4700	1.5100	1.5100	1.4300	1.3843	1.3128	1.2546	1.1092	1.1069
Spring Branch	1.3945	1.3945	1.3945	1.3945	1.3210	1.3073	1.3043	1.2688	1.0789	1.0764
Tomball	1.3400	1.3400	1.3400	1.3400	1.2900	1.2900	1.2900	1.2300	1.0652	1.0629

**HARRIS COUNTY, TEXAS  
PRINCIPAL TAX PAYERS  
CURRENT YEAR AND NINE YEARS AGO (if applicable)  
(amounts in thousands)**

Property Taxpayers	2025			2017		
	2024 Taxable Valuations (a)	Rank	Percentage of Total 2024 Taxable Valuation (b)	2016 Taxable Valuations (a)	Rank	Percentage of Total 2016 Taxable Valuation (c)
CenterPoint Energy Inc	\$ 6,700,954	1	1.02%	\$ 3,298,690	1	0.78%
Exxon Mobil Corp	5,060,027	2	0.77	3,143,496	2	0.75
Chevron Chemical Company	3,273,605	3	0.50	2,544,661	3	0.60
Equistar Chemicals LP	1,762,942	4	0.27	1,574,748	5	0.37
Paile LLC	1,458,134	5	0.22			
LYB Channelview POTBA LLC	1,456,177	6	0.22			
Enterprise Crude Pipeline	1,255,116	7	0.19			
HEB Grocery Co LP	1,183,717	8	0.18			
Walmart	1,137,321	9	0.17			
Shell Oil Co	1,127,736	10	0.17	2,227,743	4	0.53
Lyondell Chemical	1,118,205	11	0.17			
United Airlines Inc.	1,104,939	12	0.17			
Palmetto TransOceanic LLC	1,097,325	13	0.17	1,289,093	6	0.31
Liberty Property	1,034,252	14	0.16			
Amazon	972,075	15	0.15			
National Oilwell Inc.				1,151,702	7	0.27
Hewlett Packard Company				1,134,351	8	0.27
Cousins Greenway				1,090,950	9	0.26
Crescent HC and 4HC Investors LLC				986,584	10	0.23
Crescent HC Investors LP				838,097	11	0.20
Celanese LTD				758,564	12	0.18
Valero Energy Corp				749,775	13	0.18
Baker Hughes				693,011	14	0.16
HG Galleria I II III LP				687,115	15	0.16
<b>Total</b>	<b>\$ 29,742,525</b>		<b>4.53%</b>	<b>\$ 22,168,580</b>		<b>5.26%</b>

Hotel Occupancy Taxpayers	2025		
	2024 Taxable Valuations (a)	Rank	Percentage of Total 2024 Taxable Valuation (b)
Hilton Americas Houston	\$ 5,011,892	1	0.76%
The Post Oak Hotel	3,310,988	2	0.50
Great Wolf Lodge Webster	2,769,563	3	0.42
Houston Marriott Marquis	2,627,729	4	0.40
Four Seasons Hotel Houston	2,492,133	5	0.38
Houston Airport Marriott	2,029,205	6	0.31
Marriott Galleria	1,931,356	7	0.29
JW Marriott Houston Downtown	1,920,345	8	0.29
Westin Galleria Houston	1,865,232	9	0.28
Hyatt Regency Houston	1,829,096	10	0.28
<b>Total</b>	<b>\$ 25,787,539</b>		<b>3.91%</b>

**Source:** Harris Central 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, 2025.

(c) Based on the County's total taxable value as of February 28, 2017.

**HARRIS COUNTY, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
(EXCEPT FLOOD CONTROL DISTRICT)  
LAST TEN FISCAL YEARS  
(amounts in thousands)**

<b>Fiscal Year</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Adjusted Levy as of End of Current Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years*</b>	<b>Total Collections to Date</b>	
			<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2017	\$ 1,754,007	\$ 1,714,169	\$ 1,663,289	94.8%	\$ 48,039	\$ 1,711,328	99.8%
2018	1,822,187	1,788,447	1,723,979	94.6	61,000	1,784,979	99.8
2019	1,876,068	1,841,585	1,787,008	95.3	51,148	1,838,156	99.8
2020	1,961,756	1,916,618	1,867,058	95.2	45,146	1,912,204	99.8
2021	1,972,700	1,909,337	1,838,347	93.2	65,590	1,903,937	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	1,898,758	1,853,156	95.5	(9,131)	1,844,025	97.1
2023	1,990,871	1,931,761	1,945,073	97.7	(18,666)	1,926,407	99.7
2024	2,258,815	2,197,110	2,182,408	96.6	(18,559)	2,163,849	98.5
2025	2,537,058	2,516,015	2,470,336	97.4	-	2,470,336	98.2

\* 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  
PROPERTY TAX LEVIES AND COLLECTIONS  
FLOOD CONTROL DISTRICT  
LAST TEN FISCAL YEARS  
(amounts in thousands)**

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Adjusted Levy as of End of Current Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years*</u>	<u>Total Collections to Date</u>	
			<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2017	\$ 116,242	\$ 113,568	\$ 110,175	94.8%	\$ 3,202	\$ 113,377	99.8%
2018	120,935	118,670	114,368	94.6	4,067	118,435	99.8
2019	126,222 **	123,865	120,203	95.2	3,427	123,630	99.8
2020	131,680	128,573	125,227	95.1	3,045	128,272	99.8
2021	155,348	150,273	144,762	93.2	5,079	149,841	99.7
2022	170,454	170,454	161,806	94.9	-	161,806	94.9
9/30/2022 †	169,460	165,744	161,806	95.5	(810)	160,996	97.1
2023	173,302 **	168,063	168,903	97.5	(1,648)	167,255	99.5
2024	195,958	190,503	190,791	97.4	(1,634)	189,157	99.3
2025	315,789	313,142	307,354	97.3	-	307,354	98.2

\* For reporting purposes refunds associated with a prior year are netted against the prior year collections.

\*\* Corrected to final taxes levied for the 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.

**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			
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	37,581	71,184	4,412	2,099,635	134,209	111,930	25,810	8,326	5,914,975	1.79	1,237
2024	3,777,761	142,225	68,336	88,417	2,410	3,001,457	112,411	62,380	16,660	13,702	7,285,759	2.04	1,509
2025	3,779,147	150,460	47,251	60,663	399	2,888,370	99,766	154,720	18,183	8,649	7,207,608	2.02	1,474

**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						
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
2025	3,157,777	144,527	476,843	3,779,147	210,389	3,568,758	0.58	1.06	754	712

**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, 2025**

	Percentage Applicable To Name of Government	Total Debt (Thousands)
<b>Countywide Jurisdiction:</b>		
Harris County (9/30/25)	100.00%	\$ 2,560,129
Harris County Flood Control District (9/30/25)	100.00%	1,318,784
Port of Houston Authority (9/30/25)	100.00%	406,509
<b>Total Countywide Direct Debt</b>		<b>4,285,422</b>
<b>Cities:</b>		
Baytown (9/30/25)	92.32%	260,735
Bellaire (9/30/25)	100.00%	92,390
Deer Park (9/30/25)	100.00%	139,225
Friendswood (9/30/25)	19.45%	15,426
Houston (9/30/25)	99.03%	3,686,600
Jersey Village (9/30/25)	100.00%	35,790
Missouri City (9/30/25)	5.64%	11,487
Pasadena (9/30/25)	100.00%	151,290
Pearland (9/30/25)	10.95%	74,434
Seabrook (9/30/25)	100.00%	24,001
Southside Place (9/30/25)	100.00%	10,825
Spring Valley (9/30/25)	100.00%	23,228
Tomball (9/30/25)	100.00%	93,080
Webster (9/30/25)	100.00%	13,950
West University Place (9/30/25)	100.00%	50,905
Other Cities (a)	100.00%	65,128
<b>Sub-Total Cities</b>		<b>4,748,494</b>
<b>School Districts and Community Colleges:</b>		
Aldine (6/30/25)	100.00%	1,339,057
Alief (8/31/25)	100.00%	428,622
Channelview (9/30/25)	100.00%	242,030
Clear Creek (9/30/25)	68.87%	793,121
Crosby (9/30/25)	100.00%	176,140
Cypress-Fairbanks (6/30/25)	100.00%	3,828,724
Deer Park (6/30/25)	100.00%	352,335
Galena Park (8/31/25)	100.00%	769,159
Goose Creek (9/30/25)	68.49%	392,588
Houston Community College (8/31/25)	95.20%	413,957
Houston (6/30/25)	100.00%	1,928,953
Huffman (9/30/2025)	100.00%	107,890
Humble (9/30/25)	100.00%	1,295,795
Katy (8/31/2025)	58.29%	1,658,245
Klein (6/30/25)	100.00%	1,957,562
La Porte (9/30/25)	100.00%	398,620
Lone Star College System (8/31/25)	71.36%	311,797
Pasadena (9/30/25)	100.00%	846,460
San Jacinto College (9/30/25)	100.00%	505,569
Sheldon (9/30/25)	100.00%	514,785
Spring (9/30/25)	100.00%	1,300,200
Spring Branch (9/30/25)	100.00%	1,028,995
Tomball (6/30/25)	92.59%	896,335
Waller (8/31/25)	59.34%	449,677
Other Schools (b)	100.00%	39,772
<b>Sub-Total School Districts and Community Colleges</b>		<b>21,976,388</b>
Utility Districts and Other Jurisdictions (c)	100.00%	8,772,145
<b>Total Overlapping Debt</b>		<b>35,497,027</b>
<b>Total Direct and Overlapping Debt (Estimated \$7,942 Per Capita) (d)</b>		<b>\$ 39,782,449</b>

- (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 Advis
- (d) 2025 population estimated at 5,009,302. 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, TEXAS  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(amounts in thousands)**

**Legal Debt Margin Calculation for Fiscal Year Ended 9/30/2025**

Assessed Value of All Taxable Property		\$ 873,949,205
Assessed Value of Real Property		\$ 777,787,325
Debt Limit (25% of real property assessed value) (a)		194,446,831
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Applicable Debt	926,530	
Less: Debt Service Funds Cash	(162,694)	
Total Net Debt Applicable to Limit		763,836
Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution		\$ 193,682,995

	2017	2018	2019	2020	2021	2022	9/30/2022*	2023	2024	2025
Debt Limit	\$ 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	\$ 194,446,831
Total Net Debt Applicable to Limit	967,875	901,402	830,858	808,249	701,023	663,591	818,588	760,806	768,258	763,836
Legal Debt Margin	\$ 115,472,503	\$ 120,608,535	\$ 125,709,143	\$ 135,566,733	\$ 144,333,891	\$ 150,915,072	\$ 149,342,030	\$ 168,295,171	\$ 187,089,388	\$ 193,682,995
 Total Net Debt Applicable to the Limit as a percentage of Debt Limit	 0.83%	 0.74%	 0.66%	 0.59%	 0.48%	 0.44%	 0.55%	 0.45%	 0.41%	 0.39%

(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 \$43,697,460 compared to applicable bonds outstanding at September 30, 2024 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 \$0.04897 per \$100 of taxable value, which includes \$0.01123 per \$100 of taxable value for debt service, was levied by the Flood Control District in tax year 2024.

\*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)**

<b>Fiscal Year</b>	<b>Gross Revenues</b>	<b>Debt Service Requirements (a)</b>			<b>Coverage</b>
		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
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
2025	1,027,573	97,800	123,509	221,309	4.64

\*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.

**HARRIS COUNTY, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

<b>Calendar Year</b>	<b>Population</b>	<b>Unemployment Rate</b>	<b>Personal Income (amounts in thousands)</b>	<b>Per Capita Personal Income</b>
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
2025	5,009,302	4.8%	357,130,669 **	71,293

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)**

<b>2025</b>	<b>2016</b>
Amazon	Baylor College of Medicine
Baylor College of Medicine	Chevron
Chevron	ExxonMobil
CHI St. Luke’s Health	Houston Methodist
City of Houston	Kroger Company
Daikin	Memorial Hermann Health System
ExxonMobil	NOV (formerly National Oilwell Varco)
Harris County	Shell Oil Company
Harris Health System	SLB (formerly Schlumberger)
H-E-B	United Airlines
Houston Methodist	
Houston Methodist Hospital -Texas Medical Center	
Kroger	
Memorial Hermann	
Shell USA Inc.	
Texas Children's	
United Airlines	
UT MD Anderson Cancer Center - Texas Medical Center	
UTHealth Houston	
Walmart	

Total county employment for 2025 was an estimated 3,733,300 and for 2016 was 3,006,012.

Sources: Harris County Department of Economic Development, U.S. Bureau of Labor Statistics, Company Annual Reports and Websites, Houston Business Journal Book of Lists, LinkedIn

Note: Harris Health System employment does not include 2,340 faculty physicians and 2,600 residents and fellows, who are employed by Baylor College of Medicine or UTHealth Houston.

**HARRIS COUNTY, TEXAS  
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>9/30/22*</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Administration of Justice	9,824	10,275	10,181	10,909	11,194	11,115	10,937	10,883	11,517	11,888
Parks	892	913	924	899	613	587	554	614	640	646
County Administration	3,406	3,460	3,481	3,054	3,222	3,331	3,416	3,587	3,870	4,054
Health and Human Services	1,450	1,488	1,487	1,622	1,582	1,653	1,667	1,793	2,098	2,182
Flood Control	293	290	316	325	331	347	350	329	351	382
Tax Administration	353	368	365	418	382	377	371	392	388	419
Roads and Bridges	563	568	542	659	489	364	381	371	402	449

Notes:

(1) As of September 30, 2025, it is estimated that approximately 5,817 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.

**HARRIS COUNTY, TEXAS  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Administration of Justice</b>										
Law Enforcement Vehicles	2,259	2,472	2,510	2,667	2,675	3,577	3,699	3,376	3,841	4,202
Jail Facilities (Incl. Only Jails Owned by County)	2	2	2	3	4	4	4	4	4	4
Juvenile Probation Facilities (Incl. Only County Owned Facilities)	5	5	5	3	4	4	4	4	4	4
Forensic Center	1	1	1	1	1	1	1	1	1	1
<b>Parks</b>										
Number of Active Parks	189	189	168	181	179	186	181	187	197	211
<b>County Administration</b>										
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
<b>Health and Human Services</b>										
Libraries (Incl. Only Library Buildings Owned by County)	19	19	20	19	20	17	20	19	19	19
Veterinary Public Health Shelter	1	1	1	1	1	1	1	1	1	1
<b>Flood Control</b>										
Sites by Acreage (Incl. Easements and Fee Simple Ownership)										
Basins	16,516	16,686	16,848	17,012	17,490	18,579	19,952	20,130	20,629	20,978
Buyouts	1,046	1,065	1,087	1,133	1,300	1,921	1,985	2,054	2,242	2,340
Channels	21,581	21,630	22,014	22,470	23,166	23,813	25,402	25,653	26,092	26,219
<b>Roads and Bridges</b>										
Road Miles	6,436	6,483	6,567	6,697	6,724	6,811	6,872	6,979	7,081	7,101
Bridge Miles	24	23	23	24	23	24	24	25	24	24
<b>Toll Road</b>										
Road Miles	127	128	127	128	128	132	128	128	128	128
Lane Miles	747	753	753	753	807	810	807	807	830	830

**Source:** Various County Departments.

**HARRIS COUNTY, TEXAS  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Administration of Justice</b>										
District Courts*										
Criminal Courts - Cases Filed with District Clerk	50,120	52,803	46,994	48,117	49,802	51,034	68,963	40,127	63,915	60,788
Civil Courts - Cases Filed with District Clerk	59,443	63,168	70,606	71,755	71,398	60,201	70,621	43,918	80,398	87,102
Family & Juv. Courts - Cases Filed with District Clerk	69,761	68,588	72,146	70,658	64,582	55,643	53,211	31,680	52,197	50,818
County Courts*										
Criminal Courts - New Cases Filed	79,438	74,017	68,053	69,130	67,538	56,796	72,990	40,153	71,246	69,798
Civil Courts - New Cases Filed	15,313	15,861	17,793	22,809	24,124	13,588	16,233	11,838	23,408	25,596
Civil Courts - New Instruments Filed	232,281	165,157	284,715	301,583	282,382	70,435	88,843	122,138	260,751	103,006
Justices of the Peace Courts										
Criminal Filings	477,898	460,201	482,261	423,324	363,853	88,886	284,864	195,469	324,233	346,817
Civil Filings	92,827	105,096	109,427	128,494	147,073	219,844	88,913	82,428	159,804	174,099
Fire Marshal										
Fire Safety Inspections	11,260	9,217	13,779	12,275	16,950	13,510	12,884	15,742	30,244	45,611
Constables										
Traffic Tickets Issued	191,810	156,435	182,496	213,997	10,500	204,034	15,051	11,556	20,041	22,040
Civil Papers Executed	367,348	481,133	506,159	537,343	25,397	21,181	23,440	30,351	34,485	29,745
Criminal Warrants Executed	115,591	118,557	72,152	73,486	14,682	60,651	12,737	9,169	9,017	3,146
Juvenile Probation										
Juvenile Probation Referrals	12,260	11,425	10,860	11,044	9,747	5,083	5,838	4,635	5,362	5,129
Average Daily Population at Facilities	545	575	518	424	353	174	190	201	215	274
Sheriff										
Jail Prisoners, Average/Day	8,531	9,267	8,355	9,357	8,352	8,586	8,889	9,537	9,043	9,201
District Attorney										
Cases Filed DA Intake	106,007	113,891	92,706	96,736	96,458	90,864	98,075	55,741	102,857	99,430
Medical Examiner										
Harris County Autopsies**	4,659	4,973	4,759	4,474	4,130	5,811	5,984	3,095	5,306	5,043
Cases Investigated	11,111	11,094	11,983	11,496	10,876	13,898	14,489	7,197	12,521	12,074
<b>Parks</b>										
Precincts										
Number of Park Concessionaire Agreements	77	83	80	79	79	75	81	78	83	113
Number of Bus Trips	8,815	7,972	7,107	7,883	7,555	2,541	4,026	2,998	5,422	5,445
<b>County Administration</b>										
County Auditor										
Accounts Payable Checks and EFTs Issued ***	112,206	117,595	115,644	120,012	117,794	77,565	80,471	51,484	89,596	95,306
Payroll Checks/Direct Deposit/Pay Cards Processed	429,564	439,473	447,990	462,902	478,517	485,711	490,950	590,896	507,321	529,267
Audit Chargeable Service Hours	26,892	37,277	45,448	39,962	43,140	42,819	49,461	35,784	54,525	51,967
Purchasing										
Number of Purchase Orders Issued (for Harris County)	18,015	19,105	19,946	18,979	22,324	30,112	20,351	13,039	17,354	17,966
Management Services										
Tort Claims Incidents	3,040	3,331	3,136	3,136	3,746	3,910	4,404	2,225	4,556	4,427

**Table 21**  
**(continued)**

**HARRIS COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Information Technology Center</b>										
Traffic on Harris County Web Sites	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	38,962,635
<b>County Clerk</b>										
Marriage and Informal Marriage Licenses	38,443	39,994	37,701	34,514	33,458	13,288	31,836	18,269	33,290	37,102
Real Property Filings	587,732	589,976	573,186	579,918	589,868	657,170	752,280	382,580	475,555	515,178
Assumed Name Certificates (DBAs)	66,564	68,351	66,409	66,052	65,064	30,241	67,429	31,079	33,603	32,080
<b>Health and Human Services</b>										
<b>Public Health and Environmental Services</b>										
Food Inspections	15,742	16,209	17,583	18,285	19,125	16,401	17,273	10,373	18,437	21,866
Animals Adopted	2,757	3,858	5,372	5,952	6,227	5,539	5,401	2,197	3,979	4,146
<b>Protective Services for Children &amp; Adults</b>										
Children in Conservatorship at Year End (August)	3,974	4,143	4,135	3,801	3,175	2,454	1,865	1,862	1,819	1,618
Adults Served by the Guardianship Program	1,215	1,204	1,210	2,362	1,158	2,226	2,232	1,123	1,055	1,049
<b>County Library</b>										
Library Program Attendance	430,992	446,356	446,935	442,462	469,242	84,241	99,244	188,004	302,458	554,864
Library Books/Materials Circulated	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	18,675,865
<b>Flood Control</b>										
Developer Plans Approved- Watershed Mgt.	2,122	1,852	2,447	2,109	2,143	1,737	1,702	1,183	1,165	1,408
Citizen Services Requests	1,692	1,933	1,779	1,663	1,509	1,532	2,202	1,399	2,592	1,820
<b>Tax Administration</b>										
<b>Tax Assessor-Collector</b>										
Tax Account/Statements	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	1,781,875
Auto Licenses/Registrations	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	4,765,418
Beer and Wine Licenses Issued	2,530	3,907	2,934	4,195	4,018	3,681	3,150	1,581	2,931	2,371
Liquor Licenses Issued	6,053	4,288	4,163	2,556	4,442	2,859	3,819	1,160	2,534	2,720
Voter Registration	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	32,019,047
<b>Roads and Bridges</b>										
<b>Engineering Department</b>										
Traffic Studies/Counts	559	720	422	472	560	186	113	214	1,581	162
Road Crossing Inspections	2,528	2,588	1,885	2,838	2,993	2,609	3,295	1,524	3,975	2,763
Road Crossing Permits	1,264	1,295	1,426	2,407	2,513	2,158	2,859	4,151	296	684
<b>Toll Road</b>										
Traffic Transactions	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	667,455,628

**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**

	<b>County's Total Outstanding Tax Debt (a)</b>
Limited Tax Debt	\$ 1,453,050,000
Unlimited Tax Debt	829,130,000
Flood Control	248,065,000
Toll Road Tax Bonds	97,400,000
Total	<u>\$ 2,627,645,000</u>
Less: Toll Road Tax Bonds	<u>(97,400,000)</u>
Total (Approximately 0.29% of 2024 Assessed Value)	<u><u>\$ 2,530,245,000</u></u>

(a) Excluding Flood Control District debt of \$958,695,000 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 2017 through 2025.

<u>Fiscal Year</u>	<u>County's Debt Outstanding (a) (thousands)</u>	<u>Taxable Value (b) (thousands)</u>	<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>
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
2025	2,627,645	656,738,013	0.40	5,009,302	525	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  
COUNTYWIDE 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
2026	\$ 17,050	\$ 8,075	\$ 25,125	\$ 53,795	\$ 61,756	\$ 115,551	\$ 70,845	\$ 69,831	\$ 140,676
2027	17,980	7,223	25,203	80,255	57,755	138,010	98,235	64,978	163,213
2028	6,830	20,284	27,114	55,575	54,333	109,908	62,405	74,617	137,022
2029	19,095	6,180	25,275	57,055	51,541	108,596	76,150	57,721	133,871
2030	20,110	5,225	25,335	37,990	49,190	87,180	58,100	54,415	112,515
2031	21,195	4,220	25,415	40,375	47,278	87,653	61,570	51,498	113,068
2032	22,330	3,160	25,490	41,095	45,252	86,347	63,425	48,412	111,837
2033	3,665	2,044	5,709	35,735	43,374	79,109	39,400	45,418	84,818
2034	1,480	1,860	3,340	37,515	41,597	79,112	38,995	43,457	82,452
2035	1,555	1,789	3,344	39,360	39,741	79,101	40,915	41,530	82,445
2036	1,635	1,713	3,348	39,625	37,793	77,418	41,260	39,506	80,766
2037	1,715	1,632	3,347	41,570	35,854	77,424	43,285	37,486	80,771
2038	1,800	1,546	3,346	43,575	33,853	77,428	45,375	35,399	80,774
2039	1,895	1,456	3,351	45,665	31,766	77,431	47,560	33,222	80,782
2040	1,995	1,359	3,354	47,830	29,595	77,425	49,825	30,954	80,779
2041	2,100	1,254	3,354	40,985	27,339	68,324	43,085	28,593	71,678
2042	2,215	1,143	3,358	42,885	25,454	68,339	45,100	26,597	71,697
2043	2,330	1,027	3,357	44,830	23,519	68,349	47,160	24,546	71,706
2044	2,455	904	3,359	46,840	21,479	68,319	49,295	22,383	71,678
2045	2,590	775	3,365	44,745	19,442	64,187	47,335	20,217	67,552
2046	2,730	636	3,366	46,660	17,526	64,186	49,390	18,162	67,552
2047	2,880	489	3,369	45,595	15,557	61,152	48,475	16,046	64,521
2048	3,040	335	3,375	46,035	13,564	59,599	49,075	13,899	62,974
2049	3,205	172	3,377	32,960	11,628	44,588	36,165	11,800	47,965
2050	-	-	-	34,430	10,166	44,596	34,430	10,166	44,596
2051	-	-	-	36,165	8,425	44,590	36,165	8,425	44,590
2052	-	-	-	38,000	6,596	44,596	38,000	6,596	44,596
2053	-	-	-	39,920	4,674	44,594	39,920	4,674	44,594
2054	-	-	-	41,935	2,655	44,590	41,935	2,655	44,590
2055	-	-	-	10,175	534	10,709	10,175	534	10,709
	<b>\$ 163,875</b>	<b>\$ 74,501</b>	<b>\$ 238,376</b>	<b>\$1,289,175</b>	<b>\$ 869,236</b>	<b>\$2,158,411</b>	<b>\$1,453,050</b>	<b>\$ 943,737</b>	<b>\$2,396,787</b>

**HARRIS COUNTY, TEXAS  
COUNTYWIDE 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 Countywide Tax Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 70,845	\$ 69,831	140,676	\$ 85,000	\$ 39,028	\$ 124,028	\$ 12,090	\$ 5,113	\$ 17,203	\$ 72,975	\$ 53,100	\$ 126,075	\$ 240,910	\$ 167,072	\$ 407,982
2027	98,235	64,978	163,213	58,455	34,717	93,172	12,115	4,479	16,594	57,250	49,834	107,084	226,055	154,008	380,063
2028	62,405	74,617	137,022	59,795	31,786	91,581	12,135	3,843	15,978	63,060	46,884	109,944	197,395	157,130	354,525
2029	76,150	57,721	133,871	50,675	28,789	79,464	12,160	3,206	15,366	64,065	43,684	107,749	203,050	133,400	336,450
2030	58,100	54,415	112,515	49,285	26,248	75,533	12,185	2,567	14,752	53,770	40,433	94,203	173,340	123,663	297,003
2031	61,570	51,498	113,068	50,465	23,775	74,240	12,210	1,928	14,138	37,425	37,693	75,118	161,670	114,894	276,564
2032	63,425	48,412	111,837	32,800	21,273	54,073	12,240	1,286	13,526	42,750	35,696	78,446	151,215	106,667	257,882
2033	39,400	45,418	84,818	29,885	19,771	49,656	12,265	644	12,909	44,890	33,561	78,451	126,440	99,394	225,834
2034	38,995	43,457	82,452	31,375	18,284	49,659	-	-	-	47,045	31,416	78,461	117,415	93,157	210,572
2035	40,915	41,530	82,445	17,120	16,724	33,844	-	-	-	49,200	29,220	78,420	107,235	87,474	194,709
2036	41,260	39,506	80,766	17,965	15,896	33,861	-	-	-	51,460	26,984	78,444	110,685	82,386	193,071
2037	43,285	37,486	80,771	18,770	15,088	33,858	-	-	-	53,700	24,699	78,399	115,755	77,273	193,028
2038	45,375	35,399	80,774	19,580	14,281	33,861	-	-	-	56,050	22,300	78,350	121,005	71,980	192,985
2039	47,560	33,222	80,782	20,415	13,439	33,854	-	-	-	58,515	19,855	78,370	126,490	66,516	193,006
2040	49,825	30,954	80,779	21,245	12,604	33,849	-	-	-	60,960	17,362	78,322	132,030	60,920	192,950
2041	43,085	28,593	71,678	22,120	11,732	33,852	-	-	-	48,175	15,133	63,308	113,380	55,458	168,838
2042	45,100	26,597	71,697	23,030	10,822	33,852	-	-	-	50,000	13,296	63,296	118,130	50,715	168,845
2043	47,160	24,546	71,706	23,945	9,906	33,851	-	-	-	51,870	11,321	63,191	122,975	45,773	168,748
2044	49,295	22,383	71,678	24,925	8,923	33,848	-	-	-	53,970	9,171	63,141	128,190	40,477	168,667
2045	47,335	20,217	67,552	26,005	7,854	33,859	-	-	-	56,190	6,915	63,105	129,530	34,986	164,516
2046	49,390	18,162	67,552	27,145	6,698	33,843	-	-	-	58,505	4,567	63,072	135,040	29,427	164,467
2047	48,475	16,046	64,521	28,365	5,482	33,847	-	-	-	44,850	2,444	47,294	121,690	23,972	145,662
2048	49,075	13,899	62,974	27,080	4,238	31,318	-	-	-	30,085	901	30,986	106,240	19,038	125,278
2049	36,165	11,800	47,965	8,585	3,262	11,847	-	-	-	-	-	-	44,750	15,062	59,812
2050	34,430	10,166	44,596	9,025	2,823	11,848	-	-	-	-	-	-	43,455	12,989	56,444
2051	36,165	8,425	44,590	9,485	2,362	11,847	-	-	-	-	-	-	45,650	10,787	56,437
2052	38,000	6,596	44,596	9,970	1,877	11,847	-	-	-	-	-	-	47,970	8,473	56,443
2053	39,920	4,674	44,594	10,480	1,368	11,848	-	-	-	-	-	-	50,400	6,042	56,442
2054	41,935	2,655	44,590	11,015	832	11,847	-	-	-	-	-	-	52,950	3,487	56,437
2055	10,175	534	10,709	5,125	269	5,394	-	-	-	-	-	-	15,300	803	16,103
<b>Total</b>	<b>\$ 1,453,050</b>	<b>\$ 943,737</b>	<b>\$ 2,396,787</b>	<b>\$ 829,130</b>	<b>\$ 410,151</b>	<b>\$ 1,239,281</b>	<b>\$ 97,400</b>	<b>\$ 23,066</b>	<b>\$ 120,466</b>	<b>\$ 1,206,760</b>	<b>\$ 576,469</b>	<b>\$ 1,783,229</b>	<b>\$ 3,586,340</b>	<b>\$ 1,953,423</b>	<b>\$ 5,539,763</b>

(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**  
**COUNTYWIDE BONDED DEBT SERVICE REQUIREMENTS**  
**(amounts in thousands)**

Fiscal Year	Countywide Tax Debt (a)			Toll Road Senior & 1st Lien Revenue Bonds			Total Countywide Bonded Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 240,910	\$ 167,072	\$ 407,982	\$ 97,800	\$ 123,509	\$ 221,309	\$ 338,710	\$ 290,581	\$ 629,291
2027	226,055	154,008	380,063	102,635	118,669	221,304	328,690	272,677	601,367
2028	197,395	157,130	354,525	107,745	113,537	221,282	305,140	270,667	575,807
2029	203,050	133,400	336,450	113,145	108,150	221,295	316,195	241,550	557,745
2030	173,340	123,663	297,003	118,845	102,492	221,337	292,185	226,155	518,340
2031	161,670	114,894	276,564	124,765	96,550	221,315	286,435	211,444	497,879
2032	151,215	106,667	257,882	131,045	90,312	221,357	282,260	196,979	479,239
2033	126,440	99,394	225,834	137,565	83,759	221,324	264,005	183,153	447,158
2034	117,415	93,157	210,572	84,400	77,001	161,401	201,815	170,158	371,973
2035	107,235	87,474	194,709	87,630	72,906	160,536	194,865	160,380	355,245
2036	110,685	82,386	193,071	94,600	68,654	163,254	205,285	151,040	356,325
2037	115,755	77,273	193,028	87,200	64,226	151,426	202,955	141,499	344,454
2038	121,005	71,980	192,985	90,905	60,582	151,487	211,910	132,562	344,472
2039	126,490	66,516	193,006	81,265	56,778	138,043	207,755	123,294	331,049
2040	132,030	60,920	192,950	84,695	53,023	137,718	216,725	113,943	330,668
2041	113,380	55,458	168,838	80,800	49,100	129,900	194,180	104,558	298,738
2042	118,130	50,715	168,845	87,545	45,547	133,092	205,675	96,262	301,937
2043	122,975	45,773	168,748	91,255	41,740	132,995	214,230	87,513	301,743
2044	128,190	40,477	168,667	95,005	37,767	132,772	223,195	78,244	301,439
2045	129,530	34,986	164,516	99,260	33,504	132,764	228,790	68,490	297,280
2046	135,040	29,427	164,467	103,355	29,192	132,547	238,395	58,619	297,014
2047	121,690	23,972	145,662	107,695	24,741	132,436	229,385	48,713	278,098
2048	106,240	19,038	125,278	96,330	20,098	116,428	202,570	39,136	241,706
2049	44,750	15,062	59,812	70,980	16,047	87,027	115,730	31,109	146,839
2050	43,455	12,989	56,444	71,205	12,999	84,204	114,660	25,988	140,648
2051	45,650	10,787	56,437	49,975	9,910	59,885	95,625	20,697	116,322
2052	47,970	8,473	56,443	52,285	7,601	59,886	100,255	16,074	116,329
2053	50,400	6,042	56,442	54,700	5,183	59,883	105,100	11,225	116,325
2054	52,950	3,487	56,437	57,235	2,651	59,886	110,185	6,138	116,323
2055	15,300	803	16,103	-	-	-	15,300	803	16,103
<b>Total</b>	<b>\$3,586,340</b>	<b>\$1,953,423</b>	<b>\$5,539,763</b>	<b>\$ 2,661,865</b>	<b>\$ 1,626,228</b>	<b>\$ 4,288,093</b>	<b>\$ 6,248,205</b>	<b>\$3,579,651</b>	<b>\$9,827,856</b>

(a) See Table 25 for more detail of Tax Debt Service Requirements.

**HARRIS COUNTY, TEXAS  
COUNTYWIDE AUTHORIZED BUT UNISSUED BONDS  
(amounts in thousands)**

As of September 30, 2025, the following Countywide ad valorem tax bonds authorized by the voters at the elections held in September 1983, November 1999, November 2007, November 2015, August 2018, November 22 and November 2023 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	206,113	
Forensic Lab	5,180	
Public Safety	<u>97,613</u>	
Total Limited Tax Bonds		\$ 341,906
Unlimited Tax:		
Road Bonds	<u>1,079,180</u>	
Total Unlimited Tax Bonds		1,079,180
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>2,928,009</u>
 <u>Harris County Hospital District Bonds</u>		
Harris County Hospital District Bond	<u>1,691,495</u>	
Total Harris County Hospital District Bonds		<u>1,691,495</u>
 Total Authorized but Unissued Bonds		 <u><u>\$ 4,619,504</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>
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%
2025	54,094,918	-5.23%

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 2025-2026  
(Unaudited)**

On September 18, 2025 the Commissioners Court adopted the budget for the Flood Control District and on September 24, 2025 for Harris County and Toll Road Authority for the Fiscal Year 2025-2026. 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 2025-2026 budget for the County's Current Operating Fund:

Cash Balance as of October 1, 2025	\$ 383,644,980
Estimated Revenues:	
Ad Valorem and Miscellaneous Taxes	2,226,049,368
Charges for Services	293,663,872
Fines and Forfeitures	12,915,200
Intergovernmental Revenues	88,598,061
Interest	38,962,150
Other	70,643,580
Total Cash and Estimated Revenues	<u>\$ 3,114,477,211</u>
Appropriations:	
Current Operating Expenses	\$ 3,111,265,182
Capital Outlay:	
Roads	2,479,440
Parks	732,589
Total Appropriations	<u>\$ 3,114,477,211</u>

**HARRIS COUNTY, TEXAS  
COUNTY CAPITAL PROJECTS FUND 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, 2025 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	\$ 315,030,085
Permanent Improvements	474,433,405
Flood Control	95,619,646
Total	<u>\$ 885,083,136</u>

**HARRIS COUNTY, TEXAS  
BALANCE SHEET  
GENERAL FUND SUB-FUNDS  
September 30, 2025**

	<u>General Operating</u>	<u>Public Contingency</u>	<u>Mobility Fund</u>	<u>Infrastructure Fund</u>	<u>General Debt</u>	<u>Other</u>	<u>Total General Fund</u>
<b>ASSETS</b>							
Cash and investments:							
Cash and cash equivalents	\$ 223,064,808	\$ 28,411,998	\$ 101,273,062	\$ 15,959,688	\$ -	\$ 845,423	\$ 369,554,979
Investments	178,822,688	170,796,761	476,963,778	75,165,031	-	468,135	902,216,393
Receivables:							
Taxes, net	17,720,339	-	-	-	7	-	17,720,346
Accounts, net	41,958,399	-	13,631	-	-	-	41,972,030
Accrued interest	-	1,194,337	3,329,002	524,620	-	-	5,047,959
Leases	3,522,129	-	-	-	-	-	3,522,129
Other, net	24,391,149	-	7,193	-	4,775	27	24,403,144
Due from other funds	216,725,918	3,177,484	134,712	-	-	-	220,038,114
Prepays and other assets	30,873,625	-	1,830,718	43,169	-	-	32,747,512
Inventories	1,770,926	-	-	-	-	-	1,770,926
Advances to other funds	200,000	200,000	-	-	-	-	400,000
Restricted cash and cash equivalents	-	-	-	-	78,486,683	-	78,486,683
Total assets	<u>739,049,981</u>	<u>203,780,580</u>	<u>583,552,096</u>	<u>91,692,508</u>	<u>78,491,465</u>	<u>1,313,585</u>	<u>1,697,880,215</u>
<b>LIABILITIES</b>							
Vouchers payable	108,628,575	1,313,141	19,819,156	5,838,116	-	5,440	135,604,428
Accrued payroll	148,566,759	-	5,647,699	207,453	-	-	154,421,911
Retainage payable	119,370	-	5,590,806	3,700,165	-	-	9,410,341
Due to other funds	-	1,335,375	4,484,472	913,208	-	-	6,733,055
Unearned revenue	10,405,961	-	1,041,881	-	-	-	11,447,842
Total liabilities	<u>267,720,665</u>	<u>2,648,516</u>	<u>36,584,014</u>	<u>10,658,942</u>	<u>-</u>	<u>5,440</u>	<u>317,617,577</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	17,720,338	-	-	-	-	-	17,720,338
Unavailable revenue - other	28,756,140	-	5,631	-	-	-	28,761,771
Deferred lease revenues	3,367,442	-	-	-	-	-	3,367,442
Total deferred inflows of resources	<u>49,843,920</u>	<u>-</u>	<u>5,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,849,551</u>
<b>FUND BALANCES</b>							
Nonspendable	32,844,551	200,000	1,830,718	43,169	-	-	34,918,438
Restricted	-	-	545,131,733	80,990,397	78,491,465	643,969	705,257,564
Committed	95,427,255	-	-	-	-	664,176	96,091,431
Assigned	25,369,639	6,974,121	-	-	-	-	32,343,760
Unassigned	267,843,951	193,957,943	-	-	-	-	461,801,894
Total fund balances	<u>421,485,396</u>	<u>201,132,064</u>	<u>546,962,451</u>	<u>81,033,566</u>	<u>78,491,465</u>	<u>1,308,145</u>	<u>1,330,413,087</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 739,049,981</u>	<u>\$ 203,780,580</u>	<u>\$ 583,552,096</u>	<u>\$ 91,692,508</u>	<u>\$ 78,491,465</u>	<u>\$ 1,313,585</u>	<u>\$ 1,697,880,215</u>

**HARRIS COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND SUB-FUNDS**  
**For The Fiscal Year Ended September 30, 2025**

	<b>General Operating</b>	<b>Public Contingency</b>	<b>Mobility Fund</b>	<b>Infrastructure Fund</b>	<b>General Debt</b>	<b>Other</b>	<b>Consolidating Entries</b>	<b>Total General Fund</b>
<b>REVENUES</b>								
Taxes	\$2,151,298,793	\$ -	\$ -	\$ -	235,310,633	\$ -	\$ -	\$2,386,609,426
Charges for services	294,258,751	-	-	-	-	110,119	-	294,368,870
User fees	37,181	-	-	-	-	-	-	37,181
Fines and forfeitures	12,524,061	-	-	-	-	-	-	12,524,061
Lease revenue	1,637,635	-	-	-	-	-	-	1,637,635
Intergovernmental	92,512,773	17,431	155,802	-	-	-	-	92,686,006
Earnings on investments	44,982,130	9,135,880	17,353,371	4,951,571	5,115,123	53,223	-	81,591,298
Miscellaneous	74,080,953	593,964	1,975,851	167,965	109,498	-	-	76,928,231
Total revenues	<u>2,671,332,277</u>	<u>9,747,275</u>	<u>19,485,024</u>	<u>5,119,536</u>	<u>240,535,254</u>	<u>163,342</u>	<u>-</u>	<u>2,946,382,708</u>
<b>EXPENDITURES</b>								
Current operating:								
Administration of Justice	1,656,151,757	-	-	-	-	-	-	1,656,151,757
Parks	60,686,916	-	8,100,177	-	-	-	-	68,787,093
County Administration	539,674,962	25,148,758	-	-	-	143,367	-	564,967,087
Health and Human Services	200,222,711	-	-	-	-	-	-	200,222,711
Tax Administration	58,266,512	-	-	-	-	-	-	58,266,512
Roads and Bridges	10,161,502	64,078	190,570,032	54,301,686	-	-	-	255,097,298
Capital outlay	47,870,823	746,143	51,002,349	12,212,466	-	-	-	111,831,781
Debt service:								
Principal retirement	54,716,720	-	-	-	82,624,303	-	-	137,341,023
Payments to defease commercial paper	-	-	-	-	85,280,000	-	-	85,280,000
Debt issuance costs	-	-	-	-	1,739,857	-	-	1,739,857
Interest and fiscal charges	3,457,856	45,009	-	-	89,473,225	-	-	92,976,090
Total expenditures	<u>2,631,209,759</u>	<u>26,003,988</u>	<u>249,672,558</u>	<u>66,514,152</u>	<u>259,117,385</u>	<u>143,367</u>	<u>-</u>	<u>3,232,661,209</u>
Excess (deficiency) of revenues over (under) expenditures	<u>40,122,518</u>	<u>(16,256,713)</u>	<u>(230,187,534)</u>	<u>(61,394,616)</u>	<u>(18,582,131)</u>	<u>19,975</u>	<u>-</u>	<u>(286,278,501)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	85,597,162	31,690,297	401,077,785	26,250	435,880,652	-	(384,643,884)	569,628,262
Transfers out	(78,096,123)	(6,959,020)	-	-	(395,865,398)	-	384,643,884	(96,276,657)
Refunding bonds issued	-	-	-	-	301,560,000	-	-	301,560,000
Premium on bonds issued	-	-	-	-	19,775,258	-	-	19,775,258
Payments to defease commercial paper	-	-	-	-	(238,000,000)	-	-	(238,000,000)
Payments to escrow agent	-	-	-	-	(130,057,494)	-	-	(130,057,494)
Proceeds from sale of capital assets	1,288,512	-	-	-	-	-	-	1,288,512
Issuance of leases and SBITA	8,281,200	-	-	-	-	-	-	8,281,200
Total other financing sources (uses)	<u>17,070,751</u>	<u>24,731,277</u>	<u>401,077,785</u>	<u>26,250</u>	<u>(6,706,982)</u>	<u>-</u>	<u>-</u>	<u>436,199,081</u>
Net changes in fund balances	57,193,269	8,474,564	170,890,251	(61,368,366)	(25,289,113)	19,975	-	149,920,580
Fund balances, beginning	364,292,127	192,657,500	376,072,200	142,401,932	103,780,578	1,288,170	-	1,180,492,507
Fund balances, ending	<u>\$ 421,485,396</u>	<u>\$ 201,132,064</u>	<u>\$ 546,962,451</u>	<u>\$ 81,033,566</u>	<u>78,491,465</u>	<u>\$ 1,308,145</u>	<u>\$ -</u>	<u>\$1,330,413,087</u>

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## **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, 2025. 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, 2025.

#### ***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.

### **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 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.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Deloitte & Touche LLP*

April 7, 2026

## **Report on Compliance for Each Major State Program; and Report on Internal Control Over Compliance Required by State of Texas Grant Management Standards ("TxGMS")**

### 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, 2025. 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, 2025.

#### ***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**

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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2025-004 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 compliance audit described in the accompanying schedule of findings and questioned costs. 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 TxGMS. Accordingly, this report is not suitable for any other purpose.

Deloitte & Touche LLP

April 7, 2026

## **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, 2025, 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 7, 2026. 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 2025-001 and 2025-002 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 deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2025-003 to be a significant deficiency.

### **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*.

### **The 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.

The logo for Deloitte & Touche LLP, written in a stylized, handwritten-style font.

April 7, 2026

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>FEDERAL GRANTS</u></b>					
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
<b>DIRECT PROGRAMS:</b>					
NRCS - Harris County Precinct 4 Farm & Ranch Park Project	10.935	NR223A750001G070	-	\$ 19,500	\$ -
<b>Total ALN 10.935</b>				<u>19,500</u>	<u>-</u>
<b>PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION:</b>					
Women, Infant and Children's Nutrition Grant Program - WIC	10.557	206TX507W1003	2017-049829-001	209	-
Women, Infant and Children's Nutrition Grant Program - WIC	10.557	236TX507W1003	HHS000804400001	(1,044)	-
Women, Infant and Children's Nutrition Grant Program - WIC	10.557	246TX507W1003	HHS000804400001	573,528	-
Women, Infant and Children's Nutrition Grant Program - WIC	10.557	256TX507W1003	HHS000804400001	8,957,476	-
<b>Total ALN 10.557</b>				<u>9,530,169</u>	<u>-</u>
Women, Infant and Children's Nutrition Grant Program - WIC	10.561	246TX105S2514	HHS000804400001	12,046	-
<b>Total SNAP Cluster (ALN 10.561)</b>				<u>12,046</u>	<u>-</u>
<b>PASS THROUGH PROGRAM, HOUSTON ADVANCED RESEARCH CENTER (HARC):</b>					
ForUsTree: Creating an Inclusive Community Canopy within Houston & Harris County	10.727	24-DG-11083150-568	24-DG-11083150-568	2,317	-
<b>Total ALN 10.727</b>				<u>2,317</u>	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<u>9,564,032</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<b>DIRECT PROGRAMS:</b>					
Community Development Block Grant/Entitlement Grants 2016	14.218	B-16-UC-48-0002	-	1,799	-
Community Development Block Grant/Entitlement Grants 2017	14.218	B-17-UC-48-0002	-	33,748	-
Community Development Block Grant/Entitlement Grants 2018	14.218	B-18-UC-48-0002	-	702,984	50,970
Community Development Block Grant/Entitlement Grants 2019	14.218	B-19-UC-48-0002	-	166,548	-
Community Development Block Grant/Entitlement Grants 2020	14.218	B-20-UC-48-0002	-	2,383,826	15,449
Community Development Block Grant/Entitlement Grants 2021	14.218	B-21-UC-48-0002	-	1,122,733	-
Community Development Block Grant/Entitlement Grants 2022	14.218	B-22-UC-48-0002	-	888,348	358,049
Community Development Block Grant/Entitlement Grants 2023	14.218	B-23-UC-48-0002	-	4,422,565	1,555,688
Community Development Block Grant/Entitlement Grants 2024	14.218	B-24-UC-48-0002	-	12,932,018	3,667,994
(COVID-19) Community Development Block Grant - CARES Act Round 2 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	226,917	226,917
(COVID-19) Community Development Block Grant - CARES Act Round 3 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	863,110	411,805
<b>Total CDBG - Entitlement Grants Cluster (ALN 14.218)</b>				<u>23,744,596</u>	<u>6,286,872</u>
Emergency Solutions Grant Program 2023	14.231	E-23-UC-48-0002	-	577,400	117,457
Emergency Solutions Grant Program 2024	14.231	E-24-UC-48-0002	-	442,630	345,458
Emergency Solutions Grant Program 2024 - RUSH Funding	14.231	E-24-UC-48-0002	-	8,571	-
<b>PASS THROUGH PROGRAM, CITY OF HOUSTON:</b>					
HCHCD Homelessness Prevention Program	14.231	E23MC480018	4600018288	173,037	-
<b>Total ALN 14.231</b>				<u>1,201,638</u>	<u>462,915</u>
<b>DIRECT PROGRAMS:</b>					
HOME Investment Partnership Program 2017	14.239	M-17-UC-48-0215	-	19,785	-
HOME Investment Partnership Program 2018	14.239	M-18-UC-48-0215	-	1,159	-
HOME Investment Partnership Program 2019	14.239	M-19-UC-48-0215	-	(140,614)	-
HOME Investment Partnership Program 2020	14.239	M-20-UC-48-0215	-	524,247	-
HOME Investment Partnership Program 2021	14.239	M-21-UC-48-0215	-	175,119	-
HOME Investment Partnership Program 2022	14.239	M-22-UC-48-0215	-	172,793	-
HOME Investment Partnership Program 2023	14.239	M-23-UC-48-0215	-	193,625	-
HOME Investment Partnership Program 2024	14.239	M-24-UC-48-0215	-	937,415	-
HOME_ARP	14.239	M-21-UP-48-0215	-	43,706	-
<b>Total ALN 14.239</b>				<u>1,927,235</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u></b>					
<b>DIRECT PROGRAMS:</b>					
Continuum Care Program 2022	14.267	TX0313L6E002212	-	145,517	-
Continuum Care Program 2023	14.267	TX0313L6E002313	-	514,748	-
<b>Total ALN 14.267</b>				<b>660,265</b>	<b>-</b>
Lead-Based Paint Hazard Control Grant	14.900	TXLHD0473-21	-	1,535,289	-
Lead-Based Paint Hazard Control Grant	14.900	TXLHD0563-24	-	551,901	-
<b>Total ALN 14.900</b>				<b>2,087,190</b>	<b>-</b>
<b>PASS THROUGH PROGRAMS, TEXAS GENERAL LAND OFFICE:</b>					
CDBG Disaster Recovery Program Housing Projects	14.228	B-16-DH-48-0001	18-453-000-B164	(30)	-
Community Development Block Grant/Disaster Recovery - Hurricane Harvey	14.228	B-17-DL-48-0002	18-495-000-B220	332,820	-
CDBG Disaster Recovery Program - Harvey Round 1 Funding	14.228	B-17-DM-48-0001	19-147-002-B490	67,775,680	35,812,344
CDBG- MIT Cloverleaf Drainage Improvements	14.228	B-18-DP-48-0002	22-082-010-D210	7,099,245	6,956,360
CDBG- MIT Infrastructure and Planning Projects	14.228	B-18-DP-48-0002	22-129-000-D405	30,880,123	-
<b>PASS THROUGH PROGRAM, CITY OF HOUSTON VIA TEXAS GENERAL LAND OFFICE:</b>					
CDBG- DR17 Program - Hay Center	14.228	B-17-DM-48-0001	21-134-000-C788	448,200	-
<b>Total ALN 14.228</b>				<b>106,536,038</b>	<b>42,768,704</b>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>136,156,962</b>	<b>49,518,491</b>
<b><u>U.S. DEPARTMENT OF THE INTERIOR</u></b>					
<b>PASS THROUGH PROGRAM, TEXAS PARKS AND WILDLIFE DEPARTMENT:</b>					
Edgewater Park Boat Launch	15.605	F20AF11325	FD-TX F-300-B-1	249,999	-
<b>Total Fish and Wildlife Cluster (ALN 15.605)</b>				<b>249,999</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF THE INTERIOR</b>				<b>249,999</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
<b>DIRECT PROGRAMS:</b>					
FY 2023 Kevin and Avonte Program	16.015	15PBJA-23-GG-04250-MAPX	-	8,713	-
<b>Total ALN 16.015</b>				<b>8,713</b>	<b>-</b>
HCSO Homicide Unit Cold Case Squad	16.036	15PBJA-24-GG-02413-DNAX	-	81,280	-
DNA Capacity Enhancement and Backlog Reduction Program	16.036	15PBJA-24-GG-02732-DNAX	-	464,038	-
<b>Total ALN 16.036</b>				<b>545,318</b>	<b>-</b>
Community Based Violence Intervention and Prevention Initiative	16.045	15PBJA-22-GG-04740-CVIP	-	512,487	-
<b>Total ALN 16.045</b>				<b>512,487</b>	<b>-</b>
FY 2024 State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-24-RR-05929-SCAA	-	587,353	-
<b>Total ALN 16.606</b>				<b>587,353</b>	<b>-</b>
GY22 Bulletproof Vest Partnership Program	16.607	2022BOBX22030113	-	2,606	-
GY23 Bulletproof Vest Partnership Program	16.607	2023BOBX23034901	-	29,471	-
<b>Total ALN 16.607</b>				<b>32,077</b>	<b>-</b>
FY 2022 COPS Hiring Program (CHP)	16.710	15JCOPS-22-GG-03419-UHPX	-	83,426	-
FY24 COPS Hiring Program (CHP)	16.710	15JCOPS-24-GG-03765-UHPX	-	30,685	-
FY 2023 COPS Technology and Equipment Program	16.710	15JCOPS-23-GG-01670-TECP	-	100,000	-
FY24 Law Enforcement Mental Health and Wellness Act (LEMHWA) Implementation Projects	16.710	15JCOPS-24-GG-01379-LEMH	-	70,964	-
FY24 Harris County LEA Safer Outcomes Award	16.710	15JCOPS-24-GG-05401-DEU	-	61,345	-
<b>Total ALN 16.710</b>				<b>346,420</b>	<b>-</b>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>					
<b>DIRECT PROGRAM:</b>					
DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-23-GG-01369-DNAX	-	694,592	-
<b>Total ALN 16.741</b>				<u>694,592</u>	<u>-</u>
Bulletproof Windshields for the Harris County Sheriff's Office	16.753	15PBJA-24-GG-00194-BRND	-	1,230,065	-
<b>Total ALN 16.753</b>				<u>1,230,065</u>	<u>-</u>
FY24 National Sexual Assault Kit Initiative (SAKI) Project	16.833	15PBJA-24-GG-05438-SAKI	-	479,166	-
<b>Total ALN 16.833</b>				<u>479,166</u>	<u>-</u>
Comprehensive Approaches with Resources to Enhance Safety (CARES) Project	16.839	15PJDP-24-GK-03900-STOP	-	185,156	-
<b>Total ALN 16.839</b>				<u>185,156</u>	<u>-</u>
Harris County Sheriff's Office Seized Assets - Justice Funds	16.922	TX1010000	-	406,373	-
Harris County Attorney's Office Forfeited Assets - Special Prosecutor Justice Funds	16.922	TX101013A	-	202,869	-
Harris County District Attorney's Office Forfeited Assets - Justice Funds	16.922	TX101015A	-	14,281	-
Harris County Constable Precinct 2 - Justice Funds	16.922	TX1014700	-	18,026	-
Harris County Constable Precinct 3 - Justice Funds	16.922	TX1014800	-	44,375	-
Harris County Constable Precinct 5 - Justice Funds	16.922	TX1015000	-	62,157	-
Harris County Constable Precinct 8 - Justice Funds	16.922	TX1015300	-	3,647	-
<b>Total ALN 16.922</b>				<u>751,728</u>	<u>-</u>
FY 2022 Local Law Enforcement Crime Gun Intelligence Center (CGIC) Integration Initiative	16.738	15PBJA-22-GG-01750-JAGP	-	178,200	-
<b>PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:</b>					
Criminal Justice Grant Program FY25	16.738	15PBJA-22-GG-00618-JAGX	4438003	53,199	-
Opioid Detox Treatment and Supervision Program	16.738	15PBJA-22-GG-00618-JAGX	4697402	98,632	98,632
Tourniquets	16.738	15PBJA-22-GG-00618-JAGX	4792901	53,972	-
Criminal Warrants Unit Overtime	16.738	15PBJA-22-GG-00618-JAGX	4813101	(382)	-
<b>PASS THROUGH PROGRAMS, CITY OF HOUSTON:</b>					
2022 Justice Assistance Grant (JAG) Program	16.738	15PBJA-22-GG-02108-JAGX	15PBJA-22-GG-02108-JAGX	370,840	-
2023 Justice Assistance Grant (JAG) Program	16.738	15PBJA-23-GG-03847-JAGX	15PBJA-23-GG-03847-JAGX	172,528	-
2024 Justice Assistance Grant (JAG) Program	16.738	15PBJA-24-GG-05371-JAGX	15PBJA-24-GG-05371-JAGX	82,241	-
<b>Total ALN 16.738</b>				<u>1,009,230</u>	<u>98,632</u>
<b>PASS THROUGH PROGRAMS, CITY OF HOUSTON:</b>					
Internet Crimes Against Children Task Force	16.543	15JDP-24-GK-04207-MECP	10000106-2025	63,442	-
Internet Crimes Against Children Task Force	16.543	15JDP-24-GK-04207-MECP	10000106-2025	43,650	-
<b>Total ALN 16.543</b>				<u>107,092</u>	<u>-</u>
<b>PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:</b>					
HCDAO Victim Assistance Project	16.575	15POVC-21-GG-00600-ASSI	2877906	85,355	-
HCDAO Victim Assistance Project	16.575	15POVC-23-GG-00468-ASSI	2877907	3,495,445	-
Domestic Violence Advocacy	16.575	15POVC-22-GG-00807-ASSI	3103406	6,159	-
Domestic Violence Advocacy	16.575	15POVC-23-GG-00468-ASSI	3103407	294,933	-
Crime Victim's Assistance Unit	16.575	15POVC-23-GG-00468-ASSI	3332008	126,988	-
Continuum: TRIAD Home Safe (formerly Child Sex Trafficking) Project	16.575	15POVC-22-GG-00807-ASSI	3514606	17,963	-
2022 ELTR: Girls Inspiring Future Triumphs (GIFT)	16.575	15POVC-23-GG-00468-ASSI	3554306	240,441	-
Family Victimization Services For Children Referred to Supervised Possession	16.575	15POVC-23-GG-00468-ASSI	3576707	370,500	-
Victim Assistance Program	16.575	15POVC-23-GG-00468-ASSI	3960705	70,121	70,121
General Victim Assistance Grant Program	16.575	15POVC-22-GG-00807-ASSI	4411502	2,459	-
General Victim Assistance Grant Program	16.575	15POVC-23-GG-00468-ASSI	4411503	89,818	-
First Responder Mental Health Program	16.575	15POVC-22-GG-00807-ASSI	4453002	3,307	-
First Responder Mental Health Program	16.575	15POVC-23-GG-00468-ASSI	4453003	181,066	-
Human Trafficking Advocacy Program	16.575	15POVC-22-GG-00807-ASSI	4459402	2,001	-
<b>Total ALN 16.575</b>				<u>4,986,556</u>	<u>70,121</u>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>					
<b>PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:</b>					
Special Victims Prosecution and Protective Order Project	16.588	15JOVW-24-GG-00542-MUMU	1720421	378,498	-
Special Victims Prosecution and Protective Order Project	16.588	15JOVW-25-GG-00059-MUMU	1720422	13,279	-
<b>Total ALN 16.588</b>				<u>391,777</u>	<u>-</u>
Residential Substance Abuse Treatment	16.593	15PBJA-23-GG-01561-RSAT	1487727	1,230,295	1,230,295
<b>Total ALN 16.593</b>				<u>1,230,295</u>	<u>1,230,295</u>
Operation North Star	16.609	15PBJA-22-GG-00836-GUNP	3915305	14,252	-
Operation North Star	16.609	15PBJA-23-GG-02416-GUNP	3915306	51,861	-
<b>Total ALN 16.609</b>				<u>66,113</u>	<u>-</u>
Paul Coverdell Forensic Science Improvement Grant Program	16.742	15PBJA-23-GG-00982-COVE	1748018	39,864	-
Forensic Sciences Improvement	16.742	15PBJA-24-GG-03245-COVE	1748019	300,892	-
<b>Total ALN 16.742</b>				<u>340,756</u>	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<u>13,504,894</u>	<u>1,399,048</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
<b>DIRECT PROGRAMS:</b>					
Houston Urbanized Area Grant - FY13 FTA 5307	20.507	TX-90-Y081-01	-	18,430	-
Houston Urbanized Area Grant - FY14 FTA 5307	20.507	TX-90-Y081-01	-	89,162	-
Houston Urbanized Area Grant - FY15 FTA 5307	20.507	TX-2018-082-00	-	140,000	-
Houston Urbanized Area Grant - FY16 FTA 5307	20.507	TX-2019-015-00	-	210,078	-
Houston Urbanized Area Grant - FY17 FTA 5307	20.507	TX-2019-015-00	-	276,375	-
Houston Urbanized Area Grant - FY18 FTA 5307	20.507	TX-2019-060-00	-	136,557	-
Houston Urbanized Area Grant - FY19 FTA 5307	20.507	TX-2023-016-00	-	100,059	-
Houston Urbanized Area Grant - FY20 FTA 5307	20.507	TX-2023-082-00	-	725,046	-
Houston Urbanized Area Grant - FY21 FTA 5307	20.507	TX-2025-001-00	-	2,424,123	-
(COVID-19) Houston Urbanized Area Grant - FY21 FTA 5307 ARPA Allocation	20.507	TX-2023-038-00	-	2,156,558	-
(COVID-19) Houston Urbanized Area Grant - FY21 FTA 5307 CRRSAA	20.507	TX-2023-041-00	-	285,182	-
<b>Total Federal Transit Cluster (ALN 20.507)</b>				<u>6,561,570</u>	<u>-</u>
FY18 FTA 5310 RIDES Program Grant	20.513	TX-2020-050-00	-	380,372	-
FY19 FTA 5310 RIDES Program Grant	20.513	TX-2021-120-00	-	26,938	-
FY20 FTA 5310 RIDES Program Grant	20.513	TX-2022-066-00	-	1,425	-
FY24 FTA 5310 RIDES Program Grant	20.513	TX-2024-088-00	-	497,835	-
<b>Total Transit Services Programs Cluster (ALN 20.513)</b>				<u>906,570</u>	<u>-</u>
<b>PASS THROUGH PROGRAM,</b>					
<b>HOUSTON-GALVESTON AREA COUNCIL:</b>					
Motorist Assistance Program & Incident Management Unit	20.205	N/A	TDOT.23.0608-01	5,669,705	-
<b>Total ALN 20.205</b>				<u>5,669,705</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u></b>					
<b>PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF TRANSPORTATION:</b>					
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-HarrisP1-S-1YG-00038	4,915	-
STEP - 2025 Comprehensive	20.600	69A37525300004020TX0	2025-HarrisP1-S-1YG-00037	69,434	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-HarrisCo-S-1YG-00036	21,168	-
STEP - 2025 Comprehensive	20.600	69A37525300004020TX0	2025-HarrisCo-S-1YG-00071	435,805	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-Harris4-S-1YG-00112	10,996	-
STEP - 2025 Comprehensive	20.600	69A37525300004020TX0	2025-Harris4-S-1YG-00117	43,731	-
STEP - 2024 Comprehensive	20.600	69A37524300004020TX0	2024-HarrisP5-S-1YG-00039	(1,762)	-
STEP - 2025 Comprehensive	20.600	69A37525300004020TX0	2025-HarrisP5-S-1YG-00108	42,151	-
STEP - Commercial Motor Vehicle	20.600	69A37524300004020TX0	2024-HarrisP1-S-CMV-00013	3,194	-
STEP - Commercial Motor Vehicle	20.600	69A37525300004020TX0	2025-HarrisP1-S-CMV-00020	53,628	-
STEP - Commercial Motor Vehicle	20.600	69A37524300004020TX0	2024-HarrisCo-S-CMV-00020	12,103	-
STEP - Commercial Motor Vehicle	20.600	69A37525300004020TX0	2025-HarrisCo-S-CMV-00038	50,849	-
STEP - Commercial Motor Vehicle	20.600	69A37525300004020TX0	2025-HarrisP5-S-CMV-00035	48,368	-
Ride One	20.600	69A37525300004020TX0	2025-HaCoCMP1-G-1YG-0008	66,966	-
Harris County Sheriff's Office Parks Unit: Operation Cycle Safe	20.600	69A37525300004020TX0	2025-HarrisCo-G-1YG-0114	10,128	-
STEP - Operation Slowdown	20.600	69A37525300004020TX0	2025-HarrisCo-OpSlow-00023	12,158	-
STEP - Operation Slowdown	20.600	69A37525300004020TX0	2025-HarrisCo4-OpSlow-00063	9,919	-
STEP - Impaired Driving Mobilization	20.616	69A3752530000405DTXM	2025-HarrisP1-IDM-00010	13,988	-
STEP - Impaired Driving Mobilization	20.616	69A3752430000405DTXM	2024-Harris4-IDM-00008	303	-
STEP - Impaired Driving Mobilization	20.616	69A3752530000405DTXM	2025-Harris4-IDM-00046	38,056	-
STEP - Impaired Driving Mobilization	20.616	69A3752530000405DTXM	2025-HarrisCo-IDM-00040	29,910	-
No Refusal DWI Program	20.616	69A3752430000405DTXM	2024-HarrisDA-G-1YG-0090	9,771	-
No Refusal DWI Program	20.616	69A3752530000405DTXM	2025-HarrisDA-G-1YG-0132	176,706	-
Intoxication Source and Prevention	20.616	69A3752530000405DTXM	2025-HarrisDA-G-1YG-0134	241,710	-
<b>Total Highway Safety Cluster (ALN 20.600, 20.616)</b>				1,404,195	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				14,542,040	-
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>					
<b>DIRECT PROGRAMS:</b>					
Harris County Sheriff's Office Forfeiture Assets - Treasury	21.016	TX1010000	-	41,731	-
Harris County District Attorney's Office Forfeiture Assets - Treasury	21.016	TX101015A	-	680	-
<b>Total ALN 21.016</b>				42,411	-
(COVID-19) Emergency Rental Assistance	21.023	ERA-2101060088	-	(311,537)	(311,537)
(COVID-19) Emergency Rental Assistance (ERA2)	21.023	ERA2-0298	-	3,257,252	134,880
<b>Total ALN 21.023</b>				2,945,715	(176,657)
(COVID-19) ARPA Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP1966	-	208,410,829	125,534,500
<b>PASS THROUGH PROGRAM, TEXAS OFFICE OF THE GOVERNOR- DISASTER RELIEF VIA TEXAS OFFICE OF COURT ADMINISTRATION:</b>					
(COVID-19) ARPA Criminal Backlog	21.027	2021-CS-21027	4553701	352,628	-
<b>PASS THROUGH PROGRAM, CITY OF HOUSTON</b>					
(COVID-19) CLFRP - Illegal Dumping Law Enforcement	21.027	SLFRP0149	-	1,393,670	-
<b>Total ALN 21.027</b>				210,157,127	125,534,500
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>				213,145,253	125,357,843

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES (IMLS)</u></b>					
<b>PASS THROUGH PROGRAMS, TEXAS STATE LIBRARY AND ARCHIVES COMMISSION:</b>					
FY24 Interlibrary Loan Program	45.310	LS-253655-OLS-23	903847	24,017	-
Texas Reads Grant Program	45.310	LS-256843-OLS-24	TXR-25006	9,999	-
<b>Total ALN 45.310</b>				<b>34,016</b>	<b>-</b>
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				<b>34,016</b>	<b>-</b>
<b><u>NATIONAL SCIENCE FOUNDATION</u></b>					
<b>PASS THROUGH PROGRAM, VANDERBILT UNIVERSITY</b>					
NSF Convergence Accelerator Track D, Phase II - R&D	47.083	2134862	UNIV62469	188,969	-
<b>Total Research and Development Cluster (ALN 47.083)</b>				<b>188,969</b>	<b>-</b>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>				<b>188,969</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u></b>					
<b>DIRECT PROGRAMS:</b>					
VA Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program (SSG Fox SPGP)	64.055	TX-SSG-1237-22-23	-	222,705	-
VA Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program (SSG Fox SPGP)	64.055	TX-SSG-1237-22-24	-	636,711	-
<b>Total ALN 64.055</b>				<b>859,416</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS</b>				<b>859,416</b>	<b>-</b>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b>DIRECT PROGRAM:</b>					
Texas Solar for All Coalition	66.959	84087701	-	1,394,742	1,258,516
<b>Total ALN 66.959</b>				<b>1,394,742</b>	<b>1,258,516</b>
<b>PASS THROUGH PROGRAM, HOUSTON-GALVESTON AREA COUNCIL</b>					
EPA Climate Pollution Reduction Grant Program	66.046	02F39301	UEPA.24.0102-01	101,967	9,875
<b>Total ALN 66.046</b>				<b>101,967</b>	<b>9,875</b>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>1,496,709</b>	<b>1,268,391</b>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>					
<b>DIRECT PROGRAM:</b>					
ZEEBRA: Zoos Educating on Electronics and Battery Recycling Awareness	81.086	DE-EE0011357	-	310,758	174,961
<b>Total Research and Development Cluster (ALN 81.086)</b>				<b>310,758</b>	<b>174,961</b>
Energy Efficiency and Conservation Block Grant Program (EECBG BIL)	81.128	DE-SE0000152	-	383,708	-
<b>Total ALN 81.128</b>				<b>383,708</b>	<b>-</b>
<b>PASS THROUGH PROGRAM, TEXAS COMPTROLLER OF PUBLIC ACCOUNTS/ STATE ENERGY CONSERVATION OFFICE (SECO):</b>					
ARRA Cool Chilliers HVAC Loan Program	81.041	DE-EE0000116	CL440 & CL441	2,791,732	-
<b>Total ALN 81.041</b>				<b>2,791,732</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<b>3,486,198</b>	<b>174,961</b>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<b>DIRECT PROGRAMS:</b>					
Expand ProjectGRAD	84.116	P116Z230166	-	43,118	-
<b>Total ALN 84.116</b>				<u>43,118</u>	<u>-</u>
Harris County Public Library Locker Program	84.215	S215K230290	-	89,338	-
<b>Total ALN 84.215</b>				<u>89,338</u>	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<u>132,456</u>	<u>-</u>
<b><u>U.S. CONSUMER PRODUCT SAFETY COMMISSION</u></b>					
<b>DIRECT PROGRAM:</b>					
Harris County Public Health Pool Safety Program	87.002	1VGBCP230029-01-00	-	202,635	-
<b>Total ALN 87.002</b>				<u>202,635</u>	<u>-</u>
<b>TOTAL U.S. CONSUMER PRODUCT SAFETY COMMISSION</b>				<u>202,635</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>					
<b>DIRECT PROGRAMS:</b>					
<b>CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC):</b>					
Overdose Data to Action: Limiting Overdose Collaborative Actions (Local)	93.136	NH28CE003568	1NH28CE003568-01-00	2,295	-
Overdose Data to Action: Limiting Overdose Collaborative Actions (Local)	93.136	NH28CE003568	5NH28CE003568-02-00	2,008,214	77,476
Overdose Data to Action: Limiting Overdose Collaborative Actions (Local)	93.136	NH28CE003568	5NH28CE003568-03-00	71,524	-
<b>Total ALN 93.136</b>				<u>2,082,033</u>	<u>77,476</u>
Childhood Lead Poisoning Prevention	93.197	NUE2EH001418	5NUE2EH001418-03-00	8,283	-
Childhood Lead Poisoning Prevention	93.197	NUE2EH001418	5NUE2EH001418-04-00	331,541	-
<b>Total ALN 93.197</b>				<u>339,824</u>	<u>-</u>
Public Health Crisis Response - MPOX Program	93.354	NU90TP22203	6NU90TP922203-01-01	245,826	-
<b>Total ALN 93.354 (\$336,216)</b>				<u>245,826</u>	<u>-</u>
(COVID-19) Harris Cares: Embrace HOPE (Healing, Opportunity, Prosperity, Equity)	93.391	NH75OT000026	6NH75OT000026-01-05	1,946,112	-
<b>Total ALN 93.391</b>				<u>1,946,112</u>	<u>-</u>
(COVID-19) Community Health Workers for Public Health Response and Resilient	93.495	NU58DP006986	6NU58DP006986-03-01	1,549,031	-
<b>Total ALN 93.495</b>				<u>1,549,031</u>	<u>-</u>
CDC Public Health Infrastructure, Workforce, & Data Systems Grant	93.967	NE11OE000061	5NE11OE000061-03-00	5,446,500	750,000
<b>Total ALN 93.967</b>				<u>5,446,500</u>	<u>750,000</u>
<b>SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION (SAMHSA):</b>					
AWARE Harris	93.243	H79SM088049	1H79SM088049-01	127,870	88,938
AWARE Harris	93.243	H79SM088049	1H79SM088049-02	1,420,069	501,578
AWARE Harris	93.243	H79SM088049	5H79SM088049-03	366	-
<b>Total ALN 93.243</b>				<u>1,548,305</u>	<u>590,516</u>
Maternal Mental Health - For behavioral health and supportive services for parents and infants	93.493	H79FG001055	1H79FG001055-01	413,494	-
ACCESS-For Behavioral Health and Supportive Services for ACCESS participants	93.493	H79FG001072	1H79FG001072-01	618,139	-
<b>Total ALN 93.493</b>				<u>1,031,633</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</b>					
<b>HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA):</b>					
Ryan White Title I - Formula & Supplemental	93.914	H89HA00004	2H89HA00004-30-00	(50)	(50)
Ryan White Title I - Formula & Supplemental	93.914	H89HA00004	6H89HA00004-31-02	(453)	(453)
Ryan White Title I - Formula & Supplemental	93.914	H89HA00004	6H89HA00004-32-01	(275)	(275)
Ryan White Title I - Formula & Supplemental	93.914	H89HA00004	5H89HA00004-33-00	(9,155)	(9,090)
Ryan White Title I - Formula & Supplemental	93.914	H89HA00004	5H89HA00004-34-00	20,456,816	18,823,775
Ryan White Title I - Formula & Supplemental	93.914	H89HA00004	2H89HA00004-35-00	8,360,337	7,106,907
<b>Total ALN 93.914</b>				28,807,220	25,920,814
Healthy Start Initiative - Eliminating Racial/Ethnic Disparities	93.926	H4953000	1 H49MC53000-01-00	439,511	-
Healthy Start Initiative - Eliminating Racial/Ethnic Disparities	93.926	H4953000	5 H49MC53000-02-00	491,720	-
<b>Total ALN 93.926</b>				931,231	-
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	UT833934	6UT8HA33934-05-04	5,475,126	3,130,255
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	UT833934	2UT8HA33934-06-00	1,253,861	945,433
<b>Total ALN 93.686</b>				6,728,987	4,075,688
Strengthening Foodborne Illness Surveillance and Response Capabilities	93.070	U01EH001361	5U01EH001361-04-00	6,334	-
Strengthening Foodborne Illness Surveillance and Response Capabilities	93.070	U01EH001361	5U01EH001361-05-00	198,740	-
<b>Total Research and Development Cluster (ALN 93.070)</b>				205,074	-
<b>U.S. FOOD AND DRUG ADMINISTRATION (FDA)/ ASSOCIATION OF FOOD &amp; DRUG OFFICIALS (AFDO):</b>					
NEHA - FDA Retail Flexible Funding Model - Capacity Building Grant	93.103	U2FFD007358	G-OACB-202109-00854	25,976	-
NEHA - FDA Retail Flexible Funding Model - Advancement of Voluntary National Retail Food	93.103	U2FFD007358	G-BM&A-202109-00853	11,823	-
NEHA - FDA Retail Flexible Funding Model -Lone Star Collaborative: Advancing the RPS Standards	93.103	IU19FD008288	G-202410-05851	8,608	-
<b>Total Research and Development Cluster (ALN 93.103)</b>				46,407	-
<b>PASS THROUGH PROGRAM, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:</b>					
(COVID-19) IDCU/COVID	93.323	NU50CK000501	HHS000812700023	234,778	-
<b>Total ALN 93.323</b>				234,778	-
<b>PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:</b>					
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	978	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP922045	HHS001311300016	(17,049)	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP922045	HHS001439300012	431,735	-
CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TU000053	HHS001439300012	96,742	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	37	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001311200037	(16,193)	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001439500023	1,018,944	-
CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TU000053	HHS001439500023	219,129	-
<b>Total ALN 93.069</b>				1,734,323	-
TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001437400020	332,574	-
TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001437400020	18,551	-
<b>Total ALN 93.116</b>				351,125	-
(COVID-19) Vaccination Capacity Contract	93.268	NH23IP922616	HHS001019500034	4,152,601	-
Immunization locals Grant Program	93.268	NH23IP922616	HHS001331300051	254,405	-
Immunization locals Grant Program	93.268	NH23IP922616	HHS001331300051	31,606	-
<b>Total ALN 93.268</b>				4,438,612	-

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**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</b>					
<b>PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:</b>					
(COVID-19) Public Health Emergency Preparedness Coronavirus 2019	93.354	CDC-RFA-TP18-1802	HHS000769100001	(4,847)	-
Public Health Emergency Preparedness Contract - Mpox (monkeypox)	93.354	NU90TP922200	537-18-0119-00001	95,237	-
<b>Total ALN 93.354 (\$336,216)</b>				<u>90,390</u>	<u>-</u>
HIV Prevention Services	93.940	NU62PS924529	HHS000077800043	19,488	-
HIV Prevention Services	93.940	NU62PS924809	HHS001546100001	234,052	-
HIV Prevention Services	93.940	NU62PS924809	HHS001546100001	24,186	-
<b>Total ALN 93.940</b>				<u>277,726</u>	<u>-</u>
Regional and Local Services System/Local Public Health Services Grant Program	93.991	NB01OT009461	HHS001324900026	90,303	-
Texas Healthy Communities	93.991	NB01OT009461	HHS001456100001	79,943	-
Texas Healthy Communities	93.991	NB01OT009461	HHS001456100001	5,485	-
<b>Total ALN 93.991</b>				<u>175,731</u>	<u>-</u>
<b>PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC):</b>					
Medicaid Administrative Claim Reimbursements	93.778	N/A	HHS000537900129	788,225	-
<b>Total Medicaid Cluster (ALN 93.778)</b>				<u>788,225</u>	<u>-</u>
Title V - Child Health and Dental Services	93.994	B0452955	HHS001392700014	341,916	-
Title V - Child Health and Dental Services	93.994	B0452955	HHS001392700014	11,625	-
<b>Total ALN 93.994</b>				<u>353,541</u>	<u>-</u>
<b>PASS THROUGH PROGRAMS, U.S. COMMITTEE FOR REFUGEES AND IMMIGRANTS (USCRI):</b>					
Refugee Medical Screening	93.566	N/A	2019-HARTX-03	(341)	-
Refugee Medical Screening	93.566	N/A	2020-HARTX-04	(1,185)	-
Refugee Medical Screening	93.566	N/A	2021-HARTX-05	6,747	-
Refugee Medical Screening	93.566	N/A	2023-HARTX-07	(43,362)	-
Refugee Medical Screening	93.566	N/A	2024-HARTX-08	639,995	-
Refugee Medical Screening	93.566	N/A	2025-HARTX-09	7,106,411	-
<b>Total ALN 93.566</b>				<u>7,708,265</u>	<u>-</u>
<b>PASS THROUGH PROGRAM, TEXAS OFFICE OF THE ATTORNEY GENERAL:</b>					
Access and Visitation Shared Parenting	93.597	2501TXSAVP	C-01383	103,000	-
<b>Total ALN 93.597</b>				<u>103,000</u>	<u>-</u>
<b>PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES:</b>					
Community Youth Development FY25 - Pasadena & Gulfton	93.556	2401TXFPSS	HHS000841700015/24821423	220,918	-
<b>Total ALN 93.556</b>				<u>220,918</u>	<u>-</u>
Title IV-E Legal Services - FY25	93.658	2501TXFOST	HHS000285100017/24734552	2,599,106	-
Title IV-E Child Welfare Services - FY23	93.658	1901TXFOST	HHS000285000048/24734653	(1,161)	-
Title IV-E Child Welfare Services - FY24	93.658	1901TXFOST	HHS000285000048/24734653	98,606	-
<b>Total ALN 93.658</b>				<u>2,696,551</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</b>					
<b>PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES:</b>					
CFCIP; Independent Living Program (PAL- Title IVE) - FY24 -PAC 204	93.674	2401TXCILP	HHS000788100001/24791692	275	-
CFCIP; Independent Living Program (PAL- Title IVE) - FY25 -PAC 204	93.674	2401TXCILP	HHS000788100001/24791692	178,359	-
CFCIP; Independent Living Program (PAL- Title IVE) - FY26 -PAC 204	93.674	2501TXCILP	HHS001629900001/24917907	4,346	-
Chafee Foster Care Independence Program (PAL- Title IVE) - FY24 -PAC 206	93.674	2401TXCILP	HHS000788100001/24791692	2,568	-
Chafee Foster Care Independence Program (PAL- Title IVE) - FY25 -PAC 206	93.674	2401TXCILP	HHS000788100001/24791692	520,954	-
Chafee Foster Care Independence Program (PAL- Title IVE) - FY26 -PAC 206	93.674	2501TXCILP	HHS001630000001/24917774	29,474	-
<b>Total ALN 93.674</b>				735,976	-
<b>PASS THROUGH PROGRAMS, TEXAS WORKFORCE COMMISSION:</b>					
Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	2401TXTANF	2824TAN001	(1,855)	-
Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	2501TXTANF	2825TAN001	262,292	-
<b>Total ALN 93.558</b>				260,437	-
<b>PASS THROUGH PROGRAM, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:</b>					
Medical Reserve Corps (MRC - STTRONG) Program	93.008	U3REF230710	HHS001409300004	16,720	-
<b>PASS THROUGH PROGRAMS, NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS (NACCHO):</b>					
MRC Medical Reserve Corps Operational Readiness Awards	93.008	1U3REP230718-01-00	MRC 24-0152	3,416	-
MRC Medical Reserve Corps Operational Readiness Awards	93.008	5U3REP230718-02-00	MRC 25-0152	10,000	-
<b>Total ALN 93.008</b>				30,136	-
(COVID-19) Improving the Health of Young Children	93.318	5NU50CK000587-03-00	2024-032012	62,843	-
<b>Total ALN 93.318</b>				62,843	-
(COVID-19) Wastewater Surveillance Mentorship Program	93.421	6NU38PW000037-01-01	2025-021803	4,306	-
<b>Total ALN 93.421</b>				4,306	-
<b>PASS THROUGH PROGRAM, UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON:</b>					
CATCH Healthy Smiles	93.121	UH3DE029213	SA0002040	82,485	-
<b>Total Research and Development Cluster (ALN 93.121)</b>				82,485	-
<b>Total Research and Development Cluster (ALN 47.083, 81.086, 93.070, 93.103, 93.121)</b>				833,693	174,961
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				71,257,551	31,414,494
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					
<b>DIRECT PROGRAMS:</b>					
High Intensity Drug Trafficking Areas Program - FY22	95.001	G22HN0004A	-	2,668	-
High Intensity Drug Trafficking Areas Program - FY23	95.001	G23HN0004A	-	81,888	-
High Intensity Drug Trafficking Areas Program - FY24	95.001	G24HN0004A	-	968,563	-
<b>Total ALN 95.001</b>				1,053,119	-
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				1,053,119	-
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
<b>DIRECT PROGRAMS:</b>					
Port Security Grant Program	97.056	EMW-2021-PU-00042	-	502,311	-
Port Security Grant Program	97.056	EMW-2022-PU-00103-S01	-	54,431	-
Port Security Grant Program	97.056	EMW-2023-PU-00012-S01	-	588,702	-
Port Security Grant Program	97.056	EMW-2024-PU-05205	-	85,302	-
<b>Total ALN 97.056</b>				1,230,746	-

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</b>					
<b>PASS THROUGH PROGRAM, ALLIANCE OF COMMUNITY ASSISTANCE MINISTRIES (ACAM):</b>					
National Emergency Food and Shelter Program (EFSP) Phase 39	97.024	N/A	LRO 782800-071	28,689	-
<b>Total ALN 97.024</b>				28,689	-
<b>PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:</b>					
Flood of April 2016	97.036	4269DRTXP000001	PA-06-TX-4269	307,582	-
FEMA - Public Assistance - Hurricane Harvey	97.036	4332DRTXP000001	PA-06-TX-4332	6,258,526	-
(COVID-19) Public Assistance Grant, 4485, Texas COVID-19 Pandemic	97.036	4485DRTXP000001	PA-06-TX-4485	35,105,439	-
Public Assistance Grant, 4781, Texas Severe Storms, Straight-line Winds, Tornadoes, and Flooding	97.036	4781DRTXP000001	PA-06-TX-4781	5,838,336	-
<b>Total ALN 97.036</b>				47,509,883	-
<b>PASS THROUGH PROGRAMS, OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION (HSGD):</b>					
HC - HazMat Sustainment	97.067	EMW-2022-SS-00021	2972508	12,108	-
HC - HazMat	97.067	EMW-2023-SS-00025	2972509	25,500	-
HC - HazMat Equipment and Regional Training	97.067	EMW-2024-SS-05096	2972510	194,494	-
HC - Interoperable Communications Enhancements	97.067	EMW-2023-SS-00025	2973209	3,267,343	-
HC - Radio System Enhancements, Preservation, & Improvements	97.067	EMW-2024-SS-05096	2973210	709,684	-
HC - Management & Administration	97.067	EMW-2023-SS-00025	2986309	141,222	-
HC - Management and Administration	97.067	EMW-2024-SS-05096	2986310	181,252	-
HC - Regional Planners	97.067	EMW-2023-SS-00025	3691206	60,034	-
HC - Regional Planners	97.067	EMW-2024-SS-05096	3691207	156,639	-
HC - All Hazards Alert System (AHAS)	97.067	EMW-2023-SS-00025	4123504	42,050	-
HC - All Hazards Alert System (AHAS) Sustainment	97.067	EMW-2024-SS-05096	4123505	126,150	-
HC - Bomb Range Improvements	97.067	EMW-2023-SS-00025	4123602	64,553	-
HC - Cyber Radio Protection Sustainment	97.067	EMW-2023-SS-00025	4347102	13,828	-
HC - Law Enforcement Special Responses; HCSO, Air, Bomb, Dive, SRG, and MCP	97.067	EMW-2022-SS-00021	4347302	323,803	-
HC - Law Enforcement Special Responses	97.067	EMW-2023-SS-00025	4347303	213,278	-
HC - Law Enforcement Special Responses: HCSO Bomb, MCP, and SRG	97.067	EMW-2024-SS-05096	4347304	172,810	-
CPR - HC-Community Preparedness: Medical Reserve Corps	97.067	EMW-2024-SS-05096	4347804	36,332	-
Air Operations Section	97.067	EMW-2023-SS-00025	4524902	134,365	-
Bomb Unit Equipment	97.067	EMW-2023-SS-00025	4525202	170,001	-
Mobile Command Post Upgrades	97.067	EMW-2022-SS-00021	4525301	63,562	-
HC - Community Preparedness	97.067	EMW-2023-SS-00025	4573102	166,200	-
HC - Community Preparedness	97.067	EMW-2024-SS-05096	4573103	249,798	-
HC - SWAT Unit Equipment and Training (DVE)	97.067	EMW-2022-SS-00021	4573601	249,111	-
HC - Cybersecurity	97.067	EMW-2022-SS-00021	4573901	248,410	-
HC - EAO Security Equipment and Training	97.067	EMW-2023-SS-00025	4891701	174,768	-
HC - Law Enforcement Special Response Communications: HCSO Marine and Mobile Command Post (MCP)	97.067	EMW-2023-SS-00025	4893901	207,219	-
HCSO Marine Unit Equipment	97.067	EMW-2024-SS-05096	5019601	19,183	-
ST/CP - HCSO Special Response Group (SRG) Equipment	97.067	EMW-2024-SS-05096	5019701	25,616	-
ST/CP - HC - Air Operations Section	97.067	EMW-2024-SS-05096	5243801	147,814	-
ES - HC - Election Security	97.067	EMW-2024-SS-05096	5244101	37,212	-
<b>Total ALN 97.067</b>				7,634,339	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				56,403,657	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				\$ 522,277,906	\$ 209,133,228

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>STATE GRANTS</u></b>					
<b><u>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</u></b>					
<b>DIRECT PROGRAMS:</b>					
HIV Prevention Services	N/A	N/A	HHS000077800043	\$ 94,722	\$ -
HIV Prevention Services	N/A	N/A	HHS001546100001	5,164	-
Texas Epidemiology Capacity Expansion Grant Program	N/A	N/A	HHS001315700021	167,678	-
Texas Epidemiology Capacity Expansion Grant Program	N/A	N/A	HHS001315700021	9,852	-
Regional and Local Services System/Local Public Health Services Grant Program	N/A	N/A	HHS001324900026	77,103	-
Immunization locals Grant Program	N/A	N/A	HHS001331300051	171,564	-
TB/PC - Tuberculosis Prevention and Control - State	N/A	N/A	HHS001437400020	726,955	-
TB/PC - Tuberculosis Prevention and Control - State	N/A	N/A	HHS001437400020	42,525	-
<b>PASS THROUGH PROGRAMS, TEXAS DEPT OF FAMILY &amp; PROTECTIVE SERVICES TO DEPELCHIN CHILDREN'S CENTER:</b>					
Health Outcomes Through Early Prevention and Support - Depelchin	N/A	N/A	HHS000855300005	174,635	-
Health Outcomes Through Early Prevention and Support - Depelchin	N/A	N/A	HHS001535800011	12,995	-
<b>TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>				1,483,193	-
<b><u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)</u></b>					
<b>DIRECT PROGRAMS:</b>					
Harris County Jail Diversion Program - FY25	N/A	N/A	HHS001344200001	3,377,667	3,377,667
Community Mental Health Grant Program - FY24	N/A	N/A	HHS000477100004	138,195	138,195
Community Mental Health Grant Program - FY25	N/A	N/A	HHS001518700001	285,036	285,036
Family Planning Program FY25	N/A	N/A	HHS001553200001	959,025	-
Family Planning Program FY26	N/A	N/A	HHS001529700053	26,464	-
Healthy Texas Women	N/A	N/A	HHS001553200001	434,282	-
Healthy Texas Women	N/A	N/A	HHS001545100016	14,154	-
<b>PASS THROUGH PROGRAMS, DEPELCHIN CHILDREN'S CENTER:</b>					
Families COUNT Project FY25	N/A	N/A	HHS001392500039	49,223	-
Families COUNT Project FY26	N/A	N/A	HHS001392500039	3,066	-
<b>TOTAL HEALTH AND HUMAN SERVICES COMMISSION</b>				5,287,112	3,800,898
<b><u>TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u></b>					
<b>DIRECT PROGRAMS:</b>					
STAR - Success Through Addiction Recovery Drug Court Program	N/A	N/A	1692022	99,752	99,752
Veterans Treatment Court	N/A	N/A	2283016	107,637	107,637
Texas Anti-Gang Center	N/A	N/A	2542812	240,384	207,712
Texas Anti-Gang Center	N/A	N/A	2542813	2,529,074	-
Misdemeanor Veterans Court	N/A	N/A	2894910	59,571	59,571
2022 ELTR: Girls Inspiring Future Triumphs (GIFT)	N/A	N/A	3554305	19,376	-
Sobriety Over Addiction and Relapse (SOAR) Drug Court	N/A	N/A	3827806	53,400	-
Gulf Coast Coalition Against Sexual Exploitation	N/A	N/A	3966305	280,000	-
GRIP Gang Court Program	N/A	N/A	4498802	60,197	-
DWI Sober Courts	N/A	N/A	4697002	228,556	228,556
Felony Mental Health Courts	N/A	N/A	4697502	94,568	94,568
Continuum: TRIAD Home Safe (formerly Child Sex Trafficking) Project	N/A	N/A	4925001	847,383	-
CPS Prevention and Rehabilitation Court (CPRC)	N/A	N/A	5019901	57,682	-
CPS Prevention and Rehabilitation Court (CPRC)	N/A	N/A	5019902	5,792	-
Body Worn Cameras FY25	N/A	N/A	5139001	118,981	-
<b>PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:</b>					
Regional Law Enforcement Training Program	N/A	N/A	PS-CJ-LETP-11-23	32,977	-
<b>TOTAL TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</b>				4,835,330	797,796

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>TEXAS OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION (HSGD):</u></b>					
<b>DIRECT PROGRAMS:</b>					
Border Prosecution Unit - TAG	N/A	N/A	3154606	384,245	-
Border Prosecution Unit - TAG	N/A	N/A	3154607	31,221	-
<b>TOTAL TEXAS OFFICE OF THE GOVERNOR, HSGD</b>				415,466	-
<b><u>TEXAS PARKS AND WILDLIFE DEPARTMENT</u></b>					
<b>DIRECT PROGRAMS:</b>					
Precinct 2 Parks & Trails Outdoor Recreation & Education Program	N/A	N/A	52-23030	(1,155)	-
Habitat and Angler Access Program (HAAP)- Hills at Sims	N/A	N/A	CA-0008542	59,258	-
<b>TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT</b>				58,103	-
<b><u>TEXAS DEPARTMENT OF TRANSPORTATION</u></b>					
<b>DIRECT PROGRAMS:</b>					
Harris County 2020 CTIF Award	N/A	N/A	CTIF_02_102	236,992	-
<b>TOTAL TEXAS DEPARTMENT OF TRANSPORTATION</b>				236,992	-
<b><u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u></b>					
<b>PASS THROUGH PROGRAMS, MOTOR VEHICLE CRIME PREVENTION</b>					
<b>AUTHORITY (MVCPA):</b>					
Harris County Auto Theft Taskforce Catalytic Converter Theft Prevention and Investigation	N/A	N/A	224-24-1010000	205,517	-
Harris County Auto Theft Taskforce Catalytic Converter Theft Prevention and Investigation	N/A	N/A	224-25-1010000	41,679	-
Harris County Auto Theft Taskforce Catalytic Converter Theft Prevention and Investigation	N/A	N/A	608-26-1010000C	185	-
Harris County Sheriff's Office Auto Theft Unit	N/A	N/A	608-24-1010000	(57,772)	-
Harris County Sheriff's Office Auto Theft Unit -Taskforce Grant	N/A	N/A	608-25-1010000	752,260	-
Harris County Sheriff's Office Auto Theft Unit -Taskforce Grant	N/A	N/A	608-26-1010000	48,894	-
<b>TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES</b>				990,763	-
<b><u>TEXAS WATER DEVELOPMENT BOARD</u></b>					
<b>DIRECT PROGRAM:</b>					
Region 6 San Jacinto Regional Flood Planning	N/A	N/A	2401792832	635,426	-
<b>TOTAL TEXAS WATER DEVELOPMENT BOARD</b>				635,426	-
<b><u>THE SUPREME COURT OF TEXAS</u></b>					
<b>DIRECT PROGRAMS:</b>					
Dedicated MDL Court - Harris County	N/A	N/A	201-25-00001	100,438	-
Dedicated MDL Court - Harris County	N/A	N/A	201-26-00001	6,235	-
<b>TOTAL THE SUPREME COURT OF TEXAS</b>				106,673	-
<b><u>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</u></b>					
<b>DIRECT PROGRAMS:</b>					
Community Youth Development FY24 - Pasadena & Gulfon	N/A	N/A	HHS000841700015/24821423	14,639	14,639
Community Youth Development FY25 - Pasadena & Gulfon	N/A	N/A	HHS000841700015/24821423	731,322	684,905
Community Youth Development FY26 - Pasadena & Gulfon	N/A	N/A	HHS000841700015/24821423	16,309	-
CFCIP; Independent Living Program (PAL- Title IVE) - FY24 -PAC 204	N/A	N/A	HHS000788100001/24791692	68	-
CFCIP; Independent Living Program (PAL- Title IVE) - FY25 -PAC 204	N/A	N/A	HHS000788100001/24791692	44,590	-
CFCIP; Independent Living Program (PAL- Title IVE) - FY26 -PAC 204	N/A	N/A	HHS001629900001/24917907	1,086	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A	N/A	HHS000788100001/24791692	642	-
Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A	N/A	HHS000788100001/24791692	131,702	-
Chafee Foster Care Independence Program (PAL- Title IVE) - FY26 -PAC 206	N/A	N/A	HHS001630000001/24917774	7,369	-
<b>TOTAL TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</b>				947,727	699,544

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<b><u>TEXAS OFFICE OF COURT ADMINISTRATION</u></b>					
<b>DIRECT PROGRAMS FROM TEXAS INDIGENT DEFENSE COMMISSION:</b>					
Indigent Defense Formula Grant	N/A	N/A	212-25-101	3,973,842	-
Statewide Mentoring & Training, FIDL Cohorts 3&4	N/A	N/A	212-25-C06	53,000	-
Managed Assigned Counsel Program	N/A	N/A	212-24-C08	11,332	-
Misdemeanor Managed Assigned Counsel Program	N/A	N/A	212-25-C07	82,345	-
Public Defender Mental Health Division Expansion	N/A	N/A	MH-24-005	4,030	-
Public Defender Staff to Address Case Backlogs	N/A	N/A	PB-22-101	368,970	-
Cohort 5, FIDL Statewide Training/Mentoring	N/A	N/A	TS-25-001	236,016	-
<b>TOTAL TEXAS OFFICE OF COURT ADMINISTRATION</b>				4,729,535	-
<b><u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u></b>					
<b>DIRECT PROGRAMS:</b>					
Statewide Automated Victim Notification Service (SAVNS)	N/A	N/A	C-01701	129,015	-
<b>TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL</b>				129,015	-
<b><u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ):</u></b>					
<b>DIRECT PROGRAM:</b>					
Clear Creek Riparian Restoration, Phase II	N/A	N/A	582-24-50216	35,080	-
<b>PASS THROUGH PROGRAM, HOUSTON-GALVESTON AREA COUNCIL (H-GAC):</b>					
H-GAC Solid Waste Management Grant	N/A	N/A	25-16-02	109,953	-
<b>TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)</b>				145,033	-
<b><u>TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:</u></b>					
<b>DIRECT PROGRAMS:</b>					
Hurricane Harvey - State Assistance	N/A	N/A	TDEM-4332-PA	939,662	-
Public Assistance Grant, 4781, Texas Severe Storms, Straight-line Winds, Tornadoes, and Flooding	N/A	N/A	PA-06-TX-4781	1,946,112	-
<b>TOTAL TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM</b>				2,885,774	-
<b><u>TEXAS VETERANS COMMISSION</u></b>					
<b>DIRECT PROGRAMS:</b>					
Veterans Assistance Program 2023-2024	N/A	N/A	GT-VSO-22-006	5,643	-
Veterans Assistance Program 2024-2025	N/A	N/A	VS024-F-020	226,866	-
Veterans Assistance Program 2025-2026	N/A	N/A	VCO25-F-010	61,889	-
Veterans Mental Health Program - Peer Support Services	N/A	N/A	VS024-P-019	199,873	-
Veterans Mental Health Program - Peer Support Services	N/A	N/A	VHM25-P-002	56,040	-
<b>TOTAL TEXAS VETERANS COMMISSION</b>				550,311	-
<b><u>TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)</u></b>					
<b>PASS THROUGH PROGRAM, CITY OF HOUSTON:</b>					
Homeless Youth Services Program	N/A	N/A	4600018289	64,556	-
<b>TOTAL TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)</b>				64,556	-
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				\$ 23,501,009	\$ 5,298,238
<b>GRAND TOTAL EXPENDITURES OF FEDERAL &amp; STATE AWARDS</b>				\$ 545,778,915	\$ 214,431,466

See Notes to the Schedule of Expenditures of Federal and State Awards

**HARRIS COUNTY, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**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 15 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 15 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, 2025:

Federal expenditures per schedule	\$	522,277,906
State expenditures per schedule		23,501,009
Subtotal		545,778,915
Add:		
Trial Balance adjustments for modified accrual basis of accounting		11,857,590
County funded portion of grants		16,969,431
Local grants		8,014,172
Non-Grant Projects		8,792
Less:		
Grants - other fund types - unrecorded assistance		(6,143,559)
Prior period expenditures approved by granting agencies		(39,259,202)
Total	\$	537,226,139
Balance per Annual Report - Grants Special Revenue Fund	\$	537,226,139

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, 2025**

**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, 2025**

**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?	No.
Any audit findings disclosed that are required to be reported in accordance with OMB Uniform Grant Guidance, §200.516(a)	No.

**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?	Yes.
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, 2025**

<b>Name of Major Federal/State Program:</b>	<b>Assistance Listing Number</b>
Lead-Based Paint Hazard Control Grant	14.900
Motorist Assistance Program & Incident Management Unit	20.205
Federal Transit Cluster	20.507
(COVID-19) Emergency Rental Assistance	21.023
(COVID-19) ARPA Coronavirus State and Local Fiscal Recovery Funds	21.027
ARRA Cool Chillers HVAC Loan Program	81.041
Ryan White Title I - Formula & Supplemental	93.914
Public Assistance Grant, 4781, Texas Severe Storms, Straight-line Winds, Tornadoes, and Flooding	97.036
Indigent Defense Formula Grant	State (Fund 1000)
Texas Anti-Gang Center	State (Fund 7301)
Family Planning Program	State (Fund 8110)
Harris County Sheriff's Office Auto Theft Unit	State (Fund 8710)
Public Assistance Grant, 4781, Texas Severe Storms, Straight-line Winds, Tornadoes, and Flooding	State (Fund 9154)
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:	\$1,000,000
Auditee qualified as a low-risk auditee?	No – Federal

**II. FINANCIAL STATEMENT FINDINGS SECTION**

<b>Program</b>	<b>Finding/Noncompliance</b>	<b>Questioned Cost</b>
n/a	<p><b>2025-001 - Material weakness in internal control over financial reporting – Harris County – Incorrect preparation of the Statement of Changes in Fiduciary Net Position</b></p> <p><u>Criteria:</u> Governmental Accounting Standards Board (GASB) Statement No. 84, <i>Fiduciary Activities</i>, requires governments to present a “Statement of Changes in Fiduciary Net Position” for fiduciary funds including custodial funds. Additions and deductions in this statement should represent fiduciary inflows and outflows and be reported completely and accurately in accordance with U.S. GAAP.</p> <p><u>Condition:</u> Management did not appropriately prepare and review the Statement of Changes in Fiduciary Net Position which resulted in an overstatement of approximately \$10.1 billion in both the Additions and Deductions line items due to duplicate reporting.</p>	n/a

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<b>Program</b>	<b>Finding/Noncompliance</b>	<b>Questioned Cost</b>
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Cause: During the transition to a new banking provider, collections initially deposited with the predecessor bank were subsequently transferred to the successor bank. In preparing the Statement of Changes in Fiduciary Net Position, management incorrectly recorded these interbank transfers as fiduciary additions and deductions. Because the transfers represented movements of cash between the County’s bank accounts (and not additions to or deductions from fiduciary net position), no activity should have been recorded in the statement for these transfers.

Effect: Additions and Deductions were each overstated by approximately \$10.1 billion; however, because both sides were overstated by the same amount, there was no impact on the change in fiduciary net position. The error was identified during the audit and corrected in the current-year financial statements.

Recommendation: Management should enhance its financial statement preparation and review controls over the Statement of Changes in Fiduciary Net Position by (1) preparing and retaining a reconciliation that ties additions and deductions to supporting detail and excludes bank-to-bank transfers, and (2) performing and documenting a supervisory review that specifically looks for unusual offsetting additions and deductions (gross-ups), particularly during bank transitions.

Views of Responsible Officials: See Corrective Action Plan

County Contact Person(s): Brandy Shaw, Director of Financial Accounting

n/a

**2025-002 - Material Weakness in internal control over financial reporting – Other postemployment benefit (OPEB) liability**

n/a

Criteria: In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, an employer must measure the Total OPEB Liability as of the measurement date using an actuarial valuation and reasonable, supportable actuarial assumptions and methods that reflect the employer’s best estimates of economic and demographic factors.

Condition: Management initially used an incorrect assumption within its valuation of the County’s implementation of the Aetna SilverScript Program (Employer Group Waiver Plan (EGWP)) which is a component of the total OPEB liability and associated expense and deferred inflows/outflows.

Cause: Management’s OPEB estimation process did not include sufficient controls to ensure a complete and supportable analysis, including considerations over key assumptions and methods.

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Program	Finding/Noncompliance	Questioned Cost
	<p><u>Effect:</u> The misstatement represented a judgmental overstatement of the total OPEB liability of approximately \$341 million, an overstatement of OPEB expense of approximately \$44 million, and an understatement of Deferred Inflows due to changes in assumptions as of September 30, 2025 by approximately \$297 million, a combined effect to Harris County, the Flood Control District, and the Toll Road Authority. The error was identified during the audit and corrected in the current-year financial statements.</p> <p><u>Recommendation:</u> Management should work with its actuarial specialists to enhance the OPEB estimate by (1) refining, documenting, and approving key assumptions (e.g., discount rate, per capita claims costs, healthcare trend, participation patterns) to ensure they are appropriate, (2) retain clear support for the source and rationale for each assumption (including changes from the prior year).</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 &amp; Risk Management</p>	
n/a	<p><b>2025-003 - Significant deficiency in internal control over financial reporting – Harris County - Timely transfer of completed capital projects to completed capital assets</b></p> <p><u>Criteria:</u> Generally accepted accounting principles require the County to transfer capital projects out of Construction in Progress (CIP) to a completed capital asset upon substantial completion.</p> <p><u>Condition:</u> Management did not timely identify projects that were substantially complete in prior years, resulting in overstated CIP balances and understated completed capital assets in the current and prior years.</p> <p><u>Cause:</u> The County’s CIP review was not sufficiently detailed or precise to ensure projects were appropriately classified as in progress or substantially complete.</p> <p><u>Effect:</u> This deficiency resulted in a \$147.8 million misclassification between CIP and depreciable assets for HC (\$105.7M) and FC (\$42.1M) for projects 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>	n/a

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS SECTION**

None noted.

**IV. STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION**

Program	Finding/Noncompliance	Questioned Cost
Indigent Defense Formula Grant – Fund 1000	<b>2025-004 - Significant Deficiency in Internal Controls over Compliance-Reporting</b>	\$0

Criteria: As part of the Indigent Formula Grant, the Texas Indigent Defense Commission (“TIDC”) has several reporting requirements including: 1) Indigent Defense Expenditure Report, 2) Texas Judicial Council Monthly Court Activity Reports required by Texas Administrative Code Chapter 171 and Texas Government Code §71.035, and 3) Appointments and Fees Monthly Reports required under Chapter 36, Texas Government Code.

Condition:

- Per our testing procedures the annual Indigent Defense Expenditure Report (“IDER”) did not have appropriate levels of review and underlying data such as number of cases and expenditures did not agree with finalized details.
- Per our testing procedures both the Monthly District Activity Reports and Monthly Appointment and Fees Reports did not have any evidence of review and approval of the reports prior to submission and simultaneously did not have proper segregation of duties related to the preparation, review, and submission of the reports.

Context:

Name of Report	Instance Identified	Population Size	Sample Size
IDER	Missing appropriate levels of review  2 instances where number of cases and expenditures did not agree with underlying details.	1	1
Monthly District Activity Reports	Lack of formalized review and segregation of duties in preparation and review of report	12	4
Monthly Appointment and Fees Reports	Lack of formalized review and segregation of duties in preparation and review of report	12	4

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Program	Finding/Noncompliance	Questioned Cost
	<p><u>Cause:</u></p> <ul style="list-style-type: none"> <li>• Indigent Defense Expenditure Report– there were variances between the report and the underlying expenditure detail. The preparer submitted the report before a revised file was provided from the District Court and the report was not updated subsequently.</li> <li>• Monthly District Activity Reports and Appointment and Fees Reports – there was a lack of formalized review and approval process. Additionally, the same person prepares, reviews, and submits the report. Harris County did not design or implement a segregation of duties control to ensure separate preparer and reviewer.</li> </ul> <p><u>Effect:</u> Failure to review and approve the reports prior to submission to the grantor and lack of segregation of 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.</p> <p><u>Recommendation:</u> 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.</p> <p><u>Views of Responsible Officials:</u> See Corrective Action Plan</p> <p><u>County Contact Person(s):</u> Lorraine Wright, Senior Accountant at Auditor’s Office Jeffrey Boso, Manager, Government &amp; Fiduciary at Auditor’s Office Tracy Hopper, Information Technology Administrator at the Harris County District Clerk LaShanda Roberts, Project Analyst at the Harris County District Clerk Renee McGee, eCourt Analyst – Civil at the Harris County District Clerk</p>	

**V. STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

Program	Finding/Noncompliance	Questioned Cost
n/a	<p><b>2024-001 Material Weakness in internal control over financial reporting – Grant Revenue Availability</b></p> <p><u>Criteria:</u> Governmental Accounting Standards Board (GASB) Statement No. 33, <i>Accounting and Financial Reporting for Nonexchange Transactions</i>, 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.</p>	\$0

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<b>Program</b>	<b>Finding/Noncompliance</b>	<b>Questioned Cost</b>
	<p><u>Condition:</u> 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.</p> <p>This resulted in an 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>Status:</u> Remediated. Please see Status of Prior Year Findings.</p>	
n/a	<p><b>2024-002– Material Weakness in internal control over financial reporting – Approvals and timely recording of new bank accounts</b></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</p>	\$0

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<b>Program</b>	<b>Finding/Noncompliance</b>	<b>Questioned Cost</b>
	<p>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> <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>Status:</u> Remediated. Please see Status of Prior Year Findings.</p>	
n/a	<p><b>2024-003–Significant deficiency in internal control over financial reporting – Harris County - Timely transfer of completed capital projects to completed capital assets</b></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>Status:</u> Remediated. Please see Status of Prior Year Findings.</p>	\$0

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Program	Finding/Noncompliance	Questioned Cost
n/a	<p><b>2024-004- Significant deficiency in internal control over financial reporting - Timely communication of terminated employees to TCDRS</b></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>Condition:</u> Management failed to timely communicate a total of 1,993 County employees who terminated employment in prior years to the Texas County &amp; 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>Status:</u> Remediated. Please see Status of Prior Year Findings.</p>	\$0
n/a	<p><b>2024-005- Significant Deficiency in internal control over financial reporting – Omission in other postemployment benefit (OPEB) liability</b></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>	\$0

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<b>Program</b>	<b>Finding/Noncompliance</b>	<b>Questioned Cost</b>
	<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 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>Status:</u> Remediated. Please see Status of Prior Year Findings.</p>	
	<b>2024-006–Noncompliance Finding and Significant Deficiency – Reporting</b>	<b>\$0</b>
CPS Public Health Emergency Preparedness – ALN 93.069/Federal Award Number NU90TP921879-01- 00 & NU90TP922045	<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>	
Lead-Based Paint Hazard Control Grant – ALN 14.900/Federal Award Number TXLHD0473-21	<p><u>Condition:</u> During our testing, D&amp;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 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.</p>	

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**Program**

**Finding/Noncompliance**

**Questioned  
Cost**

Context:

<b>Grant Name &amp; ALN</b>	<b>Grantor</b>	<b>Finding Type</b>	<b># of Errors and Name of Report</b>	<b>Population Size</b>	<b>Sample Size</b>
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.

Status: Remediated. Please see Status of Prior Year Findings.

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<b>Program</b>	<b>Finding/Noncompliance</b>	<b>Questioned Cost</b>
Ending the HIV Epidemic – ALN 93.686/Federal Award Number 5 UT8HA33934-04-00 & 6 UT8HA33934-05-01	<p><b>2024-007–Noncompliance and Significant Deficiency in Internal Control Over Reporting</b></p> <p><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).</p>	\$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	<p><u>Condition:</u> During our testing, D&amp;T inspected 3 separate grants or ALN’s with 14 subrecipients for completion of the FFATA report. D&amp;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.</p> <p><u>Cause:</u> Grant management was not aware of the FFATA reporting requirement.</p> <p><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.</p>	
Victim Assistance Program – ALN 16.575/Federal Award Number 15POVC-22-GG-00807-ASSI/3960704		

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**Program**

**Finding/Noncompliance**

**Questioned  
Cost**

Context: Of 14 subrecipients related to 3 separate grants, D&T tested 11 and identified 11 instances of FFATA report not submitted.

<b>93.686 Ending the HIV Epidemic</b>				
<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
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.				
<b>Dollar amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
5,489,542	3,892,335	3,892,335	-	3,892,335
<b>14.218 Community Development Block Grant/Entitlement Grants</b>				
<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
There was a total of eight subrecipients selected that had awards/expenditures greater than \$30,000 that were not reported in the FSRS.				
<b>Dollar amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
15,000,389	2,082,162	2,082,162	-	2,082,162
<b>16.575 Victim Assistance Program</b>				
<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
There was a total of one subrecipient selected that had awards/expenditures greater than \$30,000 that were not reported in the FSRS.				
<b>Dollar amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
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.

Status: Remediated. Please see Status of Prior Year Findings.

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Program	Finding/Noncompliance	Questioned Cost
<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 &amp; NU90TP922045</p>	<p><b>2024-008–Noncompliance and Significant Deficiency in Internal Control Over Period of Performance</b></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&amp;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, 2025**

**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.

Status: Remediated. Please see Status of Prior Year Findings.

**HARRIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

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><b>2024-009– Significant Deficiency in Internal Control Over Procurement</b></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&amp;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>Status:</u> Remediated. Please see Status of Prior Year Findings</p>	<p>\$0</p>



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

**CORRECTIVE ACTION PLAN**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2025-001	Management agrees with the finding and in the future will confirm that these types of transfers are excluded from the Changes in Fiduciary Net Position by confirming the final Additions and Deductions with the tax offices records and having their management do a reasonableness check on the balances. While they are rare in occurrence, we will monitor for these types of transactions for any future bank changes.	September 2026	Brandy Shaw, Director of Financial Accounting
2025-002	<p>Management did review and obtain support for certain key assumptions. The material weakness relates to the Employer Group Waiver Plan (EGWP) for prescription drug coverage that the County implemented for its Medicare retiree members, effective February 1, 2026. Since the EGWP was implemented after the roll-forward measurement date, limited data was available. Therefore, the County’s external actuarial firm used their professional judgement to take a conservative approach by not recognizing the entire prescription drug savings in calculating the OPEB liability to account for factors not directly observable in the historical claims data such as prescription utilization disruption due to formulary and coverage changes, changes in population risk profile, and shift of costs between prescription and medical benefits.</p> <p>The County will be completing a full actuarial valuation for Fiscal Year 2026, and data on the impact of the EGWP on medical costs will be more readily available. Management will work with the County’s external actuarial firm to incorporate this data into the OPEB estimate and refine any other key assumptions. Support and documentation will be retained on the source and rationale for each assumption.</p>	September 2026	Shain Carrizal, Executive Director of Human Resources & Risk Management

2025-003	The Auditor’s Office will continue to work with the departments to encourage them to alert us timely when their CWIP projects are substantially complete. We have put in place year-end procedures to work with departments regarding their capital projects, helping to ensure timely capitalization.	September 2026	Brandy Shaw, Director of Financial Accounting
2025-004	<p>IDER finding: The Auditor’s Office agrees with the findings. We will evidence all future reviews with an email trail. Also, we will work with the District and County Courts to provide requested information in a timelier manner, preferably, one week in advance of the submission due date.</p> <p>District Clerk finding: Management acknowledges the need to have segregation of duties related to the preparation, review and submission of reports. The District Clerk’s office will institute a process in which a separate individual from the preparer will formally acknowledge review of reports before submission to the grantor and retain evidence of this review.</p>	<p>October 2026</p> <p>June 2026</p>	<p>Lorraine Wright, Senior Accountant at Auditor’s Office</p> <p>Jeffrey Boso, Manager, Government &amp; Fiduciary at Auditor’s Office</p> <p>Tracy Hopper, Information Technology Administrator at the Harris County District Clerk</p> <p>LaShanda Roberts, Project Analyst at the Harris County District Clerk</p> <p>Renee McGee, eCourt Analyst – Civil at the Harris County District Clerk</p>



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

**STATUS OF PRIOR YEAR FINDINGS**

<b>Finding Number</b>	<b>Status of Prior Year Findings</b>	<b>Completion Date</b>	<b>Responsible Contact Person</b>
2024-001	Management 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	Revenue Accounting received current listings of all active bank accounts at each financial institution from the Office of Management and Budget (OMB) – the County’s bank liaison. We compared those lists to the General ledger cash accounts to ensure that the active bank accounts were reflected. We did not find any exceptions.	September 2025	Jolanda Smith, Director of Revenue Accounting
2024-003	The Capital Asset information is correctly presented as of 9/30/24 and 9/30/25, as rectifying efforts were complete in fiscal year 2024 and 2025 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	To ensure terminations are reported to the Texas County & District Retirement System (TCDRS), a reconciliation is conducted before the calendar year-end. Additional controls are being implemented in 2026, with the Auditor's Office sending bi-weekly termination files to Human Resources & Talent. The month following receipt of these reports, Human Resources & Talent will cross-reference the information with an additional PeopleSoft report to confirm whether the terminations are true separations or department-to-department transfers.	September 2024	Shain Carrizal, Executive Director of Human Resources & Risk Management
2024-005	To ensure the Medicare Advantage Prescription Drug plan is incorporated into OPEB reporting, the actuary is provided with actual enrollment data now that the plan has been fully implemented.	September 2025	Shain Carrizal, Executive Director of Human Resources & Risk Management

2024-006	<p>Grant Program Management staff have been reminded of the grant reporting requirements and have identified from their staff who will be designated as the reviewer, which is separate from the person who prepares and submits. Quarterly progress reports are prepared and then emailed to the reviewer for approval before submission.</p>	September 2025	<p>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</p>
2024-007	<p>Management coordinated with the Harris County Attorney’s Office to ensure that all grant subaward contracts will include the below language which requires subrecipients and contractors to comply with FFATA. Management has also communicated with County departments and relevant staff to inform them of the applicable requirements and to ensure there is a mechanism in place for reporting subaward data in the FSRS.</p> <p>The new language for grant subrecipient agreements includes the following: The Subrecipient shall comply with the requirements of 2 CFR part 25 Universal Identifier and System for Award Management (SAM). The Subrecipient must have an active registration in SAM in accordance with 2 CFR part 25, appendix A, and must have a Unique Entity Identifier. The Subrecipient must also comply with provisions of the FFATA, which includes requirements on executive compensation, and 2 CFR part 170 Reporting and Subaward and Executive Compensation Information.</p>	September 2025	<p>Richard Williams, Deputy Chief Financial Officer, Harris County Public Health Craig Atkins, Chief Financial Officer, Harris County Housing and Community Development Tom Hargis, Director Grants and Partnerships, Office of County Administration</p>
2024-008	<p>Management communicated with relevant staff to inform them of the applicable requirements and to ensure there is a process in place for reviewing grants for period of performance. Management also coordinated with the Harris County Auditor’s Office to create a grant close-out checklist and supporting policy to ensure that all grant expenditures are reviewed in detail and classified to the correct grant year for period of performance compliance. Finance staff and grant program managers have conducted close-out meetings at the end of the grant cycle and completed activities for all grants ending this fiscal year. Management has communicated this supporting policy to grant program management staff, grant financial staff, and the Auditor’s Office staff.</p>	September 2025	Leah Barton, Executive Director of Public Health

2024-009	<p>Harris County Purchasing has implemented corrective actions to strengthen internal controls by:</p> <ul style="list-style-type: none"> <li>• Revising the Suspended/Debarred Vendor SOP to require pre-award SAM.gov verification for federally funded procurements and to mandate evidence capture (date and SAM.gov source) within the procurement file.</li> <li>• Continuing to conduct training and provide guidance to internal staff and each sub- awarded County department to ensure consistent adoption.</li> <li>• Capturing funding details during Purchasing intake to determine if the procurement is federally funded and ensuring compliance with federal requirements.</li> <li>• These actions align with Harris County’s Federal Procurement Policy and 2 C.F.R. Part 180 (Debarment and Suspension) and relevant Executive Orders.</li> </ul>	September 2025	Tiffany Harris, Compliance Manger, Office of the Purchasing Agent
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