



Annual Comprehensive Financial Report

For The Fiscal Year Ended September 30, 2023

Harris County, Texas

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

HARRIS COUNTY, TEXAS

Annual Comprehensive Financial Report For The Fiscal Year Ended September 30, 2023

**Prepared By:
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HARRIS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

March 28, 2024

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

The 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 year ended September 30, 2023. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and was prepared by the staff of Auditor's Office. The ACFR includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activities. The information and data contained herein are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles in the United States of America ("GAAP").

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

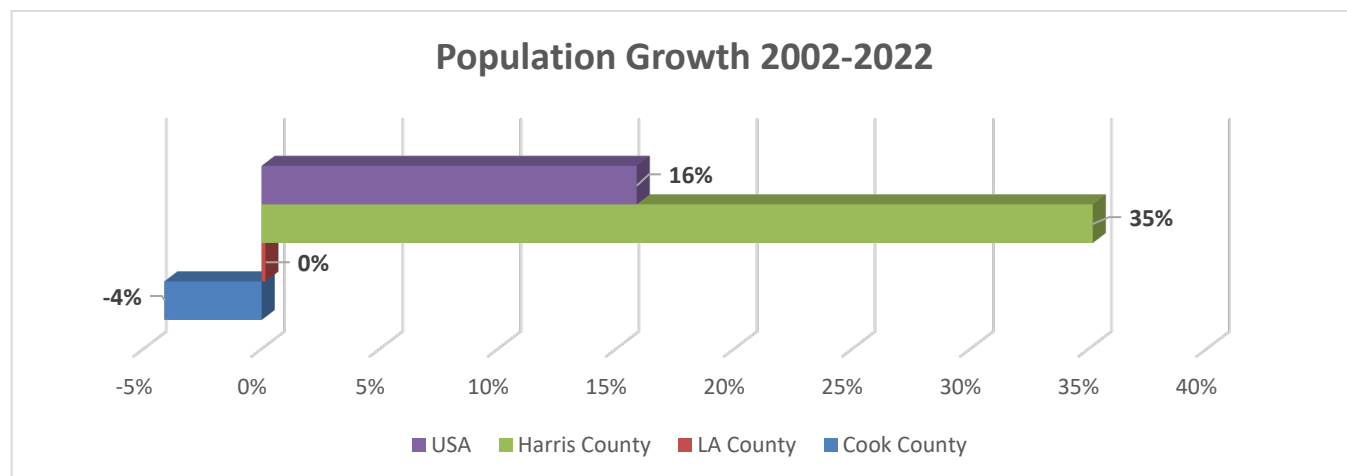
The County's financial statements were audited by Deloitte & Touche LLP, an independent audit firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for year ended September 30, 2023, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements are fairly presented in conformity with GAAP in all material respects. The independent auditor's report is presented as the first component of the financial section of this report. Management's discussion and analysis (MD&A), which immediately follows the independent auditor's report, provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

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

PROFILE OF THE COUNTY

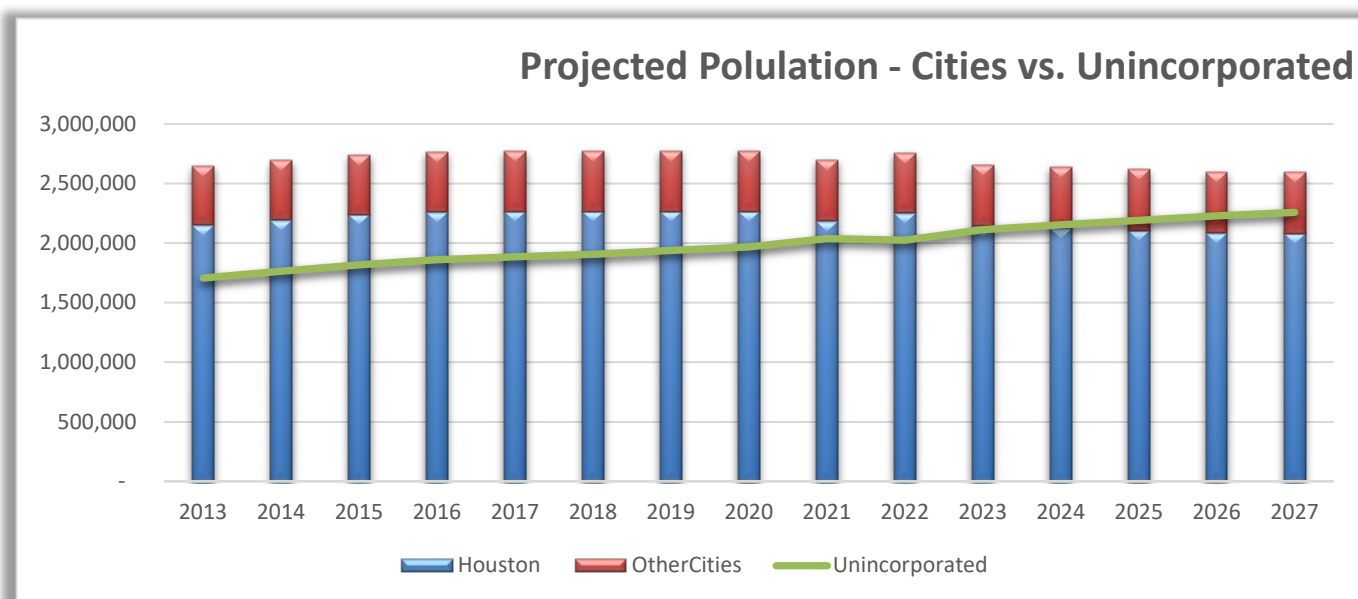
History, Population, and Location

The Battle of San Jacinto, a decisive battle of the Texas Revolution, was fought in April 1836, in present-day Harris County. In 1836, Harrisburg County was established, and in 1839, its name was changed to Harris County. The County was named after an early settler, John Richardson Harris. At the time of the first census in Texas in 1850, Harris County had a population of 4,668, and at the turn of the twentieth century, the County's population was 63,786. Harris County's population has grown to an estimated 4.8 million residents. Harris County continues to be the nation's third largest county in terms of population and one of the fastest growing counties with 35% growth since 2002. Over a 20-year period, Harris County's population has grown more than twice as fast as the nation's population.



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

Harris County



Source of graph information – Census Bureau

Harris County has a land area greater than 1,700 square miles and is located in the upper Gulf Coast in Southeast Texas approximately 50 miles from the Gulf of Mexico. The City of Houston is the County seat for Harris County. Harris County has a temperate climate that supports a growing season that averages 300 days and allows the County's residents to enjoy an outdoor lifestyle. Harris County is home to many fine colleges and universities including Rice University, the University of Houston, Baylor College of Medicine, and the University of Texas Medical School. The Texas Medical Center located in Houston is the largest medical complex in the world and is home to both the largest children's hospital and the largest cancer hospital in the world. Harris County offers a large variety of cultural activities including Houston's Museum District, which is one of the largest in America with 20 museums, galleries, cultural centers, and community organizations. Houston also has an impressive theater district that features nine world-renowned performing arts organizations and is one of only five cities with permanent professional resident companies in all of the major performing arts disciplines. The Houston area has six professional major league sports teams: the Houston Astros (baseball), Houston Texans (football), Houston Dynamo (men's soccer), Houston Dash (women's soccer), Houston Rockets (basketball) and Houston SaberCats (Rugby).

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 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 bonds, 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 \$633.2 billion. Twenty-Six companies on the 2023 Fortune 500 list are headquartered in the Houston area. No single industry dominates Houston employment.

The current price of West Texas Intermediate (WTI) crude oil as of September 2023 is approximately \$89 per barrel, which is an increase from September 2022 per the U.S. Energy Information Administration. Oil prices increased in the last year due to many factors in the economy.

The preliminary September 2023 unemployment rate for the Houston MSA was 4.4% compared to the national average of 3.9%. The State's preliminary unemployment rate for September 2023 was 4.1%.

The Houston-The Woodlands-Sugar Land, Texas area had a Consumer Price Index (CPI) that was .1% lower than other large urban areas as calculated for September 2023 by the Bureau of Labor Statistics. The Houston area's lower CPI-Urban is due in part to a lower CPI for housing, fuel and utilities than other large urban areas.

Houston has one of the world's busiest ports and an excellent airport system that are integral components of the regional economy. The Port of Houston is one of the largest ports in the world. The Port of Houston includes the Houston ship channel, which connects the Houston area terminals and the Gulf of Mexico, and is the location of one of the world's largest petrochemical complexes. The Houston Airport System includes three airports and has nonstop flights from Houston to more than 190 destinations and six continents. The airport system served over 59.7 million passengers in the 12 months ending November 2023, 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 decreased 10.9% in September of 2023 versus September of 2022. September represented the 18th straight month of negative sales activity due largely to the persistent lack of inventory and inflationary headwinds that include rising interest rates. The supply of homes climbed to 3.5-months supply, the highest level since November 2019 when it was at a 3.6-months supply. Compared to pre-pandemic September 2019 home sales were down 2.3%.

Financial Policies and Long-Term Financial Planning

The County will continue to focus on building a strong balance sheet to maintain both financial stability and current high bond ratings, as well as allocating resources to be prepared for floods, hurricanes, or similar unexpected events. The County has sufficient resources to cover current expenditures.

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 2022 for the County per \$100 of taxable value are: \$0.30105 for the General Fund and \$0.04268 for debt service, for a total of \$0.34373.

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, 2023, was \$697,018,073. The County currently provides a postemployment healthcare plan; the Total OPEB liability was \$2,805,716,749 at September 30, 2023. 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:

The Authority's conversion of the County's toll road system to an all-electronic tolling implementation is currently underway as approved by Commissioners Court. In January 2023 Commissioners Court approved a Toll Setting Policy to address the Authority's current operational structure, specifically the elimination of cash tolls in the lanes, and approved to lower the proposed tolls by providing a 10% discount for 2-axle EZ Tag account holders, the updated policy with the discount went into effect September 4, 2023. The Authority foresees that the updated Toll Setting Policy and the EZ Tag discount will encourage additional customers to sign up to obtain an EZ Tag and the traffic in the toll road to increase. In addition, the Authority continues to focus on a strategic plan to chart a roadmap for the future of the agency with these main areas of focus: a framework for resiliency and sustainability programming, and long-range capital planning which advances projects in line with Commissioners Court's overall vision for transportation for the County.

On August 25, 2017, Hurricane Harvey made landfall, and a historic number of homes and businesses in Harris County flooded. This was a result of rain from Harvey or the rising water flowing through County reservoirs, bayous, and watersheds, as well as the Brazos and San Jacinto Rivers. A special election held on August 25, 2018 gave approval for the Flood Control District to issue up to \$2.5 billion of bonds to fund capital projects related to Harvey and other projects aimed at reducing the impact of future flood events. Prior to voters approving these bonds, the District was spending approximately \$120 million, divided equally between capital and operating expenditures. Since approval of these bonds, the District is spending nearly \$120 million for maintenance and operating expenditures, as the District has significantly increased its capital expenditures using federal grants and bond funding.

Projects supported by this bond funding includes:

- Channel modifications to improve stormwater conveyance
- Major repairs to flood-damaged drainage infrastructure
- Voluntary buyouts of flood-prone properties
- Property acquisition for preserving the natural floodplains
- Drainage improvements made in partnership with other cities, utility districts, or other local government agencies
- Regional stormwater detention basins
- Removing large amounts of sediment and silt from drainage channels
- Wetland mitigation banks
- Upgrading the Harris County Flood Warning System

Universal Services (IT and Fleet Support) currently has several active capital projects including:

- 311 Implementation
- Computer Replacement
- Cybersecurity
- CAD RMS Replacement
- Detention Control System Upgrade
- Electronic Document Management
- ERP Enhanced Reporting
- Fleet Services and Equipment
- Infrastructure Enhancements Replacements
- Networking Repair Replace
- Security Infrastructure Upgrade
- Radio Replacement Program
- Telephone System Repair Replace
- Application Repair Replace
- Work Order Management
- AFIS Replacement
- Data Center Repair and Replace
- eCitation with Digital Signature
- Fleet vehicle purchases
- Fleet Electric Vehicle Pilot
- Detention Control Radio Coverage
- LENS Data Sharing
- HCLE MDT Replacement

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 period ended September 30, 2022. 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 forty-nine years and the period ended September 30, 2022. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to the GFOA.

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

REQUEST FOR INFORMATION

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



Michael Post, CPA, CIA
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Harris County
Texas**

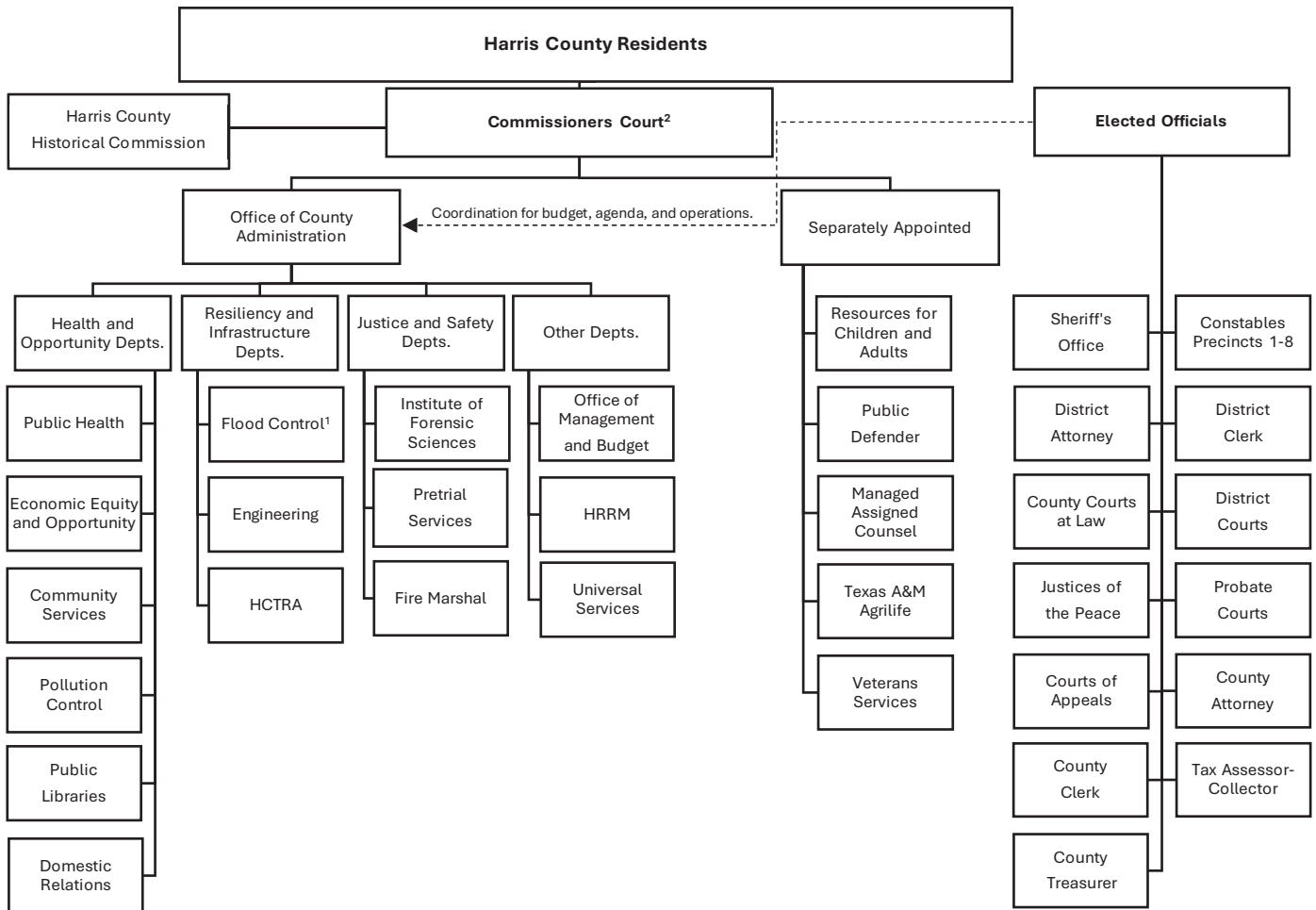
For its Annual Comprehensive
Financial Report
For the Seven Months Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

Countywide Organizational Chart



Other Departments

- **County Auditor** appointed by District Judges
- **Purchasing Agent** appointed by the Purchasing Board
- **Juvenile Probation** director appointed by the Juvenile Board
- **Office of Court Management** director appointed by County Criminal Courts at Law Judges
- **District Court Management** director appointed by District Judges
- **Children's Assessment Center** director appointed by a separate board
- **Civil Service Commission** appointed by Commissioners Court, Sheriff, and District Attorney
- **Law Library** director appointed by the County Attorney

Notes

¹County Administrator serves as the Flood Control Manager with the rights and responsibilities set forth in the statute to provide oversight of the Flood Control District. A separate Executive Director would retain the day-to-day operational duties and powers.

²County Judge oversees the Office of Homeland Security and Emergency Management

HARRIS COUNTY, TEXAS
SCHEDULE OF ELECTED AND SELECTED APPOINTED OFFICIALS
September 30, 2023

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

Ogg, Kim

County Attorney

Menefee, Christian

Tax Assessor/Collector

Bennett, Ann Harris

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	Garcia, Jr., Israel B.
Precinct 5, Place 2	Wolfe, Bob
Precinct 6, Place 1	Trevino 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	Heap, Ted
Precinct 6	Trevino, Silvia
Precinct 7	Walker, May
Precinct 8	Sandlin, Phil

District Judges - Civil Courts

11th District Court	Hawkins, Kristen Brauchle
55th District Court	Payne, Latosha Lewis
61st District Court	Phillips, Fredericka
80th District Court	Manor, Jeralynn
113th District Court	Collier, Rabeca Sultan
125th District Court	Carter, Kyle
127th District Court	Sandill, Ravi K.
129th District Court	Gomez, Michael
133rd District Court	McFarland, Jaclanel
151st District Court	Engelhart, Mike
152nd District Court	Schaffer, Robert
157th District Court	Garrison, Tanya
164th District Court	Thornton, C. Elliott
165th District Court	Hall, Ursula A.
189th District Court	Craft-Demming, Tamika
190th District Court	Miller, Beau A.
215th District Court	Palmer, Elaine H.
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	Morris, Brittaney
334th District Court	Rogers, Dawn
Multi-District Litigation	Davidson, Mark
Multi-District Litigation	Matthews, Sylvia A.
TAX Master	Murray, Kevin
TAX Master	Haar, Tory Vonder

District Judges - Criminal Courts

174th District Court	Jones, Hazel B.
176th District Court	Harmon, Nikita V.
177th District Court	Johnson, Robert
178th District Court	Johnson, Kelli
179th District Court	Martinez, Ana
180th District Court	Jones, DaSean
182nd District Court	Lacayo, Danilo
183rd District Court	Guiney, Kristin M.
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	Aguilar, Frank
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	Franklin, Ramona
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	DeAngelo, Lori
488th District Court	Peneguy, Matthew

HARRIS COUNTY, TEXAS
SCHEDULE OF ELECTED AND SELECTED APPOINTED OFFICIALS
September 30, 2023

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	Maldonado, Julia
Child Protection Court	Griffith, Katrina M.

District Judges - Juvenile Courts

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

County Courts - Civil

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

County Courts - Criminal

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

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	Stone, Kathleen S.

Court of Appeals

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

SELECTED APPOINTED OFFICIALS

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

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

F I N A N C I A L S E C T I O N

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Harris County, Texas (the "County") as of and for the year ended September 30, 2023, 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, 2023, 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, which represent 99.99%, 99.97%, and 99.99%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2023. We also did not audit the financial statements of Harris County Sports & Convention Corporation and Harris County Redevelopment Authority, which represent 2.1%, 3.2%, and 0.04%, respectively, of the assets, fund balance and net position, and revenues of the aggregate remaining fund information, and 0.3%, 0.4%, and 0.3%, respectively, of the assets, net position, and revenues of the governmental activities as of September 30, 2023. 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 Available Resources – Budget and Actual - Budgetary Basis – General and Other Major Funds, the Schedule of Expenditures and Other Uses – Budget and Actual - Budgetary Basis – General and Other Major Funds, Schedule of Changes in Total Other Postemployment Benefit 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, the 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 March 28, 2024 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.

Deloitte & Touche LLP

March 28, 2024

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, 2023. Please read it in conjunction with the County's basic financial statements following this section.

In January 2021, Commissioners Court approved changing the fiscal year for Harris County and the Flood Control District from a fiscal year ending February 28/29 to a fiscal year ending September 30, in calendar year 2022. At that time, the financial statements were presented for a seven-month period of March 1, 2022 through September 30, 2022. The terms "prior period" or "previous period" used throughout this report represent the seven-month period ended September 30, 2022.

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, 2023 by \$10,760,548,303. This is an increase of \$310,467,036 from the previous period when total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$10,450,081,267.

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

- (1) Net investment in capital assets of \$11,265,146,698 includes total capital assets, less accumulated depreciation/amortization, less all outstanding principal of capital-related borrowings, capital-related liabilities, plus capital-related deferred outflows and any unspent bond proceeds.
- (2) Net position of \$1,767,828,288 is restricted by constraints imposed from outside the County such as debt obligations, laws, or regulations, including restrictions related to Toll Road and Mobility funds.
- (3) Unrestricted net position of negative \$2,272,426,683 represents the portion available to meet ongoing obligations to citizens and creditors.

Governmental Fund Financial Statements

- As of September 30, 2023, County governmental funds reported combined fund balances of \$2,530,743,263. This reflects an increase of \$762,720,045 from the prior period mainly due to an increase in tax revenues. The current year total consists of combined nonspendable fund balance of \$80,678,409, restricted fund balance of \$1,856,754,974, committed fund balance of \$143,205,584, assigned fund balance of \$34,943,101, and unassigned fund balance of \$415,161,195.
- 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 \$435,829,510. The General Fund had a nonspendable fund balance of \$26,177,274, restricted fund balance of \$731,517,736, committed fund balance of \$67,789,219 and assigned fund balance of \$34,943,101 at September 30, 2023.
- During the year, the Harris County Toll Road Authority transferred \$369.3 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, 2023 includes \$724.7 million that belongs to these 2 programs. Because of the

Harris County, Texas
Management's Discussion and Analysis

legal restrictions imposed on the mobility and infrastructure programs, \$662,825,915 of the fund balance in General Fund is restricted for mobility and infrastructure at September 30, 2023.

- The Community Development Block Grant Disaster Recovery (CDBG-DR) Harvey fund was considered a major fund for the fiscal year ended September 30, 2023. This fund is a special revenue fund and was used to account for rebuilding Texas communities after Hurricane Harvey by putting Texans back in their homes, restoring critical infrastructure, and mitigating future damage. These grants can be used for a wide variety of activities including housing redevelopment, infrastructure repair, and long-term planning. This fund had no effect on the fund balance of the County.
- The American Rescue Plan Act (ARPA) fund was considered a major fund for the fiscal year ended September 30, 2023. This fund is a special revenue fund and was used to support costs related to the COVID 19 pandemic. This fund had no effect on the fund balance of the County.
- The Flood Control Capital Projects Fund was considered a major fund for the fiscal year ended September 30, 2023. The Flood Control Capital Projects are used to account for capital improvements and acquisitions which are financed from the Flood Control District's general obligation bonds, commercial papers and other revenue sources.
- The nonmajor governmental funds had total combined fund balances of \$708,214,037 at September 30, 2023. Of this amount, \$20,046,417 is nonspendable, \$627,797,036 is restricted, \$317,786,124 for special revenue funds, \$139,035,920 for debt service and \$170,974,992 for capital projects funds, \$75,416,365 is committed, and a negative \$15,045,781 is unassigned.

Long-Term Debt

The County issues debt to finance an ongoing capital improvement program. During the fiscal year 2022-2023, the County issued \$588.7 million in commercial paper and \$576.3 million in refunding 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 net position changed during the 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

Harris County, Texas
Management's Discussion and Analysis

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.

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 66 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.

Harris County, Texas

Management's Discussion and Analysis

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 13 funds.

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

Required Supplementary Information for the County's General Fund budgetary schedule is presented herein. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. Also presented in this section are the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios, and the Schedule of Employer Contributions. Required supplementary information can be found beginning on page 107 of this report.

Adjustment of beginning net position: Subsequent to the issuance of the financial statements for the period ended September 30, 2022, the County identified two errors. The 2023 beginning net position has been restated as a result of errors in construction in progress. Management has evaluated this misstatement and concluded it was not material to prior periods, individually or in the aggregate. See related information within Footnote 1.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$10,760,548,303 for the fiscal year 2023 and \$10,450,081,267 for the period 2022. Revenues exceeded expenses during the current year, increasing net position by \$310,467,036.

Harris County, Texas
Management's Discussion and Analysis

Condensed Statement of Net Position

September 30, 2023

(Amounts in thousands)

Primary Government

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

Condensed Statement of Net Position

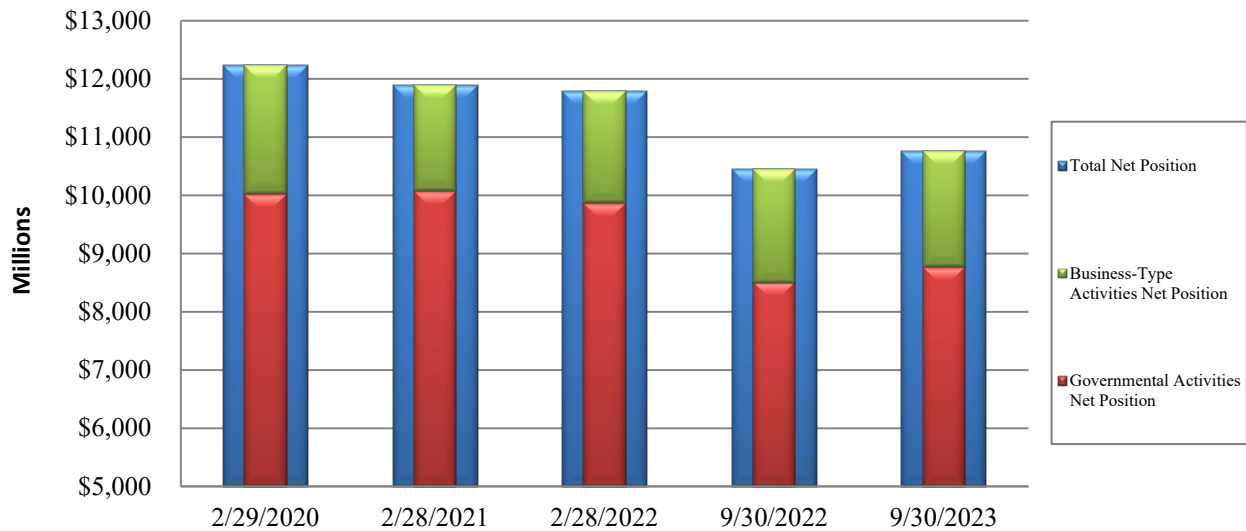
September 30, 2022

(Amounts in thousands)

Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 3,479,620	\$ 1,472,311	\$ 4,951,931
Capital assets	12,798,140	3,231,075	16,029,215
Total assets	16,277,760	4,703,386	20,981,146
Deferred outflows of resources	1,493,209	114,360	1,607,569
Current and other liabilities	1,320,750	242,207	1,562,957
Long-term liabilities (including current portion)	5,754,146	2,545,921	8,300,067
Total liabilities	7,074,896	2,788,128	9,863,024
Deferred inflows of resources	2,187,447	88,162	2,275,609
Net position:			
Net investment in capital assets	10,137,033	950,976	11,088,009
Restricted	887,003	955,574	1,842,577
Unrestricted	(2,515,410)	34,906	(2,480,504)
Total net position	\$ 8,508,626	\$ 1,941,456	\$ 10,450,082

Change in Net Position



The largest portion of the County's current fiscal year net position, \$11,265,146,698, 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.

Another portion of the County's current fiscal year net position of negative \$2,272,426,683, 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, \$609,544,819, 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 \$662,825,915 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 \$305,101,571 for debt service payments, \$98,594,413 for capital projects, \$87,888,607 for bond covenants, \$179,181 for net pension assets, and \$3,693,782 for donor restrictions. At the end of the current fiscal year, the County reported positive net position in two categories of net position for its governmental activities and in all categories of its business-type activities.

Harris County, Texas
Management's Discussion and Analysis

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

Condensed Statement of Activities (Amounts in thousands) For The Fiscal Year Ended September 30, 2023 Primary Government			
	Governmental Activities	Business-type Activities	Total
REVENUES			
Program revenues:			
Charges for Services	\$ 374,381	\$ 914,280	\$ 1,288,661
Operating Grants and Contributions	660,100	-	660,100
Capital Grants and Contributions	175,323	-	175,323
General revenues:			
Property and Hotel Occupancy Taxes	2,178,531	-	2,178,531
Investment Earnings	154,275	39,014	193,289
Capital Asset Donations	132,247	-	132,247
Miscellaneous	182,010	1,956	183,966
Total revenues	<u>3,856,867</u>	<u>955,250</u>	<u>4,812,117</u>
EXPENSES			
Administration of Justice	1,610,750	-	1,610,750
Parks	92,061	-	92,061
County Administration	975,098	-	975,098
Health and Human Services	516,582	-	516,582
Flood Control	210,400	-	210,400
Tax Administration	51,504	-	51,504
Roads and Bridges	392,850	-	392,850
Interest and Fiscal Charges	118,174	-	118,174
Toll Road	-	525,111	525,111
Parking Facilities	-	4,394	4,394
Sheriff's Commissary	-	4,727	4,727
Total expenses	<u>3,967,419</u>	<u>534,232</u>	<u>4,501,651</u>
(Deficiency) Excess before other items and transfers	(110,552)	421,018	310,466
Transfers	<u>369,300</u>	<u>(369,300)</u>	<u>-</u>
Change in net position	258,748	51,718	310,466
Net position - beginning	<u>8,508,626</u>	<u>1,941,456</u>	<u>10,450,082</u>
Net position - ending	<u>\$ 8,767,374</u>	<u>\$ 1,993,174</u>	<u>\$ 10,760,548</u>

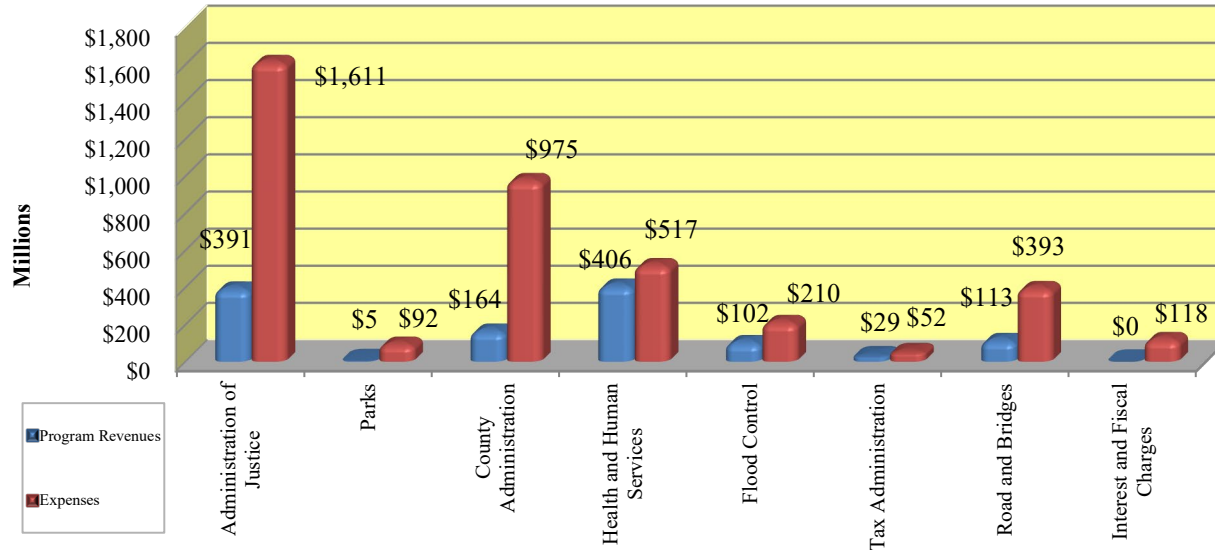
Harris County, Texas
Management's Discussion and Analysis

Condensed Statement of Activities
(Amounts in thousands)
For The Period Ended September 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
REVENUES			
Program revenues:			
Charges for Services	\$ 202,492	\$ 535,525	\$ 738,017
Operating Grants and Contributions	364,437	-	364,437
Capital Grants and Contributions	91,898	-	91,898
General revenues:			
Property and Hotel Occupancy Taxes	25,304	-	25,304
Investment Earnings	2,874	1,499	4,373
Miscellaneous	59,366	1,658	61,024
Total revenues	<u>746,371</u>	<u>538,682</u>	<u>1,285,053</u>
EXPENSES			
Administration of Justice	922,214	-	922,214
Parks	53,025	-	53,025
County Administration	558,306	-	558,306
Health and Human Services	295,447	-	295,447
Flood Control	141,917	-	141,917
Tax Administration	23,083	-	23,083
Roads and Bridges	217,652	-	217,652
Interest and Fiscal Charges	21,244	-	21,244
Toll Road	-	285,088	285,088
Parking Facilities	-	2,901	2,901
Sheriff's Commissary	-	3,723	3,723
Total expenses	<u>2,232,888</u>	<u>291,712</u>	<u>2,524,600</u>
(Deficiency) Excess before other items and transfers	(1,486,517)	246,970	(1,239,547)
Transfers	<u>123,908</u>	<u>(123,908)</u>	<u>-</u>
Change in net position	(1,362,609)	123,062	(1,239,547)
Net position - beginning	<u>9,871,235</u>	<u>1,818,394</u>	<u>11,689,629</u>
Net position - ending	<u>\$ 8,508,626</u>	<u>\$ 1,941,456</u>	<u>\$ 10,450,082</u>

Harris County, Texas
Management's Discussion and Analysis

Program Revenues and Expenses - Governmental Activities

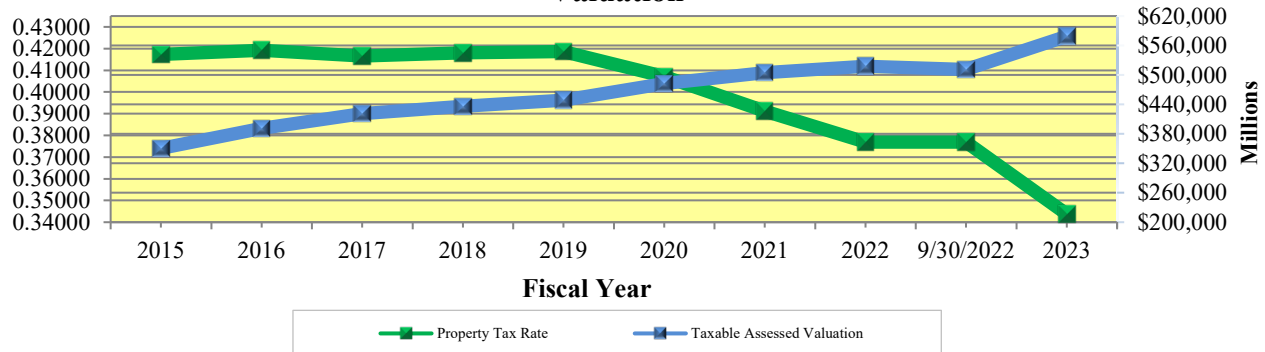


Revenues

For the fiscal year ended September 30, 2023, revenues for the primary government totaled \$4,812,117,248. The revenues (including transfers) are categorized by activity type: governmental activities totaled \$4,226,167,267 and business-type activities totaled \$585,949,981.

Property and Hotel Occupancy Taxes of \$2,178,531,410 were the biggest revenue source for governmental activities and 45% of total revenues, which is a \$2,153,227,737 increase from the prior period taxes of \$25,303,673. The tax rate was \$.34373 per \$100 of assessed value for the year ended September 30, 2023. The taxable assessed value increased in year ended September 30, 2023 to \$578,808,817,000 from the taxable assessed value in the prior period of \$511,186,361,000.

Historical Comparison of the Property Tax Rate versus Taxable Assessed Valuation



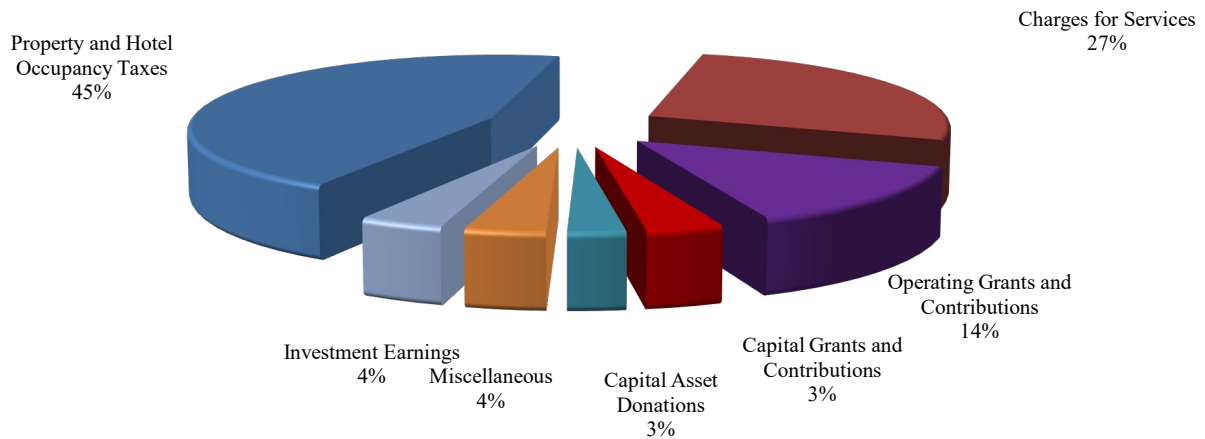
Program revenues are derived from the program itself and reduce the cost of the function to the County. Total program revenues were \$2,124,084,268 or 45% of total revenues, which increased \$929,731,953 compared to the prior period. The largest portion of program revenues is Charges for Services of \$1,288,661,311 (27% of total revenues). Of that \$374,381,125 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 \$914,280,186, an increase of \$378,755,090 mainly due to the short prior period. The other portions of program

Harris County, Texas
Management's Discussion and Analysis

revenues are Operating Grants and Contributions of \$660,100,257 (14% of total revenues) and Capital Grants and Contributions of \$175,322,700 (3% of total revenues). Operating Grants and Contributions increased by \$295,662,951.

General revenues are revenues that cannot be assigned to a specific function. They consist of taxes (previously discussed), Earnings on Investments of \$193,288,636 (4% of total revenues), Capital asset donations of \$132,247,028 (3% of total revenues), and Miscellaneous income of \$183,965,906 (4% of total revenues).

REVENUES BY SOURCE
For The Fiscal Year Ended September 30, 2023



Expenses

For the fiscal year ended September 30, 2023, expenses for the primary government totaled \$4,501,650,212. These expenses are divided by activity type: governmental activities of \$3,967,418,993 and business-type activities of \$534,231,219.

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 \$1,610,749,521 and were 36% of total expenses. The expenses can be attributed to salaries, fringe benefits, costs of housing and trial of inmates, fuel costs for patrol vehicles, and other related items.

The Health and Human Services governmental activities function expenses were \$516,581,546 or 11% of total expenses. The County provides comprehensive health services and programs to its community.

The expenses for the Roads and Bridges governmental activities function were \$392,850,204 or 9% of total expenses. The County owns and maintains over six thousand miles of roads and bridges.

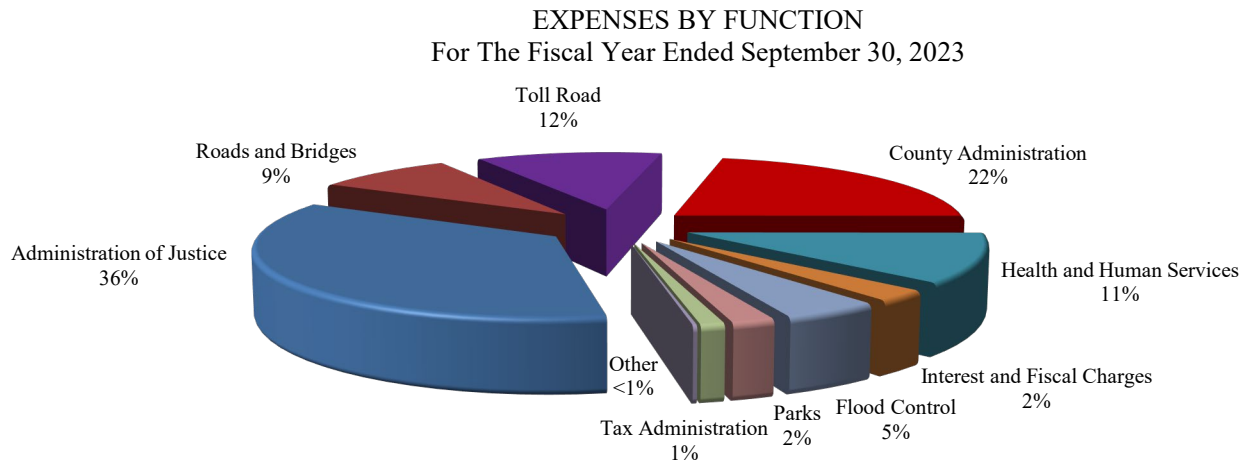
The County Administration governmental activities function expenses were \$975,098,164 or 22% of total expenses. These expenses are attributable to costs and maintenance of the administrative offices of the County.

The Toll Road business-type activities function expenses were \$525,110,424 or 12% of total expenses. This expense increased \$239,840,120 from the prior period. Expenses for other business-type activities were \$9,120,795 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 and Fiscal Charges governmental activities functional expenses of \$118,174,374 constituted 2% of total expenses and increased \$96,930,656 from the prior period.

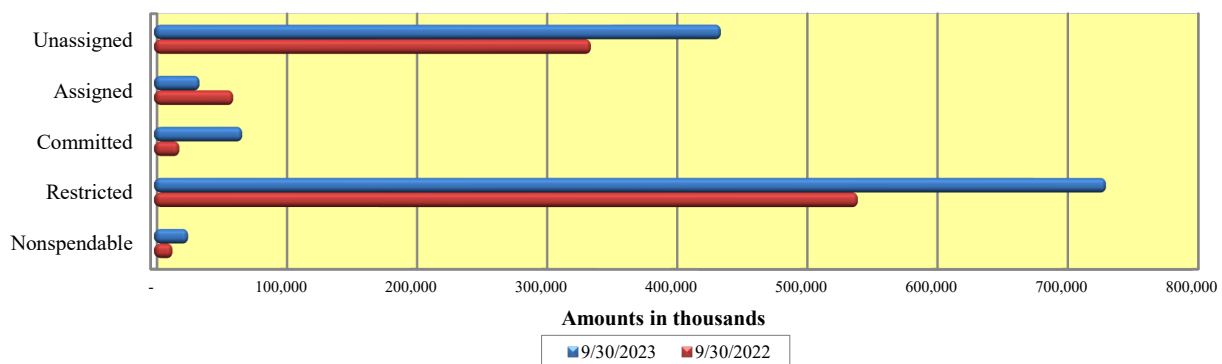
The remaining governmental activities functions are Flood Control with expenses of \$210,400,330 or 5%, Parks with expenses of \$92,060,855 or 2%, and Tax Administration with expenses of \$51,503,999 or 1%.



FINANCIAL ANALYSIS OF MAJOR FUNDS

The General Fund is the County's chief operating fund and major governmental fund. For the year ended September 30, 2023, the General Fund reported a net fund balance increase of \$324,853,008 largely due to the effect of changing the fiscal year end and very little tax revenue was recognized in the previous year due to the short period. The General Fund total fund balance is \$1,296,256,840 for the fiscal year of which \$26,177,274 is nonspendable, \$731,517,736 is restricted, \$67,789,219 is committed, \$34,943,101 is assigned, and the remaining \$435,829,510 is unassigned and available for the County's current and future needs.

General Fund Components of Fund Balance

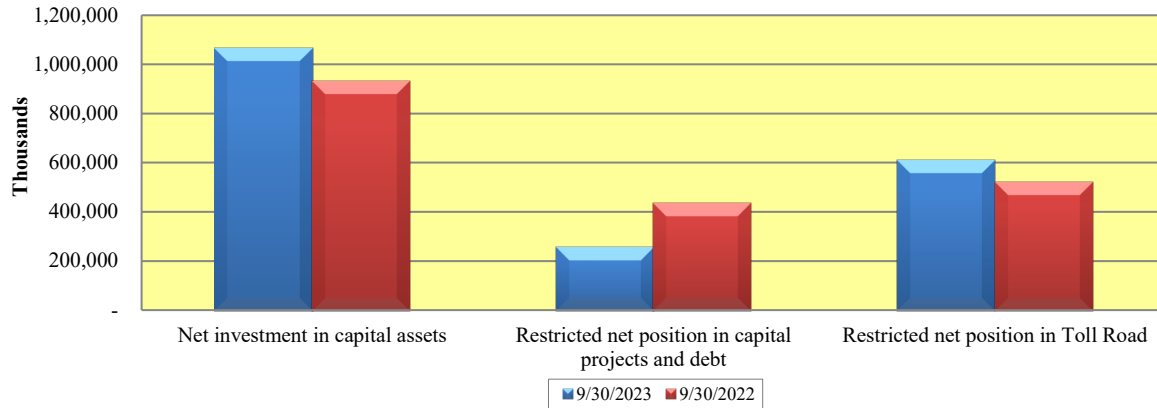


As of September 30, 2023, the County added a new major fund (Flood Control Capital Projects Fund) and continued to maintain the CDBG-DR and ARPA fund as major funds. Flood Control Capital Projects Fund is a capital projects fund and is used to account for flood control related capital projects in the County. CDBG-DR Harvey is a special revenue fund used to account for rebuilding Texas communities after Hurricane Harvey. ARPA is a special revenue fund and was received by the County due to the COVID 19 pandemic. These funds had no effect on the County's overall fund balance.

Harris County, Texas
Management's Discussion and Analysis

The Toll Road Fund was the County's only major proprietary fund at September 30, 2023. This fund is used to account for the acquisition, operation, and maintenance of County toll roads. As of September 30, 2023, net position \$1,930,217,369 included net investment in capital assets of \$1,064,941,013, and restricted net position was \$865,276,356.

Toll Road Net Position Comparison

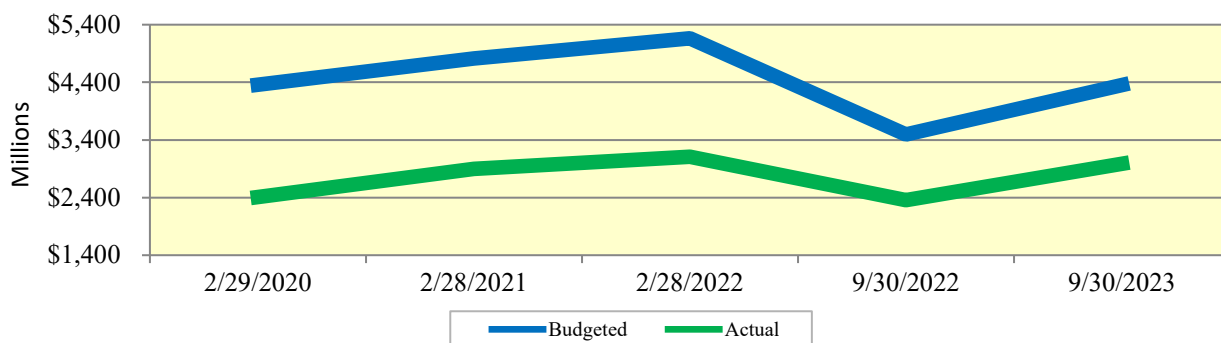


GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget reflected an increase of \$497,934,634 in available resources. This increase is primarily due to adjustments for grants revenues, transfers in and the issuance of refunding bonds. Differences between the original budget and the final amended budget resulted in \$497,934,634 increase in appropriations; this increase is due to additional revenue certifications being allocated for use.

During the fiscal year, actual available resources exceeded budgetary estimates by \$62,336,903. Actual expenditures were \$1,365,941,141 less than budgetary estimates. This difference is primarily due to a decrease in expenditures in general administration, public improvement contingency fund and infrastructure and mobility funds. Budget variances are not expected to impact future services or liquidity.

BUDGETED EXPENDITURES TO ACTUAL
Cash Basis Analysis



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, 2023, was \$16,390,199,777 an increase of \$360,984,240 from capital assets as of September 30, 2022. These capital assets include land, construction in progress, land improvements, buildings, park improvements and facilities, infrastructure, equipment, other tangible assets, as

Harris County, Texas
Management's Discussion and Analysis

well as intangible assets such as easements and the County's license agreement to operate toll facilities on the Katy Freeway.

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

- The County has several ongoing capital improvement projects, including replacement facilities for many of the Harris County Sheriff's operations and renovations to other buildings as well as improvements to County roads.
- The Flood Control District participated in ongoing flood damage reduction and mitigation projects to reduce flood risk within the County.
- The Harris County Toll Road Authority has several ongoing construction projects including the Hardy Toll Road Downtown Connector, the Ship Channel Bridge, the widening of portions of the Sam Houston Tollway, and completion of the Tomball Tollway.

	Capital Assets	
	Balance	Balance
	September 30, 2023	September 30, 2022
<u>Governmental Activities:</u>		
Land	\$ 5,080,564,099	\$ 4,932,968,988
Construction in progress	754,677,714	896,457,847
Intangible assets - water rights	2,400,000	2,400,000
Intangible assets - software & licenses	138,818,401	166,525,837
Land improvements	49,072,023	27,170,730
Infrastructure	12,699,417,838	12,406,405,919
Park facilities	269,521,998	248,192,201
Flood control projects	1,405,618,461	1,223,703,968
Buildings	2,178,088,896	2,131,969,049
Equipment	552,589,420	515,465,940
Leased Buildings	31,559,366	30,446,428
Leased Equipment	21,392,437	13,040,668
Subscriptions	88,979,209	-
	<u>23,272,699,862</u>	<u>22,594,747,575</u>
Less: Accumulated depreciation	<u>(10,221,522,995)</u>	<u>(9,796,607,328)</u>
Governmental Activities Capital Assets, Net	<u>\$ 13,051,176,867</u>	<u>\$ 12,798,140,247</u>
	Balance	Balance
	September 30, 2023	September 30, 2022
<u>Business-type Activities:</u>		
Land	\$ 390,777,663	\$ 389,562,511
Construction in progress	1,007,811,072	1,055,395,396
Intangible assets - license agreement	237,500,000	237,500,000
Intangible assets - software	43,537,966	42,470,466
Land improvements	21,266,409	21,266,409
Infrastructure	3,599,020,501	3,370,887,636
Other tangible assets	6,898,941	7,489,687
Buildings	43,615,443	43,615,443
Equipment	64,418,896	67,275,563
Leased Buildings	28,604,717	3,949,223
Leased Equipment	121,530	121,530
Subscriptions	12,026,238	-
	<u>5,455,599,376</u>	<u>5,239,533,864</u>
Less: Accumulated depreciation	<u>(2,116,576,466)</u>	<u>(2,008,458,574)</u>
Business-type Activities Capital Assets, Net	<u>\$ 3,339,022,910</u>	<u>\$ 3,231,075,290</u>

Harris County, Texas
Management's Discussion and Analysis

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

Long-term Liabilities. At September 30, 2023, the County had total long-term liabilities outstanding of \$9,498,690,140. 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 0.57% and 0.56% of taxable value of property for the fiscal year 2023 and the period ended September 30, 2022, respectively. Debt per capita was \$1,207 and \$1,113 for the fiscal year 2023 and the period ended September 30, 2022, respectively.

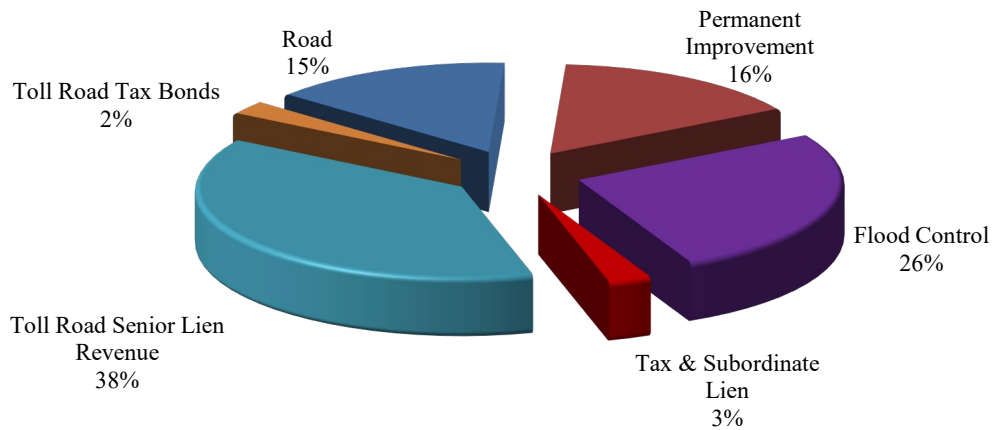
	Long-term Liabilities	
	Outstanding at September 30, 2023	Outstanding at September 30, 2022
<u>Governmental Activities:</u>		
Bonds payable	\$ 3,311,718,145	\$ 2,880,144,928
Commercial paper payable	110,170,000	97,125,000
Compensatory time payable	55,422,738	49,768,879
Judgments payable	5,300,000	4,300,000
Loan payable	4,412,113	34,131,780
Total OPEB Liability	2,685,440,559	2,644,926,111
Net Pension Liability	672,935,486	-
Pollution remediation obligation	5,594,342	5,472,793
Lease Payable	37,580,992	38,276,337
Subscription Payable	71,184,121	-
Total governmental activities	<u>\$ 6,959,758,496</u>	<u>\$ 5,754,145,828</u>
<u>Business-type Activities:</u>		
Bonds payable	\$ 2,245,527,863	\$ 2,370,243,599
Commercial paper payable	111,930,000	36,600,000
Compensatory time payable	1,576,167	1,523,614
Total OPEB Liability	120,276,191	117,667,442
Net Pension Liability	24,261,768	-
Hedging derivative instruments	-	16,344,226
Pollution remediation obligation	1,224,000	-
Lease Payable	25,809,497	3,541,930
Subscription Payable	8,326,158	-
Total business-type activities	<u>\$ 2,538,931,644</u>	<u>\$ 2,545,920,811</u>

The County has a continuing goal to sustain the County's debt rating. As of September 30, 2023, the bond rating services of Moody's Investors Service, Inc., Standard & Poor's Ratings Services, and Fitch IBCA, Inc. assigned the County long term bond ratings of Aaa, AAA, and AAA, respectively.

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

Harris County, Texas
Management's Discussion and Analysis

Bonds Payable by Type as of September 30, 2023



ECONOMIC FACTORS

The unemployment rate for Harris County for calendar year 2023 was approximately 4.4%. This is a decrease from the prior year rate of 4.5%. The state unemployment rate for calendar year 2023 was 4.1%.

REQUEST FOR INFORMATION

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



BASIC FINANCIAL STATEMENTS

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2023

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	\$ 1,456,837,038	\$ 501,257,180	\$ 1,958,094,218	\$ 931,644,301
Investments	1,407,913,361	601,218,529	2,009,131,890	890,593,031
Taxes receivable, net	16,534,899	-	16,534,899	5,766,000
Accounts receivable, net	637,742,858	398,635	638,141,493	198,098,731
Accrued interest receivable	12,382,377	3,471,017	15,853,394	-
Lease receivable	2,028,026	-	2,028,026	-
Other receivables, net	67,254,943	117,744,019	184,998,962	447,622,053
Internal balances	22,496,213	(22,496,213)	-	-
Inventories, prepaids and other assets	82,335,663	4,668,673	87,004,336	464,507,287
Restricted:				
Cash and cash equivalents	213,739,086	136,763,882	350,502,968	154,601,573
Investments	-	40,422,281	40,422,281	-
Notes receivable	5,756,926	7,581	5,764,507	-
Net pension assets - restricted	179,181	-	179,181	-
Capital assets:				
Land and construction in progress	5,835,241,813	1,398,588,735	7,233,830,548	237,963,397
Intangible assets, net of amortization (when applicable)	147,862,586	186,001,780	333,864,366	-
Other capital assets, net of depreciation	7,068,072,468	1,754,432,395	8,822,504,863	559,118,734
Total assets	16,976,377,438	4,722,478,494	21,698,855,932	3,889,915,107
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	4,549,666	35,624,688	40,174,354	6,554,000
Pension contributions after measurement date	141,849,077	5,644,855	147,493,932	-
Differences between expected and actual pension experience	12,488,552	448,309	12,936,861	-
Net difference between projected and actual pension earnings	132,811,976	4,786,530	137,598,506	-
Changes in OPEB assumptions and differences between expected and actual experience	869,931,203	39,066,945	908,998,148	76,350,000
Changes in pension assumptions	210,303,092	7,581,079	217,884,171	-
Resources related to pension	-	-	-	158,454,000
Total deferred outflows of resources	1,371,933,566	93,152,406	1,465,085,972	241,358,000
LIABILITIES				
Vouchers payable and other current liabilities	587,973,349	91,630,605	679,603,954	369,188,187
Due to other governmental units	358,570	40,985,184	41,343,754	-
Other liabilities	-	-	-	654,854,000
Unearned revenue	713,227,976	95,281,185	808,509,161	4,057,347
Accrued interest	60,237,462	-	60,237,462	938,000
Long-term liabilities:				
Due within one year	256,803,892	115,902,231	372,706,123	56,393,912
Due in more than one year	6,702,954,604	2,423,029,413	9,125,984,017	1,099,354,724
Total liabilities	8,321,555,853	2,766,828,618	11,088,384,471	2,184,786,170
DEFERRED INFLOWS OF RESOURCES				
Deferred charge on refundings	10,922,516	-	10,922,516	-
Differences between expected and actual pension experience	43,185,675	1,554,334	44,740,009	1,192,000
Changes in OPEB assumptions	1,203,280,777	54,069,211	1,257,349,988	111,390,000
Deferred lease revenues	1,992,377	4,240	1,996,617	-
Derivative instruments	-	-	-	2,733,000
Total deferred inflows of resources	1,259,381,345	55,627,785	1,315,009,130	115,315,000
NET POSITION				
Net investment in capital assets	10,183,591,916	1,081,554,782	11,265,146,698	438,475,131
Restricted for:				
Debt service	147,106,490	157,995,081	305,101,571	33,446,000
Capital projects	88,746,564	9,847,849	98,594,413	54,940,000
Operating reserve per bond covenants	-	87,888,607	87,888,607	-
Net pension assets	179,181	-	179,181	-
Donor restrictions	3,693,782	-	3,693,782	27,636,772
Mobility and Infrastructure program	662,825,915	-	662,825,915	-
Toll Road	-	609,544,819	609,544,819	-
Unrestricted	(2,318,770,042)	46,343,359	(2,272,426,683)	1,276,674,034
Total net position	\$ 8,767,373,806	\$ 1,993,174,497	\$ 10,760,548,303	\$ 1,831,171,937

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For The Fiscal Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
Administration of Justice	\$ 1,610,749,521	\$ 214,456,577	\$ 167,035,338	\$ 9,114,211	\$ (1,220,143,395)	\$ -	\$ (1,220,143,395)	
Parks	92,060,855	4,334,165	446,742	-	(87,279,948)	-	(87,279,948)	
County Administration	975,098,164	68,197,342	95,439,663	-	(811,461,159)	-	(811,461,159)	
Health and Human Services	516,581,546	10,053,612	396,268,096	-	(110,259,838)	-	(110,259,838)	
Flood Control	210,400,330	2,402,250	-	99,489,699	(108,508,381)	-	(108,508,381)	
Tax Administration	51,503,999	29,368,360	38,220	-	(22,097,419)	-	(22,097,419)	
Road and Bridges	392,850,204	45,568,819	872,198	66,718,790	(279,690,397)	-	(279,690,397)	
Interest and Fiscal Charges	118,174,374	-	-	-	(118,174,374)	-	(118,174,374)	
Total governmental activities	3,967,418,993	374,381,125	660,100,257	175,322,700	(2,757,614,911)	-	(2,757,614,911)	
Business-type activities:								
Toll Road	525,110,424	896,351,094	-	-	-	371,240,670	371,240,670	
Parking Facilities	4,394,075	5,261,056	-	-	-	866,981	866,981	
Sheriff's Commissary	4,726,720	12,668,036	-	-	-	7,941,316	7,941,316	
Total business-type activities	534,231,219	914,280,186	-	-	-	380,048,967	380,048,967	
Total primary government	\$ 4,501,650,212	\$ 1,288,661,311	\$ 660,100,257	\$ 175,322,700	(2,757,614,911)	380,048,967	(2,377,565,944)	
Component units:								
Harris Center for Mental Health & IDD (formerly MHMRA)	\$ 334,691,716	\$ 32,947,262	\$ 221,744,433	\$ -				\$ (80,000,021)
Hospital District	5,021,287,000	753,635,000	3,641,324,000	-				(626,328,000)
Other component units	9,612,387	1,824,632	6,962,830	-				(824,925)
Total component units	\$ 5,365,591,103	\$ 788,406,894	\$ 3,870,031,263	\$ -				(707,152,946)
General revenues:								
Taxes:								
Property taxes levied for General Purposes					1,822,726,864	-	1,822,726,864	822,755,000
Property taxes levied for Debt Service					297,777,164	-	297,777,164	-
Hotel Occupancy Tax					58,027,382	-	58,027,382	-
Earnings on Investments					154,274,869	39,013,767	193,288,636	91,594,459
Capital asset donations					132,247,028	-	132,247,028	-
Miscellaneous					182,009,878	1,956,028	183,965,906	83,466,446
Transfers					369,300,000	(369,300,000)	-	-
Total general revenues and other items					3,016,363,185	(328,330,205)	2,688,032,980	997,815,905
Change in net position					258,748,274	51,718,762	310,467,036	290,662,959
Net position - beginning of year					8,508,625,532	1,941,455,735	10,450,081,267	1,557,174,640
Prior period adjustment					-	-	-	(16,665,662)
Net position - ending					\$ 8,767,373,806	\$ 1,993,174,497	\$ 10,760,548,303	\$ 1,831,171,937

See notes to the financial statements.

**HARRIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023**

	General	CDBG-DR HARVEY	ARPA	Flood Control Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments:						
Cash and cash equivalents	\$ 246,806,736	\$ 8,453,686	\$ 241,855,349	\$ 395,340,812	\$ 434,100,670	\$ 1,326,557,253
Investments	826,551,548	-	405,807,538	8,069,732	139,116,637	1,379,545,455
Receivables:						
Taxes, net	14,441,824	-	-	-	2,093,075	16,534,899
Accounts, net	26,519,689	295,223,199	-	619,173	312,356,704	634,718,765
Accrued interest	5,920,017	-	5,043,171	-	1,227,960	12,191,148
Leases	1,999,801	-	-	-	28,225	2,028,026
Other, net	28,587,517	-	-	659,276	25,977,302	55,224,095
Due from other funds	388,007,586	578,074	55,687	117,517,653	149,472,562	655,631,562
Prepays and other assets	24,454,683	874,697	1,194,800	28,832,184	19,516,417	74,872,781
Inventories	1,322,591	3,553,037	-	-	-	4,875,628
Advances to other funds	400,000	-	-	-	530,000	930,000
Restricted cash and cash equivalents	70,510,019	-	-	-	143,229,067	213,739,086
Notes receivable	-	-	-	-	5,756,926	5,756,926
Total assets	<u>1,635,522,011</u>	<u>308,682,693</u>	<u>653,956,545</u>	<u>551,038,830</u>	<u>1,233,405,545</u>	<u>4,382,605,624</u>
LIABILITIES						
Vouchers payable	116,279,255	52,606,198	22,974,121	20,322,951	84,635,232	296,817,757
Accrued payroll	140,271,011	-	1,472,478	-	10,183,105	151,926,594
Retainage payable	8,603,481	711,724	106,286	3,173,910	12,907,588	25,502,989
Due to other funds	30,774,557	240,628,255	3,177,414	436,184	344,570,332	619,586,742
Due to other governmental units	-	-	-	-	358,570	358,570
Other liabilities	151,461	-	-	-	-	151,461
Customer deposits	-	-	-	-	3,887,186	3,887,186
Advances from other funds	-	-	-	-	930,000	930,000
Unearned revenue	13,460,820	14,736,516	626,226,246	807,035	57,809,694	713,040,311
Total liabilities	<u>309,540,585</u>	<u>308,682,693</u>	<u>653,956,545</u>	<u>24,740,080</u>	<u>515,281,707</u>	<u>1,812,201,610</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	14,441,824	-	-	-	2,093,075	16,534,899
Unavailable revenue-other	13,320,236	-	-	26,364	7,786,875	21,133,475
Deferred lease revenues	1,962,526	-	-	-	29,851	1,992,377
Total deferred inflows of resources	<u>29,724,586</u>	<u>-</u>	<u>-</u>	<u>26,364</u>	<u>9,909,801</u>	<u>39,660,751</u>
FUND BALANCES						
Nonspendable	26,177,274	4,427,734	1,194,800	28,832,184	20,046,417	80,678,409
Restricted	731,517,736	-	-	497,440,202	627,797,036	1,856,754,974
Committed	67,789,219	-	-	-	75,416,365	143,205,584
Assigned	34,943,101	-	-	-	-	34,943,101
Unassigned	435,829,510	(4,427,734)	(1,194,800)	-	(15,045,781)	415,161,195
Total fund balances	<u>1,296,256,840</u>	<u>-</u>	<u>-</u>	<u>526,272,386</u>	<u>708,214,037</u>	<u>2,530,743,263</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,635,522,011</u>	<u>\$ 308,682,693</u>	<u>\$ 653,956,545</u>	<u>\$ 551,038,830</u>	<u>\$ 1,233,405,545</u>	<u>\$ 4,382,605,624</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, 2023

Total fund balances for governmental funds \$ 2,530,743,263

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	\$ 5,080,314,099	
Construction in progress	754,647,514	
Intangible assets - water rights	2,400,000	
Intangible assets - software and licenses, net of \$104,284,508 accumulated amortization	34,533,893	
Land improvements, net of \$11,772,033 accumulated depreciation	37,299,990	
Infrastructure, net of \$7,967,772,544 accumulated depreciation	4,731,645,294	
Parks, net of \$114,977,909 accumulated depreciation	154,544,089	
Flood control projects, net of \$659,549,439 accumulated depreciation	746,069,022	
Buildings, net of \$940,525,481 accumulated depreciation	1,236,094,847	
Equipment and vehicles, net of \$320,006,167 accumulated depreciation	153,148,526	
Leased Buildings, net of \$8,431,651 accumulated amortization	23,127,715	
Leased Equipment, net of \$7,698,953 accumulated amortization	13,693,484	
Subscription right-to-use assets, net of \$14,871,715 accumulated amortization	<u>74,107,494</u>	
		13,041,625,967

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, 2023 were:

Deferred charge on refundings	(6,372,850)	
Deferred outflow - Pension contributions after measurement date	141,849,077	
Deferred outflow - Differences between expected and actual pension experience	12,488,552	
Deferred outflow - Net difference between projected and actual pension earnings	132,811,976	
Deferred outflow - Changes in pension assumptions	210,303,092	
Deferred outflow - OPEB assumptions and differences between expected and actual experience	869,931,203	
Accrued interest	(60,237,462)	
Bonds payable	(3,311,718,145)	
Judgments payable	(5,300,000)	
Loan payable	(4,412,113)	
Interest	59,110	
Commercial paper payable	(110,170,000)	
Compensated absences	(55,031,744)	
Total OPEB liability	(2,685,440,559)	
Net pension liability/asset	(672,756,305)	
Pollution remediation obligation	(5,594,342)	
Lease liability	(37,580,992)	
Subscription liability	(71,184,121)	
Deferred inflow - Changes in OPEB assumptions	(1,203,280,777)	
Deferred inflow - Differences between expected and actual pension experience	<u>(43,185,675)</u>	
		(6,904,822,075)

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:

62,158,277

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.

37,668,374

Total net position of governmental activities

\$ 8,767,373,806

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, 2023

	General	CDBG-DR HARVEY	ARPA	Flood Control Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 1,885,006,319	\$ -	\$ -	\$ -	\$ 287,795,590	\$ 2,172,801,909
Charges for services	271,124,799	-	-	-	71,006,157	342,130,956
User fees	162,281	-	-	-	-	162,281
Fines and forfeitures	15,143,252	-	-	-	-	15,143,252
Lease revenue	1,001,822	-	-	-	862,650	1,864,472
Intergovernmental	99,494,720	297,237,683	134,321,278	18,413,368	250,655,207	800,122,256
Earnings on investments	72,990,846	-	32,226,225	14,518,254	25,544,475	145,279,800
Miscellaneous	81,612,828	-	4,569,800	41,841,137	99,538,551	227,562,316
Total revenues	<u>2,426,536,867</u>	<u>297,237,683</u>	<u>171,117,303</u>	<u>74,772,759</u>	<u>735,402,630</u>	<u>3,705,067,242</u>
EXPENDITURES						
Current operating:						
Administration of Justice	1,344,012,707	41,502	44,090,481	-	126,149,066	1,514,293,756
Parks	66,354,145	-	-	-	12,510,633	78,864,778
County Administration	522,229,434	117,494	81,945,900	-	178,729,520	783,022,348
Health and Human Services	165,691,926	219,947,047	37,495,405	-	77,432,504	500,566,882
Flood Control	-	-	-	53,807,170	96,493,031	150,300,201
Tax Administration	47,472,206	-	-	-	1,252,667	48,724,873
Roads and Bridges	111,621,536	-	-	-	3,645,395	115,266,931
Capital outlay	98,170,588	87,149,100	7,360,329	77,767,192	238,896,928	509,344,137
Debt service:						
Principal retirement	35,105,043	-	-	-	1,005,903	36,110,946
Payment on loans	-	-	-	-	1,519,019	1,519,019
Payments to defease commercial paper	45,300,000	-	-	-	-	45,300,000
Debt issuance costs	965,830	-	-	2,482	3,277,383	4,245,695
Interest and fiscal charges	44,835,877	-	-	-	45,714,028	90,549,905
Total expenditures	<u>2,481,759,292</u>	<u>307,255,143</u>	<u>170,892,115</u>	<u>131,576,844</u>	<u>786,626,077</u>	<u>3,878,109,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(55,222,425)</u>	<u>(10,017,460)</u>	<u>225,188</u>	<u>(56,804,085)</u>	<u>(51,223,447)</u>	<u>(173,042,229)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	542,609,964	11,014,073	632,518	19,408,118	108,147,531	681,812,204
Transfers out	(97,100,963)	(996,613)	(857,706)	(14,172,066)	(192,037,314)	(305,164,662)
Refunding bonds issued	148,860,000	-	-	-	307,960,000	456,820,000
Premium on bonds issued	15,706,432	-	-	-	19,500,032	35,206,464
Commercial paper issued	-	-	-	225,000,000	288,345,000	513,345,000
Payments to defease commercial paper	(230,000,000)	-	-	-	(225,000,000)	(455,000,000)
Proceeds from sale of capital assets	-	-	-	-	8,743,268	8,743,268
Total other financing sources (uses)	<u>380,075,433</u>	<u>10,017,460</u>	<u>(225,188)</u>	<u>230,236,052</u>	<u>315,658,517</u>	<u>935,762,274</u>
Net changes in fund balances	324,853,008	-	-	173,431,967	264,435,070	762,720,045
Fund balances, beginning	971,403,832	-	-	352,840,419	443,778,967	1,768,023,218
Fund balances, ending	<u>\$ 1,296,256,840</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,272,386</u>	<u>\$ 708,214,037</u>	<u>\$ 2,530,743,263</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, 2023

Net change in fund balances - total governmental funds	\$	762,720,045
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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 \$509,344,137 exceeded depreciation of \$469,773,078 in the current period.

		39,571,059
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Capital asset donations		132,247,028
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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	\$ (456,820,000)	
Bond premiums	(35,206,464)	
Commercial paper	(513,345,000)	
Repayments:		
To paying agent for bond principal	8,155,806	
Defeasance of commercial paper	500,300,000	
Leases payable	10,160,052	
Subscriptions payable	17,795,088	
Loans	29,719,667	
Net adjustment		(439,240,851)

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	(5,623,630)	
Judgments payable	(1,000,000)	
Total OPEB liability	(133,833,570)	
Net pension liability/asset	1,720,569	
Pollution remediation obligation	(56,769)	
Amortization of debt premium	44,177,722	
Accretion of capital appreciation bond interest	8,119,719	
Amortization of advanced refunding difference	(20,502,629)	
Accrued interest	(59,419,281)	
Combined adjustment		(166,417,869)

Internal service funds are used by the County. The net revenue of the internal service funds are reported with governmental activities.		(62,682,192)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		4,151,461
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Net effect of disposal of capital assets		(11,600,705)
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Other		298
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Change in net position of governmental activities	\$	258,748,274
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See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2023

	Enterprise Funds			Internal Service Funds
	Toll Road Authority	Nonmajor Enterprise Funds	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 456,402,745	\$ 44,854,435	\$ 501,257,180	\$ 130,279,785
Investments	599,574,816	1,643,713	601,218,529	28,367,906
Receivables, net	17,614	381,021	398,635	3,024,093
Accrued interest receivable	3,461,403	9,614	3,471,017	132,120
Other receivable, net	117,211,061	532,958	117,744,019	12,030,848
Due from other funds	142,700	-	142,700	1,710,192
Prepays and other assets	2,785,168	-	2,785,168	1,182,064
Inventories	1,883,505	-	1,883,505	1,405,189
Total current assets	<u>1,181,479,012</u>	<u>47,421,741</u>	<u>1,228,900,753</u>	<u>178,132,197</u>
Noncurrent assets:				
Restricted cash and cash equivalents	136,763,882	-	136,763,882	-
Restricted investments	40,422,281	-	40,422,281	-
Notes receivable	7,581	-	7,581	-
Capital assets:				
Land and construction in progress	1,394,335,796	4,252,939	1,398,588,735	280,199
License agreement/Intangibles, net of amortization	186,001,780	-	186,001,780	-
Other capital assets, net of depreciation	1,742,071,565	12,360,830	1,754,432,395	9,270,701
Total noncurrent assets	<u>3,499,602,885</u>	<u>16,613,769</u>	<u>3,516,216,654</u>	<u>9,550,900</u>
Total assets	<u>4,681,081,897</u>	<u>64,035,510</u>	<u>4,745,117,407</u>	<u>187,683,097</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	35,624,688	-	35,624,688	-
Pension contributions after measurement date	5,644,855	-	5,644,855	-
Differences between expected and actual pension experience	448,309	-	448,309	-
Net difference between projected and actual earnings on pension asset	4,786,530	-	4,786,530	-
Changes of pension assumptions	7,581,079	-	7,581,079	-
Changes of OPEB assumptions and differences between expected and actual experience	39,066,945	-	39,066,945	-
Total deferred outflows of resources	<u>93,152,406</u>	<u>-</u>	<u>93,152,406</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Vouchers payable	68,369,827	940,340	69,310,167	22,398,500
Accrued payroll	4,999,150	79,433	5,078,583	911,247
Retainage payable	17,081,749	-	17,081,749	-
Estimated outstanding claims	-	-	-	43,743,694
Incurred but not reported claims	-	-	-	42,633,921
Customer deposits	160,106	-	160,106	-
Due to other funds	22,638,913	-	22,638,913	15,258,799
Due to other governmental units	40,985,184	-	40,985,184	-
Unearned revenue	95,275,870	5,315	95,281,185	187,665
Current portion of long-term liabilities	115,875,518	26,713	115,902,231	195,982
Total current liabilities	<u>365,386,317</u>	<u>1,051,801</u>	<u>366,438,118</u>	<u>125,329,808</u>
Noncurrent liabilities:				
Bonds payable	2,140,403,757	-	2,140,403,757	-
Lease payable	21,928,756	-	21,928,756	-
SBITA payable	4,324,812	-	4,324,812	-
Pollution remediation payable	1,224,000	-	1,224,000	-
Commercial Paper Payable	111,930,000	-	111,930,000	-
Compensatory time payable	759,548	26,581	786,129	195,012
Total OPEB liability	118,170,191	-	118,170,191	-
Net pension liability	24,261,768	-	24,261,768	-
Total noncurrent liabilities	<u>2,423,002,832</u>	<u>26,581</u>	<u>2,423,029,413</u>	<u>195,012</u>
Total liabilities	<u>2,788,389,149</u>	<u>1,078,382</u>	<u>2,789,467,531</u>	<u>125,524,820</u>
DEFERRED INFLOWS OF RESOURCES				
Differences in expected and actual pension experience	1,554,334	-	1,554,334	-
Changes in OPEB assumptions	54,069,211	-	54,069,211	-
Deferred lease revenues	4,240	-	4,240	-
Total deferred inflows of resources	<u>55,627,785</u>	<u>-</u>	<u>55,627,785</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	1,064,941,013	16,613,769	1,081,554,782	9,550,900
Restricted for:				
Debt service	157,995,081	-	157,995,081	-
Capital projects	9,847,849	-	9,847,849	-
Operating reserve per bond covenants and other purposes	87,888,607	-	87,888,607	-
Toll Road	609,544,819	-	609,544,819	-
Unrestricted	-	46,343,359	46,343,359	52,607,377
Total net position	<u>\$ 1,930,217,369</u>	<u>\$ 62,957,128</u>	<u>\$ 1,993,174,497</u>	<u>\$ 62,158,277</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, 2023

	Enterprise Funds			Internal
	Toll Road	Nonmajor		Service
	Authority	Enterprise	Total	Funds
		Funds		
OPERATING REVENUES				
Toll revenues	\$ 896,351,094	\$ -	\$ 896,351,094	\$ -
Intergovernmental	-	-	-	2,913,849
Charges to departments	-	-	-	446,371,100
Sales	-	12,516,498	12,516,498	-
User fees	-	5,261,056	5,261,056	-
Miscellaneous	-	151,538	151,538	-
Total operating revenues	<u>896,351,094</u>	<u>17,929,092</u>	<u>914,280,186</u>	<u>449,284,949</u>
OPERATING EXPENSES				
Salaries	80,707,014	642,685	81,349,699	14,918,122
Materials and supplies	29,375,689	1,462,482	30,838,171	4,879,447
Services and fees	213,416,742	6,066,476	219,483,218	16,711,518
Utilities	4,255,000	146,560	4,401,560	359,236
Transportation and travel	4,356,186	-	4,356,186	17,559,793
Incurred claims	-	-	-	428,766,914
Estimated claims & changes in estimates	-	-	-	29,126,569
Cost of goods sold	-	-	-	117,891
Depreciation and amortization	113,765,482	802,592	114,568,074	6,067,351
Total operating expenses	<u>445,876,113</u>	<u>9,120,795</u>	<u>454,996,908</u>	<u>518,506,841</u>
Operating income/(loss)	<u>450,474,981</u>	<u>8,808,297</u>	<u>459,283,278</u>	<u>(69,221,892)</u>
NONOPERATING REVENUES (EXPENSES)				
Earnings on investments	36,900,982	2,112,785	39,013,767	6,896,451
Lease income	8,479	-	8,479	-
Interest expense	(73,091,761)	-	(73,091,761)	-
Debt service fees	(1,435,466)	-	(1,435,466)	-
Gain/(Loss) on disposal of capital assets	(3,392,016)	3,390	(3,388,626)	1,127,138
Bond refunding loss amortization	(1,315,068)	-	(1,315,068)	-
Other nonoperating revenue	1,944,159	-	1,944,159	5,863,653
Total nonoperating revenues (expenses)	<u>(40,380,691)</u>	<u>2,116,175</u>	<u>(38,264,516)</u>	<u>13,887,242</u>
Income (loss) before transfers and contributions	<u>410,094,290</u>	<u>10,924,472</u>	<u>421,018,762</u>	<u>(55,334,650)</u>
Transfers in	-	-	-	652,458
Transfers out	(369,300,000)	-	(369,300,000)	(8,000,000)
Total transfers and contributions	<u>(369,300,000)</u>	<u>-</u>	<u>(369,300,000)</u>	<u>(7,347,542)</u>
Change in net position	<u>40,794,290</u>	<u>10,924,472</u>	<u>51,718,762</u>	<u>(62,682,192)</u>
Net position, beginning of year	<u>1,889,423,079</u>	<u>52,032,656</u>	<u>1,941,455,735</u>	<u>124,840,469</u>
Net position, ending	<u>\$ 1,930,217,369</u>	<u>\$ 62,957,128</u>	<u>\$ 1,993,174,497</u>	<u>\$ 62,158,277</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For The Year Ended September 30, 2023

	Enterprise Funds			Internal Service Funds
	Toll Road Authority	Nonmajor Enterprise Funds	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 878,747,573	\$ 11,263,290	\$ 890,010,863	\$ 450,444,958
Payments to employees	(67,753,144)	(603,577)	(68,356,721)	(14,760,329)
Payments to vendors	(256,589,409)	(8,399,020)	(264,988,429)	(22,445,332)
Claims paid	-	-	-	(433,047,386)
Receipts from miscellaneous reimbursements	1,944,159	-	1,944,159	5,863,653
Payments from other governmental units	5,139,907	-	5,139,907	-
Net cash provided by (used for) operating activities	<u>561,489,086</u>	<u>2,260,693</u>	<u>563,749,779</u>	<u>(13,944,436)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	-	652,458
Transfers to other funds	(369,300,000)	-	(369,300,000)	(8,000,000)
Net cash provided by (used for) noncapital financing activities	<u>(369,300,000)</u>	<u>-</u>	<u>(369,300,000)</u>	<u>(7,347,542)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from lease of capital assets	33,687	-	33,687	-
Purchases of capital assets	(220,463,962)	(285,953)	(220,749,915)	(301,608)
Proceeds from sale of capital assets	643,553	-	643,553	1,051,024
Lease payable	22,267,567	-	22,267,567	-
Subscription payable	8,326,158	-	8,326,158	-
Hedging derivative instruments	(16,344,226)	-	(16,344,226)	-
Principal paid on capital debt	(87,520,000)	-	(87,520,000)	-
Interest paid on capital debt	(97,107,720)	-	(97,107,720)	-
Bonds payable proceeds	135,093,203	-	135,093,203	-
Escrow paid on refunded debt	(145,570,000)	-	(145,570,000)	-
Commercial paper proceeds	75,330,000	-	75,330,000	-
Pollution payable	1,224,000	-	1,224,000	-
Bond fees	(1,435,466)	-	(1,435,466)	-
Net cash provided by (used for) capital and related financing activities	<u>(325,523,206)</u>	<u>(285,953)</u>	<u>(325,809,159)</u>	<u>749,416</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(709,631,128)	(5,649,935)	(715,281,063)	(24,847,880)
Proceeds from sales and maturities of investments	927,727,055	12,600,000	940,327,055	21,181,117
Interest received	35,718,478	13,524,413	49,242,891	76,095,017
Net cash provided by (used for) investing activities	<u>253,814,405</u>	<u>20,474,478</u>	<u>274,288,883</u>	<u>72,428,254</u>
Net change in cash and cash equivalents	120,480,285	22,449,218	142,929,503	51,885,692
Cash and cash equivalents, beginning	472,686,342	22,405,217	495,091,559	78,394,093
Cash and cash equivalents, ending	<u>\$ 593,166,627</u>	<u>\$ 44,854,435</u>	<u>\$ 638,021,062</u>	<u>\$ 130,279,785</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating income (loss)	\$ 450,474,981	\$ 8,808,297	\$ 459,283,278	\$ (69,221,892)
Adjustment to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation and amortization	113,765,482	802,592	114,568,074	6,067,351
Other nonoperating expenses	1,944,159	-	1,944,159	5,863,653
Changes in current assets and liabilities:				
Accounts receivables, net	11,174	258,995	270,169	1,124,813
Other receivables	(22,852,335)	-	(22,852,335)	-
Prepays and other assets	(1,764,253)	-	(1,764,253)	460,567
Inventories	3	-	3	(177,624)
Deferred outflows for pension and OPEB	9,417,918	-	9,417,918	-
Vouchers payable and accrued liabilities	(13,188,990)	(723,502)	(13,912,492)	41,852,354
Retainage payable	(11,107,971)	-	(11,107,971)	-
Due to primary government	21,845,971	-	21,845,971	-
Due to other governmental units	5,139,907	-	5,139,907	-
Other liabilities	-	(6,924,797)	(6,924,797)	-
Net pension and OPEB liability	35,073,818	-	35,073,818	-
Customer Deposits	435	-	435	-
Unearned revenue	5,237,205	-	5,237,205	35,067
Compensatory time payable	17,229	39,108	56,337	51,275
Deferred inflows for pension and OPEB	(32,525,647)	-	(32,525,647)	-
Net cash provided by (used for) operating activities	<u>\$ 561,489,086</u>	<u>\$ 2,260,693</u>	<u>\$ 563,749,779</u>	<u>\$ (13,944,436)</u>
Non-Cash Capital and Related Financing, And Investing Activities:				
(Decrease) in fair value of hedging derivative instruments	\$ (16,344,226)	\$ -	\$ (16,344,226)	\$ -
Increase (Decrease) in fair value of investments	9,177,116	(18,339,644)	(9,162,528)	(108,194,355)
Purchase of capital assets on account	(7,249,612)	-	(7,249,612)	-

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2023

	CUSTODIAL FUNDS
ASSETS	
Cash and cash equivalents	\$ 189,728,466
Investments	195,750,878
Accounts receivable, net	5,097,722
Total assets	<u>\$ 390,577,066</u>
LIABILITIES	
Held for others	\$ 1,543,499
Due to other governments	109,963,284
Total liabilities	<u>111,506,783</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	279,070,283
Total net position	<u>\$ 279,070,283</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For The Fiscal Year Ended September 30, 2023

	CUSTODIAL FUNDS
ADDITIONS	
Tax collections for other governments	\$ 15,820,861,745
Held for others	231,983,010
Interest on investments	5,935,656
Total additions	<u>16,058,780,411</u>
DEDUCTIONS	
Payments to other governments	15,796,025,794
Payments to individuals	183,619,675
Total deductions	<u>15,979,645,469</u>
Change in fiduciary net position	79,134,942
Net position - beginning	199,935,341
Net position - ending	<u><u>\$ 279,070,283</u></u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION - COMPONENT UNITS
SEPTEMBER 30, 2023

	Harris Center for Mental Health and IDD (formerly MHMRA)	Harris County Hospital District dba Harris Health System	Nonmajor Component Units	Total
ASSETS				
Cash and cash equivalents	\$ 11,195,132	\$ 905,663,000	\$ 14,786,169	\$ 931,644,301
Investments, including accrued interest	62,552,048	824,332,000	3,708,983	890,593,031
Receivables:				
Taxes, net	-	5,766,000	-	5,766,000
Accounts, net	14,778,845	181,545,000	1,774,886	198,098,731
Other	12,767,053	434,855,000	-	447,622,053
Inventories	692,722	9,182,000	-	9,874,722
Prepays and other assets	4,685,736	449,711,000	235,829	454,632,565
Restricted cash and investments	2,833,914	151,716,000	51,659	154,601,573
Capital assets:				
Land, improvements, and construction in progress	12,945,716	219,052,000	5,965,681	237,963,397
Other capital assets, net of depreciation	38,310,288	494,809,000	25,999,446	559,118,734
Total assets	<u>160,761,454</u>	<u>3,676,631,000</u>	<u>52,522,653</u>	<u>3,889,915,107</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	-	6,554,000	-	6,554,000
Resources Related to Pension	-	158,454,000	-	158,454,000
Resources Related to OPEB	-	76,350,000	-	76,350,000
Total deferred outflows of resources	<u>-</u>	<u>241,358,000</u>	<u>-</u>	<u>241,358,000</u>
LIABILITIES				
Vouchers payable and accrued liabilities	18,550,961	350,581,000	56,226	369,188,187
Other liabilities	-	654,854,000	-	654,854,000
Unearned revenue	2,791,888	-	1,265,459	4,057,347
Accrued interest payable	-	938,000	-	938,000
Noncurrent liabilities:				
Due within one year	932,912	55,461,000	-	56,393,912
Due in more than one year	9,062,724	1,090,292,000	-	1,099,354,724
Total liabilities	<u>31,338,485</u>	<u>2,152,126,000</u>	<u>1,321,685</u>	<u>2,184,786,170</u>
DEFERRED INFLOWS OF RESOURCES				
Derivative instruments	-	2,733,000	-	2,733,000
Resources Related to Pension	-	1,192,000	-	1,192,000
Resources Related to OPEB	-	111,390,000	-	111,390,000
Total deferred inflows of resources	<u>-</u>	<u>115,315,000</u>	<u>-</u>	<u>115,315,000</u>
NET POSITION				
Net investment in capital assets	51,256,004	355,254,000	31,965,127	438,475,131
Restricted for:				
Debt service	-	33,446,000	-	33,446,000
Capital projects	-	54,940,000	-	54,940,000
Donor restrictions	-	27,019,000	617,772	27,636,772
Unrestricted net position	78,166,965	1,179,889,000	18,618,069	1,276,674,034
Total net position	<u>\$ 129,422,969</u>	<u>\$ 1,650,548,000</u>	<u>\$ 51,200,968</u>	<u>\$ 1,831,171,937</u>

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For The Fiscal Year Ended September 30, 2023

	Harris Center for Mental Health and IDD (formerly MHMRA)	Harris County Hospital District dba Harris Health System	Nonmajor Component Units	Total
REVENUES				
Program Revenues:				
Charges for services	\$ 32,947,262	\$ 753,635,000	\$ 1,824,632	\$ 788,406,894
Operating grants and contributions	221,744,433	3,641,324,000	6,962,830	3,870,031,263
Total program revenues	254,691,695	4,394,959,000	8,787,462	4,658,438,157
EXPENSES	334,691,716	5,021,287,000	9,612,387	5,365,591,103
Net program revenues (expenses)	(80,000,021)	(626,328,000)	(824,925)	(707,152,946)
General Revenues:				
Ad valorem tax revenues	-	822,755,000	-	822,755,000
Earnings on investments	2,956,048	88,236,000	402,411	91,594,459
Other	61,133,708	21,397,000	461,606	82,992,314
Gain on sale of capital assets	474,132	-	-	474,132
Net general revenues	64,563,888	932,388,000	864,017	997,815,905
Change in net position	(15,436,133)	306,060,000	39,092	290,662,959
Net position, beginning	161,524,764	1,344,488,000	51,161,876	1,557,174,640
Prior period adjustment (a)	(16,665,662)	-	-	(16,665,662)
Net position, ending	\$ 129,422,969	\$ 1,650,548,000	\$ 51,200,968	\$ 1,831,171,937

(a) Prior period adjustment due to accounting adjustments.

See notes to the financial statements.

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

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.

In January 2021, Commissioners Court approved changing the fiscal year for Harris County from a fiscal year ending February 28/29 to a fiscal year ending September 30, with the transition to begin in calendar year 2022. At that time, the financial statements were presented for a seven-month period of March 1, 2022 through September 30, 2022. The terms "prior period" or "previous period" used throughout this report represent the seven-month period ended September 30, 2022.

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

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

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

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

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

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

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

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

Chief Financial Officer
Harris County Hospital District, dba Harris Health System
2525 Holly Hall, Suite 270
Houston, TX 77054

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

Chief Financial Officer
Harris Center for Mental Health & IDD
P.O. Box 25381
Houston, TX 77265

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
1001 Fannin, Suite 2500
Houston, TX 77002-6760

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:

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

Board President – Peter Jordan
Norton Rose Fulbright US LLP
1301 McKinney, Suite 5100
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:

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

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

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

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

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

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 Hospital District, dba Harris Health System: September 30, 2023
- Harris Center for Mental Health and IDD (formerly MHMRA): August 31, 2023
- Harris County Housing Finance Corporation: December 31, 2022
- Harris County Industrial Development Corporation: August 31, 2023
- Children’s Assessment Center Foundation, Inc.: September 30, 2023
- Friends of Countypets: September 30, 2023

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 of seven board members of the Port of Houston Authority; four of twelve board members of the Gulf Coast Community Services Association; 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 three of the ten to thirteen 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

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

Improvement District; and all thirty-nine board members of the Buffalo Bayou Partnership.

During fiscal year 2023, the County disbursed the following amounts to these organizations: \$75,000 to the Gulf Coast Freight Rail District, \$43,571 to the Harris County/Houston Sports Authority, \$880 to the Harris-Galveston Subsidence District, \$78,233 to the Port of Houston Authority, \$428,492 to the Houston-Galveston Area Council, and \$5,445,926 to Metropolitan Transit Authority. The County also collected \$249,600 from the Port of Houston Authority, \$4,515,710 from the Houston-Galveston Area Council, \$44,310,247 from the Metropolitan Transit Authority of Harris County, \$0 from Harris County/Houston Sports Authority, \$465,318 from the Houston Ship Channel Security District, and \$592,392 from the Harris County Housing Authority.

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

During the fiscal year ended September 30, 2023 (for the tax year ended December 31, 2022), the County disbursed \$7,780,924 to the City of Houston TIRZs, \$587,066 to the City of Baytown TIRZ, and \$1,055,899 to the City of La Porte TIRZ.

C. IMPLEMENTATION OF NEW STANDARDS

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

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – (“GASB 94”), primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 was implemented by the County and had no effect on the County's financial statements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – (“GASB 96”), This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability;

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

(3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. GASB 96 was implemented by the County, resulting in recognition of \$62,037,329 of right-to-use subscription assets and subscription payable as of October 1, 2022 within the government-wide financial statements to conform to the new standard.

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.

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

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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. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year. These funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." 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 considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

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

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

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

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

ARP Act – used to account for the American Rescue Plan grant fund.

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

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

Toll Road Authority - used to account for the acquisition, operation, and maintenance of County toll roads. These facilities are financed primarily through user charges.

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

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

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods in connection with the proprietary fund's principal operations. The principal operating revenues of the Parking Facilities Enterprise Fund is user fees. Operating revenues of the Sheriff's Commissary Enterprise Fund are comprised of revenue from the sale of items to inmates. Toll Road Enterprise Fund operating revenues consist of fees assessed each time a vehicle passes through a toll station on the County's toll roads. Operating revenues in the Internal Service Funds consist primarily of charges to the various County departments. Operating expenses in the enterprise and internal service funds include the cost of sales and services, administrative expenses, incurred and estimated claims and reinsurance, utilities, travel and transportation, and depreciation 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 thirteen 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:

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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 Project Funds.
- 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 Project Funds 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.

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- 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 Project Funds.
- Budgets are prepared on a cash basis (budget basis) which differs from GAAP basis.

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

F. RESTRICTED ASSETS

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

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

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

G. DEPOSITS AND INVESTMENTS

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

H. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying Fund Level financial statements reflect as transfers the resources provided and expenditures used to provide services, construct assets, and meet debt service requirements. The

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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:

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

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

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

Deferred outflows/inflows of resources are amortized as follows:

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

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- Deferred inflows from leases are amortized over the lease term on a straight-line basis.

At the fund level, the County reports unavailable revenues from two sources:

- Property taxes and other. 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 other capital assets. Infrastructure assets of the County include roads, bridges, flood control facilities, lighting, storm sewers, and tunnels.

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

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

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

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

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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, 2023.

N. LEASE RECEIVABLE

The County leases a portion of its property to various third parties, the terms of which expire 2024 through 2038. The leases with payments that increase annually are based upon the Consumer Price Index (Index) and were measured based upon the Index 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, 2023 was \$2,028,026.

O. NET POSITION AND FUND BALANCES

NET POSITION CLASSIFICATIONS

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

FUND BALANCE CLASSIFICATIONS

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

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

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

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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 provision or enabling legislation.

P. COMPENSATED ABSENCES

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

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as a result of employee resignations and retirements. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and in the business-type activities column of the government-wide financial statements as the benefit accrues for the employee.

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

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

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

Q. STATEMENT OF CASH FLOWS

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

R. USE OF ESTIMATES

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

S. COMPONENT UNIT TAX REVENUES

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

T. IMMATERIAL CORRECTION OF PRIOR PERIOD FINANCIAL STATEMENTS

Subsequent to the issuance of the September 30, 2022 financial statements, the County identified two errors in construction in progress. Two construction projects totaling \$200,076,492 were completed in prior years and not transferred timely to infrastructure and software. Associated depreciation/amortization of \$63,344,342 was not recorded on the two assets placed in service. Additionally, consulting expenses of \$46,178,896 were capitalized in error in prior years. The

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County has restated beginning net position and related notes for the year ended September 30, 2023, to correct these errors.

The overall impact to the changes in net position on the Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position for the year ending September 30, 2022 is \$14,400,815.

The effect of the correction on beginning net position is detailed below:

	Toll Road Authority	Business-type Activities
Net position – beginning of year	\$ 1,998,946,317	\$ 2,050,978,973
Adjustment	(109,523,238)	(109,523,238)
Net position – beginning of year, as corrected	<u>\$ 1,889,423,079</u>	<u>\$ 1,941,455,735</u>

The table below represents the impacts of the error to the opening balances as presented within Footnote 6:

	As Reported 9/30/2022	Adjustment	As Corrected 9/30/2022
Construction in Progress	1,301,650,784	(246,255,388)	1,055,395,396
Intangible Assets - Software	-	42,470,466	42,470,466
Infrastructure	3,213,281,610	157,606,026	3,370,887,636
Accumulated Depreciation/Amortization:			
License agreement/Intangible asset - Software	(78,945,000)	(42,470,466)	(121,415,466)
Infrastructure	(1,777,051,373)	(20,873,876)	(1,797,925,249)

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, 2023, the balance per various financial institutions was \$1,403,365,002. 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.

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

AUTHORIZED INVESTMENTS

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

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

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in number 1 above. It is required that the securities purchased as part of the repurchase agreement must be assigned to the County, held in the County's name, and deposited at the time the investment is made with the County's custodian or with a third-party approved by the County. Securities purchased as part of a repurchase agreement shall be marked-to-market no less than weekly. All repurchase agreements must be conducted through a primary government securities dealer as defined by the Federal Reserve or a financial institution doing business in Texas. Maturities shall be limited to 90 days. The 90-day limit may be exceeded in the case of flexible repurchase agreements ("flex repos") provided the investment type is specifically authorized within individual bond ordinances and final maturity does not exceed the anticipated spending schedule of bond proceeds.

7. Securities lending programs if the loan is fully collateralized, including accrued income, by securities described in Texas Gov't. Code, Section 2256.009, by irrevocable bank letters of credit issued by a bank under the laws of the United States or any other state, continuously rated not less than A by at least one nationally recognized investment rating firm, or by cash invested in accordance with the Investment Act. Securities held as collateral must be pledged to the investing entity, held in the investing entity's name, and deposited at the time the investment is made. A loan must be placed through a primary government securities dealer or a financial institution doing business in Texas. A loan must allow for termination at any time and must have a term of one year or less.
8. Commercial paper with a stated maturity of 270 days or less from the date of issuance, rated A-1 or P-1 or an equivalent rating by at least two nationally recognized agencies, and not under review for possible downgrade at the time of purchase. Regardless of whether commercial paper is purchased directly from the issuer or from a broker/dealer in the secondary market, a competitive bid process is required, in which the investment yield is compared to other available commercial paper having a comparable maturity and credit rating. An exception may be made to the competitive offer process when seeking to purchase municipal commercial paper securities due to very limited quantity.
9. Local government investment pools with a dollar weighted average maturity of 60 days or less, approved through resolution of Commissioners Court to provide services to the County, continuously rated no lower than AAA or equivalent by at least one nationally recognized rating service. The County may not invest an amount that exceeds 10 percent of the total assets of any 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

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of 1934 or the Investment Company Act of 1940. The County may not invest an amount that exceeds 10 percent of the total assets of any one fund. Investments will be made in a money market mutual fund only after a thorough investigation of the fund and review by the Finance Committee.

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

Summary of Cash and Investments

Harris County's cash and investments are stated at fair value or amortized cost. The following is a summary of the County's cash and investments at September 30, 2023:

	Governmental Funds	Proprietary Funds	Total	Fiduciary Funds	Total
Cash and Cash Equivalents	\$ 1,326,557,253	\$ 631,536,965	\$ 1,958,094,218	\$ 189,728,466	\$ 2,147,822,684
Restricted Cash and Cash Equivalents	213,739,086	136,763,882	350,502,968	-	350,502,968
Investments	1,379,545,455	629,586,435	2,009,131,890	195,750,878	2,204,882,768
Restricted Investments	-	40,422,281	40,422,281	-	40,422,281
Total Cash & Investments	\$ 2,919,841,794	\$ 1,438,309,563	\$ 4,358,151,357	\$ 385,479,344	\$ 4,743,630,701

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, 2023, summarized by security type. Also demonstrated are the percentage of total portfolio and the modified duration in years for each summarized security type.

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Security	Fair Value	Percentage of Portfolio	Maturity Value	Modified Duration (Years)	Credit Rating S&P/ Moody's/Fitch
<i>US Agency Notes</i>					
FFCB	\$ 57,576,672	1.25%	\$ 58,000,000	0.0008	AA+/Aaa
FHLB	742,934,993	16.05%	754,450,000	0.1385	AA+/Aaa
FHLMC	268,409,109	5.80%	272,000,000	0.0280	AA+/Aaa
FNMA	36,640,055	0.79%	37,000,000	0.0002	AA+/Aaa
<i>Total US Agency Notes</i>	<u>1,105,560,829</u>		<u>1,121,450,000</u>		
<i>Commercial Paper</i>					
BARCLAYS US DISC CP	112,264,596	2.43%	114,000,000	0.0023	A1+/P1
ANGLESEA FDG DISC CP	9,929,360	0.21%	10,000,000	0.0000	A1/P1
BANCO SANTANDER DISC CP	15,502,224	0.33%	16,000,000	0.0001	A1/P1
CREDIT AGRICOLE DISC CP	6,936,188	0.15%	7,000,000	0.0000	A1/P1
GTA FUNDING DISC CP	3,953,792	0.09%	4,000,000	0.0000	A1/P1
HALKIN FINANCE DISC CP	9,929,360	0.21%	10,000,000	0.0000	A1+/P1
LA FAYETTE ASSET SEC DISC CP	3,996,440	0.09%	4,000,000	0.0000	A1/P1
LLOYDS BK DISC CP	19,791,460	0.43%	20,000,000	0.0000	A1/P1
METLIFE FDG DISC CP	30,340,103	0.66%	31,000,000	0.0002	A1+/P1
TCPR DISC CP	41,453,104	0.47%	42,000,000	0.0003	A1+/P1
TMCC DISC CP	72,357,109	1.99%	74,000,000	0.0014	A1+/P1
<i>Total Commercial Paper</i>	<u>326,453,736</u>		<u>332,000,000</u>		

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Security	Fair Value	Percentage of Portfolio	Maturity Value	Modified Duration (Years)	Credit Rating S&P/ Moody's/Fitch
<i>Municipal Commercial Paper</i>					
MICROSOFT CORP DISC CP	2,963,427	0.06%	3,000,000	0.0000	A1+/P1
STATE OF CALIFORNIA CP	9,997,200	0.22%	10,000,000	0.0000	A1+/P1
MOUNTCLIFF FDG DISC CP	9,930,890	0.21%	10,000,000	0.0000	A1/P1
SSM HEALTHCARE DISC CP	9,954,833	0.22%	10,000,000	0.0000	A1/F1+
UNIV OF TEXAS DISC CP	77,457,530	1.67%	78,000,000	0.0015	A1+/P1
<i>Total Municipal Commercial Paper</i>	<u>110,303,880</u>		<u>111,000,000</u>		
<i>Local Governments</i>					
BIRDEVILLE ISD TX	3,256,001	0.07%	3,245,000	0.0000	AA/AA+
BLOOMINGDALE NJ UT GO	10,173,061	0.22%	10,129,000	0.0001	SP-1
COMAL ISD TX UT GO	1,254,100	0.03%	1,250,000	0.0000	AAA/Aaa
CONROE ISD TX UT GO	1,710,701	0.04%	1,710,000	0.0000	AAA/Aaa
DENTON TX ISD UT GO	9,766,287	0.21%	9,770,000	0.0004	AAA/Aaa
GRAND PRAIRIE TX LT GO	3,091,326	0.07%	3,160,000	0.0000	AAA/AA+
JERSEY CITY NJ REDEV AGY	7,993,360	0.17%	8,000,000	0.0000	MIG 1
LAMAR ISD TX UT GO	994,720	0.02%	1,000,000	0.0000	AAA/Aaa
LITTLE EGG HARBOR TWP NJ	6,436,566	0.14%	6,417,250	0.0000	MIG 1
LOUDON CO. VA REV	1,355,770	0.03%	1,360,000	0.0000	AA+/Aa1
MET COUNCIL MINN MN WSTWTR	14,094,978	0.30%	14,545,000	0.0003	AAA/Aaa
NORTH EAST ISD TX UT GO	554,719	0.01%	565,000	0.0000	AAA
OREGON ST LOTTERY REV	3,639,023	0.08%	3,750,000	0.0000	AAA/Aa2
PALM BEACH CO FL	12,157,436	0.26%	12,265,000	0.0000	AAA/Aa1
SAN ANTONIO TX LT GO	694,379	0.02%	700,000	0.0000	AAA/Aaa
SAN FRANCISCO CITY & CO CA GO	2,051,840	0.04%	2,000,000	0.0000	AAA/Aaa
SOUTHWEST ISD TX UT GO *ESG*	775,921	0.02%	780,000	0.0000	AAA
SPRING BRANCH ISD TX UT GO	8,025,440	0.17%	8,000,000	0.0000	AAA/Aaa
ST OF MASSACHUSETTS *ESG*	4,923,420	0.11%	5,000,000	0.0000	Aa1
ST OF OREGON TRANS REV	11,756,632	0.25%	11,565,000	0.0008	AA+/Aa2
ST. OF MA SPL OBLIG REV *ESG*	4,790,450	0.10%	5,000,000	0.0001	Aaa/AAA
STATE OF MAINE GO	1,034,616	0.02%	1,065,000	0.0000	AA/Aa2
STATE OF TX GO SER 21	7,800,000	0.17%	7,800,000	0.0000	AAA
TEXAS A&M UNIV REV	3,889,982	0.08%	4,195,000	0.0001	AAA/Aaa
UNIV OF MISSOURI REV	8,357,581	0.18%	8,385,000	0.0000	AA+/Aa1
WACO ISD TX *ESG*	1,046,243	0.02%	1,100,000	0.0000	Aaa
WYANDOTTE KS UT GO	4,480,000	0.10%	4,480,000	0.0000	SP-1
<i>Total Local Governments</i>	<u>136,104,552</u>		<u>137,236,250</u>		
<i>US Treasury Bills</i>					
US Treasury Bill	<u>16,794,518</u>	0.36%	<u>17,000,000</u>	0.0008	AA+/Aaa
<i>Total US Treasury Bills</i>	<u>16,794,518</u>		<u>17,000,000</u>		

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Security	Fair Value	Percentage of Portfolio	Maturity Value	Modified Duration (Years)	Credit Rating S&P/ Moody's/Fitch
<i>US Treasury Notes</i>					
US Treasury Note	656,853,454	14.19%	677,300,000	0.1265	AA+/Aaa
<i>Total US Treasury Notes</i>	<u>656,853,454</u>		<u>677,300,000</u>		
<i>CD Options</i>					
Unity Bank	5,095,939	0.11%	5,095,939	0.0005	NR
<i>Total CD Options</i>	<u>5,095,939</u>		<u>5,095,939</u>		
<i>Money Market Mutual Funds</i>					
LOGIC - POOL	213,280,234	4.61%	213,280,234	N/A	AAAm
LONE STAR - POOL	329,804,312	7.12%	329,804,312	N/A	AAAm/AAAmmf
TX CLASS - POOL	359,115,619	7.76%	359,115,619	N/A	AAAm
DDA - Cadence	556,731,696	12.03%	556,731,696	N/A	N/A
Flood - Cadence DDA	377,234,337	8.15%	377,234,337	N/A	N/A
TRA - Cadence DDA	307,860,203	6.65%	307,860,203	N/A	N/A
MMF - TRA Trust DSR BNYM	127,959,360	2.76%	127,959,360	N/A	N/A
<i>Total Money Market Mutual Funds</i>	<u>2,271,985,761</u>		<u>2,271,985,761</u>		
Total Investments	4,629,152,669	100.00%	\$ 4,673,067,950		
<i>Outstanding items/deposits</i>	<u>114,478,032</u>				
Total Cash & Investments	<u>\$ 4,743,630,701</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, 2023, the County has the recurring fair value measurements for U.S. Agency Notes, Commercial Paper, Municipal Commercial Paper, Local Governments, U.S. Treasury Bills, U.S. Treasury Notes, and CD Options, totaling \$2,357,166,908, 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 \$2,271,985,761, are measured at amortized cost or fair value in accordance with GASB Nos. 72 and 79. The recorded position of the pool for Texas CLASS is measured at net asset value to approximate fair value, which is designed to approximate the share value; however, the net asset value is not guaranteed or insured. LOGIC, Lone Star, and Cadence Money Market Fund portfolios are measured at amortized cost, which approximates fair value. Cadence Demand Deposit Accounts 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.

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RISK DISCLOSURES

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

According to the County 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, 2023, 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, 2023, all of the County's investments are held in the County's name.

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

HARRIS COUNTY, TEXAS
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FUND INVESTMENT CONSIDERATIONS

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

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

Fund Type	Investment Strategy	Maximum Maturity Per Policy (Years)	Maturity Amount	Average Remaining Years To Maturity
Pooled Investments	Matching/Laddered	5	\$ 817,045,939	1.00
Special Revenue Funds	Matching	5	432,000,000	0.71
Capital Project Funds	Matching/Barbell/Laddered	5	120,335,000	1.45
Automobile Inventory Tax	Laddered	5	40,000,000	0.22
Toll Road Project Funds	Matching/Barbell/Laddered	5	429,375,000	0.97
Toll Road Renewal/Replacement	Matching/Barbell/Laddered	5	182,950,000	1.42
Toll Road Bond Reserve	Matching/Barbell/Laddered	Final maturity of bonds	39,576,250	0.63
Public Improvement Contingency	Matching/Barbell/Laddered	6	160,800,000	1.49
Proprietary & Enterprise Funds	Matching/Barbell/Laddered	6	21,000,000	0.31
County Clerk Registry	Laddered	7	31,000,000	0.53
District Clerk Registry	Laddered	7	127,000,000	1.30
Money Market Mutual Funds	N/A	N/A	2,271,985,761	N/A
			<u>\$ 4,673,067,950</u>	

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

3. PROPERTY TAXES

COUNTY

Property taxes for the County and the Flood Control District are levied on tax rates adopted within 60 days of receiving the certified roll or September 30, whichever is later. Tax rates are usually adopted in September or October. Taxes are levied on the assessed value of all taxable real and personal property as of the preceding January 1. On January 1, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1, after the taxes are levied, are considered delinquent. Accordingly, no current taxes receivable are reported. Appraised values are determined by the Harris County 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

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2022 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	\$ 0.30105	\$ 0.04268	\$ 0.34373
Flood Control District	\$ 0.02043	\$ 0.01012	\$ 0.03055

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 \$0.34373 per \$100 of taxable valuation subject to the \$0.80 tax rate limitation for Constitutional Funds.

The Flood Control District is permitted by law to levy a tax rate up to \$0.30 per \$100 of taxable valuation. There is no limitation on the tax rate which may be set for debt service within the \$0.30 tax rate limit. The tax rate for maintenance and operations is limited to the rate as may from time to time be approved by the voters of the Flood Control District. The maximum tax rate for maintenance and operations is \$0.15 per \$100 of taxable valuation. A tax rate of \$0.02043 per \$100 valuation was set in 2022 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 \$16,534,899 as of September 30, 2023, are reported net of an allowance for uncollectible taxes of \$175,461,897.

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, 2023, the County abated property taxes totaling \$353,354 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 \$183,208 and \$170,146, totaling \$353,354.

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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 \$5,766,000 as of September 30, 2023 are reported net of an allowance for uncollectible taxes of \$50,287,000 for the Hospital District.

4. ACCOUNTS AND OTHER RECEIVABLES

The County reports accounts receivables and other receivables in the various funds for amounts to be received from customers, granting agencies, and the Tax Assessor. A breakdown of these receivables as of September 30, 2023 is as follows:

	Customers	Granting Agencies	Tax Assessor	Total (net)	Allowance for Uncollectible
General	\$ 52,901,105	\$ -	\$ 2,206,101	\$ 55,107,206	\$ (1,909,899)
CDBG-DR HARVEY	-	295,223,199	-	295,223,199	-
Flood Control Capital Projects	1,278,449	-	-	1,278,449	-
Nonmajor Governmental	17,536,842	308,342,176	12,454,988	338,334,006	(951,154)
Toll Road	117,011,841	-	216,834	117,228,675	(617,140,982)
Nonmajor Enterprise	913,979	-	-	913,979	-
Internal Service	15,054,941	-	-	15,054,941	(372,627)
Component Units	198,098,731	447,622,053	-	645,720,784	(84,975,227)
Totals	<u>\$ 402,795,888</u>	<u>\$ 1,051,187,428</u>	<u>\$ 14,877,923</u>	<u>\$ 1,468,861,239</u>	<u>\$ (705,349,889)</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. 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, 2023 are as follows:

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Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	CDBG-DR Harvey	\$ 240,628,255
	ARPA	3,177,250
	Nonmajor Governmental	106,787,515
	Internal Service	15,223,903
	Toll Road	22,190,663
CDBG-DR Harvey	Nonmajor Governmental	578,074
ARPA	General	48,009
	Nonmajor Governmental	7,678
Flood Control Capital Projects	Nonmajor Governmental	117,517,653
Nonmajor Governmental	General	30,592,298
	ARPA	164
	Flood Control Capital Projects	436,184
	Nonmajor Governmental	118,409,020
	Internal Service	34,896
Internal Service	General	128,490
	Nonmajor Governmental	1,133,452
	Toll Road	448,250
Toll Road	General	5,760
	Nonmajor Governmental	136,940
Total		<u>\$ 657,484,454</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances to/from other funds:

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

The following is a summary of the County's transfers for the fiscal year ended September 30, 2023:

	Transfers In:						Total
	General	CDBG-DR Harvey	ARPA	Flood Control Capital Projects	Nonmajor Governmental	Internal Service	
Transfers Out:							
General	\$ -	\$ -	\$ 632,518	\$ -	\$ 96,468,445	\$ -	\$ 97,100,963
CDBG-DR Harvey	-	-	-	-	996,613	-	996,613
ARPA	857,706	-	-	-	-	-	857,706
Flood Control Capital Projects	14,172,066	-	-	-	-	-	14,172,066
Nonmajor Governmental	150,280,192	11,014,073	-	19,408,118	10,682,473	652,458	192,037,314
Toll Road	369,300,000	-	-	-	-	-	369,300,000
Internal Service	8,000,000	-	-	-	-	-	8,000,000
Total	<u>\$542,609,964</u>	<u>\$ 11,014,073</u>	<u>\$ 632,518</u>	<u>\$ 19,408,118</u>	<u>\$ 108,147,531</u>	<u>\$ 652,458</u>	<u>\$ 682,464,662</u>

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Toll Road transferred \$369.3 million to the General fund for funding of a County thoroughfare and mobility and infrastructure program. There was also a \$100.4 million transfer from nonmajor governmental to general for debt service. All other transfers are routine in nature, such as cash match of grants, debt service payments, and internal service costs.

6. CAPITAL ASSETS

COUNTY

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Transfers	Balance September 30, 2023
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 4,932,968,988	\$ 147,741,111	\$ (146,000)	\$ -	\$ 5,080,564,099
Construction in progress	896,457,847	313,367,758	(2,668,633)	(452,479,258)	754,677,714
Intangible assets - water rights	2,400,000	-	-	-	2,400,000
Total capital assets not depreciated	<u>5,831,826,835</u>	<u>461,108,869</u>	<u>(2,814,633)</u>	<u>(452,479,258)</u>	<u>5,837,641,813</u>
Depreciable capital assets:					
Intangible assets - software & licenses	166,525,837	10,720,695	(38,428,131)	-	138,818,401
Land improvements	27,170,730	-	-	21,901,293	49,072,023
Infrastructure	12,406,405,919	113,230,540	(1,432,449)	181,213,828	12,699,417,838
Park facilities	248,192,201	-	-	21,329,797	269,521,998
Flood control projects	1,223,703,968	-	-	181,914,493	1,405,618,461
Buildings	2,131,969,049	-	-	46,119,847	2,178,088,896
Equipment	515,465,940	58,413,072	(21,289,592)	-	552,589,420
Total depreciable capital assets	<u>16,719,433,644</u>	<u>182,364,307</u>	<u>(61,150,172)</u>	<u>452,479,258</u>	<u>17,293,127,037</u>
Less accumulated depreciation for:					
Intangible assets - software & licenses	(114,887,661)	(27,824,978)	38,428,131	-	(104,284,508)
Land improvements	(7,667,281)	(4,104,752)	-	-	(11,772,033)
Infrastructure	(7,691,131,707)	(276,640,837)	-	-	(7,967,772,544)
Park facilities	(106,275,453)	(8,702,456)	-	-	(114,977,909)
Flood control projects	(612,578,378)	(46,971,061)	-	-	(659,549,439)
Buildings	(892,677,182)	(49,010,914)	-	-	(941,688,096)
Equipment	(365,914,284)	(37,058,494)	12,496,631	-	(390,476,147)
Total accumulated depreciation	<u>(9,791,131,946)</u>	<u>(450,313,492)</u>	<u>50,924,762</u>	<u>-</u>	<u>(10,190,520,676)</u>
Depreciable capital assets, net	<u>6,928,301,698</u>	<u>(267,949,185)</u>	<u>(10,225,410)</u>	<u>452,479,258</u>	<u>7,102,606,361</u>
Lease right-to-use assets:					
Buildings	30,446,428	1,112,938	-	-	31,559,366
Equipment	13,040,668	8,351,769	-	-	21,392,437
Total lease right-to-use assets	<u>43,487,096</u>	<u>9,464,707</u>	<u>-</u>	<u>-</u>	<u>52,951,803</u>
Less accumulated amortization for:					
Buildings	(3,153,445)	(5,278,206)	-	-	(8,431,651)
Equipment	(2,321,937)	(5,377,016)	-	-	(7,698,953)
Total accumulated amortization	<u>(5,475,382)</u>	<u>(10,655,222)</u>	<u>-</u>	<u>-</u>	<u>(16,130,604)</u>
Lease right-to-use assets, net	<u>38,011,714</u>	<u>(1,190,515)</u>	<u>-</u>	<u>-</u>	<u>36,821,199</u>
Subscription right-to-use assets*:	50,481,515	38,497,694	-	-	88,979,209
Less accumulated amortization for:					
Subscription right-to-use assets	-	(14,871,715)	-	-	(14,871,715)
Subscription right-to-use assets, net	<u>50,481,515</u>	<u>23,625,979</u>	<u>-</u>	<u>-</u>	<u>74,107,494</u>
Governmental activities capital assets, net	<u>\$ 12,848,621,762</u>	<u>\$ 215,595,148</u>	<u>\$ (13,040,043)</u>	<u>\$ -</u>	<u>\$ 13,051,176,867</u>

*The County increased the beginning balance as of October 1, 2022 to conform to provisions of GASB 96, Subscriptions, as identified in Note 1

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

	Balance 10/1/2022	Additions	Deletions	Transfers	Balance September 30, 2023
Business-type Activities:					
Capital assets not being depreciated:					
Land	\$ 389,562,511	\$ 1,215,152	\$ -	\$ -	\$ 390,777,663
Construction in progress	1,055,395,396	183,676,415	(3,127,874)	(228,132,865)	1,007,811,072
Total capital assets not depreciated	1,444,957,907	184,891,567	(3,127,874)	(228,132,865)	1,398,588,735
Depreciable capital assets:					
License Agreement	237,500,000	-	-	-	237,500,000
Intangible assets - software	42,470,466	1,067,500	-	-	43,537,966
Land improvements	21,266,409	-	-	-	21,266,409
Infrastructure	3,370,887,636	-	-	228,132,865	3,599,020,501
Other tangible assets	7,489,687	-	(590,746)	-	6,898,941
Buildings	43,615,443	-	-	-	43,615,443
Equipment	67,275,563	3,910,465	(6,767,132)	-	64,418,896
Total depreciable capital assets	3,790,505,204	4,977,965	(7,357,878)	228,132,865	4,016,258,156
Less accumulated depreciation for:					
Intangible assets - license & software	(121,415,466)	(7,315,000)	-	-	(128,730,466)
Land improvements	(11,224,306)	(1,059,682)	-	-	(12,283,988)
Infrastructure	(1,797,925,249)	(93,839,592)	-	-	(1,891,764,841)
Other tangible assets	(7,182,737)	(14,227)	301,965	-	(6,894,999)
Buildings	(17,555,224)	(959,714)	-	-	(18,514,938)
Equipment	(52,583,753)	(4,893,493)	6,148,217	-	(51,329,029)
Total accumulated depreciation	(2,007,886,735)	(108,081,708)	6,450,182	-	(2,109,518,261)
Depreciable capital assets, net	1,782,618,469	(103,103,743)	(907,696)	228,132,865	1,906,739,895
Lease right-to-use assets:					
Buildings	3,949,223	24,655,494	-	-	28,604,717
Equipments	121,530	-	-	-	121,530
Total lease right-to-use assets	4,070,753	24,655,494	-	-	28,726,247
Less accumulated amortization for:					
Buildings	(542,008)	(2,614,100)	-	-	(3,156,108)
Equipments	(29,831)	(42,800)	-	-	(72,631)
Total accumulated amortization	(571,839)	(2,656,900)	-	-	(3,228,739)
Lease right-to-use assets, net	3,498,914	21,998,594	-	-	25,497,508
Subscription right-to-use assets*:	11,555,814	470,424	-	-	12,026,238
Less accumulated amortization for:					
Subscription right-to-use assets	-	(3,829,466)	-	-	(3,829,466)
Subscription right-to-use assets, net	11,555,814	(3,359,042)	-	-	8,196,772
Business-type activities capital assets, net	\$ 3,242,631,104	\$ 100,427,376	\$ (4,035,570)	\$ -	\$ 3,339,022,910

*The County increased the beginning balance as of October 1, 2022 to conform to provisions of GASB 96, Subscriptions, as identified in Note 1

HARRIS COUNTY, TEXAS
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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	\$ 8,647,177
Parks	9,404,991
County Administration	128,219,535
Health and Human Services	5,868,176
Flood Control	48,722,544
Tax Administration	61,458
Roads and Bridges	274,916,548
	<u>\$ 475,840,429</u>

Business-type activities:

Parking Facilities	\$ 643,152
Sheriff's Commissary	159,440
Toll Road	113,765,482
	<u>\$ 114,568,074</u>

COMPONENT UNITS

	Fiscal Year Beginning Balance*	Additions/ Transfers	Deletions/ Transfers	Fiscal Year Ending Balance
Harris Center for Mental Health and IDD (August 31, 2023)				
Land	\$ 12,654,193	\$ 54,951	\$ -	\$ 12,709,144
Buildings & Improvements	54,582,398	4,122,624	-	58,705,022
Equipment, Furniture & Vehicles	8,633,232	265,978	(276,484)	8,622,726
Right-to-use lease assets	1,933,770	389,018	(379,813)	1,942,975
SBITA assets	497,090	-	-	497,090
	<u>78,300,683</u>	<u>4,832,571</u>	<u>(656,297)</u>	<u>82,476,957</u>
Less accumulated depreciation for:				
Buildings & Improvements	(24,793,144)	(2,700,091)	-	(27,493,235)
Equipment, Furniture & Vehicles	(6,822,495)	(475,207)	72,165	(7,225,537)
Right-to-use lease assets	(587,297)	(563,446)	379,813	(770,930)
SBITA assets	-	(202,698)	-	(202,698)
	<u>(32,202,936)</u>	<u>(3,941,442)</u>	<u>451,978</u>	<u>(35,692,400)</u>
Harris Center for Mental Health and IDD capital assets, net	<u>\$ 46,097,747</u>	<u>\$ 891,129</u>	<u>\$ (204,319)</u>	<u>\$ 46,784,557</u>

*Prior period adjustment due to accounting adjustments.

The Harris Center for Mental Health and IDD records all governmental capital assets at cost, except for donated capital assets, which are recorded at acquisition cost on the date donated. Depreciation is reported at the government-wide level using the straight-line method over the estimated useful lives of the assets. The schedule included here does not include the capital assets of the Harris Center for Mental Health and IDD's discrete component units (a net value of \$4,471,447).

HARRIS COUNTY, TEXAS
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<u>Hospital District (September 30, 2023)</u>	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Land & Improvements	\$ 47,449,000	\$ 11,332,000	\$ -	\$ 58,781,000
Construction in progress	171,764,000	(11,493,000)	-	160,271,000
Total capital assets not depreciated	219,213,000	(161,000)	-	219,052,000
Buildings and Improvements	729,395,000	99,730,000	(3,699,000)	825,426,000
Equipment	439,439,000	50,172,000	(15,666,000)	473,945,000
Leases - Building	45,887,000	2,691,000	(1,704,000)	46,874,000
Leases - Equipment	7,959,000	207,000	(1,048,000)	7,118,000
	1,222,680,000	152,800,000	(22,117,000)	1,353,363,000
Less accumulated depreciation	(807,322,000)	(73,870,000)	20,057,000	(861,135,000)
	(807,322,000)	(73,870,000)	20,057,000	(861,135,000)
Total capital assets being depreciated, net	415,358,000	78,930,000	(2,060,000)	492,228,000
Hospital District capital assets, net	\$ 634,571,000	\$ 78,769,000	\$ (2,060,000)	\$ 711,280,000

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, 2023, the Toll Road current liabilities includes the following amounts due to other governmental units.

<u>Receivable Entity</u>	
Brazoria County Toll Road Authority	\$ 1,146,206
Central Texas Regional Mobility Authority	2,080,079
Fort Bend County Toll Road Authority	6,025,844
Montgomery County Toll Road Authority	1,304,537
North Texas Toll Authority	9,967,069
Oklahoma Turnpike Authority	209,204
Texas Turnpike Authority	20,252,245
Total Due to Other Governmental Units	<u>\$ 40,985,184</u>

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, 2023 were as follows:

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

	Outstanding October 1, 2022	Issued/ Increased	Redeemed/ Decreased	Outstanding September 30, 2023	Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Debt</u>					
Road Bonds - Principal	\$ 672,645,000	\$ 96,560,000	\$ -	\$ 769,205,000	\$ 34,975,000
Permanent Improvement Bonds - Principal	648,052,124	119,135,000	(4,875,806)	762,311,318	51,732,279
Flood Control Bonds - Principal	1,114,935,000	211,400,000	-	1,326,335,000	53,145,000
Total Principal General Obligation Debt	2,435,632,124	427,095,000	(4,875,806)	2,857,851,318	139,852,279
Unamortized Premiums, Road Bonds	61,581,639	4,556,508	(10,690,242)	55,447,905	-
Unamortized Premiums, PIB Bonds	83,976,597	12,168,256	(14,238,877)	81,905,976	-
Unamortized Premiums, FC Bonds	141,273,214	14,943,524	(16,594,726)	139,622,012	-
GO Revenue Series 2002	38,816,990	3,214,473	(11,334,194)	30,697,269	-
Total General Obligation Debt	2,761,280,564	461,977,761	(57,733,845)	3,165,524,480	139,852,279
<u>Tax and Subordinate Lien Revenue Bonds</u>					
Tax and Subordinate Lien Revenue					
Refunding, Series 2019B	3,280,000	-	(3,280,000)	-	-
Refunding, Series 2022A	99,420,000	-	-	99,420,000	-
Refunding, Series 2022	-	29,725,000	-	29,725,000	2,365,000
Unamortized Premium, Tax & Sub Lien Rev	16,164,364	3,538,176	(2,653,875)	17,048,665	-
Total Tax and Subordinate Lien Revenue Bonds	118,864,364	33,263,176	(5,933,875)	146,193,665	2,365,000
Total Bonds Payable	2,880,144,928	495,240,937	(63,667,720)	3,311,718,145	142,217,279
Commercial Paper Payable	97,125,000	513,345,000	(500,300,000)	110,170,000	-
Compensatory Time Payable	49,768,879	59,210,757	(53,556,898)	55,422,738	27,919,382
Lease Payable	38,276,337	9,464,707	(10,160,052)	37,580,992	8,990,422
Subscription Payable*	50,481,515	38,497,694	(17,795,088)	71,184,121	19,821,339
Judgments Payable	4,300,000	1,000,000	-	5,300,000	1,500,000
Loan Payable	34,131,780	-	(29,719,667)	4,412,113	2,001,833
Total OPEB Liability	2,644,926,111	40,514,448	-	2,685,440,559	54,335,000
Net Pension Liability**	-	672,935,486	-	672,935,486	-
Pollution Remediation Obligation	5,472,793	121,549	-	5,594,342	18,637
Total Governmental Activities	\$ 5,804,627,343	\$ 1,830,330,578	\$ (675,199,425)	\$ 6,959,758,496	\$ 256,803,892

*The County increased the beginning balance as of October 1, 2022 to conform to provisions of GASB 96, Subscriptions, as identified in Note 1

** Balance was a Net Pension Asset in previous year.

	Outstanding October 1, 2022	Issued/ Increased	Redeemed/ Decreased	Outstanding September 30, 2023	Due Within One Year
<u>Business-type Activities:</u>					
Senior Lien Revenue Bonds	\$ 1,354,480,000	\$ -	\$ (203,065,000)	\$ 1,151,415,000	\$ 60,635,000
First Lien Revenue Bonds	607,170,000	119,495,000	(9,325,000)	717,340,000	11,640,000
Tax Bonds	151,335,000	-	(20,700,000)	130,635,000	21,165,000
Total Bond Principal	2,112,985,000	119,495,000	(233,090,000)	1,999,390,000	93,440,000
Unamortized Premium, Senior Revenue Bonds	131,116,256	-	(14,663,865)	116,452,391	-
Unamortized Premium, First Revenue Bonds	110,389,978	15,598,203	(11,560,339)	114,427,842	-
Unamortized Premium, Tax Bonds	4,262,987	-	(689,463)	3,573,524	-
Accrued Interest Payable	11,489,378	96,622,432	(96,427,704)	11,684,106	11,684,106
Total Bonds Payable	2,370,243,599	231,715,635	(356,431,371)	2,245,527,863	105,124,106
Commercial Paper Payable	36,600,000	75,330,000	-	111,930,000	-
Compensatory Time Payable	1,523,614	1,336,374	(1,283,821)	1,576,167	790,038
Lease Payable	3,541,930	24,655,494	(2,387,927)	25,809,497	3,880,741
Subscription Payable*	11,555,814	470,424	(3,700,080)	8,326,158	4,001,346
Total OPEB Liability	117,667,442	2,608,749	-	120,276,191	2,106,000
Net Pension Liability**	-	24,261,768	-	24,261,768	-
Hedging derivative instruments	16,344,226	-	(16,344,226)	-	-
Pollution Remediation Obligation	-	1,224,000	-	1,224,000	-
Total Business-type Activities	\$ 2,557,476,625	\$ 361,602,444	\$ (380,147,425)	\$ 2,538,931,644	\$ 115,902,231

*The County increased the beginning balance as of October 1, 2022 to conform to provisions of GASB 96, Subscriptions, as identified in Note 1

** Balance was a Net Pension Asset in previous year.

HARRIS COUNTY, TEXAS
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A. BONDED DEBT

Bonded debt of the County consists of various issues of General Obligation Bonds and Revenue Bonds. General Obligation Bonds are direct obligations of the County with the County's full faith and credit pledged toward the payment of this obligation. General Obligation Bonds are issued upon approval by the public at an election. 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.

Outstanding governmental bonded debt at September 30, 2023 was as follows:

	Original Issue Amount	Interest Rates (%)	Date Series		Balance September 30, 2023
			Issued	Matures	
<u>Road Bonds</u>					
Refunding Series 2012B	\$ 52,815,000	2.25-4.00%	2012	2024	\$ 7,335,000
Refunding Series 2014A	195,905,000	5.00%	2014	2034	134,550,000
Refunding Series 2015A	202,680,000	2.00-5.00%	2015	2031	201,090,000
Refunding Series 2017A	35,580,000	4.00-5.00%	2017	2031	30,865,000
Refunding Series 2019A	48,745,000	4.00-5.00%	2019	2023	4,255,000
Refunding Series 2021	60,405,000	2.00-5.00%	2021	2046	56,900,000
Refunding Series 2022A	237,650,000	4.00-5.00%	2022	2047	237,650,000
Refunding Series 2023A	96,560,000	4.00-5.00%	2023	2048	96,560,000
	<u>930,340,000</u>				<u>769,205,000</u>
<u>Permanent Improvement Bonds</u>					
Refunding Series 2012B	43,200,000	0.35-2.473%	2012	2023	6,115,000
Refunding Series 2015A	191,370,000	3.00-5.00%	2015	2040	130,550,000
Refunding Series 2015B	50,095,000	2.00-5.00%	2015	2027	13,110,000
Refunding Series 2017A	137,945,000	4.00-5.00%	2017	2043	106,245,000
Refunding Series 2019A	7,810,000	5.00%	2019	2027	7,810,000
Refunding Series 2020A	221,455,000	3.00-5.00%	2020	2045	153,185,000
Refunding Series 2021	29,095,000	2.25-5.00%	2021	2046	28,215,000
Refunding Series 2021A	98,295,000	3.00-5.00%	2021	2047	98,295,000
Refunding Series 2022A	86,855,000	5.00%	2022	2031	86,855,000
Refunding Series 2023A	119,135,000	5.00%	2023	2048	119,135,000
GO Revenue Refunding 2002	206,772,045	5.00-5.86%	2002	2028	12,796,318
	<u>1,192,027,045</u>				<u>762,311,318</u>
<u>Flood Control Bonds</u>					
Refunding Series 2014	36,590,000	2.00-5.00%	2014	2026	36,200,000
Refunding Series 2014A	60,100,000	1.00-5.00%	2014	2029	58,225,000
Refunding Series 2014B	73,665,000	0.25-3.211%	2014	2024	22,175,000
Refunding Series 2015A	46,875,000	3.00-5.00%	2015	2030	46,875,000
Refunding Series 2015B	30,145,000	3.00-5.00%	2015	2030	30,145,000
Refunding Series 2017A	168,100,000	4.00-5.00%	2017	2039	167,155,000
Refunding Series 2019A	86,965,000	4.00-5.00%	2019	2024	39,620,000
Refunding Series 2020A	251,195,000	3.00-5.00%	2020	2045	239,340,000
Refunding Series 2021A	256,455,000	1.00-5.00%	2021	2046	252,225,000
Refunding Series 2022A	222,975,000	4.00-5.25%	2022	2047	222,975,000
Refunding Series 2023A	211,400,000	4.00-5.00%	2023	2048	211,400,000
	<u>1,444,465,000</u>				<u>1,326,335,000</u>
<u>Tax & Subordinate Lien Revenue Bonds</u>					
Refunding Series 2022A	99,420,000	5.00%	2022	2032	99,420,000
Series 2022	29,725,000	5.00%	2022	2033	29,725,000
	<u>129,145,000</u>				<u>129,145,000</u>
TOTAL	\$ 3,695,977,045				\$ 2,986,996,318

HARRIS COUNTY, TEXAS
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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, 2023 is approximately \$760.8 million. The legal debt limit is approximately \$169.1 billion (25% of real property assessed value) for the fiscal year ended September 30, 2023.

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

Outstanding business-type bonded debt at September 30, 2023 was as follows:

	Original Issue Amount	Interest Rates (%)	Date Series		Balance September 30, 2023
			Issued	Matures	
<u>Senior Lien Revenue Bonds</u>					
Refunding Series 2015B	\$ 161,575,000	5.00%	2015	2036	\$ 133,450,000
Refunding Series 2016A	530,105,000	2.75-5.00%	2016	2047	459,365,000
Refunding Series 2018A	559,900,000	4.00-5.00%	2018	2048	478,850,000
Refunding Series 2019A	90,255,000	3.00-5.00%	2019	2049	79,750,000
	<u>1,341,835,000</u>				<u>1,151,415,000</u>
<u>First Lien Revenue Bonds</u>					
Refunding Series 2021	424,925,000	3.00-5.00%	2021	2050	405,830,000
Refunding Series 2022A	194,030,000	5.00%	2022	2033	192,015,000
Refunding Series 2023A	119,495,000	5.00%	2023	2035	119,495,000
	<u>738,450,000</u>				<u>717,340,000</u>
<u>Unlimited Tax and Subordinate Lien Bonds</u>					
Refunding Series 1997	150,395,000	5.125%	1997	2024	9,115,000
Refunding Series 2007C	321,745,000	5.25%	2007	2033	121,520,000
	<u>472,140,000</u>				<u>130,635,000</u>
TOTAL	<u>\$ 2,552,425,000</u>				<u>\$ 1,999,390,000</u>

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Annual debt service requirements to maturity as of September 30, 2023 are as follows:

Governmental Activities					
Fiscal year	Principal At 9/30/2023	Capital Appreciation Bonds	Principal Value At Maturity	Interest	Total
2024	\$ 142,217,279	\$ 10,861,511	\$ 153,078,790	\$ 147,899,775	\$ 300,978,565
2025	189,209,303	10,270,940	199,480,243	138,327,037	337,807,280
2026	171,495,000	-	171,495,000	118,025,620	289,520,620
2027	205,855,000	-	205,855,000	108,845,370	314,700,370
2028	174,594,736	9,564,819	184,159,555	113,029,259	297,188,814
2029-2033	737,300,000	-	737,300,000	374,870,094	1,112,170,094
2034-2038	472,330,000	-	472,330,000	237,414,425	709,744,425
2039-2043	469,030,000	-	469,030,000	135,755,775	604,785,775
2044-2048	424,965,000	-	424,965,000	44,595,312	469,560,312
	<u>\$ 2,986,996,318</u>	<u>\$ 30,697,270</u>	<u>\$ 3,017,693,588</u>	<u>\$ 1,418,762,667</u>	<u>\$ 4,436,456,255</u>

Business-Type Activities			
Fiscal year	Principal	Interest	Total
2024	\$ 93,440,000	\$ 93,472,844	\$ 186,912,844
2025	89,475,000	88,759,325	178,234,325
2026	94,370,000	84,255,400	178,625,400
2027	98,455,000	79,556,675	178,011,675
2028	102,770,000	74,603,638	177,373,638
2029-2033	587,160,000	290,735,112	877,895,112
2034-2038	318,045,000	170,635,350	488,680,350
2039-2043	264,870,000	107,459,000	372,329,000
2044-2048	302,045,000	45,475,800	347,520,800
2049-2050	48,760,000	2,700,050	51,460,050
	<u>\$ 1,999,390,000</u>	<u>\$ 1,037,653,194</u>	<u>\$ 3,037,043,194</u>

COVENANTS AND CONDITIONS

The Senior Lien Revenue Bonds and First Lien Revenue Bonds are payable from operating revenues generated from the Toll Roads. The Tax Bonds are secured by and payable from a pledge of the County's unlimited ad valorem taxing power and are also secured by a pledge of and lien on the revenues of the Toll Roads, subordinate to the lien of the Senior Lien Revenue Bonds and First Lien Revenue Bonds. The Toll Road Authority ("Toll Road") has covenanted to assess a maintenance tax to pay project expenses if revenues, after paying debt service, are insufficient. The Authority also has covenanted to collect tolls to produce revenues at the beginning of the third fiscal year following completion of the Toll Roads equal to at least 1.25 times the aggregate debt service on all Senior Lien Revenue Bonds and First Lien Revenue Bonds accruing in such fiscal year. The 1.25 revenue coverage covenant went into effect during fiscal year 1994. The revenue coverage ratio was 5.98 as of September 30, 2023.

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, 2023, the commercial paper program consisted of

HARRIS COUNTY, TEXAS
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eleven series totaling \$2.3 billion, of which \$350 million are payable from Toll Road revenues and \$1.950 billion are payable from ad valorem taxes levied. As of September 30, 2023, the County had outstanding, \$222.1 million of commercial paper. Commissioners Court, by policy, limits the period allowed for a commercial paper project not to exceed three years. During the length of time the paper is outstanding, the paper may have a maturity term of 1 – 270 days.

The County enters into agreements with credit facilities to provide a line of credit that will act as assurance to the purchaser of the commercial paper that funds will be available to redeem the paper upon demand and that the County can rollover the commercial paper. For Commercial Paper Series A-1, the County has a credit agreement with State Street Bank and Trust Company, which expires August 19, 2027. For this line of credit, the County is assessed a fee of .255% per annum on the daily amount of the commitment. If converted to a term loan, the principal amount for Series A-1 is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. For Commercial Paper Series B, the County has a credit agreement with State Street Bank and Trust Company, which expires August 19, 2027. For this line of credit, the County is assessed a fee of .255% per annum on the daily amount of commitment. If converted to a term loan, the principal amount for Series B is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. For Commercial Paper Series C, the County has a credit agreement with Sumitomo Mitsui Banking Corporation, which expires December 9, 2025. For this line of credit, the County is assessed a fee of .20% per annum for Tier 1 amount of \$279,500,000 and .25% per annum for Tier 2 amount of \$107,500,000. If converted to a term loan, the principal amount for Series C is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date.

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

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

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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 Wells Fargo Bank, which expires November 12, 2024. For this line of credit, the County is assessed a fee of .24% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series D-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 3.0% per annum.)

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

COMMERCIAL PAPER – FLOOD CONTROL

On November 14, 2017, Commissioners Court authorized a \$64,000,000 commercial paper program designated as the Harris County Flood Control District Limited Tax Commercial Paper Notes, Series H (“Series H Notes”) secured by the District ad valorem taxes, to fund certain Flood Control projects of the District. On October 9, 2018, Commissioners Court authorized to increase the program amount of the Series H Notes from \$64,000,000 to \$250,000,000. On October 29, 2019, Commissioners court authorized to increase the program amount of the Series H Notes from \$250,000,000 to \$500,000,000. On February 8, 2022, Commissioners Court authorized a \$200,000,000 commercial paper program designated as the Harris County Flood Control District Limited Tax Commercial Paper Notes, Series H-2 (“Series H-2 Notes”). As of September 30, 2023, the District has outstanding \$0 of commercial paper in Series H or Series H-2 Notes.

For Commercial Paper Series H, the District has a credit agreement with JP Morgan Chase Bank, which expires December 10, 2024. For this line of credit, the District is assessed a fee of .24% per annum on the daily amount of commitment. If converted to a term loan, the principal amount of Series H shall be due and payable in 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 H-2, the District has a credit agreement with PNC Bank, which expires February 24, 2025. For this line of credit, the District is assessed a fee of .19% per annum on the daily amount of commitment. If converted to a term loan, the principal amount of Series H-2 shall be paid

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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. In 2017, Commissioners Court authorized two additional commercial paper programs, for \$200 million each, designated as Harris County Toll Road Senior Lien Revenue Commercial Paper Notes, Series E-1 and Series E-2 respectively (“Series E-1 and E-2 Notes”) to finance capital projects of the Toll Road. On May 31, 2021 Series E-2 was subsequently terminated. On May 2, 2022, Series E-1 was also terminated. 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, 2023, Toll Road had outstanding \$111,930,000 of commercial paper combined in Series K and Series K-2 Notes.

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

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

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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, 2023, 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 \$222,100,000 at the average rate for the quarter ended September 30, 2023 by series and reflect the effects of any refundings.

Fiscal year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 1,873,333	\$ 893,363	\$ 2,766,696	\$ -	\$ 2,824,441	\$ 2,824,441
2026	16,614,167	6,201,039	22,815,206	37,143,333	13,886,835	51,030,168
2027	20,903,334	5,533,362	26,436,696	37,268,333	8,290,231	45,558,564
2028	25,470,000	5,409,794	30,879,794	37,310,000	2,636,597	39,946,597
2029	18,300,833	5,155,530	23,456,363	166,667	22,179	188,846
2030	15,820,000	3,205,283	19,025,283	41,667	1,584	43,251
2031	9,380,000	1,044,179	10,424,179	-	-	-
2032	1,808,333	68,754	1,877,087	-	-	-
	<u>\$ 110,170,000</u>	<u>\$ 27,511,304</u>	<u>\$ 137,681,304</u>	<u>\$ 111,930,000</u>	<u>\$ 27,661,867</u>	<u>\$ 139,591,867</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 \$9,995,636 as of August 31, 2023 which comprises less than 1% of the total long-term liabilities of the County's discretely presented component units. \$8,263,790 of this liability is related to compensated absences.

The total long-term liabilities of the Harris County Hospital District were \$1,145,753,000 as of September 30, 2023 which comprises over 99% of the total long-term liabilities of the County's discretely presented component units. A portion of this liability is bonds secured by a lien on the pledged revenues of the Harris County Hospital District and certain funds pursuant to the bond order.

The Harris County Hospital District also has defeased bonds, in the amount of \$52,300,000 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, 2023.

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

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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 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, 2022, there were two (2) series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable as of August 31, 2023 for the bonds issued after September 1, 1996, was approximately \$250,000,000.

Harris County Housing Finance Corporation

As of December 31, 2022 there were fourteen (14) series of bonds outstanding with an aggregate principal payable of \$179,437,288. 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, 2023, there were four (4) series of bonds outstanding with an aggregate principal payable of \$386,775,000. 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, 2023, there were fifty-four (54) series of Bonds outstanding with an aggregate principal payable of \$4,789,286,858. 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 Space Center Houston, Baylor College of Medicine, Memorial Hermann Healthcare System, Methodist Hospital System, Texas Medical Center projects and the Young Men's Christian Association (YMCA) of the Greater Houston Area and others. The bonds of each series are limited obligations of the issuer and the payment and interest on the bonds of each series are payable solely from and secured by the issuer's assignment to each bond trustee of its rights to receive loan payments pursuant to loan agreements and indentures.

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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 9/30/2023</u>	<u>Authorized but Unissued as of 9/30/2023</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
Family Law Center	2007	70.0	-	70.0
Parks	2015	60.0	48.0	12.0
Roads	2015	700.0	316.7	383.3
Flood	2018	2,500.0	1,008.2	1,491.8
Parks	2022	200.0	-	200.0
Public Safety	2022	100.0	-	100.0
Roads	2022	900.0	-	900.0
Total Ad Valorem Tax Bonds		<u>\$ 5,629.0</u>	<u>\$ 2,418.6</u>	<u>\$ 3,210.4</u>

F. REFUNDING/ISSUANCE OF DEBT

On December 15, 2022, the County issued \$29,725,000 in Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2022, to fund projects at NRG Park County-owned facilities and to pay the cost of such issuance. The annual interest rate is 5.00%. The issuance had a premium of \$3,538,175. The interest accrues semiannually, and the bonds will mature in 2033. The issuance resulted in no savings or economic loss.

On June 6, 2023, the County utilized Ad Valorem tax funds to partially defease \$23,000,000 in Series A-1 Commercial Paper notes and \$22,300,000 in Series D Commercial Paper notes.

On June 14, 2023, the County released \$2,700,000 in US Treasury note pledged to JP Morgan Chase Bank as collateral on the \$72,785,000 interest rate swap for the Series 2007B bonds.

On June 14, 2023, the County released \$2,500,000 in US Treasury bill pledged to Citibank as collateral on the \$72,785,000 interest rate swap for the Series 2007B bonds.

On June 28, 2023, the County issued 119,495,000 in Toll Road First Lien Revenue Refunding Bonds, Series 2023A, to refund the County's outstanding Toll Road Senior Lien Revenue Bonds, Series 2007B and to pay cost of such issuance. The annual interest rate is 5.00%. The issuance had a premium of \$15,598,203. The interest accrues semiannually, and the bonds mature in 2035. The refunding resulted in savings of \$30,121,883 due to a decrease in cash flow requirements and had an economic gain of \$912,897.

On July 12, 2023 the County issued \$211,400,000 in Flood Control District Improvement Refunding Bonds, Series 2023A, to defease the County's outstanding Flood Control District Limited Tax Commercial Paper Notes, Series H & H-2, and to pay the cost of such issuance. The annual interest rates range from 4.00% to 5.00%. The issuance had a premium of \$14,943,524.

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The interest accrues semiannually, and the bonds mature in 2048. No savings or economic loss is recognized due to the defeasance of commercial paper.

On August 23, 2023, the County issued \$119,135,000 in Permanent Improvement Refunding Bonds, Series 2023A to defease a portion of the General Obligation Commercial Paper Notes, Series B, D, and D-2, and to pay the cost of such issuance. The annual interest rate is 5.00%. The issuance had a premium of \$12,168,256. The interest accrues semiannually, and the bonds mature in 2048. No savings or economic loss is recognized due to the defeasance of commercial paper.

On August 23, 2023, the County issued \$96,560,000 in Unlimited Tax Road Refunding Bonds, Series 2023A to defease a portion of the General Obligation Unlimited Tax Commercial Paper Notes, Series C and D-3 and to pay the cost of such issuance. The annual interest rates range from 4.00% to 5.00%. The issuance had a premium of \$4,556,508. The interest accrues semiannually, and the bonds mature in 2048. No savings or economic loss is recognized due to the defeasance of commercial paper.

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, 2023, there was no outstanding principal balance of these defeased bonds in trust.

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. As of September 30, 2023, there was \$0 in liabilities for arbitrage rebate on the governmental debt or enterprise debt. The Debt Service Funds have typically been used to liquidate arbitrage liabilities in previous years.

I. INTEREST RATE SWAPS TOLL ROAD

The County entered interest rate swaps with Citibank, N.A., New York, and JP Morgan Chase Bank, National Association, relating to the Toll Road Senior Lien Revenue Refunding Bonds, Series 2007B. The purpose of the swaps was to create a fixed cost of funds on certain maturities of the related bonds that is lower than the fixed cost achievable in the cash bond market. These Senior Lien Swap Agreements were terminated on June 28, 2023.

J. SUBSEQUENT DEBT RELATED ACTIVITY

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

On December 20, 2023, the County utilized reimbursement funds from CDBG-DR to partially

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defease \$4,100,000 in Series J-1 Commercial Paper notes.

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

K. LEASE LIABILITY

The County leases buildings and equipment, the terms of which expire in various years through 2033. Variable payments of certain leases are based upon the Consumer Price Index (Index). The leases were measured based upon the Index 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 by year of payments under the leases as of September 30, 2023:

Fiscal Year Ending September 30,	Total to Be Paid	Principal	Interest
2024	\$ 14,216,006	\$ 12,871,163	\$ 1,344,843
2025	13,607,502	12,515,750	1,091,752
2026	11,362,458	10,543,514	818,944
2027	9,036,818	8,440,906	595,912
2028	4,916,432	4,484,892	431,540
2029-2033	15,322,413	14,534,264	788,149
	<u>\$ 68,461,629</u>	<u>\$ 63,390,489</u>	<u>\$ 5,071,140</u>

L. SUBSCRIPTION LIABILITY

The County has multi-year information technology subscriptions, the terms of which expire in various years through 2033. Variable payments of certain subscriptions are based upon the Consumer Price Index (Index). The subscriptions were measured based on the Index 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 by year of payments under the subscriptions as of September 30, 2023:

Fiscal Year Ending September 30, 2023	Total to Be Paid	Principal	Interest
2024	\$ 25,727,074	\$ 23,822,685	\$ 1,904,389
2025	22,820,224	21,591,282	1,228,942
2026	15,038,581	14,306,376	732,205
2027	11,146,417	10,743,384	403,033
2028	3,247,942	3,052,443	195,499
2029-2033	6,345,846	5,994,109	351,737
	<u>\$ 84,326,084</u>	<u>\$ 79,510,279</u>	<u>\$ 4,815,805</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.

Benefits Provided.

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

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

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

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

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annuity using annuity purchase rates prescribed by the TCDRS Act. HCSCC's current match is 225%.

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

	County		HCSCC	
	<u>12/31/21</u>	<u>12/31/22</u>	<u>12/31/21</u>	<u>12/31/22</u>
Inactive employees or beneficiaries currently receiving benefits	10,196	10,705	1	1
Inactive employees entitled but not yet receiving benefits	9,800	11,802	1	1
Active employees	19,921	19,088	6	6
Total	<u>39,917</u>	<u>41,595</u>	<u>8</u>	<u>8</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 contributed using an actuarially determined rate of 15.1% of covered payroll for the months of the calendar year 2021, 15.7% for the calendar year 2022 and the first 9 months of 2023. HCSCC contributed using an actuarially determined rate of 11.8% of covered payroll for the months of the calendar year 2021, 2022 and the first 9 months of 2023.

The contribution rate payable by the employee members for 2022 and 2023 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, 2023, the net pension (asset)/liability was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Neither plan has an automatic cost-of-living adjustments ("COLA") and one is not considered to

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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 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, 2022 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 2023 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 2023. The geometric real rate of return is net of inflation, assumed at 2.3%.

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Asset Class	Target Allocation	Geometric Real Rate of Return
U.S. Equities	11.50%	4.95%
Global Equities	2.50%	4.95%
International Equities - Developed Markets	5.00%	4.95%
International Equities - Emerging Markets	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Private Equity	25.00%	7.95%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	0.20%
	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.

1. TCDRS has a funding policy where the unfunded actuarial accrued liability ("UAAL") shall be amortized as a level percent of pay over 20-year closed layered periods.
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.

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Changes in Net Pension Liability/(Asset):

	Harris County <i>(amounts in thousands)</i>		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2021	\$ 8,066,367	\$ 8,325,113	\$ (258,746)
Changes for the year:			
Service cost	202,068	-	202,068
Interest on total pension liability	612,984	-	612,984
Effect of economic/demographic gains or loss	(48,873)	-	(48,873)
Refund of contributions	(16,227)	(16,227)	-
Benefit payments	(397,052)	(397,052)	-
Administrative expenses	-	(4,516)	4,516
Member contributions	-	88,572	(88,572)
Net investment loss	-	(477,235)	477,235
Employer contributions	-	198,225	(198,225)
Other	-	(10,981)	10,981
Balances as of December 31, 2022	<u>\$ 8,419,267</u>	<u>\$ 7,705,899</u>	<u>\$ 713,368</u>

	HCSCC		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2021	\$ 791,427	\$ 1,108,287	\$ (316,860)
Changes for the year:			
Service cost	117,298	-	117,298
Interest on total pension liability	68,972	-	68,972
Effect of economic/demographic gains or losses	24,688	-	24,688
Benefit payments	(2,444)	(2,444)	-
Administrative expenses	-	(691)	691
Member contributions	-	48,837	(48,837)
Net investment loss	-	(75,923)	75,923
Employer contributions	-	82,046	(82,046)
Other	-	19,010	(19,010)
Balances as of December 31, 2022	<u>\$ 999,941</u>	<u>\$ 1,179,122</u>	<u>\$ (179,181)</u>

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

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	Harris County			HCSCC		
	<i>(amounts in thousands)</i>					
	1% Decrease	Current	1% Increase	1% Decrease	Current	1% Increase
	6.60%	Discount Rate	8.60%	6.60%	Discount Rate	8.60%
Total pension liability	\$ 9,534,731	\$ 8,419,267	\$ 7,485,239	\$ 1,153,678	\$ 999,942	\$ 871,227
Fiduciary net position	7,705,899	7,705,899	7,705,899	1,179,123	1,179,123	1,179,123
Net pension (asset)/liability	\$ 1,828,832	\$ 713,368	\$ (220,660)	\$ (25,445)	\$ (179,181)	\$ (307,896)

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

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions. For the measurement period ended December 31, 2022, the County recognized pension expense of \$196,767,619 and HCSCC recognized pension expense of \$36,997. County and HCSCC reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Harris County	
	<i>(amounts in thousands)</i>	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 45,702	\$ 13,181
Changes of assumptions	-	222,906
Net difference between projected and actual earnings	-	140,738
Contributions made subsequent to the measurement date	-	151,039
Total	\$ 45,702	\$ 527,864

	HCSCC	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 73,953	\$ 54,055
Changes of assumptions	777	31,611
Net difference between projected and actual earnings	-	50,593
Contributions made subsequent to the measurement date	-	64,633
Total	\$ 74,730	\$ 200,892

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

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Fiscal Year ending September 30:	Harris County (amounts in thousands)	HCSCC
2024	\$ (31,790)	\$ 1,233
2025	62,288	6,481
2026	89,471	4,046
2027	211,154	36,630
2028	-	3,506
Thereafter	-	9,633
Total	<u>\$ 331,123</u>	<u>\$ 61,529</u>

Payable to the Pension Plan. At September 30, 2023, the County and HCSCC reported payables of \$33,821,818 and \$11,456, 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, 2023 is \$16,170,323.

The deferred inflows and outflows of resources reported for CS at September 30, 2023 were (amounts in thousands):

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 1,036	\$ 298
Changes of assumptions	-	5,053
Net difference between projected and actual earnings	-	3,190
Contributions made subsequent to the measurement date	-	3,610
Total	<u>\$ 1,036</u>	<u>\$ 12,151</u>

For the measurement period ended December 31, 2022, CS recognized pension expense of \$3,543,853. The RSI following the notes to the financial statements contains: the schedule of changes in the County’s net pension (asset)/liability and related ratios, and the schedule of County contributions.

10. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”)

THE PLAN:

Plan Description. Harris County administers an agent multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating governmental entities. The employers in the plan are: the Harris County, Flood Control District, Toll Road, Juvenile Board, Community Supervision, and Emergency 911. The plan provides medical, dental, vision, and basic

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life insurance benefits to plan members. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. Harris County's defined OPEB plan is not considered a trust.

Benefits provided. The County maintains the same healthcare plans for its retirees as for its active employees, except for the "Base Healthy Actions", and "Plus Healthy Actions" plans. The County's contribution depends on age and years of service with the County at the time of retirement. Employees of Harris County are eligible to retire from the County either: (i) upon being vested with 8 years of creditable Texas County and District Retirement System (TCDRS) service and reaching age 60, or (ii) upon satisfying the "Rule of 75" (age plus vested service equals at least 75.)

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

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

In addition, there are other scenarios where employees may retire using other creditable service such as time from other retirement systems, reinstated service, or disability retirement and still qualify for partial County healthcare contributions. For retirements after March 1, 2002, retirees are required to have a minimum of 4 consecutive years of County service while covered under the County's medical plan immediately prior to retirement to be eligible for County healthcare contributions.

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

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

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

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

1. Current retirees are grandfathered under the contribution rule under which they retired;
2. Employees who were eligible to retire by February 28, 2011 are grandfathered under the rule they would have been entitled to had they retired as of that date;
3. All other employees must have age plus service of at least 80 points or be at least age 65 and have at least 10 years of creditable County service to receive 100% of the County approved contribution for

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retiree and dependent coverage. They must also pay a contribution for retiree healthcare prior to Medicare eligibility as determined by the Commissioners Court each year. In 2016, Commissioners Court approved this amount to be \$100; and

4. Employees hired after February 28, 2007 must pay a monthly contribution for retiree healthcare as determined by the Commissioners Court each year. The Court's policy also required this group of retirees to pay the full premiums (for both retiree and dependents) for all coverages.

Retiree Healthcare Contribution Policy Update dated October 3, 2011:

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

Retiree Healthcare Contribution Policy Update dated February 14, 2017:

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

Retiree Healthcare Contribution Policy Update dated October 23, 2018:

The following contribution rules are effective March 1, 2019.

Current retirees are “grandfathered” under the contribution rule they retired under.

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

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service are eligible if made prior to October 23, 2018.

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

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

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

Plan membership. At March 1, 2022, the most recent valuation date, membership consisted of the following:

Inactive plan members or beneficiaries	
currently receiving benefit payments	6,127
Active plan members	<u>17,329</u>
	<u>23,456</u>

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, 2023 and was determined by an actuarial valuation as of March 1, 2022. 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:

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Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	No assets held in an irrevocable trust as of the measurement date.
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB
Salary increases	3.00 percent
Inflation rate	2.75 percent
Healthcare cost trend rate	6.00 percent for 2023, 5.50 percent for 2024, 5.25 percent for 2025-2029, 5.00 percent for 2030-2039, 4.75 percent for 2040-2049, 4.50 percent for 2050-2069, and 4.00 percent for 2070 and later years
Preretirement Mortality	
Males	135% of Pub-2010 General Employees Headcount-Weighted.
Females	120% of Pub-2010 General Employees Headcount-Weighted.
Postretirement Mortality	
Males	135% of Pub-2010 General Retirees Headcount-Weighted.
Females	120% of Pub-2010 General Retirees Headcount-Weighted.
Mortality Improvement:	100% of the MP-2021 Ultimate Projection Scale.

Actuarial assumptions used in the March 1, 2022 valuation were based on a review of plan experience during the period March 1, 2020 to February 28, 2022.

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

Reporting Date	Measurement Date	Fidelity GO AA 20 Years Municipal Index	Discount Rate ^a
September 30, 2022	September 30, 2022	4.40%	4.50%
September 30, 2023	September 30, 2023	4.63%	4.75%

^a Municipal Index rounded to nearest 25 basis points

Schedule of Changes in Total OPEB Liability (September 30, 2022 to September 30, 2023).

	Increase (Decrease) Total OPEB Liability (a)
Balances as of September 30, 2022	\$ 2,779,840,257
Changes for the year:	
Service cost	105,267,741
Interest	128,191,762
Changes of assumptions or other inputs	(117,204,683)
Benefit payments (1)	(73,614,398)
Balances as of September 30, 2023	<u>\$ 2,822,480,679</u>

(1) Includes \$73,614,398 of pay-as-you-go contributions.

There was an increase in the Total OPEB liability mainly due to the increase in interest cost during the fiscal year.

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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 (3.75 percent) or 1-percentage-point higher (5.75 percent) than the current discount rate:

Harris County:	1% Decrease 3.75%	Discount Rate 4.75%	1% Increase 5.75%
Total OPEB liability	\$ 3,334,862,182	\$ 2,822,480,679	\$ 2,414,579,462

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

Harris County:	1% Decrease ⁽²⁾	Trend Rate	1% Increase ⁽³⁾
Total OPEB liability	\$ 2,338,843,214	\$ 2,822,480,679	\$ 3,454,426,719

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

⁽³⁾ 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, 2023, the County recognized OPEB expense of \$214,058,165. At September 30, 2023, the County's deferred inflows/outflows resources related to OPEB from the following sources are:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 183,225,779
Changes in assumptions or other inputs	1,262,746,532	730,737,050
Total	\$ 1,262,746,532	\$ 913,962,829

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
2024	\$ (19,401,338)
2025	(19,401,338)
2026	(19,401,338)
2027	(26,594,108)
2028	(105,714,619)
Thereafter	(158,270,962)
Total	\$ (348,783,703)

The above information includes five participating employers to the agent multiple employer defined benefit postemployment healthcare plan. Two of the employers, Community Supervision ("CS")

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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, 2023 is \$16,763,929.

The deferred inflows and outflows reported for CS and 911 at September 30, 2023 were:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 995,289
Changes in assumptions or other inputs	5,396,544	3,969,392
Total	<u>\$ 5,396,544</u>	<u>\$ 4,964,681</u>

Additional Disclosures. Texas Local Government Code, Chapter 175 allows counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County ("Continuation Coverage") by permitting covered employees to purchase continued health benefits coverage in retirement. Texas Law does not require counties to fund all or any portion of such coverage.

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

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

11. RISK MANAGEMENT

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

The County has established the Risk Management Internal Service Fund to account for risk management activity. Beginning in 2021, risk financing activities include the purchase of property insurance, professional liability insurance, and crime and fidelity coverage were paid out of the

HARRIS COUNTY, TEXAS
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General Fund. Harris County is self-insured for general liability, vehicle liability, and liability from property damage claims. Such non-litigated claims are handled on a pay-as-you-go basis and are expensed as paid; due to immateriality, no liabilities are reported in the financial statements for such claims or for an estimate of any claims which may have been incurred but have not been reported. Any liability arising from operation of motorized equipment will be considered under the Texas Tort Claims Act.

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

Departmental billings for premiums for property insurance, professional liability insurance, and crime 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, 2023, a total of \$33,823,251 was paid in benefits and administrative costs. As of September 30, 2023, claims liability, including an actuarial estimate of claims that have been incurred but not reported and accrued unpaid claims administration, totaled \$53,345,509.

The following is a summary of the changes in workers' compensation claims liability for the Risk Management Fund for the fiscal year 2023 and the period ended September 30, 2022:

	9/30/2023	9/30/2022
Claims liability, beginning of fiscal year	\$ 33,951,118	\$ 37,826,527
Incurred claims (including IBNRs)	26,183,851	2,447,741
Claim payments	(6,789,460)	(6,323,150)
Claims liability, end of fiscal year	<u>\$ 53,345,509</u>	<u>\$ 33,951,118</u>

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 \$1,437.67 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 Cigna to administer the program. Claims liability includes an estimated amount for claims that have been incurred but not reported ("IBNRs"). The result of the process to estimate the claims liability is based on past claim experience. The County has an excess coverage insurance policy that activates when individual claims exceed \$1,125,000. There were no significant reductions in insurance coverage from the prior year.

HARRIS COUNTY, TEXAS
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During the past three fiscal years, there were no claims paid that exceeded the insurance coverage.

The following is a summary of the changes in medical insurance liability for the Health Insurance Management Fund for the fiscal year 2023 and the period ended September 30, 2022:

	9/30/2023	9/30/2022
Claims liability, beginning of fiscal year	\$ 44,876,774	\$ 47,254,468
Incurred claims (including IBNRs)	398,144,709	227,128,581
Claim payments	(375,387,939)	(229,506,275)
Claims liability, end of fiscal year	<u>\$ 67,633,544</u>	<u>\$ 44,876,774</u>

12. LANDFILL POSTCLOSURE 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 \$6,818,342. This includes \$806,199 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

HARRIS COUNTY, TEXAS
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the matter is under litigation, large numbers of responsible parties have been identified, and cost have not been apportioned yet by the court. Although uncertainties associated with environmental assessment remain and certain costs are not quantifiable, management believes the current provision for such costs is adequate.

LITIGATION

The County is involved in lawsuits and other claims in the ordinary course of operations. Such litigation includes lawsuits alleging personal injuries, discriminatory hiring and firing practices, claims from contractors for amounts under construction contracts, inverse condemnation claims, and various other liability claims. The outcome of most of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. There are several civil cases that have resulted in settlements, consent decrees or are expected to have a financial impact on the County in subsequent fiscal years. Total liabilities of \$5,300,000 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, 2023.

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 \$376,412,595. In addition, the County has construction commitments outstanding relating to the Toll Road of approximately \$230,667,195.

ENCUMBRANCES

The County uses encumbrances to control expenditure commitments for the year. Encumbrances

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

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, 2023, the encumbrance balances for the governmental funds are reported as follows:

	Restricted	Committed	Assigned	Total
General Fund	\$ 225,870,544	\$ 8,123,832	\$ 34,943,101	\$ 268,937,477
Nonmajor Governmental	382,869,142	8,147,214	-	391,016,356
	<u>\$ 608,739,686</u>	<u>\$ 16,271,046</u>	<u>\$ 34,943,101</u>	<u>\$ 659,953,833</u>

14. FUND BALANCES

The following non-major governmental funds had negative fund balance at September 30, 2023:

Special Revenue Funds:

	Negative due to timing differences in expenditures and
Port Security Program	\$ 144,125 billing procedures.

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, 2023:

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

	General Fund	CDBG - DR HARVEY	ARPA	Flood Control Capital Projects	Nonmajor Governmental	Total
Fund Balances:						
Nonspendable:						
Inventories	\$ 1,322,591	\$ 3,553,037	\$ -	\$ -	\$ -	\$ 4,875,628
Prepays	24,454,683	874,697	1,194,800	28,832,184	19,516,417	74,872,781
Advances	400,000	-	-	-	530,000	930,000
Total nonspendable	26,177,274	4,427,734	1,194,800	28,832,184	20,046,417	80,678,409
Restricted for:						
Debt service	68,308,032	-	-	-	139,035,920	207,343,952
Mobility	393,799,192	-	-	-	-	393,799,192
Infrastructure	269,026,723	-	-	-	-	269,026,723
Flood control	-	-	-	-	63,806,156	63,806,156
Sports & Convention Corporation	-	-	-	-	29,526,772	29,526,772
HC Redevelopment Authority	-	-	-	-	4,084,440	4,084,440
Tourism	-	-	-	-	48,090,667	48,090,667
District attorney administration	-	-	-	-	52,274	52,274
Records management	-	-	-	-	21,096,863	21,096,863
Forfeited funds	-	-	-	-	15,751,813	15,751,813
Affordable housing	-	-	-	-	6,693,789	6,693,789
Donations & other contributions	-	-	-	-	3,093,307	3,093,307
Administration of justice	-	-	-	-	57,765,046	57,765,046
County administration	-	-	-	-	27,860,023	27,860,023
Health and human services	-	-	-	-	28,779,854	28,779,854
Medical programs	-	-	-	-	7,499,271	7,499,271
Grant programs	-	-	-	-	3,685,849	3,685,849
Capital projects	-	-	-	497,440,202	170,974,992	668,415,194
Other	383,789	-	-	-	-	383,789
Total restricted	731,517,736	-	-	497,440,202	627,797,036	1,856,754,974
Committed to:						
Legislative	66,334,343	-	-	-	-	66,334,343
Other	1,454,876	-	-	-	18,902,468	20,357,344
Capital projects	-	-	-	-	56,513,897	56,513,897
Total committed	67,789,219	-	-	-	75,416,365	143,205,584
Assigned to:						
County operations	34,943,101	-	-	-	-	34,943,101
Total assigned	34,943,101	-	-	-	-	34,943,101
Unassigned	435,829,510	(4,427,734)	(1,194,800)	-	(15,045,781)	415,161,195
Total fund balances	\$ 1,296,256,840	\$ -	\$ -	\$ 526,272,386	\$ 708,214,037	\$ 2,530,743,263

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 \$196,523,900 is reported as nonspendable, assigned, and unassigned fund balances in the General Fund.

15. RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 99, *Omnibus 2022* – ("GASB 99"), objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial

HARRIS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

guarantees. Except what was implemented as of September 30, 2022, the requirements for guarantees and reporting of derivative instruments will be implemented by the County in the fiscal year ending September 30, 2024 and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62* – (“GASB 100”), The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB 100 will be implemented by the County in the fiscal year ending September 30, 2024 and the impact has not yet been determined.

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

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

REQUIRED SUPPLEMENTARY INFORMATION

**HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS**

**SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
GENERAL FUND - OPERATING				
Beginning Cash and Investments	\$ 393,081,337	\$ 391,879,753	\$ 375,349,687	\$ (16,530,066)
<u>Revenues and Transfers In:</u>				
Taxes	1,800,930,242	1,800,930,242	1,711,173,372	(89,756,870)
Intergovernmental	74,129,237	80,608,136	92,798,325	12,190,189
Charges for Services	259,877,784	261,602,605	274,011,793	12,409,188
Fines and Forfeitures	12,025,140	12,025,140	15,110,687	3,085,547
Lease & User Fees	1,036,874	1,037,074	1,125,321	88,247
Earnings on investments	1,636,159	1,636,159	27,734,554	26,098,395
Miscellaneous	46,197,250	56,961,005	64,517,321	7,556,316
Other Transfer In	-	2,610,209	21,908,704	19,298,495
Total Revenues and Transfers In	2,195,832,686	2,217,410,570	2,208,380,077	(9,030,493)
Total Available Resources - General Fund - Operating	2,588,914,023	2,609,290,323	2,583,729,764	(25,560,559)
GENERAL FUND - HURRICANE HARVEY RECOVERY				
Beginning Cash and Investments	718	718	16,408	15,690
<u>Revenues and Transfers In:</u>				
Earnings on investments	-	-	646	646
Total Revenues and Transfers In	-	-	646	646
Total Available Resources - General Fund - Hurricane Harvey	718	718	17,054	16,336
GENERAL FUND - PUBLIC IMPROVEMENT CONTINGENCY				
Beginning Cash and Investments	163,582,169	163,582,169	162,964,674	(617,495)
<u>Revenues and Transfers In:</u>				
Taxes	88,436	88,436	382	(88,054)
Earnings on investments	399,338	399,338	5,594,224	5,194,886
Miscellaneous	10,110	5,943,174	6,800,456	857,282
Other Transfer In	-	23,366,487	30,157,788	6,791,301
Total Revenues and Transfers In	497,884	29,797,435	42,552,850	12,755,415
Total Available Resources - General Fund - Public Imp.	164,080,053	193,379,604	205,517,524	12,137,920
GENERAL FUND - COVID RESPONSE & RECOVERY				
Beginning Cash and Investments	18,876,448	18,876,448	7,530,029	(11,346,419)
<u>Revenues and Transfers In:</u>				
Earnings on investments	44,287	44,287	34,581	(9,706)
Total Revenues and Transfers In	44,287	44,287	34,581	(9,706)
Total Available Resources - General Fund - COVID Response	18,920,735	18,920,735	7,564,610	(11,356,125)
GENERAL FUND - FLEX FUND				
Beginning Cash and Investments	3,679,326	12,345,577	12,383,334	37,757
<u>Revenues and Transfers In:</u>				
Earnings on investments	-	-	1,330,751	1,330,751
Miscellaneous	-	-	6,250	6,250
Transfers In & Other Financing Sources	-	17,524,217	57,655,092	40,130,875
Total Revenues and Transfers In	-	17,524,217	58,992,093	41,467,876
Total Available Resources - General Fund - Flex Fund	3,679,326	29,869,794	71,375,427	41,505,633

See notes to required supplementary information.

**HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS**

**SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
GENERAL FUND - ENERGY EFFICIENCY FUND				
Beginning Cash and Investments	-	-	-	-
<u>Revenues and Transfers In:</u>				
Earnings on investments	-	-	3,748	3,748
Other - Transfers In	-	150,000	150,000	-
Total Revenues and Transfers In	-	150,000	153,748	3,748
Total Available Resources - General Fund - Energy Efficiency Fund	-	150,000	153,748	3,748
GENERAL FUND - MOBILITY FUND				
Beginning Cash and Investments	345,975,787	345,975,776	393,540,114	47,564,338
<u>Revenues and Transfers In:</u>				
Charges for Services	-	-	654,622	654,622
Earnings on investments	599,727	599,727	16,309,736	15,710,009
Miscellaneous	-	10,309,371	9,761,325	(548,046)
Other - Transfers In	214,300,000	215,325,569	215,364,755	39,186
Total Revenues and Transfers In	214,899,727	226,234,667	242,090,438	15,855,771
Total Available Resources - General Fund - Mobility Fund	560,875,514	572,210,443	635,630,552	63,420,109
GENERAL FUND - INFRASTRUCTURE FUND				
Beginning Cash and Investments	128,239,866	175,105,238	175,482,166	376,928
<u>Revenues and Transfers In:</u>				
Earnings on investments	234,832	234,832	5,775,707	5,540,875
Miscellaneous	-	5,067,844	5,067,844	-
Other Transfer In	115,000,000	115,000,000	155,000,000	40,000,000
Total Revenues and Transfers In	115,234,832	120,302,676	165,843,551	45,540,875
Total Available Resources - General Fund - Infrastructure Fund	243,474,698	295,407,914	341,325,717	45,917,803
GENERAL FUND - DEBT SERVICE				
<u>Beginning Cash and Investments:</u>				
HC/FC Agreement 2014A CP Refunding	1,901	1,901	7,104	5,203
HC/FC Agreement 2014B CP Refunding	293,020	293,020	7,885	(285,135)
HC/FC Agreement 2015B CP Refunding	647	647	2,197	1,550
HC/FC Agreement 2017A CP Refunding	3,716	3,716	7,360	3,644
HC/FC Agreement 2019A CP Refunding	14,284	14,284	6,458	(7,826)
Commercial Paper Series A1	722,185	770,192	770,192	-
Commercial Paper Series B	111,743	261,743	95,228	(166,515)
Permanent Improvement Commercial Paper Series D	669,493	1,506,511	2,209,372	702,861
Commercial Paper Series D2	529,470	959,470	455,495	(503,975)
Commercial Paper Series D3	331,483	932,483	40,722	(891,761)
Commercial Paper Series J1 2020	293,553	585,553	225,955	(359,598)
Permanent Improvement Refunding Series 2012A	2,970,963	2,970,963	-	(2,970,963)
Permanent Improvement Refunding Series 2012B	6,122,820	6,122,820	-	(6,122,820)
Permanent Improvement Refunding Series 2015A - DS	17,457,672	17,457,672	-	(17,457,672)
Permanent Improvement Refunding Series 2015B - DS	2,573,882	2,573,882	-	(2,573,882)
Permanent Improvement Refunding Series 2017A - DS	14,581,746	14,581,746	-	(14,581,746)
Permanent Improvement Refunding Series 2019A - DS	199,223	199,223	-	(199,223)
Permanent Improvement Refunding Series 2020A - DS	18,978,411	18,978,411	-	(18,978,411)
Permanent Improvement Refunding Series 2021 - DS	1,450,387	1,450,387	-	(1,450,387)
Permanent Improvement Refunding Series 2021A - DS	2,099,600	2,099,600	20,806	(2,078,794)
Permanent Improvement Refunding Series 2022A - DS	-	-	25,831	25,831
Permanent Improvement Refunding Series 2021A - COI	10	10	-	(10)
Permanent Improvement Refunding Series 2022A - COI	180,409	180,409	122,878	(57,531)
Tax & Subordinate Lien Refunding Series 2012A DS	1,044	1,044	-	(1,044)
Tax & Subordinate Lien Refunding Series 2019B DS	1,697	1,697	7,295	5,598
Tax & Subordinate Lien Refunding Series 2022A DS	-	-	288,657	288,657
Tax & Subordinate Lien Refunding Series 2022A COI	217,496	217,496	146,814	(70,682)
Revenue Refunding Series 2002	213,634	213,634	213,754	120
Total Beginning Cash and Investments	70,020,489	72,378,514	4,654,003	(67,724,511)

See notes to required supplementary information.

**HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS**

**SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
<u>Revenues and Transfers In:</u>				
HC/FC Agreement 2014A CP Refunding	2,944,736	2,944,736	2,985,492	40,756
HC/FC Agreement 2014B CP Refunding	604,509	604,509	715,079	110,570
HC/FC Agreement 2015B CP Refunding	1,419,326	1,419,326	1,446,826	27,500
HC/FC Agreement 2017A CP Refunding	7,763,055	7,763,055	7,894,045	130,990
HC/FC Agreement 2019A CP Refunding	34,553,852	34,553,852	35,703,638	1,149,786
Commercial Paper Series A1	47,181,992	23,181,992	23,484,086	302,094
Commercial Paper Series B	113,885	30,312,298	30,316,809	4,511
Permanent Improvement Commercial Paper Series D	661,107	58,291,107	57,740,776	(550,331)
Commercial Paper Series D2	345,946	68,344,470	68,326,060	(18,410)
Commercial Paper Series D3	621,911	59,234,594	59,243,361	8,767
Commercial Paper Series J1 2020	232,814	496,014	459,940	(36,074)
Permanent Improvement Refunding Series 2012A	-	-	42,743	42,743
Permanent Improvement Refunding Series 2012B	6,568,586	6,568,586	6,768,259	199,673
Permanent Improvement Refunding Series 2015A - DS	12,077,411	12,077,411	12,378,678	301,267
Permanent Improvement Refunding Series 2015B - DS	706,653	706,653	696,954	(9,699)
Permanent Improvement Refunding Series 2017A - DS	16,802,652	16,802,652	17,227,539	424,887
Permanent Improvement Refunding Series 2019A - DS	1,873,015	1,873,015	1,928,045	55,030
Permanent Improvement Refunding Series 2020A - DS	23,551,430	23,551,430	23,998,755	447,325
Permanent Improvement Refunding Series 2021	1,981,778	1,981,778	2,033,034	51,256
Permanent Improvement Refunding Series 2021A - DS	6,536,330	6,536,330	6,736,496	200,166
Permanent Improvement Refunding Series 2022A - DS	8,430,666	8,430,666	8,825,125	394,459
Permanent Improvement Refunding Series 2023A - DS	-	131,303,256	131,311,552	8,296
Permanent Improvement Refunding Series 2022A - COI	-	-	206	206
Permanent Improvement Refunding Series 2023A - COI	-	360,711	361,000	289
Tax & Subordinate Lien Refunding Series 2019B DS	3,444,855	3,444,855	3,524,695	79,840
Tax & Subordinate Lien Refunding Series 2022A DS	5,219,550	5,219,550	5,017,544	(202,006)
Tax & Subordinate Lien Refunding Series 2022A - COI	-	-	245	245
Tax & Subordinate Lien Refunding Series 2022 DS	-	34,258,176	34,272,815	14,639
Tax & Subordinate Lien Refunding Series 2022 COI	-	150,310	150,970	660
Revenue Refunding Series 2002	16,210,450	16,210,450	16,418,282	207,832
Total Revenues and Transfers In	199,846,509	556,621,782	560,009,049	3,387,267
<u>Total Available Resources:</u>				
HC/FC Agreement 2014A CP Refunding	2,946,637	2,946,637	2,992,596	45,959
HC/FC Agreement 2014B CP Refunding	897,529	897,529	722,964	(174,565)
HC/FC Agreement 2015B CP Refunding	1,419,973	1,419,973	1,449,023	29,050
HC/FC Agreement 2017A CP Refunding	7,766,771	7,766,771	7,901,405	134,634
HC/FC Agreement 2019A CP Refunding	34,568,136	34,568,136	35,710,096	1,141,960
Commercial Paper Series A1	47,904,177	23,952,184	24,254,278	302,094
Commercial Paper Series B	225,628	30,574,041	30,412,037	(162,004)
Permanent Improvement Commercial Paper Series D	1,330,600	59,797,618	59,950,148	152,530
Commercial Paper Series D2	875,416	69,303,940	68,781,555	(522,385)
Commercial Paper Series D3	953,394	60,167,077	59,284,083	(882,994)
Commercial Paper Series J1 2020	526,367	1,081,567	685,895	(395,672)
Permanent Improvement Refunding Series 2012A	2,970,963	2,970,963	42,743	(2,928,220)
Permanent Improvement Refunding Series 2012B	12,691,406	12,691,406	6,768,259	(5,923,147)
Permanent Improvement Refunding Series 2015A - DS	29,535,083	29,535,083	12,378,678	(17,156,405)
Permanent Improvement Refunding Series 2015B - DS	3,280,535	3,280,535	696,954	(2,583,581)
Permanent Improvement Refunding Series 2017A - DS	31,384,398	31,384,398	17,227,539	(14,156,859)
Permanent Improvement Refunding Series 2019A - DS	2,072,238	2,072,238	1,928,045	(144,193)
Permanent Improvement Refunding Series 2020A - DS	42,529,841	42,529,841	23,998,755	(18,531,086)
Permanent Improvement Refunding Series 2021	3,432,165	3,432,165	2,033,034	(1,399,131)
Permanent Improvement Refunding Series 2021A - DS	8,635,930	8,635,930	6,757,302	(1,878,628)
Permanent Improvement Refunding Series 2022A - DS	8,430,666	8,430,666	8,850,956	420,290
Permanent Improvement Refunding Series 2023A - DS	-	131,303,256	131,311,552	8,296
Permanent Improvement Refunding Series 2021A - COI	10	10	-	(10)
Permanent Improvement Refunding Series 2022A - COI	180,409	180,409	123,084	(57,325)
Permanent Improvement Refunding Series 2023A - COI	-	360,711	361,000	289
Tax & Subordinate Lien Refunding Series 2012A DS	1,044	1,044	-	(1,044)
Tax & Subordinate Lien Refunding Series 2019B DS	3,446,552	3,446,552	3,531,990	85,438

See notes to required supplementary information.

**HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS**

**SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Tax & Subordinate Lien Refunding Series 2022A DS	5,219,550	5,219,550	5,306,201	86,651
Tax & Subordinate Lien Refunding Series 2022A - COI	217,496	217,496	147,059	(70,437)
Tax & Subordinate Lien Refunding Series 2022 DS	-	34,258,176	34,272,815	14,639
Tax & Subordinate Lien Refunding Series 2022 COI	-	150,310	150,970	660
Revenue Refunding Series 2002	16,424,084	16,424,084	16,632,036	207,952
Total Available Resources - General Fund - Debt Service	269,866,998	629,000,296	564,663,052	(64,337,244)
GENERAL FUND - OTHER				
<u>Beginning Cash and Investments:</u>				
Time Payment Fund	258,642	258,642	258,134	(508)
CAD/RMS Project	1,137,818	1,137,818	1,143,373	5,555
HC Partnership	849,405	86,277	86,683	406
Total Beginning Cash and Investments	<u>2,245,865</u>	<u>1,482,737</u>	<u>1,488,190</u>	<u>5,453</u>
<u>Revenues and Transfers In:</u>				
Time Payment Fund	95,138	95,138	133,352	38,214
CAD/RMS Project	767	767	33,044	32,277
HC Partnership	205	280,205	793,543	513,338
Total Revenues and Transfers In	<u>96,110</u>	<u>376,110</u>	<u>959,939</u>	<u>583,829</u>
<u>Total Available Resources:</u>				
Time Payment Fund	353,780	353,780	391,486	37,706
CAD/RMS Project	1,138,585	1,138,585	1,176,417	37,832
HC Partnership	849,610	366,482	880,226	513,744
Total Available Resources - General Fund - Other	2,341,975	1,858,847	2,448,129	589,282
Beginning Cash and Investments	1,125,702,005	1,181,626,930	1,133,408,605	(48,218,325)
Revenues and Transfers In	2,726,452,035	3,168,461,744	3,279,016,972	110,555,228
TOTAL GENERAL FUND	\$ 3,852,154,040	\$ 4,350,088,674	\$ 4,412,425,577	\$ 62,336,903
OTHER MAJOR FUNDS				
<u>Beginning Cash and Investments:</u>				
CDBG-DR HARVEY	-	-	(140,325,606)	(140,325,606)
ARPA	-	-	720,553,410	720,553,410
Flood Control - Capital Projects	537,274,370	376,468,934	358,705,641	(17,763,293)
Total Beginning Cash and Investments	<u>537,274,370</u>	<u>376,468,934</u>	<u>938,933,445</u>	<u>562,464,511</u>
<u>Revenues and Transfers In:</u>				
CDBG-DR HARVEY	636,985,573	636,985,573	274,426,894	(362,558,679)
ARPA	791,536,944	791,536,944	155,736,885	(635,800,059)
Flood Control - Capital Projects	336,982,635	1,076,757,635	343,195,188	(733,562,447)
Total Revenues and Transfers In	<u>1,765,505,152</u>	<u>2,505,280,152</u>	<u>773,358,967</u>	<u>(1,731,921,185)</u>
<u>Total Available Resources:</u>				
CDBG-DR HARVEY	636,985,573	636,985,573	134,101,288	(502,884,285)
ARPA	791,536,944	791,536,944	876,290,295	84,753,351
Flood Control - Capital Projects	874,257,005	1,453,226,569	701,900,829	(751,325,740)
Total Available Resources - Other Major Funds	2,302,779,522	2,881,749,086	1,712,292,412	(1,169,456,674)
Beginning Cash and Investments	1,662,976,375	1,558,095,864	2,072,342,050	514,246,186
Revenues and Transfers In	4,491,957,187	5,673,741,896	4,052,375,939	(1,621,365,957)
TOTAL GENERAL AND OTHER MAJOR FUNDS	\$ 6,154,933,562	\$ 7,231,837,760	\$ 6,124,717,989	\$ (1,107,119,771)

See notes to required supplementary information.

HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
GENERAL FUND DEPARTMENTS				
PID Shared Operations	\$ -	\$ 7,515	\$ 7,515	\$ -
Appraisal District	14,960,000	14,960,000	14,289,154	670,846
County Judge	9,771,834	9,776,249	9,230,733	545,516
Commissioner Precinct 1	71,477,491	92,310,952	48,844,178	43,466,774
Commissioner Precinct 2	53,025,844	58,769,377	37,980,424	20,788,953
Commissioner Precinct 3	49,080,204	51,606,510	39,035,052	12,571,458
Commissioner Precinct 4	60,290,515	65,424,215	34,513,925	30,910,290
Commissioner's Crt Analyst Ofc	1,343,281	884,745	879,173	5,572
Office of County Administration	10,390,419	8,068,496	6,328,559	1,739,937
Office of Management & Budget	7,604,514	7,386,187	6,661,863	724,324
General Administration	467,729,131	289,734,879	75,387,116	214,347,763
Intergovernmental & Global Affairs	1,820,938	1,798,944	1,480,679	318,265
Economic Equity & Opportunity	4,769,091	6,604,431	5,130,572	1,473,859
Justice Administration	6,202,753	6,532,083	3,489,590	3,042,493
Public Infrastructure - Architecture & Engineering	59,697,224	70,315,136	64,100,436	6,214,700
Human Resource Risk Management	7,931,425	10,028,129	8,783,298	1,244,831
Fire Marshal's Office	11,528,383	12,899,529	12,207,917	691,612
Institute of Forensic Science	38,436,325	38,612,672	37,678,092	934,580
Pollution Control Department	9,449,305	9,529,686	7,773,000	1,756,686
Public Health Services	46,581,022	50,294,989	44,709,043	5,585,946
Veterans Service Office	1,375,374	1,377,043	1,373,966	3,077
Public Library	38,217,345	40,697,358	38,210,175	2,487,183
Domestic Relations	7,323,367	7,332,347	7,263,503	68,844
Community Services	21,155,243	23,738,808	19,886,286	3,852,522
Universal Services	75,240,336	82,653,981	73,080,957	9,573,024
US Repairs and Replacement	12,109,043	13,300,000	12,903,625	396,375
MHMRA	23,067,171	23,067,171	23,067,171	-
FPM Utilities and Leases	19,000,000	24,000,000	23,297,701	702,299
Constable Precinct 1	45,364,315	52,070,393	51,498,887	571,506
Constable Precinct 2	11,757,948	12,942,512	12,870,704	71,808
Constable Precinct 3	19,919,058	23,642,224	23,113,753	528,471
Constable Precinct 4	63,147,400	69,344,294	67,773,494	1,570,800
Constable Precinct 5	46,582,350	51,436,863	49,528,064	1,908,799
Constable Precinct 6	11,414,038	11,783,859	10,750,451	1,033,408
Constable Precinct 7	15,647,290	15,935,731	14,292,892	1,642,839
Constable Precinct 8	10,039,046	10,228,848	9,980,932	247,916
Justice of the Peace 1-1	2,455,754	2,451,588	2,356,819	94,769
Justice of the Peace 1-2	2,603,808	2,605,000	2,243,731	361,269
Justice of the Peace 2-1	1,175,455	1,191,170	1,191,170	-
Justice of the Peace 2-2	1,116,350	1,095,080	1,044,953	50,127
Justice of the Peace 3-1	1,961,367	1,964,467	1,855,077	109,390
Justice of the Peace 3-2	1,378,862	1,379,339	1,210,881	168,458
Justice of the Peace 4-1	3,381,047	3,411,047	3,401,970	9,077
Justice of the Peace 4-2	1,787,394	1,787,376	1,608,809	178,567
Justice of the Peace 5-1	2,553,056	2,553,771	2,338,974	214,797
Justice of the Peace 5-2	3,415,110	3,418,918	3,024,049	394,869
Justice of the Peace 6-1	855,256	1,013,434	982,478	30,956
Justice of the Peace 6-2	954,039	955,395	852,474	102,921
Justice of the Peace 7-1	1,363,092	1,364,284	1,212,690	151,594
Justice of the Peace 7-2	1,184,241	1,185,426	994,802	190,624
Justice of the Peace 8-1	1,393,988	1,396,619	1,246,801	149,818
Justice of the Peace 8-2	989,710	996,210	806,554	189,656
County Attorney	32,386,339	39,464,307	35,591,783	3,872,524
County Clerk	18,698,970	19,727,999	17,897,743	1,830,256
Elections Cost	13,360,850	15,421,189	12,916,017	2,505,172
County Treasurer	1,314,899	1,314,899	1,200,630	114,269
Elections Administration	15,510,684	15,266,232	14,561,532	704,700
Tax Assessor-Collector	31,679,145	33,562,391	33,451,638	110,753

See notes to required supplementary information.

**HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
County Sheriff	258,969,789	267,632,372	263,318,125	4,314,247
Dentention	254,470,133	283,841,117	282,489,413	1,351,704
Dentention Medical	90,266,505	97,547,560	94,884,649	2,662,911
District Attorney	99,341,100	104,395,938	103,100,950	1,294,988
District Clerk	38,856,940	39,893,676	38,151,770	1,741,906
Public Defender Pilot Program	32,521,150	32,665,377	30,241,846	2,423,531
Community Supervision and Correction	3,404,755	3,493,302	3,487,540	5,762
Pretrial Services	25,439,125	25,709,193	23,798,596	1,910,597
County Auditor	27,671,229	27,671,229	25,998,877	1,672,352
Purchasing Agent	10,320,325	10,879,284	10,136,104	743,180
District Courts	32,536,078	32,798,568	32,131,045	667,523
Court Appointed Attorney	53,500,000	80,500,000	73,169,985	7,330,015
Texas Agrilife Extension Services	990,977	996,396	845,147	151,249
Juvenile Probation	88,858,966	89,405,007	86,666,119	2,738,888
Sheriff's Civil Service	306,264	306,502	284,363	22,139
Protective Services- Children and Adults	27,822,385	28,313,127	27,830,294	482,833
Children's Assessment Center	9,108,585	10,835,405	10,004,083	831,322
1st Court of Appeals	38,881	38,881	6,334	32,547
14th Court of Appeals	38,881	38,881	4,171	34,710
County Courts	20,684,959	21,186,488	20,309,931	876,557
Court Appointed Attorney	5,600,000	14,871,291	14,871,291	-
MAC - Managed Assigned Counsel	2,229,000	2,230,290	2,207,199	23,091
Probate Court 1	1,768,863	1,871,785	1,802,249	69,536
Probate Court 2	1,657,523	1,659,192	1,556,215	102,977
Probate Court 3	5,840,740	5,841,217	5,560,315	280,902
Probate Court 4	1,702,431	1,780,948	1,745,466	35,482
Probate Court 5	-	265,000	-	265,000
Total General Fund By Department	2,588,914,023	2,609,290,323	2,193,996,532	415,293,791
Hurricane Harvey Recovery	718	718	-	718
Energy Efficiency	-	150,000	88,369	61,631
Flex	3,679,326	29,869,794	4,050,137	25,819,657
Covid Response & Recovery	18,920,735	18,920,735	7,369,736	11,550,999
Public Improvement Contingency	164,080,053	193,379,604	10,237,989	183,141,615
Infrastructure	243,474,698	295,407,914	54,436,543	240,971,371
MOBILITY FUND DEPARTMENTS				
PID Shared Operations	45,786,471	61,026,081	7,992,239	53,033,842
Harris County Commissioner Pct. 1	132,871,815	136,606,677	60,773,055	75,833,622
Harris County Commissioner Pct. 2	113,335,834	119,256,598	42,079,840	77,176,758
Harris County Commissioner Pct. 3	90,230,338	94,690,411	33,628,932	61,061,479
Harris County Commissioner Pct. 4	105,802,621	111,338,115	36,683,608	74,654,507
General Administration	35,318,075	8,868,902	825,635	8,043,267
Public Infrastructure - Architecture & Engineering	37,368,094	39,499,659	34,856,626	4,643,033
County Attorney	162,266	924,000	735,768	188,232
Total Mobility Fund By Department	560,875,514	572,210,443	217,575,703	354,634,740

See notes to required supplementary information.

HARRIS COUNTY, TEXAS
GENERAL AND OTHER MAJOR FUNDS
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
GENERAL FUND DEBT SERVICE				
4603 HC/FC Agreement 2014A CP Refunding	\$ 2,946,637	\$ 2,946,637	\$ 2,792,000	\$ 154,637
4604 HC/FC Agreement 2014B CP Refunding	897,529	897,529	710,000	187,529
4605 HC/FC Agreement 2015B Refunding	1,419,973	1,419,973	1,403,000	16,973
4606 HC/FC Agreement 2017A	7,766,771	7,766,771	7,674,000	92,771
4608 HC /FC Agreement 2019A D1	34,568,136	34,568,136	34,145,000	423,136
4701 Commercial Paper Series A-1	47,904,177	23,952,184	23,942,365	9,819
4702 Commercial Paper Series B	225,628	30,574,041	30,482,120	91,921
4704 Commercial Paper Series D	1,330,600	59,797,618	59,552,422	245,196
4706 Commercial Paper Series D2	875,416	69,303,940	68,447,809	856,131
4707 Commercial Paper Series D3	953,394	60,167,077	59,403,003	764,074
4708 Commercial Paper Series J1 2020	526,367	1,081,567	810,547	271,020
4810 Permanent Improvement Refunding Series 2012A	2,970,963	2,970,963	45,161	2,925,802
4811 Permanent Improvement Refunding Series 2012B	12,691,406	12,691,406	75,612	12,615,794
4812 Tax Permanent Improvement Ref. Series 2015A	29,535,083	29,535,083	3,231,019	26,304,064
4813 Permanent Improvement Refunding Series 2015B	3,280,535	3,280,535	327,750	2,952,785
4814 Permanent Improvement Ref. Series 2017A	31,384,398	31,384,398	2,590,725	28,793,673
4815 Permanent Improvement Ref. Series 2019A	2,072,238	2,072,238	195,250	1,876,988
4817 Permanent Improvement Ref. Series 2020A	42,529,841	42,529,841	3,548,600	38,981,241
4818 Permanent Improvement Ref. Series 2021	3,432,165	3,432,165	541,819	2,890,346
4819 Permanent Improvement Ref. Series 2021A	8,635,930	8,635,930	2,098,225	6,537,705
4820 Permanent Improvement Series 2022A	8,430,666	8,430,666	2,943,419	5,487,247
4821 Permanent Improvement Series 2023A	-	131,303,256	131,303,256	-
4852 Permanent Improvement Ref. Series 2021A - COI	10	10	-	10
4853 Permanent Improvement Series 2022A - COI	180,409	180,409	123,084	57,325
4854 Permanent Improvement Series 2023A - COI	-	360,711	-	360,711
4902 Tax & Subordinate Lien Refunding Series 2012A	1,044	1,044	-	1,044
4903 HC Tax & Sub Lien Hot 2019B	3,446,552	3,446,552	3,444,000	2,552
4905 HC Tax & Sublien Hot Bnd 2022A	5,219,550	5,219,550	5,219,550	-
4906 HC Tax & Sublien Hot Bnd 2022A COI	217,496	217,496	147,059	70,437
4907 HC Tax & Sublien Hot Series 2022	-	34,258,176	34,254,009	4,167
4908 HC Tax & Sublien Hot Series 2022 COI	-	150,310	138,095	12,215
4921 Revenue Refunding Series 2002	16,424,084	16,424,084	16,210,000	214,084
Total General Fund Debt Service	269,866,998	629,000,296	495,798,899	133,201,397
GENERAL FUND OTHER				
2421 Time Payment Fund	353,780	353,780	-	353,780
2701 CAD/RMS Project	1,138,585	1,138,585	507,052	631,533
2705 HC Partnership	849,610	366,482	86,573	279,909
Total General Fund Other	2,341,975	1,858,847	593,625	1,265,222
TOTAL GENERAL FUND	\$ 3,852,154,040	\$ 4,350,088,674	2,984,147,533	\$ 1,365,941,141
OTHER MAJOR FUNDS				
CDBG-DR HARVEY	636,985,573	636,985,573	274,426,894	362,558,679
ARPA	791,536,944	791,536,944	155,736,885	635,800,059
Flood Control - Capital Projects	874,257,005	1,453,226,569	178,036,359	1,275,190,210
Total Other Major Funds	2,302,779,522	2,881,749,086	608,200,138	2,273,548,948
TOTAL GENERAL AND OTHER MAJOR FUNDS	\$ 6,154,933,562	\$ 7,231,837,760	\$ 3,592,347,671	\$ 3,639,490,089

See notes to required supplementary information.

HARRIS COUNTY, TEXAS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

1. 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 is as follows:

	GENERAL FUND
REVENUES AND OTHER SOURCES	
Cash (budgetary) basis	\$ 4,412,425,577
Beginning Cash and Investments	(1,133,408,605)
Accrued in period ended 9/30/2022, received in FYE 2023	(162,031,642)
Entry to eliminate transfers between funds	(197,033,304)
Accrued in FYE 2023, to be received in 2024	213,692,554
Internal special revenue funds	68,683
Revenues and other sources on modified accrual (GAAP) basis	<u>3,133,713,263</u>
EXPENDITURES AND OTHER USES	
Cash (budgetary) basis	2,984,147,533
Incurred during period ended 9/30/2022, paid in FYE 2023	(714,217,154)
Entry to eliminate transfers between funds	(197,033,304)
Incurred during FYE 2023, payable in 2024	735,488,840
Internal special revenue funds	474,340
Expenditures and other uses on modified accrual (GAAP) basis	<u>2,808,860,255</u>
Changes in Fund Balances	<u>\$ 324,853,008</u>

2. ANALYSIS OF SIGNIFICANT EXPENDITURE VARIANCES

In four departments, the Public Improvement Contingency Sub-fund, the Infrastructure Sub-fund, the Mobility Sub-fund and several general fund debt service accounts, there were significant variances between the budgeted amount and actual expenditures.

Four of the departments with significant variances are the Commissioner Precincts, which have a combined positive variance of \$107,737,475. The precinct budgets include capital projects for roads and bridges. These budgets are set at the beginning of the projects and roll year-to-year. Therefore, these variances are anticipated. The other department is General Administration which has a positive variance of \$214,347,763 which is primarily the reserve.

The Public Improvement Contingency Sub-fund has a positive variance of \$183,141,615. These funds are set aside by Commissioners Court to assist with capital projects and for use in unforeseen emergency events.

The Infrastructure Sub-fund has a positive variance of \$240,971,371. These funds are set aside for the study, design, construction, maintenance, repair or operation of roads, streets, highways, or other related facilities. The Mobility Sub-fund has a positive variance of \$354,634,740. These funds are set aside to increase general mobility within the County.

The combined positive variance for all the general fund debt service accounts was \$133,201,397. The County's practice is to have a full year's worth of payments available for tax supported debt. As the tax year and budget year are not the same, there will always be a variance between the budget and actual expenditures. In these cases, the debt payment amounts are high enough to cause a significant variance, and will continue to cause significant variances in the future.

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
TOTAL OPEB LIABILITY						
Service cost	\$ 79,163	\$ 81,736	\$ 251,727	\$ 209,843	\$ 118,068	\$ 105,268
Interest cost	70,460	74,038	69,221	91,781	53,688	128,192
Difference between expected and actual experience	-	-	85,687	-	165,734	-
Effect of assumption changes or inputs	-	733,663	397,977	215,789	(1,461,485)	(117,205)
Benefit payments	(55,161)	(58,457)	(62,087)	(67,710)	(40,931)	(73,614)
Net change in total OPEB liability	94,462	830,980	742,525	449,703	(1,164,926)	42,641
Total OPEB liability, beginning	1,827,096	1,921,558	2,752,538	3,495,063	3,944,766	2,779,840
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>
Covered employee payroll	\$ 1,042,892	\$ 1,112,112	\$ 1,164,474	\$ 1,195,886	\$ 1,214,294	\$ 1,337,993
Total OPEB liability as a % of covered payroll	184.25%	247.51%	300.14%	329.86%	228.93%	210.95%

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 EIGHT MEASUREMENT YEARS
(Amounts in thousands)

	Year Ended December 31							
	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ 131,567	\$ 149,334	\$ 146,841	\$ 148,122	\$ 151,462	\$ 163,444	\$ 199,137	\$ 202,068
Interest on total pension liability	411,525	437,989	468,982	496,916	524,085	553,564	583,779	612,984
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)
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)	(382,112)	(413,279)
Net change in total pension liability	337,800	321,610	355,645	348,433	364,644	\$ 828,541	\$ 396,642	\$ 352,900
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
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>
FIDUCIARY NET POSITION								
Employer contributions	\$ 132,346	\$ 136,391	\$ 142,896	\$ 149,663	\$ 167,499	\$ 182,824	\$ 189,304	\$ 198,225
Member contributions	66,878	68,371	71,869	72,343	77,914	85,012	88,129	88,572
Investment income net of investment expenses	(30,646)	349,499	733,526	(107,132)	908,411	656,508	1,509,284	(477,235)
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)	(382,113)	(413,279)
Administrative expenses	(3,419)	(3,799)	(3,797)	(4,443)	(4,844)	(5,068)	(4,504)	(4,516)
Other	363	(7,961)	(605)	(1,386)	(1,750)	(1,963)	(1,048)	(10,981)
Net change in fiduciary net position	(54,578)	304,281	679,948	(179,507)	825,321	569,537	1,399,052	(619,214)
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
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>
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>
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%
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
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%

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

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

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

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
2014	92,818,576	98,731,288	(5,912,712)	840,350,352	11.7%
2015	106,802,688	110,837,562	(4,034,874)	871,490,916	12.7%
2016	132,345,738	128,702,142	3,643,596	925,999,776	13.9%
2017	132,006,399	137,799,357	(5,792,958)	984,281,203	14.0%
2018	140,449,509	143,768,463	(3,318,954)	1,021,330,992	14.1%
2019	148,112,422	152,053,334	(3,940,912)	1,041,771,836	14.6%
2020	157,570,971	169,342,839	(11,771,868)	1,121,475,025	15.1%
2021	180,814,784	185,368,474	(4,553,690)	1,227,928,655	15.1%
2022 (3)	189,304,375	190,456,110	(1,151,735)	1,261,574,010	15.1%
2023	198,225,380	197,327,647	897,733	1,295,515,500	15.2%

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%

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

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

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

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

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed

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

Remaining amortization period	HC: 18.0 years (based on contribution rate calculated in 12/31/2022 valuation) HCSCC: 0.0 years (based on contribution rate calculated in 12/31/2022 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 - No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: 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, 2023

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 315,809,685	\$ -	\$ 118,290,985	\$ 434,100,670
Investments	21,473,530	-	117,643,107	139,116,637
Receivables:				
Taxes, net	977,246	1,115,829	-	2,093,075
Accounts, net	311,989,562	-	367,142	312,356,704
Leases	28,225	-	-	28,225
Accrued interest	75,543	-	1,152,417	1,227,960
Other, net	25,966,591	1,611	9,100	25,977,302
Due from other funds	88,570,628	-	60,901,934	149,472,562
Prepays and other assets	19,001,019	-	515,398	19,516,417
Advances to other funds	530,000	-	-	530,000
Restricted cash and cash equivalents	4,194,758	139,034,309	-	143,229,067
Long term notes receivable	5,756,926	-	-	5,756,926
Total assets	<u>794,373,713</u>	<u>140,151,749</u>	<u>298,880,083</u>	<u>1,233,405,545</u>
LIABILITIES				
Vouchers payable	45,282,177	-	39,353,055	84,635,232
Accrued payroll	9,914,736	-	268,369	10,183,105
Retainage payable	3,818,880	-	9,088,708	12,907,588
Due to other funds	327,994,900	-	16,575,432	344,570,332
Due to other units	358,570	-	-	358,570
Customer deposits	3,887,186	-	-	3,887,186
Advances from other funds	930,000	-	-	930,000
Unearned revenue	52,369,858	-	5,439,836	57,809,694
Total liabilities	<u>444,556,307</u>	<u>-</u>	<u>70,725,400</u>	<u>515,281,707</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	977,246	1,115,829	-	2,093,075
Unavailable revenue - other	7,636,479	-	150,396	7,786,875
Deferred lease revenues	29,851	-	-	29,851
Total deferred inflows of resources	<u>8,643,576</u>	<u>1,115,829</u>	<u>150,396</u>	<u>9,909,801</u>
FUND BALANCES				
Nonspendable	19,531,019	-	515,398	20,046,417
Restricted	317,786,124	139,035,920	170,974,992	627,797,036
Committed	18,902,468	-	56,513,897	75,416,365
Unassigned	(15,045,781)	-	-	(15,045,781)
Total fund balances	<u>341,173,830</u>	<u>139,035,920</u>	<u>228,004,287</u>	<u>708,214,037</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 794,373,713</u>	<u>\$ 140,151,749</u>	<u>\$ 298,880,083</u>	<u>\$ 1,233,405,545</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
For The Fiscal Year Ended September 30, 2023

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 164,587,853	\$ 123,207,737	\$ -	\$ 287,795,590
Charges for services	71,006,157	-	-	71,006,157
Lease revenue	862,650	-	-	862,650
Intergovernmental	244,933,915	-	5,721,292	250,655,207
Earnings on investments	13,749,112	2,867,201	8,928,162	25,544,475
Miscellaneous	50,456,342	36,948	49,045,261	99,538,551
Total revenues	<u>545,596,029</u>	<u>126,111,886</u>	<u>63,694,715</u>	<u>735,402,630</u>
EXPENDITURES				
Current operating:				
Administration of justice	104,306,531	-	21,842,535	126,149,066
Parks	11,049,140	-	1,461,493	12,510,633
County administration	56,353,158	-	122,376,362	178,729,520
Health and human services	73,962,396	-	3,470,108	77,432,504
Flood control	96,493,031	-	-	96,493,031
Tax administration	1,252,667	-	-	1,252,667
Roads and bridges	907,569	-	2,737,826	3,645,395
Capital outlay	60,723,565	-	178,173,363	238,896,928
Debt Service:				
Principal retirement	1,005,903	-	-	1,005,903
Payment on loans	1,519,019	-	-	1,519,019
Debt issuance costs	-	2,523,984	753,399	3,277,383
Interest and fiscal charges	67,556	45,646,472	-	45,714,028
Total expenditures	<u>407,640,535</u>	<u>48,170,456</u>	<u>330,815,086</u>	<u>786,626,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>137,955,494</u>	<u>77,941,430</u>	<u>(267,120,371)</u>	<u>(51,223,447)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	19,469,820	53,595,181	35,082,530	108,147,531
Transfers out	(89,069,608)	(100,441,231)	(2,526,475)	(192,037,314)
Commercial paper issued	-	-	288,345,000	288,345,000
Sale of capital assets	8,736,028	-	7,240	8,743,268
Refunding of bonds issued	-	307,960,000	-	307,960,000
Premium on bonds issued	-	19,500,032	-	19,500,032
Payments to defease commercial paper	-	(225,000,000)	-	(225,000,000)
Total other financing sources (uses)	<u>(60,863,760)</u>	<u>55,613,982</u>	<u>320,908,295</u>	<u>315,658,517</u>
Net changes in fund balances	77,091,734	133,555,412	53,787,924	264,435,070
Fund balances, beginning	264,082,096	5,480,508	174,216,363	443,778,967
Fund balances, ending	<u>\$ 341,173,830</u>	<u>\$ 139,035,920</u>	<u>\$ 228,004,287</u>	<u>\$ 708,214,037</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, writes 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 commissioner's 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.

JUVENILE CASE MANAGER FEE - 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.

STAR DRUG COURTS - 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 Chapter 59, Texas Code of Criminal Procedure Chapter 18, and Guide to Equitable Sharing for Foreign Counties and Federal, State, and Local Law Enforcement Agencies. Expenditures are for law enforcement purposes and are further defined by the statutes associated with the source of the forfeited funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 169 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 388 federal grants included in these totals.

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2023

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement	Concession Fee
ASSETS								
Cash and cash equivalents	\$ 44,657,275	\$ 13,569,868	\$ 35,235,987	\$ 197,688	\$ -	\$ 6,491,859	\$ 23,021	\$ 7,017,224
Investments	5,884,408	-	2,321,864	13,027	-	427,779	1,517	462,398
Receivables:								
Taxes, net	977,246	-	-	-	-	-	-	-
Accounts, net	6,340	-	-	-	95,020	-	-	14,750
Leases	28,225	-	-	-	-	-	-	-
Accrued interest	262	-	13,580	76	-	2,502	9	2,705
Other	17,238	12,541,892	12,454,988	-	9,278	-	-	111,247
Due from other funds	83,799,205	38,033	382,218	-	-	-	-	-
Prepays and other assets	-	197,404	2,741,396	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	4,194,758	-	-	-	-	-	-
Long term notes receivable	-	5,225,000	-	-	-	-	-	-
Total assets	<u>135,370,199</u>	<u>35,766,955</u>	<u>53,150,033</u>	<u>210,791</u>	<u>104,298</u>	<u>6,922,140</u>	<u>24,547</u>	<u>7,608,324</u>
LIABILITIES								
Vouchers payable	4,738,540	1,159,313	2,129,918	-	95,663	520,553	-	124
Accrued payroll	2,707,485	-	-	-	-	55,786	-	-
Retainage payable	673,502	-	-	-	-	-	-	-
Customer deposits	-	-	-	-	-	-	-	-
Due to other funds	62,073,070	382,218	38,033	-	115,373	-	-	-
Due to other units	358,009	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	436,012	-	-	-	-	-	167
Total liabilities	<u>70,550,606</u>	<u>1,977,543</u>	<u>2,167,951</u>	<u>-</u>	<u>211,036</u>	<u>576,339</u>	<u>-</u>	<u>291</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	977,246	-	-	-	-	-	-	-
Unavailable revenue - other	6,340	4,065,236	150,019	-	37,387	-	-	10,000
Deferred lease revenues	29,851	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>1,013,437</u>	<u>4,065,236</u>	<u>150,019</u>	<u>-</u>	<u>37,387</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
FUND BALANCES								
Nonspendable	-	197,404	2,741,396	-	-	-	-	-
Restricted	63,806,156	29,526,772	48,090,667	210,791	-	6,345,801	24,547	7,598,033
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(144,125)	-	-	-
Total fund balances	<u>63,806,156</u>	<u>29,724,176</u>	<u>50,832,063</u>	<u>210,791</u>	<u>(144,125)</u>	<u>6,345,801</u>	<u>24,547</u>	<u>7,598,033</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 135,370,199</u>	<u>\$ 35,766,955</u>	<u>\$ 53,150,033</u>	<u>\$ 210,791</u>	<u>\$ 104,298</u>	<u>\$ 6,922,140</u>	<u>\$ 24,547</u>	<u>\$ 7,608,324</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
\$ 19,912	\$ 285,514	\$ 202,952	\$ 1,529,034	\$ 228,093	\$ 21,496,238	\$ 52,274	\$ 2,279,057	\$ 20,425,494	\$ 2,133,064
-	18,814	13,373	100,755	15,030	1,415,664	-	150,178	1,345,931	140,550
-	-	-	-	-	-	-	-	-	-
-	-	-	-	202,288	-	-	-	-	90
-	-	-	-	-	-	-	-	-	-
-	110	78	589	88	8,280	-	878	7,873	822
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	474,656	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
19,912	304,438	216,403	1,630,378	445,499	22,920,182	52,274	2,430,113	22,253,954	2,274,526
-	-	-	-	5,533	277,646	-	-	480,382	26,418
-	-	2,919	-	4,171	21,418	-	-	192,508	-
-	-	-	-	-	9,411	-	-	9,545	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	2,919	-	9,704	308,475	-	-	682,435	26,418
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	46,073	-	-	-	-	90
-	-	-	-	-	-	-	-	-	-
-	-	-	-	46,073	-	-	-	-	90
-	-	-	-	-	-	-	-	474,656	-
19,912	304,438	213,484	1,630,378	389,722	22,611,707	52,274	2,430,113	21,096,863	2,248,018
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
19,912	304,438	213,484	1,630,378	389,722	22,611,707	52,274	2,430,113	21,571,519	2,248,018
\$ 19,912	\$ 304,438	\$ 216,403	\$ 1,630,378	\$ 445,499	\$ 22,920,182	\$ 52,274	\$ 2,430,113	\$ 22,253,954	\$ 2,274,526

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2023

	Senate Bill 41 Fees	Justice Court Technology	Child Abuse Prevention	Bail Bond Board	Juvenile Case Manager Fee	Tax Assessor Chapter 19	Star Drug Courts	County & District Technology Fee
ASSETS								
Cash and cash equivalents	\$ 14,727,915	\$ 1,820,357	\$ 144,240	\$ 96,362	\$ 3,463,951	\$ 321	\$ 2,068,868	\$ 542,005
Investments	970,491	119,950	9,505	6,350	228,254	-	136,327	35,715
Receivables:								
Taxes, net	-	-	-	-	-	-	-	-
Accounts, net	2,938	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Accrued Interest	5,675	702	56	37	1,335	-	797	209
Other	-	-	-	-	-	-	-	1
Due from other funds	-	-	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Long term notes receivable	-	-	-	-	-	-	-	-
Total assets	<u>15,707,019</u>	<u>1,941,009</u>	<u>153,801</u>	<u>102,749</u>	<u>3,693,540</u>	<u>321</u>	<u>2,205,992</u>	<u>577,930</u>
LIABILITIES								
Vouchers payable	24,598	-	-	-	-	-	65,918	1
Accrued payroll	199,776	12,960	-	-	58,291	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Customer deposits	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other units	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>224,374</u>	<u>12,960</u>	<u>-</u>	<u>-</u>	<u>58,291</u>	<u>-</u>	<u>65,918</u>	<u>1</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - other	2,938	-	-	-	-	-	-	-
Deferred lease revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>2,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	15,479,707	1,928,049	153,801	102,749	3,635,249	321	2,140,074	577,929
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>15,479,707</u>	<u>1,928,049</u>	<u>153,801</u>	<u>102,749</u>	<u>3,635,249</u>	<u>321</u>	<u>2,140,074</u>	<u>577,929</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,707,019</u>	<u>\$ 1,941,009</u>	<u>\$ 153,801</u>	<u>\$ 102,749</u>	<u>\$ 3,693,540</u>	<u>\$ 321</u>	<u>\$ 2,205,992</u>	<u>\$ 577,930</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
\$ 2,740,782 180,603	\$ 12,755,550 840,523	\$ 1,069,319 70,423	\$ 3,061 202	\$ 102,309 6,742	\$ 6,072,792 400,165	\$ 16,617,430 -	\$ 61,612 4,060	\$ 941,542 62,036	\$ 2,302,233 151,705
-	-	-	-	-	-	-	-	-	-
-	-	597	-	-	2,444,220	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,056	4,916	412	1	39	2,341	-	24	363	887
9,802	-	-	-	-	-	72,381	-	288,033	-
-	-	-	-	-	-	57,555	-	-	-
-	-	-	-	-	107,263	454,732	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,932,243	13,600,989	1,140,751	3,264	109,090	9,026,781	17,202,098	65,696	1,291,974	2,454,825
-	-	-	-	22,232	4,081	788,163	-	126,673	114,965
28,994	-	11,472	-	-	-	-	-	11,831	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	207,390	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
28,994	-	11,472	-	22,232	4,081	995,553	-	138,504	114,965
-	-	-	-	-	-	-	-	-	-
-	-	597	-	-	2,433,069	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	597	-	-	2,433,069	-	-	-	-
-	-	-	-	-	107,263	454,732	-	-	-
2,903,249	13,600,989	1,128,682	3,264	86,858	6,482,368	15,751,813	65,696	1,153,470	2,339,860
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,903,249	13,600,989	1,128,682	3,264	86,858	6,589,631	16,206,545	65,696	1,153,470	2,339,860
\$ 2,932,243	\$ 13,600,989	\$ 1,140,751	\$ 3,264	\$ 109,090	\$ 9,026,781	\$ 17,202,098	\$ 65,696	\$ 1,291,974	\$ 2,454,825

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2023

	Fire Code Fee	Boarding Home Fines & Fees	LEOSE Law Enforcement	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
ASSETS								
Cash and cash equivalents	\$ 11,374,106	\$ 58,973	\$ 459,700	\$ 793,135	\$ 581,090	\$ 1,823,697	\$ 4,464,319	\$ 182
Investments	749,493	3,886	30,292	52,263	-	120,159	294,175	12
Receivables:								
Taxes, net	-	-	-	-	-	-	-	-
Accounts, net	208,320	578,531	-	-	1,108	11,813	-	-
Leases	-	-	-	-	-	-	-	-
Accrued Interest	4,384	23	177	306	-	703	1,721	-
Other	54,710	54,000	-	-	4,069	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Long term notes receivable	-	-	-	-	-	-	-	-
Total assets	12,391,013	695,413	490,169	845,704	586,267	1,956,372	4,760,215	194
LIABILITIES								
Vouchers payable	3,742	-	16,290	-	-	202,871	1,446	-
Accrued payroll	337,290	-	-	415	-	151,228	-	-
Retainage payable	-	-	-	-	-	-	-	-
Customer deposits	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other units	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	341,032	-	16,290	415	-	354,099	1,446	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - other	205,175	630,527	-	-	1,108	11,813	-	-
Deferred lease revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	205,175	630,527	-	-	1,108	11,813	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	11,844,806	64,886	473,879	845,289	585,159	1,590,460	4,758,769	194
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	11,844,806	64,886	473,879	845,289	585,159	1,590,460	4,758,769	194
Total liabilities, deferred inflows of resources, and fund balances	\$ 12,391,013	\$ 695,413	\$ 490,169	\$ 845,704	\$ 586,267	\$ 1,956,372	\$ 4,760,215	\$ 194

(continued)

Supplemental Guardianship	Courthouse Security	Law Library	Pool Permit Fees	County Jury Fund	TIRZ Affordable Housing / Other Restricted Funds	Committed by Commissioners' Court	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants
\$ 1,621,405 106,842	\$ 1,488,450 98,081	\$ 4,018,458 264,742	\$ 205,949 13,558	\$ 1,338,891 88,226	\$ 6,550,976 233,120	\$ 17,699,322 1,166,292	\$ 1,404,924 2,718,050	\$ 12,684,134 -	\$ 4,082,273 -
-	-	-	-	-	-	-	-	-	-
-	230	14,304	-	-	69,184	-	-	42,444	205,751,880
-	-	-	-	-	-	-	-	-	-
625	574	1,548	79	516	1,363	6,822	-	-	-
-	2	827	-	-	289,053	56,722	-	258	-
-	-	-	-	-	-	-	-	5,534	30,105
-	-	123,912	-	-	-	-	-	64,811	2,448,201
-	-	-	-	-	530,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,728,872	1,587,337	4,423,791	219,586	1,427,633	7,673,696	18,929,158	4,122,974	12,797,181	212,312,459
-	1	9,500	-	136	324,961	24,741	38,534	667,409	5,650,296
3,818	131,483	90,412	2,927	-	41,038	-	-	1,733,886	832
-	-	-	-	-	-	1,949	-	-	2,979,017
-	-	-	-	-	-	-	-	-	3,887,186
-	-	-	-	-	-	-	-	310	199,517,096
-	-	-	-	-	-	-	-	561	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	48,031	-	-	10,395,015	278,032
3,818	131,484	99,912	2,927	136	414,030	26,690	38,534	12,797,181	212,312,459
-	-	-	-	-	-	-	-	-	-
-	230	-	-	-	35,877	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	230	-	-	-	35,877	-	-	-	-
-	-	123,912	-	-	530,000	-	-	64,811	2,448,201
1,725,054	1,455,623	4,199,967	216,659	1,427,497	6,693,789	-	4,084,440	-	-
-	-	-	-	-	-	18,902,468	-	-	-
-	-	-	-	-	-	-	-	(64,811)	(2,448,201)
1,725,054	1,455,623	4,323,879	216,659	1,427,497	7,223,789	18,902,468	4,084,440	-	-
\$ 1,728,872	\$ 1,587,337	\$ 4,423,791	\$ 219,586	\$ 1,427,633	\$ 7,673,696	\$ 18,929,158	\$ 4,122,974	\$ 12,797,181	\$ 212,312,459

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
September 30, 2023

	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
ASSETS					
Cash and cash equivalents	\$ 2,500,000	\$ 1,185,849	\$ 12,570,055	\$ 7,528,594	\$ 315,809,685
Investments	-	-	-	-	21,473,530
Receivables:					
Taxes, net	-	-	-	-	977,246
Accounts, net	-	-	3,428,018	99,117,487	311,989,562
Leases	-	-	-	-	28,225
Accrued Interest	-	-	-	-	75,543
Other	-	-	-	2,090	25,966,591
Due from other funds	-	-	312	4,257,666	88,570,628
Prepays and other assets	-	-	12,387,501	1,143	19,001,019
Advances to other funds	-	-	-	-	530,000
Restricted cash and cash equivalents	-	-	-	-	4,194,758
Long term notes receivable	-	-	-	531,926	5,756,926
Total assets	<u>2,500,000</u>	<u>1,185,849</u>	<u>28,385,886</u>	<u>111,438,906</u>	<u>794,373,713</u>
LIABILITIES					
Vouchers payable	-	-	16,239,548	11,521,981	45,282,177
Accrued payroll	-	-	644,634	3,469,162	9,914,736
Retainage payable	-	-	37,724	107,732	3,818,880
Customer deposits	-	-	-	-	3,887,186
Due to other funds	-	-	1,988	65,659,422	327,994,900
Due to other units	-	-	-	-	358,570
Advances from other funds	-	-	405,000	525,000	930,000
Unearned revenue	-	-	11,056,992	30,155,609	52,369,858
Total liabilities	<u>-</u>	<u>-</u>	<u>28,385,886</u>	<u>111,438,906</u>	<u>444,556,307</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	977,246
Unavailable revenue - other	-	-	-	-	7,636,479
Deferred lease revenues	-	-	-	-	29,851
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,643,576</u>
FUND BALANCES					
Nonspendable	-	-	12,387,501	1,143	19,531,019
Restricted	2,500,000	1,185,849	-	-	317,786,124
Committed	-	-	-	-	18,902,468
Unassigned	-	-	(12,387,501)	(1,143)	(15,045,781)
Total fund balances	<u>2,500,000</u>	<u>1,185,849</u>	<u>-</u>	<u>-</u>	<u>341,173,830</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,500,000</u>	<u>\$ 1,185,849</u>	<u>\$ 28,385,886</u>	<u>\$ 111,438,906</u>	<u>\$ 794,373,713</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, 2023

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement	Concession Fee
REVENUES								
Taxes	\$ 112,299,245	\$ -	\$ 52,288,608	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	18,323	84,451	-	-	-	169,654
Intergovernmental	194,273	-	-	-	503,837	-	-	-
Lease revenue	59,134	-	-	-	-	-	-	803,516
Earnings on investments	2,901,631	897,523	1,284,852	8,965	45	435,212	1,106	316,571
Miscellaneous	2,242,143	11,291,020	1,120,464	-	-	39,109	-	-
Total revenues	<u>117,696,426</u>	<u>12,188,543</u>	<u>54,712,247</u>	<u>93,416</u>	<u>503,882</u>	<u>474,321</u>	<u>1,106</u>	<u>1,289,741</u>
EXPENDITURES								
Current operating:								
Administration of justice	-	-	-	2,042	135,499	-	-	122
Parks	-	10,941,089	8,460	-	-	-	-	57,413
County administration	-	-	13,351,593	-	459,201	-	-	2,606
Health and human services	-	-	-	-	-	4,747,516	-	-
Flood control	93,089,614	-	-	-	-	-	-	-
Tax administration	1,252,667	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	651,476	2,324,186	-	-	20,751	-	-	8,835
Debt service:								
Principal retirement	1,005,903	-	-	-	-	-	-	-
Payment on loans	-	1,519,019	-	-	-	-	-	-
Interest and fiscal charges	67,556	-	-	-	-	-	-	-
Total expenditures	<u>96,067,216</u>	<u>14,784,294</u>	<u>13,360,053</u>	<u>2,042</u>	<u>615,451</u>	<u>4,747,516</u>	<u>-</u>	<u>68,976</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,629,210</u>	<u>(2,595,751)</u>	<u>41,352,194</u>	<u>91,374</u>	<u>(111,569)</u>	<u>(4,273,195)</u>	<u>1,106</u>	<u>1,220,765</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	138,628	-	-	-	-	-	-	-
Transfers out	(4,064,500)	-	(25,667,000)	-	-	-	-	-
Sale of capital assets	29,775	8,706,253	-	-	-	-	-	-
Total other financing sources (uses)	<u>(3,896,097)</u>	<u>8,706,253</u>	<u>(25,667,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	17,733,113	6,110,502	15,685,194	91,374	(111,569)	(4,273,195)	1,106	1,220,765
Fund balances, beginning	46,073,043	23,613,674	35,146,869	119,417	(32,556)	10,618,996	23,441	6,377,268
Fund balances, ending	<u>\$ 63,806,156</u>	<u>\$ 29,724,176</u>	<u>\$ 50,832,063</u>	<u>\$ 210,791</u>	<u>(\$144,125)</u>	<u>\$ 6,345,801</u>	<u>\$ 24,547</u>	<u>\$ 7,598,033</u>

(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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	154	-	509,326	12,582,811	4,920	134,620	10,458,134	-
-	-	-	439,934	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
149	13,704	9,836	67,850	10,499	714,583	2,587	105,766	946,984	19,744
-	-	-	-	279,885	-	2,850	-	598	925,880
149	13,704	9,990	507,784	799,710	13,297,394	10,357	240,386	11,405,716	945,624
-	-	12,430	-	661,473	1,954,213	-	-	2,510,774	22,055
-	-	-	-	-	-	-	-	-	13,769
-	-	-	395,016	-	1,755	-	-	6,028,133	58,361
-	-	20,427	-	-	-	-	-	-	342,797
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	100,606	40,018
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	32,857	395,016	661,473	1,955,968	-	-	8,639,513	477,000
149	13,704	(22,867)	112,768	138,237	11,341,426	10,357	240,386	2,766,203	468,624
-	-	-	-	-	-	-	-	109,281	-
-	-	-	-	-	-	-	-	-	(355,000)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	109,281	(355,000)
149	13,704	(22,867)	112,768	138,237	11,341,426	10,357	240,386	2,875,484	113,624
19,763	290,734	236,351	1,517,610	251,485	11,270,281	41,917	2,189,727	18,696,035	2,134,394
\$ 19,912	\$ 304,438	\$ 213,484	\$ 1,630,378	\$ 389,722	\$ 22,611,707	\$ 52,274	\$ 2,430,113	\$ 21,571,519	\$ 2,248,018

(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, 2023

	Senate Bill 41 Fees	Justice Court Technology	Child Abuse Prevention	Bail Bond Board	Juvenile Case Manager Fee	Tax Assessor Chapter 19	Star Drug Courts	County & District Technology Fee
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	13,141,042	443,681	10,609	10,507	554,517	-	111,800	20,017
Intergovernmental	-	-	-	-	-	501,088	-	-
Lease revenue	-	-	-	-	-	-	-	-
Earnings on investments	523,737	103,933	6,683	4,911	171,224	91	104,271	26,456
Miscellaneous	-	-	-	-	149	-	-	-
Total revenues	<u>13,664,779</u>	<u>547,614</u>	<u>17,292</u>	<u>15,418</u>	<u>725,890</u>	<u>501,179</u>	<u>216,071</u>	<u>46,473</u>
EXPENDITURES								
Current operating:								
Administration of justice	4,028,048	724,435	-	25,372	-	-	360,508	20,662
Parks	-	-	-	-	-	-	-	-
County administration	2,325,044	323,077	-	-	-	1,001,088	-	-
Health and human services	-	-	-	-	806,543	-	-	-
Flood Control	-	-	-	-	-	-	-	-
Tax administration	-	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	-	78,482	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Payment on loans	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>6,353,092</u>	<u>1,125,994</u>	<u>-</u>	<u>25,372</u>	<u>806,543</u>	<u>1,001,088</u>	<u>360,508</u>	<u>20,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,311,687</u>	<u>(578,380)</u>	<u>17,292</u>	<u>(9,954)</u>	<u>(80,653)</u>	<u>(499,909)</u>	<u>(144,437)</u>	<u>25,811</u>
OTHER FINANCING SOURCES (USES)								
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	7,311,687	(578,380)	17,292	(9,954)	(80,653)	(499,909)	(144,437)	25,811
Fund balances, beginning	8,168,020	2,506,429	136,509	112,703	3,715,902	500,230	2,284,511	552,118
Fund balances, ending	<u>\$ 15,479,707</u>	<u>\$ 1,928,049</u>	<u>\$ 153,801</u>	<u>\$ 102,749</u>	<u>\$ 3,635,249</u>	<u>\$ 321</u>	<u>\$ 2,140,074</u>	<u>\$ 577,929</u>

(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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,695,250	-	571,205	-	-	-	132,910	-	36,743	2,206,756
-	3,781,652	-	-	-	-	89,075	-	1,235,879	-
-	-	-	-	-	-	-	-	-	-
110,901	606,775	55,409	135	5,843	76,634	811,834	2,957	66,347	83,910
-	-	-	-	1,000	11,767,446	2,760,981	-	6,944	-
1,806,151	4,388,427	626,614	135	6,843	11,844,080	3,794,800	2,957	1,345,913	2,290,666
810,244	-	-	-	45,601	-	8,274,323	-	-	1,185,668
-	-	-	-	-	-	-	-	-	-
-	-	-	12,705	-	6,838,285	74,877	-	-	-
-	-	702,660	-	-	-	-	-	1,285,252	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	10,540	-	22,232	92,527	945,569	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
810,244	-	713,200	12,705	67,833	6,930,812	9,294,769	-	1,285,252	1,185,668
995,907	4,388,427	(86,586)	(12,570)	(60,990)	4,913,268	(5,499,969)	2,957	60,661	1,104,998
-	-	-	-	-	667	-	-	-	-
-	(4,400,000)	-	-	-	-	(23,831)	-	(279,814)	-
-	-	-	-	-	-	-	-	-	-
-	(4,400,000)	-	-	-	667	(23,831)	-	(279,814)	-
995,907	(11,573)	(86,586)	(12,570)	(60,990)	4,913,935	(5,523,800)	2,957	(219,153)	1,104,998
1,907,342	13,612,562	1,215,268	15,834	147,848	1,675,696	21,730,345	62,739	1,372,623	1,234,862
\$ 2,903,249	\$ 13,600,989	\$ 1,128,682	\$ 3,264	\$ 86,858	\$ 6,589,631	\$ 16,206,545	\$ 65,696	\$ 1,153,470	\$ 2,339,860

(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, 2023

	Fire Code Fee	Boarding Home Fines & Fees	LEOSE Law Enforcement	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	12,651,320	37,733	4,572	-	42,980	4,296,965	2,547,710	54
Intergovernmental	-	-	554,527	5,000	-	-	-	-
Lease revenue	-	-	-	-	-	-	-	-
Earnings on investments	375,474	1,911	20,242	37,306	4,166	76,048	202,111	8
Miscellaneous	194,052	-	-	162,737	-	8,606	-	-
Total revenues	13,220,846	39,644	579,341	205,043	47,146	4,381,619	2,749,821	62
EXPENDITURES								
Current operating:								
Administration of justice	5,389,700	-	339,080	-	132	-	1,773,390	-
Parks	-	-	-	-	-	-	-	-
County administration	562,775	-	-	-	-	-	-	-
Health and human services	-	-	-	116,733	-	3,920,862	-	-
Flood Control	-	-	-	-	-	-	-	-
Tax administration	-	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-	-
Capital outlay	172,075	-	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Payment on loans	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	6,124,550	-	339,080	116,733	132	3,920,862	1,773,390	-
Excess (deficiency) of revenues over (under) expenditures	7,096,296	39,644	240,261	88,310	47,014	460,757	976,431	62
OTHER FINANCING SOURCES (USES)								
Transfers in	1,170	-	-	2,778	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,170	-	-	2,778	-	-	-	-
Net changes in fund balances	7,097,466	39,644	240,261	91,088	47,014	460,757	976,431	62
Fund balances, beginning	4,747,340	25,242	233,618	754,201	538,145	1,129,703	3,782,338	132
Fund balances, ending	\$ 11,844,806	\$ 64,886	\$ 473,879	\$ 845,289	\$ 585,159	\$ 1,590,460	\$ 4,758,769	\$ 194

(continued)

Supplemental Guardianship	Courthouse Security	Law Library	Pool Permit Fees	County Jury Fund	TIRZ Affordable Housing/Other Restricted Funds	Committed by Commissioners' Court	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302,310	3,094,330	3,558,482	-	1,030,458	10	525,730	-	-	-
-	-	-	-	-	638,293	12,625	-	26,545,748	54,440,590
-	-	-	-	-	-	-	-	-	-
75,293	55,401	153,896	7,931	47,739	381,048	671,872	127,880	596,398	180,765
-	-	29,779	144,400	-	1,734,920	8,567,692	5,243,258	-	278,188
377,603	3,149,731	3,742,157	152,331	1,078,197	2,754,271	9,777,919	5,371,138	27,142,146	54,899,543
-	2,509,182	2,013,505	-	308,075	-	8,146	-	30,371,831	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	47,788	4,733,635	-	-
185,315	-	-	78,326	-	3,276,339	546,732	-	-	-
-	-	-	-	-	-	-	-	-	3,403,417
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	9,423	-	-	-	194,637	-	19,328	47,713,312
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
185,315	2,509,182	2,022,928	78,326	308,075	3,276,339	797,303	4,733,635	30,391,159	51,116,729
192,288	640,549	1,719,229	74,005	770,122	(522,068)	8,980,616	637,503	(3,249,013)	3,782,814
-	-	-	-	-	-	-	-	3,257,292	7,284,853
-	-	-	-	-	(2,769,683)	(757)	-	(8,279)	(11,067,667)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	(2,769,683)	(757)	-	3,249,013	(3,782,814)
192,288	640,549	1,719,229	74,005	770,122	(3,291,751)	8,979,859	637,503	-	-
1,532,766	815,074	2,604,650	142,654	657,375	10,515,540	9,922,609	3,446,937	-	-
\$ 1,725,054	\$ 1,455,623	\$ 4,323,879	\$ 216,659	\$ 1,427,497	\$ 7,223,789	\$ 18,902,468	\$ 4,084,440	\$ -	\$ -

(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, 2023

	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 164,587,853
Charges for services	-	-	-	16,073	71,006,157
Intergovernmental	-	-	25,317,269	130,674,125	244,933,915
Lease revenue	-	-	-	-	862,650
Earnings on investments	-	-	162,718	71,247	13,749,112
Miscellaneous	-	-	-	3,654,241	50,456,342
Total revenues	-	-	25,479,987	134,415,686	545,596,029
EXPENDITURES					
Current operating:					
Administration of justice	-	-	11,953,068	28,866,953	104,306,531
Parks	-	-	-	28,409	11,049,140
County administration	-	7,933	7,326,593	12,802,693	56,353,158
Health and human services	-	-	3,708,552	54,224,342	73,962,396
Flood Control	-	-	-	-	96,493,031
Tax administration	-	-	-	-	1,252,667
Road and Bridges	-	-	865,270	42,299	907,569
Capital outlay	-	-	313,647	8,005,921	60,723,565
Debt service:					
Principal retirement	-	-	-	-	1,005,903
Payment on loans	-	-	-	-	1,519,019
Interest and fiscal charges	-	-	-	-	67,556
Total expenditures	-	7,933	24,167,130	103,970,617	407,640,535
Excess (deficiency) of revenues over (under) expenditures	-	(7,933)	1,312,857	30,445,069	137,955,494
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	476,432	8,198,719	19,469,820
Transfers out	-	-	(1,789,289)	(38,643,788)	(89,069,608)
Sale of capital assets	-	-	-	-	8,736,028
Total other financing sources (uses)	-	-	(1,312,857)	(30,445,069)	(60,863,760)
Net changes in fund balances	-	(7,933)	-	-	77,091,734
Fund balances, beginning	2,500,000	1,193,782	-	-	264,082,096
Fund balances, ending	\$ 2,500,000	\$ 1,185,849	\$ -	\$ -	\$ 341,173,830
					(concluded)

**HARRIS COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

**SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 217,463,592	\$ 316,277,614	\$ 73,068,390	\$ (243,209,224)
Revenues and Transfers In:				
Taxes	180,722,154	180,722,154	166,722,339	(13,999,815)
Charges for Services	50,786,995	61,864,258	72,070,262	10,206,004
Forfeitures	-	100,461	139,147	38,686
Lease & User Fees	1,041,001	1,041,001	878,507	(162,494)
Intergovernmental	1,124,641,754	2,181,062,584	271,263,744	(1,909,798,840)
Earnings on investments	349,134	413,407	12,402,105	11,988,698
Miscellaneous	7,146,398	33,215,645	37,941,626	4,725,981
Other - Transfers In	233,103,143	300,609,245	75,066,688	(225,542,557)
Total Revenues and Transfers In	<u>1,597,790,579</u>	<u>2,759,028,755</u>	<u>636,484,418</u>	<u>(2,122,544,337)</u>
Total Available Resources	<u>\$ 1,815,254,171</u>	<u>\$ 3,075,306,369</u>	<u>\$ 709,552,808</u>	<u>\$ (2,365,753,561)</u>

**HARRIS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Flood Control	\$ 214,761,328	\$ 214,761,328	\$ 99,321,967	\$ 115,439,361
Sports & Convention Corporation	10,414,740	10,414,740	8,713,986	1,700,754
Hotel Occupancy Tax Revenue	66,273,770	66,273,770	40,496,771	25,776,999
District Court Records Archive	120,899	120,899	45,487	75,412
Port Security Program	1,239,231	1,970,656	584,295	1,386,361
DSRIP Programs	17,245,231	17,245,532	4,752,007	12,493,525
Deed Restriction Enforcement	23,642	23,642	-	23,642
Concession Fee	7,364,556	7,416,301	68,855	7,347,446
Care For Elders	15,662	15,662	-	15,662
Child Support Enforcement	293,202	293,202	-	293,202
Family Protection	222,586	222,586	34,071	188,515
Probate Court Support	2,178,693	2,178,693	437,908	1,740,785
Appellate Judicial System	524,403	854,575	660,529	194,046
County Attorney Administration	10,485,573	21,485,573	1,774,522	19,711,051
District Attorney Administration	43,879	43,879	-	43,879
Justice Court Courthouse Security	2,295,400	2,295,400	-	2,295,400
Records Management	32,433,808	32,239,337	8,811,709	23,427,628
Donation Fund	2,190,435	3,100,326	817,801	2,282,525
Senate Bill 41 Fees	18,224,537	18,224,537	6,335,025	11,889,512
Justice Court Technology	2,916,503	2,916,503	1,128,955	1,787,548
Child Abuse Prevention	147,958	147,958	-	147,958
Bail Bond Board	129,100	129,100	25,372	103,728
Juvenile Case Manager Fee	4,287,976	4,287,976	797,855	3,490,121
Tax Assessor Chapter 19	1,200,230	1,200,230	1,001,088	199,142
Star Drug Courts	2,494,681	2,494,681	348,144	2,146,537
County & District Technology Fee	663,122	663,122	20,662	642,460
DA DWI Pre-Trial Intervention Program	2,894,769	2,894,769	819,584	2,075,185
Gulf of Mexico Energy Security Act	13,725,841	17,507,493	4,400,000	13,107,493
Veterinary Public Health	2,559,067	2,559,067	718,101	1,840,966
Environmental Programs	15,005	15,005	12,705	2,300
Environmental Enforcement	154,333	159,333	45,602	113,731
Election Services	1,518,847	10,993,977	7,193,537	3,800,440
Law Enforcement Forfeited Fund	21,663,533	22,778,102	9,134,056	13,644,046
Criminal Courts Audio/Visual	63,270	63,270	-	63,270
Medicaid Admin Claim Reimbursement	4,066,676	4,071,567	1,720,532	2,351,035
Dispute Resolution	2,942,063	2,942,063	1,216,677	1,725,386
Fire Code Fee	12,682,242	14,338,167	6,190,757	8,147,410
Boarding Home Fines & Fees	207,490	216,891	-	216,891
LEOSE - Law Enforcement	345,386	610,573	347,192	263,381
Library Contribution Fund	856,457	856,457	142,177	714,280
Juvenile Probation Fee	562,415	562,415	133	562,282
Food Permit Fees	5,968,323	5,993,141	3,847,313	2,145,828
Court Reporter Services	6,063,100	6,063,100	2,046,283	4,016,817
Supplemental Guardianship	1,880,923	1,880,923	182,779	1,698,144
Courthouse Security	2,734,654	2,734,654	2,504,166	230,488
Law Library	5,596,639	5,596,639	2,097,316	3,499,323

**HARRIS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Pool Permit Fees	247,735	247,735	75,399	172,336
County Jury Fund	398,882	881,222	308,074	573,148
TIRZ Affordable Housing/Other Restricted Funds	5,854,646	10,122,689	5,731,874	4,390,815
Committed by Commissioners' Court	9,929,125	18,738,957	805,225	17,933,732
Harris County Redevelopment Authority	5,470,646	5,470,646	4,726,326	744,320
Harris County Juvenile Board	36,798,246	37,592,874	29,599,755	7,993,119
Flood Control Grants	862,556,537	994,307,642	65,704,023	928,603,619
Riverside Hospital Qatar	2,500,000	2,500,000	-	2,500,000
Riverside Hospital Other	1,193,782	1,193,782	7,933	1,185,849
Harris County State & Local Grants	69,010,640	80,308,792	41,921,295	38,387,497
Harris County Federal & Other Grants	336,601,754	1,410,084,216	215,838,068	1,194,246,148
Total Special Revenue Fund	<u>\$ 1,815,254,171</u>	<u>\$ 3,075,306,369</u>	<u>\$ 583,513,891</u>	<u>\$ 2,491,792,478</u>

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HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
September 30, 2023

	<u>Roads</u>	<u>Flood Control</u>	<u>Total</u>
ASSETS			
Restricted cash and cash equivalents	\$ 54,512,503	\$ 84,521,806	\$ 139,034,309
Taxes receivable, net	727,825	388,004	1,115,829
Other receivables	754	857	1,611
Total assets	<u>55,241,082</u>	<u>84,910,667</u>	<u>140,151,749</u>
LIABILITIES			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	727,825	388,004	1,115,829
Total deferred inflows of resources	<u>727,825</u>	<u>388,004</u>	<u>1,115,829</u>
FUND BALANCES			
Restricted	54,513,257	84,522,663	139,035,920
Total fund balances	<u>54,513,257</u>	<u>84,522,663</u>	<u>139,035,920</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 55,241,082</u>	 <u>\$ 84,910,667</u>	 <u>\$ 140,151,749</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, 2023

	Roads	Flood Control	Total
REVENUES			
Taxes - property	\$ 67,570,433	\$ 55,637,304	\$ 123,207,737
Earnings on investments	1,657,508	1,209,693	2,867,201
Miscellaneous	6,213	30,735	36,948
Total revenues	<u>69,234,154</u>	<u>56,877,732</u>	<u>126,111,886</u>
EXPENDITURES			
Debt service:			
Debt issuance costs	664,519	1,859,465	2,523,984
Interest and fiscal charges	17,861,536	27,784,936	45,646,472
Total expenditures	<u>18,526,055</u>	<u>29,644,401</u>	<u>48,170,456</u>
Excess (deficiency) of revenue over (under) expenditures	<u>50,708,099</u>	<u>27,233,331</u>	<u>77,941,430</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	190,418	53,404,763	53,595,181
Transfers out	(100,441,231)	-	(100,441,231)
Refunding bonds issued	96,560,000	211,400,000	307,960,000
Premium on bonds issued	4,556,508	14,943,524	19,500,032
Payments to defease commercial paper	-	(225,000,000)	(225,000,000)
Total other financing sources (uses)	<u>865,695</u>	<u>54,748,287</u>	<u>55,613,982</u>
Net changes in fund balances	51,573,794	81,981,618	133,555,412
Fund balances, beginning	2,939,463	2,541,045	5,480,508
Fund balances, ending	<u><u>\$ 54,513,257</u></u>	<u><u>\$ 84,522,663</u></u>	<u><u>\$ 139,035,920</u></u>

HARRIS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Beginning Cash and Investments	\$ 120,290,402	\$ 121,074,754	\$ 6,399,839	\$ (114,674,915)
Revenues and Transfers In:				
Taxes	139,237,376	139,237,376	123,256,335	(15,981,041)
Earnings on investments	392,025	392,848	2,870,819	2,477,971
Miscellaneous	44,598	44,598	36,948	(7,650)
Other	46,636,240	642,713,181	649,727,948	7,014,767
Total Revenues and Transfers In	186,310,239	782,388,003	775,892,050	(6,495,953)
Total Available Resources	\$ 306,600,641	\$ 903,462,757	\$ 782,291,889	\$ (121,170,868)

HARRIS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Roads				
Road Refunding Series 2010A	\$ 13,440,466	\$ 13,440,466	\$ 516,775	\$ 12,923,691
Road Refunding Series 2012B	12,890,894	12,890,894	146,700	12,744,194
Road Refunding Series 2014A	10,295,786	10,295,786	3,363,750	6,932,036
Road Refunding Series 2015A	15,265,815	15,265,815	5,027,250	10,238,565
Road Refunding Series 2017A	11,631,710	11,631,710	755,350	10,876,360
Road Refunding Series 2019A	17,653,393	17,653,393	106,375	17,547,018
Road Refunding Series 2021	10,866,185	10,866,185	997,235	9,868,950
Road Refunding Series 2022A	31,621,181	31,621,181	7,464,875	24,156,306
Road Refunding Series 2023A	-	101,116,508	101,116,508	-
Road Refunding Series COI 2022A	465,271	465,271	316,750	148,521
Road Refunding Series COI 2023A	-	299,460	-	299,460
Total Roads	<u>124,130,701</u>	<u>225,546,669</u>	<u>119,811,568</u>	<u>105,735,101</u>
Commercial Paper Series C	884,770	43,923,171	43,823,710	99,461
Flood Control				
Flood Control Improvement Refunding Bond 2014	2,794,929	2,794,929	905,000	1,889,929
Flood Control Contract Tax Bond 2014A	4,368,341	4,368,341	1,455,625	2,912,716
Flood Control Contract Tax Bond 2014B	1,073,828	1,073,828	356,020	717,808
Flood Control Improvement Refunding Bond 2015A	3,276,177	3,276,177	1,055,025	2,221,152
Flood Control Contract Tax Bond 2015B	2,104,705	2,104,705	701,075	1,403,630
Flood Control Contract Tax Bond 2017A	11,513,386	11,513,386	3,837,400	7,675,986
Flood Control Contract Tax Refunding Ser 2019A	66,124,178	66,124,178	990,500	65,133,678
Flood Control Improvement Refunding 2020A	27,483,916	27,483,916	4,920,875	22,563,041
Flood Control Improvement Refunding 2021A	26,390,364	26,390,364	5,260,575	21,129,789
Flood Control Improvement Refunding 2022A	32,782,336	32,782,336	5,496,980	27,285,356
Flood Control Improvement Refunding 2023A	-	226,343,524	226,343,524	-
Flood Control Commercial Paper Series H	2,949,894	223,949,894	223,410,899	538,995
Flood Control Commercial Paper Series H2	712,942	4,712,942	4,459,926	253,016
Flood Control Contract Tax Refunding COI 2020A	2,797	2,797	-	2,797
Flood Control Improvement Refunding Bond COI 2021A	7,377	7,377	-	7,377
Flood Control Improvement Refunding Bond COI 2022A	-	535,376	535,376	-
Flood Control Improvement Refunding Bond COI 2023A	-	528,847	513,806	15,041
Total Flood Control	<u>181,585,170</u>	<u>633,992,917</u>	<u>480,242,606</u>	<u>153,750,311</u>
Total Debt Service Funds	<u>\$ 306,600,641</u>	<u>\$ 903,462,757</u>	<u>\$ 643,877,884</u>	<u>\$ 259,584,873</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.

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
September 30, 2023

	<u>Roads</u>	<u>Permanent Improvements</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 67,727,629	\$ 50,563,356	\$ 118,290,985
Investments	116,990,600	652,507	117,643,107
Accounts receivable, net	150,396	216,746	367,142
Accrued interest receivable	1,148,601	3,816	1,152,417
Other receivables, net	9,100	-	9,100
Due from other funds	30,411,437	30,490,497	60,901,934
Prepays and other assets	<u>274,571</u>	<u>240,827</u>	<u>515,398</u>
Total assets	<u>216,712,334</u>	<u>82,167,749</u>	<u>298,880,083</u>
LIABILITIES			
Vouchers payable	11,119,650	28,233,405	39,353,055
Accrued payroll	-	268,369	268,369
Retainage payable	3,903,203	5,185,505	9,088,708
Due to other funds	12,379,917	4,195,515	16,575,432
Unearned revenue	<u>2,009,739</u>	<u>3,430,097</u>	<u>5,439,836</u>
Total liabilities	<u>29,412,509</u>	<u>41,312,891</u>	<u>70,725,400</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - other	<u>150,396</u>	<u>-</u>	<u>150,396</u>
Total deferred inflows of resources	<u>150,396</u>	<u>-</u>	<u>150,396</u>
FUND BALANCES			
Nonspendable	274,571	240,827	515,398
Restricted	140,882,747	30,092,245	170,974,992
Committed	<u>45,992,111</u>	<u>10,521,786</u>	<u>56,513,897</u>
Total fund balance	<u>187,149,429</u>	<u>40,854,858</u>	<u>228,004,287</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 216,712,334</u>	<u>\$ 82,167,749</u>	<u>\$ 298,880,083</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, 2023

	Roads	Permanent Improvements	Total
REVENUES			
Intergovernmental	\$ 5,721,292	\$ -	\$ 5,721,292
Earnings on investments	7,704,182	1,223,980	8,928,162
Miscellaneous	45,859,180	3,186,081	49,045,261
Total revenues	<u>59,284,654</u>	<u>4,410,061</u>	<u>63,694,715</u>
EXPENDITURES			
Parks	297,474	1,164,019	1,461,493
County administration	30,595,004	91,781,358	122,376,362
Roads and bridges	1,733,687	1,004,139	2,737,826
Administration of justice	-	21,842,535	21,842,535
Health and human services	-	3,470,108	3,470,108
Capital outlay	83,643,545	94,529,818	178,173,363
Debt service:			
Debt issuance costs	263,247	490,152	753,399
Total expenditures	<u>116,532,957</u>	<u>214,282,129</u>	<u>330,815,086</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,248,303)</u>	<u>(209,872,068)</u>	<u>(267,120,371)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	542,806	34,539,724	35,082,530
Transfers out	(2,298,838)	(227,637)	(2,526,475)
Commercial paper issued	69,620,000	218,725,000	288,345,000
Sale of capital assets	-	7,240	7,240
Total other financing sources (uses)	<u>67,863,968</u>	<u>253,044,327</u>	<u>320,908,295</u>
Net change in fund balances	10,615,665	43,172,259	53,787,924
Fund balances, beginning	176,533,764	(2,317,401)	174,216,363
Fund balances, ending	<u>\$ 187,149,429</u>	<u>\$ 40,854,858</u>	<u>\$ 228,004,287</u>

**HARRIS COUNTY, TEXAS
CAPITAL PROJECTS FUND
SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Fiscal Year Ended September 30, 2023**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Beginning Cash and Investments	\$ 285,412,415	\$ 214,152,690	\$ 195,344,022	\$ (18,808,668)
Revenues and Transfers In:				
Earnings on investments	-	3,931,882	7,420,777	3,488,895
Miscellaneous	-	50,329,579	52,508,298	2,178,719
Intergovernmental	-	7,688,724	5,584,227	(2,104,497)
Other Transfers In & Other Financing Sources	977,300,000	1,488,162,166	323,427,529	(1,164,734,637)
Total Revenues and Transfers In	<u>977,300,000</u>	<u>1,550,112,351</u>	<u>388,940,831</u>	<u>(1,161,171,520)</u>
Total Available Resources	<u>\$ 1,262,712,415</u>	<u>\$ 1,764,265,041</u>	<u>\$ 584,284,853</u>	<u>\$ (1,179,980,188)</u>

**HARRIS COUNTY, TEXAS
CAPITAL PROJECTS FUND
SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET AND ACTUAL - BUDGETARY BASIS
HARRIS COUNTY, TEXAS**

For The Fiscal Year Ended September 30, 2023

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Roads				
METRO Street Improvement	\$ 1,245,660	\$ 1,300,813	\$ 6,679	\$ 1,294,134
METRO Designated Projects	120,055,531	160,976,270	14,453,960	146,522,310
Road Capital Projects	44,213,721	56,640,067	9,049,643	47,590,424
Road Refunding 2004B	110,073	50,007	24,036	25,971
Road Refunding 2006B	5,521,136	5,794,183	269,628	5,524,555
Commercial Paper Series C	307,587,276	421,031,150	89,446,735	331,584,415
Total Roads	<u>478,733,397</u>	<u>645,792,490</u>	<u>113,250,681</u>	<u>532,541,809</u>
Permanent Improvements				
Buildings/Parks/Library Projects	9,191,888	9,768,090	1,998,391	7,769,699
NRG Park Project Series 2022	-	33,653,734	8,028,719	25,625,015
Commercial Paper Series A-1	92,220,208	112,171,776	38,954,363	73,217,413
Commercial Paper Series B	30,298,019	60,171,781	687,756	59,484,025
Commercial Paper Series D	194,118,877	241,073,430	67,297,499	173,775,931
Commercial Paper Series D2	176,733,264	336,235,334	47,737,402	288,497,932
Commercial Paper Series D3	202,676,742	246,656,980	52,261,681	194,395,299
Commercial Paper Series J1	78,740,020	78,741,426	173,493	78,567,933
Total Permanent Improvements	<u>783,979,018</u>	<u>1,118,472,551</u>	<u>217,139,304</u>	<u>901,333,247</u>
Total Capital Projects Funds	<u>\$ 1,262,712,415</u>	<u>\$ 1,764,265,041</u>	<u>\$ 330,389,985</u>	<u>\$ 1,433,875,056</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, 2023

	Parking Facilities	Sheriff's Commissary	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 24,690,101	\$ 20,164,334	\$ 44,854,435
Investments	1,626,946	16,767	1,643,713
Accounts receivable, net	-	381,021	381,021
Accrued interest receivable	9,516	98	9,614
Other receivables	396,328	136,630	532,958
Total current assets	<u>26,722,891</u>	<u>20,698,850</u>	<u>47,421,741</u>
Noncurrent assets:			
Land and construction in progress	3,963,598	289,341	4,252,939
Land improvements	2,400,604	-	2,400,604
Buildings	22,732,391	155,000	22,887,391
Equipment	109,049	5,928,610	6,037,659
Accumulated depreciation	<u>(13,522,434)</u>	<u>(5,442,390)</u>	<u>(18,964,824)</u>
Total noncurrent assets	<u>15,683,208</u>	<u>930,561</u>	<u>16,613,769</u>
Total assets	<u>42,406,099</u>	<u>21,629,411</u>	<u>64,035,510</u>
LIABILITIES			
Current liabilities:			
Vouchers payable	477,456	462,884	940,340
Accrued payroll	31,643	47,790	79,433
Unearned revenue	-	5,315	5,315
Current portion of long-term liabilities	<u>8,569</u>	<u>18,144</u>	<u>26,713</u>
Total current liabilities	<u>517,668</u>	<u>534,133</u>	<u>1,051,801</u>
Noncurrent liabilities:			
Noncurrent portion of compensatory time payable	<u>8,527</u>	<u>18,054</u>	<u>26,581</u>
Total noncurrent liabilities	<u>8,527</u>	<u>18,054</u>	<u>26,581</u>
Total liabilities	<u>526,195</u>	<u>552,187</u>	<u>1,078,382</u>
NET POSITION			
Net investment in capital assets	15,683,208	930,561	16,613,769
Unrestricted	<u>26,196,696</u>	<u>20,146,663</u>	<u>46,343,359</u>
Total net position	<u>\$ 41,879,904</u>	<u>\$ 21,077,224</u>	<u>\$ 62,957,128</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
For The Fiscal Year Ended September 30, 2023

	Parking Facilities	Sheriff's Commissary	Total
OPERATING REVENUES			
Sales	\$ -	\$ 12,516,498	\$ 12,516,498
User fees	5,261,056	-	5,261,056
Miscellaneous	-	151,538	151,538
Total operating revenues	<u>5,261,056</u>	<u>12,668,036</u>	<u>17,929,092</u>
OPERATING EXPENSES			
Salaries	94,579	548,106	642,685
Materials and supplies	-	1,462,482	1,462,482
Services and fees	3,509,784	2,556,692	6,066,476
Utilities	146,560	-	146,560
Depreciation	643,152	159,440	802,592
Total operating expenses	<u>4,394,075</u>	<u>4,726,720</u>	<u>9,120,795</u>
 Operating income (loss)	 <u>866,981</u>	 <u>7,941,316</u>	 <u>8,808,297</u>
NONOPERATING REVENUES (EXPENSES)			
Interest revenue (expense)	1,121,529	991,256	2,112,785
Gain (loss) on sale of capital asset	-	3,390	3,390
Total nonoperating revenue (expenses)	<u>1,121,529</u>	<u>994,646</u>	<u>2,116,175</u>
 Income (loss) before transfers	 <u>1,988,510</u>	 <u>8,935,962</u>	 <u>10,924,472</u>
 Change in net position	 1,988,510	 8,935,962	 10,924,472
 Net position, beginning	 39,891,394	 12,141,262	 52,032,656
Net position, ending	<u>\$ 41,879,904</u>	<u>\$ 21,077,224</u>	<u>\$ 62,957,128</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For The Fiscal Year Ended September 30, 2023

	Parking Facilities	Sheriff's Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 5,906,568	\$ 5,356,722	\$ 11,263,290
Payments to employees	(56,516)	(547,061)	(603,577)
Payments to vendors	(3,516,997)	(4,882,023)	(8,399,020)
Net cash provided by (used for) operating activities	<u>2,333,055</u>	<u>(72,362)</u>	<u>2,260,693</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	-	(285,953)	(285,953)
Net cash used for capital and related financing activities	<u>-</u>	<u>(285,953)</u>	<u>(285,953)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	-	(5,649,935)	(5,649,935)
Proceeds from sales and maturities of investments	-	12,600,000	12,600,000
Interest received	12,346,157	1,178,256	13,524,413
Net cash provided by (used for) investing activities	<u>12,346,157</u>	<u>8,128,321</u>	<u>20,474,478</u>
Net change in cash and cash equivalents	14,679,212	7,770,006	22,449,218
Cash and cash equivalents, beginning	10,010,889	12,394,328	22,405,217
Cash and cash equivalents, ending	<u>\$ 24,690,101</u>	<u>\$ 20,164,334</u>	<u>\$ 44,854,435</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:			
Operating income (loss)	\$ 866,981	\$ 7,941,316	\$ 8,808,297
Adjustment to reconcile operating gain (loss) to net cash provided by (used for) operating activities:			
Depreciation/amortization	643,152	159,440	802,592
Change in current assets and liabilities:			
Receivables, net	645,512	(386,517)	258,995
Vouchers payable and accrued liabilities	139,347	(862,849)	(723,502)
Other liabilities	-	(6,924,797)	(6,924,797)
Compensatory time payable	38,063	1,045	39,108
Net cash provided by (used for) operating activities	<u>\$ 2,333,055</u>	<u>\$ (72,362)</u>	<u>\$ 2,260,693</u>
Non-Cash Investing Activities:			
Increase/(decrease) in the fair value of investments	\$ (11,208,644)	\$ (7,131,000)	\$ (18,339,644)

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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, 2023

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 30,295,584	\$ 10,231,208	\$ 152,602	\$ 65,802,531	\$ 23,797,860	\$ 130,279,785
Investments	1,995,228	674,182	10,056	4,336,036	21,352,404	28,367,906
Receivables:						
Accounts	13,820	366,777	-	2,618,772	24,724	3,024,093
Accrued	11,670	3,943	59	25,361	91,087	132,120
Other	5,979	22,949	2,059	11,246	11,988,615	12,030,848
Due from other funds	727,178	26,232	-	953,507	3,275	1,710,192
Prepays and other assets	-	282,064	-	-	900,000	1,182,064
Inventory	1,348,684	56,505	-	-	-	1,405,189
Total current assets	<u>34,398,143</u>	<u>11,663,860</u>	<u>164,776</u>	<u>73,747,453</u>	<u>58,157,965</u>	<u>178,132,197</u>
Noncurrent assets:						
Land and construction in progress	245,308	34,891	-	-	-	280,199
Buildings	1,468,568	-	-	-	-	1,468,568
Equipment	75,696,007	3,724,844	13,409	-	468	79,434,728
Accumulated depreciation	(68,686,330)	(2,935,890)	(9,907)	-	(468)	(71,632,595)
Total noncurrent assets	<u>8,723,553</u>	<u>823,845</u>	<u>3,502</u>	<u>-</u>	<u>-</u>	<u>9,550,900</u>
Total assets	<u>43,121,696</u>	<u>12,487,705</u>	<u>168,278</u>	<u>73,747,453</u>	<u>58,157,965</u>	<u>187,683,097</u>
LIABILITIES						
Current liabilities:						
Vouchers payable	2,855,927	142,870	-	18,787,190	612,513	22,398,500
Accrued payroll	423,200	312,717	-	92,296	83,034	911,247
Estimated outstanding claims	-	-	-	-	43,743,694	43,743,694
Incurred but not reported claims	-	-	-	33,032,106	9,601,815	42,633,921
Due to other funds	34,896	-	-	14,560,793	663,110	15,258,799
Unearned revenue	-	-	-	-	187,665	187,665
Current portion of long-term liabilities	86,227	71,005	-	19,800	18,950	195,982
Total current liabilities	<u>3,400,250</u>	<u>526,592</u>	<u>-</u>	<u>66,492,185</u>	<u>54,910,781</u>	<u>125,329,808</u>
Noncurrent liabilities:						
Noncurrent portion of long-term liabilities	85,800	70,654	-	19,702	18,856	195,012
Total noncurrent liabilities	<u>85,800</u>	<u>70,654</u>	<u>-</u>	<u>19,702</u>	<u>18,856</u>	<u>195,012</u>
Total liabilities	<u>3,486,050</u>	<u>597,246</u>	<u>-</u>	<u>66,511,887</u>	<u>54,929,637</u>	<u>125,524,820</u>
NET POSITION						
Net investment in capital assets	8,723,553	823,845	3,502	-	-	9,550,900
Unrestricted	30,912,093	11,066,614	164,776	7,235,566	3,228,328	52,607,377
Total net position	<u>\$ 39,635,646</u>	<u>\$ 11,890,459</u>	<u>\$ 168,278</u>	<u>\$ 7,235,566</u>	<u>\$ 3,228,328</u>	<u>\$ 62,158,277</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - INTERNAL SERVICE FUNDS
For The Fiscal Year Ended September 30, 2023

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
OPERATING REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,913,849	\$ -	\$ 2,913,849
Charges to departments	33,492,989	9,189,594	78,922	391,575,097	12,034,498	446,371,100
Total operating revenues	33,492,989	9,189,594	78,922	394,488,946	12,034,498	449,284,949
OPERATING EXPENSES						
Salaries	6,276,640	4,527,607	-	1,766,855	2,347,020	14,918,122
Materials and supplies	4,353,335	453,763	34,211	28,138	10,000	4,879,447
Services and fees	8,485,696	1,827,306	67,174	1,049,537	5,281,805	16,711,518
Utilities	99,316	259,920	-	-	-	359,236
Transportation and travel	17,379,842	165,995	-	13,381	575	17,559,793
Incurred claims	-	-	-	423,834,567	4,932,347	428,766,914
Estimated claims	-	-	-	7,875,065	21,251,504	29,126,569
Cost of goods sold	107,924	9,967	-	-	-	117,891
Depreciation	5,826,067	238,899	2,385	-	-	6,067,351
Total operating expenses	42,528,820	7,483,457	103,770	434,567,543	33,823,251	518,506,841
Operating income (loss)	(9,035,831)	1,706,137	(24,848)	(40,078,597)	(21,788,753)	(69,221,892)
NONOPERATING REVENUES (EXPENSES)						
Earnings on investments	1,354,224	448,307	7,684	3,022,060	2,064,176	6,896,451
Gain (loss) on sale of capital assets	1,130,089	-	(2,951)	-	-	1,127,138
Other nonoperating revenues (expenses)	82,579	(13,608)	-	5,794,682	-	5,863,653
Total nonoperating revenues (expenses)	2,566,892	434,699	4,733	8,816,742	2,064,176	13,887,242
Income (loss) before transfers	(6,468,939)	2,140,836	(20,115)	(31,261,855)	(19,724,577)	(55,334,650)
Transfers in	605,976	44,273	-	-	2,209	652,458
Transfers out	(8,000,000)	-	-	-	-	(8,000,000)
Total transfers	(7,394,024)	44,273	-	-	2,209	(7,347,542)
Change in net position	(13,862,963)	2,185,109	(20,115)	(31,261,855)	(19,722,368)	(62,682,192)
Net position, beginning	53,498,609	9,705,350	188,393	38,497,421	22,950,696	124,840,469
Net position, ending	\$ 39,635,646	\$ 11,890,459	\$ 168,278	\$ 7,235,566	\$ 3,228,328	\$ 62,158,277

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For The Fiscal Year Ended September 30, 2023

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 33,829,226	\$ 9,349,994	\$ 78,923	\$ 394,334,975	\$ 12,851,840	\$ 450,444,958
Payments to employees	(6,258,990)	(4,465,836)	-	(1,725,342)	(2,310,161)	(14,760,329)
Payments to vendors	(30,661,643)	(2,847,713)	(102,735)	16,034,072	(4,867,313)	(22,445,332)
Claims paid	-	-	-	(426,257,926)	(6,789,460)	(433,047,386)
Other receipts/(payments)	82,579	(13,608)	-	5,794,682	-	5,863,653
Net cash provided by (used for) operating activities	(3,008,828)	2,022,837	(23,812)	(11,819,539)	(1,115,094)	(13,944,436)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	605,976	44,273	-	-	2,209	652,458
Transfers to other funds	(8,000,000)	-	-	-	-	(8,000,000)
Net cash provided by (used for) noncapital financing activities	(7,394,024)	44,273	-	-	2,209	(7,347,542)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipts from sale of capital assets	1,051,023	-	1	-	-	1,051,024
Purchases of capital assets	-	(301,608)	-	-	-	(301,608)
Net cash provided by (used for) capital and related financing activities	1,051,023	(301,608)	1	-	-	749,416
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	-	-	-	-	(24,847,880)	(24,847,880)
Proceeds from sales and maturities of investments	-	-	-	-	21,181,117	21,181,117
Interest received	21,982,646	4,659,742	98,134	43,061,270	6,293,225	76,095,017
Net cash provided by (used for) investing activities	21,982,646	4,659,742	98,134	43,061,270	2,626,462	72,428,254
Net change in cash and cash equivalents	12,630,817	6,425,244	74,323	31,241,731	1,513,577	51,885,692
Cash and cash equivalents, beginning	17,664,767	3,805,964	78,279	34,560,800	22,284,283	78,394,093
Cash and cash equivalents, ending	\$ 30,295,584	\$ 10,231,208	\$ 152,602	\$ 65,802,531	\$ 23,797,860	\$ 130,279,785
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:						
Operating income (loss)	\$ (9,035,831)	\$ 1,706,137	\$ (24,848)	\$ (40,078,597)	\$ (21,788,753)	\$ (69,221,892)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	5,826,067	238,899	2,385	-	-	6,067,351
Other non-operating expenses	82,579	(13,608)	-	5,794,682	-	5,863,653
Change in assets and liabilities:						
Receivables, net	336,237	160,400	1	(153,971)	782,146	1,124,813
Prepays and other assets	-	(202,672)	-	-	663,239	460,567
Inventories	(187,591)	9,967	-	-	-	(177,624)
Vouchers payable and accrued liabilities	(16,965)	99,670	(1,350)	22,614,651	19,156,348	41,852,354
Unearned revenue	-	-	-	-	35,067	35,067
Compensatory time payable	(13,324)	24,044	-	3,696	36,859	51,275
Net cash provided by (used for) operating activities	\$ (3,008,828)	\$ 2,022,837	\$ (23,812)	\$ (11,819,539)	\$ (1,115,094)	\$ (13,944,436)
Non-Cash Investing Activities:						
Increase (decrease) in the fair value of investments	\$ (20,595,212)	\$ (4,205,683)	\$ (90,310)	\$ (39,976,536)	\$ (43,326,614)	\$ (108,194,355)

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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.

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, 2023

	District Clerk Registry	County Clerk Registry	CDBGDR HAP Agency	Officers' Fees	Bail Security	Tax Collector's
ASSETS						
Cash and cash equivalents	\$ 46,467,733	\$ 18,075,730	\$ 106,723	\$ 23,852,859	\$ 8,743,288	\$ 70,423,384
Investments	124,249,450	30,395,280	7,033	1,267,367	291,848	39,539,900
Accounts receivable	512,172	4,585,550	-	-	-	-
Total assets	<u>\$ 171,229,355</u>	<u>\$ 53,056,560</u>	<u>\$ 113,756</u>	<u>\$ 25,120,226</u>	<u>\$ 9,035,136</u>	<u>\$ 109,963,284</u>
LIABILITIES						
Held for others	\$ 1,354,383	\$ 189,116	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-	109,963,284
Total liabilities	<u>1,354,383</u>	<u>189,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,963,284</u>
NET POSITION						
Restricted for:						
Individuals, organizations, and other governments	169,874,972	52,867,444	113,756	25,120,226	9,035,136	-
Total net position	<u>\$ 169,874,972</u>	<u>\$ 52,867,444</u>	<u>\$ 113,756</u>	<u>\$ 25,120,226</u>	<u>\$ 9,035,136</u>	<u>\$ -</u>

(continued)

Inmate Property	Treasurer Escheat	Juvenile Restitution	DA Fraud Fee	DA Victims Witness	Seized Assets	Custodial	Total Fiduciary
\$ 1,529,609	\$ 1,768,240	\$ 351,746	\$ 12,560	\$ 179,649	\$ 13,545,370	\$ 4,671,575	\$ 189,728,466
-	-	-	-	-	-	-	195,750,878
-	-	-	-	-	-	-	5,097,722
<u>\$ 1,529,609</u>	<u>\$ 1,768,240</u>	<u>\$ 351,746</u>	<u>\$ 12,560</u>	<u>\$ 179,649</u>	<u>\$ 13,545,370</u>	<u>\$ 4,671,575</u>	<u>\$ 390,577,066</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,499
-	-	-	-	-	-	-	109,963,284
-	-	-	-	-	-	-	111,506,783
1,529,609	1,768,240	351,746	12,560	179,649	13,545,370	4,671,575	279,070,283
<u>\$ 1,529,609</u>	<u>\$ 1,768,240</u>	<u>\$ 351,746</u>	<u>\$ 12,560</u>	<u>\$ 179,649</u>	<u>\$ 13,545,370</u>	<u>\$ 4,671,575</u>	<u>\$ 279,070,283</u>
(concluded)							

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For The Fiscal Year Ended September 30, 2023

	District Clerk Registry	County Clerk Registry	CDBGDR HAP Agency	Officers' Fees	Bail Security	Tax Collector's
ADDITIONS						
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,820,861,745
Held for others	104,895,670	79,961,991	-	12,691,954	1,631,086	-
Interest on investments	4,288,236	1,646,789	631	-	-	-
Total additions	109,183,906	81,608,780	631	12,691,954	1,631,086	15,820,861,745
DEDUCTIONS						
Payments to other governments	-	-	-	-	-	15,796,025,794
Payments to individuals	65,324,567	71,339,737	-	12,762,136	1,801,161	-
Total deductions	65,324,567	71,339,737	-	12,762,136	1,801,161	15,796,025,794
Changes in fiduciary net position	43,859,339	10,269,043	631	(70,182)	(170,075)	24,835,951
Net position - beginning	126,015,633	42,598,401	113,125	25,190,408	9,205,211	(24,835,951)
Net position - ending	\$ 169,874,972	\$ 52,867,444	\$ 113,756	\$ 25,120,226	\$ 9,035,136	\$ -

(continued)

Inmate Property	Treasurer Escheat	Juvenile Restitution	DA Fraud Fee	DA Victims Witness	Seized Assets	Custodial	Total Fiduciary
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,820,861,745
12,607,309	518,100	27,186	53,479	1,469,752	811,309	17,315,174	231,983,010
-	-	-	-	-	-	-	5,935,656
12,607,309	518,100	27,186	53,479	1,469,752	811,309	17,315,174	16,058,780,411
-	-	-	-	-	-	-	15,796,025,794
13,757,832	200	11,774	54,338	1,453,876	-	17,114,054	183,619,675
13,757,832	200	11,774	54,338	1,453,876	-	17,114,054	15,979,645,469
(1,150,523)	517,900	15,412	(859)	15,876	811,309	201,120	79,134,942
2,680,132	1,250,340	336,334	13,419	163,773	12,734,061	4,470,455	199,935,341
\$ 1,529,609	\$ 1,768,240	\$ 351,746	\$ 12,560	\$ 179,649	\$ 13,545,370	\$ 4,671,575	\$ 279,070,283
(concluded)							



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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 COUNTYPETS - 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, 2023

	Harris County Housing Finance Corporation	Harris County Industrial Development Corporation	Children's Assessment Center Foundation	Friends of CountyPets	Total
ASSETS					
Cash and cash equivalents	\$ 5,755,900	\$ 178,558	\$ 8,567,522	\$ 284,189	\$ 14,786,169
Investments, including accrued interest	1,329,332	-	2,379,651	-	3,708,983
Receivables:					
Accounts	66,278	114,000	1,594,608	-	1,774,886
Prepays and other assets	113,300	710	121,819	-	235,829
Restricted cash and investments	-	-	51,659	-	51,659
Capital assets:					
Land, improvements and construction in progress	-	-	5,965,681	-	5,965,681
Other capital assets, net of depreciation	-	-	25,999,446	-	25,999,446
Total assets	<u>7,264,810</u>	<u>293,268</u>	<u>44,680,386</u>	<u>284,189</u>	<u>52,522,653</u>
LIABILITIES					
Vouchers payable and accrued liabilities	5,993	7,759	39,625	2,849	56,226
Unearned revenue	-	-	1,265,459	-	1,265,459
Total liabilities	<u>5,993</u>	<u>7,759</u>	<u>1,305,084</u>	<u>2,849</u>	<u>1,321,685</u>
NET POSITION					
Net investment in capital assets	-	-	31,965,127	-	31,965,127
Restricted for:					
Donor restrictions	-	-	617,772	-	617,772
Unrestricted net position	<u>7,258,817</u>	<u>285,509</u>	<u>10,792,403</u>	<u>281,340</u>	<u>18,618,069</u>
Total net position	<u>\$ 7,258,817</u>	<u>\$ 285,509</u>	<u>\$ 43,375,302</u>	<u>\$ 281,340</u>	<u>\$ 51,200,968</u>

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR COMPONENT UNITS
For The Fiscal Year Ended September 30, 2023

	Harris County Housing Finance Corporation	Harris County Industrial Development Corporation	Children's Assessment Center Foundation	Friends of CountyPets	Total
REVENUES					
Program Revenues:					
Charges for services	\$ 28,768	\$ 114,000	\$ 1,571,053	\$ 110,811	\$ 1,824,632
Operating grants and contributions	113,300	-	6,849,530	-	6,962,830
Total program revenues	142,068	114,000	8,420,583	110,811	8,787,462
EXPENSES	164,098	36,586	9,330,927	80,776	9,612,387
Net (expenses) program revenues	(22,030)	77,414	(910,344)	30,035	(824,925)
General Revenues (Expenses):					
Earnings on investments	53,459	2,689	344,418	1,845	402,411
Other	460,231	-	-	1,375	461,606
Net general revenues (expenses)	513,690	2,689	344,418	3,220	864,017
Change in net position	491,660	80,103	(565,926)	33,255	39,092
Net position, beginning	6,767,157	205,406	43,941,228	248,085	51,161,876
Net position, ending	\$ 7,258,817	\$ 285,509	\$ 43,375,302	\$ 281,340	\$ 51,200,968



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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.



Table 1

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

	2015	2016*	2017	2018	2019	2020	2021	2022	9/30/2022**	2023
Governmental activities:										
Net investment in capital assets	\$ 9,092,658	\$ 9,146,605	\$ 9,415,321	\$ 9,712,616	\$ 9,970,087	\$ 10,064,606	\$ 10,067,771	\$ 10,110,639	\$ 10,137,033	\$ 10,183,592
Restricted for:										
Debt service	257,820	293,732	306,366	211,745	267,772	310,410	326,528	302,467	10,383	147,106
Capital projects	27,245	35,510	56,630	56,260	62,473	91,716	171,239	58,131	92,710	88,747
Donor temporarily restricted/Other	76	9	247	874	4,140	4,037	-	252,851	248,786	3,873
Legislative	1,936	2,486	1,699	1,615	1,616	1,615	-	-	-	-
Mobility and infrastructure program	272,168	302,455	307,729	263,146	267,881	278,580	565,673	544,327	535,124	662,826
Unrestricted	358,144	178,752	190,071	(783,634)	(753,770)	(726,255)	(1,055,388)	(1,397,180)	(2,515,410)	(2,318,770)
Total governmental activities net position	<u>\$ 10,010,047</u>	<u>\$ 9,959,549</u>	<u>\$ 10,278,063</u>	<u>\$ 9,462,622</u>	<u>\$ 9,820,199</u>	<u>\$ 10,024,709</u>	<u>\$ 10,075,823</u>	<u>\$ 9,871,235</u>	<u>\$ 8,508,626</u>	<u>\$ 8,767,374</u>
Business-type activities:										
Net investment in capital assets	\$ (20,925)	\$ 99,644	\$ 309,590	\$ 478,076	\$ 652,407	\$ 849,643	\$ 952,718	\$ 1,018,442	\$ 1,060,499	\$ 1,081,555
Restricted for:										
Debt service	271,478	256,456	258,573	286,222	305,490	305,094	301,562	275,033	316,888	157,995
Capital projects	7,460	148,612	11,253	9,452	9,390	6,905	3,030	15,855	11,294	9,848
Operating reserve per bond covenants	32,611	37,670	39,823	42,198	45,145	46,154	49,261	74,463	105,122	87,888
Toll road	553,931	566,977	722,002	749,091	833,464	964,823	477,101	492,278	522,270	609,545
Unrestricted	17,447	20,996	21,752	(4,539)	29,005	35,578	36,602	37,445	34,906	46,343
Total business-type activities net position	<u>\$ 862,002</u>	<u>\$ 1,130,355</u>	<u>\$ 1,362,993</u>	<u>\$ 1,560,500</u>	<u>\$ 1,874,901</u>	<u>\$ 2,208,197</u>	<u>\$ 1,820,274</u>	<u>\$ 1,913,516</u>	<u>\$ 2,050,979</u>	<u>\$ 1,993,174</u>
Primary government:										
Net investment in capital assets	\$ 9,071,733	\$ 9,246,249	\$ 9,724,911	\$ 10,190,692	\$ 10,622,494	\$ 10,914,249	\$ 11,020,489	\$ 11,129,081	\$ 11,197,532	\$ 11,265,147
Restricted	1,424,725	1,643,907	1,704,322	1,620,603	1,797,371	2,009,334	1,894,394	2,015,405	1,842,577	1,767,828
Unrestricted	375,591	199,748	211,823	(788,173)	(724,765)	(690,677)	(1,018,786)	(1,359,735)	(2,480,504)	(2,272,427)
Total primary government net position	<u>\$ 10,872,049</u>	<u>\$ 11,089,904</u>	<u>\$ 11,641,056</u>	<u>\$ 11,023,122</u>	<u>\$ 11,695,100</u>	<u>\$ 12,232,906</u>	<u>\$ 11,896,097</u>	<u>\$ 11,784,751</u>	<u>\$ 10,559,605</u>	<u>\$ 10,760,548</u>

*GASB Statement 68, Accounting and Financial Reporting for Pensions, was implemented during FY 2016.

**The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Per Note 1, the County has restated beginning net position for the year ended September 30, 2023. These adjustments are not reflected within this schedule for prior years.

Table 2

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

	2015	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023
EXPENSES										
Governmental activities:										
Administration of Justice	\$ 1,016,759	\$ 1,090,318	\$ 1,223,737	\$ 1,804,032	\$ 1,316,001	\$ 1,410,077	\$ 1,704,309	\$ 1,565,921	\$ 922,214	\$ 1,610,750
Parks	96,828	123,243	139,801	191,790	139,468	137,178	98,979	94,277	53,025	92,061
County Administration	323,699	356,256	434,656	731,297	480,751	566,569	1,101,709	1,118,979	558,306	975,098
Health and Human Services	202,202	206,560	215,736	311,012	234,787	274,826	374,695	598,997	295,447	516,582
Flood Control	99,231	109,294	103,756	166,456	154,163	250,438	292,764	261,280	141,917	210,400
Tax Administration	36,667	41,533	43,536	64,657	46,213	50,382	52,894	54,356	23,083	51,504
Roads and Bridges	349,827	354,830	386,723	449,405	402,487	380,530	381,644	347,203	217,652	392,850
Interest and Fiscal Charges	109,651	111,514	102,778	99,626	90,280	83,702	72,307	68,221	21,244	118,174
Total governmental activities expenses	2,234,864	2,393,548	2,650,723	3,818,275	2,864,150	3,153,702	4,079,301	4,109,234	2,232,888	3,967,419
Business-type activities:										
Toll Road	590,656	423,261	435,454	432,715	422,434	438,090	406,470	467,943	270,687	525,111
Subscriber Access	154	-	-	-	-	-	-	-	-	-
Parking Facilities	1,877	2,334	2,425	2,838	2,783	2,341	4,828	6,342	2,901	4,394
Sheriff's Commissary	7,477	9,886	7,389	6,111	5,889	5,388	6,094	6,970	3,723	4,727
Total business-type activities expenses	600,164	435,481	445,268	441,664	431,106	445,819	417,392	481,255	277,311	534,232
Total primary government expenses	\$ 2,835,028	\$ 2,829,029	\$ 3,095,991	\$ 4,259,939	\$ 3,295,256	\$ 3,599,521	\$ 4,496,693	\$ 4,590,489	\$ 2,510,199	\$ 4,501,651
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
Administration of Justice	\$ 130,455	\$ 137,335	\$ 142,605	\$ 141,075	\$ 157,846	\$ 132,684	\$ 133,166	\$ 159,341	\$ 110,664	\$ 214,457
Parks	743	801	670	902	1,611	1,666	1,938	3,277	2,135	4,334
County Administration	60,420	56,604	66,236	61,304	58,927	59,649	61,464	64,702	40,817	68,197
Health and Human Services	12,508	11,670	14,047	12,108	12,218	10,624	9,243	10,874	11,230	10,054
Flood Control	540	6,228	687	5,226	628	648	1,187	1,136	368	2,402
Tax Administration	30,283	30,213	30,443	28,755	29,481	29,475	24,161	28,369	9,901	29,368
Roads and Bridges	49,531	49,462	49,229	48,366	51,464	50,960	37,472	43,222	27,377	45,569
Operating grants and contributions	199,882	171,162	189,357	234,858	221,395	278,083	734,817	739,588	364,437	660,100
Capital grants and contributions	149,106	175,360	345,026	300,963	343,532	401,554	342,260	300,869	91,898	175,323
Total governmental activities program revenues	633,468	638,835	838,300	833,557	877,102	965,343	1,345,708	1,351,378	658,827	1,209,804

Business-type activities:

Charges for services:

Toll Road	688,921	759,276	774,026	740,272	828,454	854,849	551,278	808,932	532,151	896,351
Parking Facilities	5,289	5,713	5,974	5,793	5,825	6,005	3,021	4,353	2,608	5,261
Sheriff's Commissary	8,999	9,210	5,581	5,962	6,547	6,936	7,818	9,293	766	12,668
Operating grants and contributions	-	2,995	19,176	-	1,403	-	-	-	-	-
Total business-type activities program revenues	703,209	777,194	804,757	752,027	842,229	867,790	562,117	822,578	535,525	914,280
Total primary government program revenues	\$ 1,336,677	\$ 1,416,029	\$ 1,643,057	\$ 1,585,584	\$ 1,719,331	\$ 1,833,133	\$ 1,907,825	\$ 2,173,956	\$ 1,194,352	\$ 2,124,084

NET (EXPENSE)/REVENUE

Governmental activities	\$ (1,601,396)	\$ (1,754,713)	\$ (1,812,423)	\$ (2,984,718)	\$ (1,987,048)	\$ (2,188,359)	\$ (2,733,593)	\$ (2,757,856)	\$ (1,574,061)	\$ (2,757,615)
Business-type activities	103,045	341,713	359,489	310,363	411,123	421,971	144,725	341,323	258,214	380,048
Total primary government net expense	\$ (1,498,351)	\$ (1,413,000)	\$ (1,452,934)	\$ (2,674,355)	\$ (1,575,925)	\$ (1,766,388)	\$ (2,588,868)	\$ (2,416,533)	\$ (1,315,847)	\$ (2,377,567)

GENERAL REVENUES AND OTHER CHANGES IN NET POSITION

Governmental activities:

Taxes:

Property taxes	\$ 1,546,685	\$ 1,722,361	\$ 1,865,975	\$ 1,879,359	\$ 2,021,093	\$ 2,032,872	\$ 2,057,057	\$ 2,106,882	\$ 25,304	\$ 2,120,504
Hotel occupancy taxes	41,911	40,138	37,851	43,411	43,969	47,777	28,171	41,910	-	58,027
Earnings on investments	8,495	7,112	14,559	8,500	43,518	56,586	123,292	6,052	2,874	154,275
Miscellaneous	108,137	94,453	78,552	110,392	100,570	118,767	31,039	144,469	59,366	182,010
Capital asset donations	-	-	-	-	-	-	-	-	-	132,247
Transfers	121,768	124,031	134,000	127,615	135,474	136,867	545,148	253,955	123,908	369,300
Total governmental activities	1,826,996	1,988,095	2,130,937	2,169,277	2,344,624	2,392,869	2,784,707	2,553,268	211,452	3,016,363

Business-type activities:

Earnings on investments	20,494	16,030	7,130	13,708	36,560	42,730	11,333	3,294	1,499	39,014
Miscellaneous	22	46,093	19	1,051	2,192	5,462	1,167	2,580	1,658	1,956
Transfers	(121,768)	(124,031)	(134,000)	(127,615)	(135,474)	(136,867)	(545,148)	(253,955)	(123,908)	(369,300)
Total business-type activities	(101,252)	(61,908)	(126,851)	(112,856)	(96,722)	(88,675)	(532,648)	(248,081)	(120,751)	(328,330)
Total primary government	\$ 1,725,744	\$ 1,926,187	\$ 2,004,086	\$ 2,056,421	\$ 2,247,902	\$ 2,304,194	\$ 2,252,059	\$ 2,305,187	\$ 90,701	\$ 2,688,033

CHANGE IN NET POSITION

Governmental activities	\$ 225,600	\$ 233,382	\$ 318,514	\$ (815,441)	\$ 357,576	\$ 204,510	\$ 51,114	\$ (204,588)	\$ (1,362,609)	\$ 258,748
Business-type activities	1,793	279,805	232,638	197,507	314,401	333,296	(387,923)	93,242	137,463	51,718
Total primary government	\$ 227,393	\$ 513,187	\$ 551,152	\$ (617,934)	\$ 671,977	\$ 537,806	\$ (336,809)	\$ (111,346)	\$ (1,225,146)	\$ 310,466

*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.

Per Note 1, the County has restated beginning net position for the year ended September 30, 2023. These adjustments are not reflected within this schedule for prior years.

Table 3

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

	2015	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023
General Fund:										
Nonspendable	\$ 6,805	\$ 7,958	\$ 8,733	\$ 8,406	\$ 9,325	\$ 13,053	\$ 5,193	\$ 6,701	\$ 14,109	\$ 26,177
Restricted	462,289	530,903	546,614	512,963	532,074	533,152	994,738	781,834	541,094	731,518
Committed	-	-	-	-	-	-	-	73,236	19,438	67,789
Assigned	16,833	27,856	23,822	50,988	40,139	31,299	27,414	56,832	60,844	34,943
Unassigned	549,705	782,372	1,008,332	1,162,835	1,287,968	1,473,158	1,379,658	1,297,205	335,919	435,830
Total general fund	<u>\$ 1,035,632</u>	<u>\$ 1,349,089</u>	<u>\$ 1,587,501</u>	<u>\$ 1,735,192</u>	<u>\$ 1,869,506</u>	<u>\$ 2,050,662</u>	<u>\$ 2,407,003</u>	<u>\$ 2,215,808</u>	<u>\$ 971,404</u>	<u>\$ 1,296,257</u>
All Other Governmental Funds:										
Nonspendable	\$ 13,819	\$ 3,028	\$ 12,994	\$ 7,340	\$ 3,359	\$ 7,747	\$ 35,249	\$ 37,496	\$ 24,894	\$ 54,501
Restricted	611,773	601,109	632,733	617,564	555,070	548,252	470,110	699,114	712,450	1,125,237
Committed	27,757	43,376	44,955	48,407	46,797	44,738	57,354	63,698	59,307	75,416
Unassigned	(2,294)	(3,793)	(4,740)	(3,699)	(4,030)	(4,528)	(3,689)	(6,493)	(32)	(20,668)
Total all other governmental funds	<u>\$ 651,055</u>	<u>\$ 643,720</u>	<u>\$ 685,942</u>	<u>\$ 669,612</u>	<u>\$ 601,196</u>	<u>\$ 596,209</u>	<u>\$ 559,024</u>	<u>\$ 793,815</u>	<u>\$ 796,619</u>	<u>\$ 1,234,486</u>

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 4

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

	2015	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023
REVENUES										
Taxes	\$ 1,587,176	\$ 1,760,021	\$ 1,892,479	\$ 1,958,994	\$ 2,021,820	\$ 2,089,579	\$ 2,115,879	\$ 2,118,494	\$ 52,921	\$ 2,172,802
Charges for services	278,118	290,409	270,780	271,495	286,526	284,204	260,705	310,767	158,234	342,131
User fees	98	125	93	168	443	122	53	1,142	11	162
Fines and forfeitures	20,190	19,312	18,645	19,340	16,031	13,540	9,896	10,862	7,687	15,143
Lease revenue	2,596	2,390	1,887	1,542	1,278	1,410	1,847	2,030	1,036	1,865
Intergovernmental	253,380	218,551	281,020	295,043	349,723	473,530	929,502	930,063	425,721	800,122
Earnings on investments	9,059	4,619	12,486	18,203	41,385	52,282	22,232	3,223	4,832	145,280
Miscellaneous	87,343	108,003	212,846	177,008	109,500	161,667	136,914	148,038	75,035	227,562
Total revenues	2,237,960	2,403,430	2,690,236	2,741,793	2,826,706	3,076,334	3,477,028	3,524,619	725,477	3,705,067
EXPENDITURES										
Administration of Justice	958,429	1,007,880	1,086,684	1,105,798	1,162,140	1,250,212	1,473,048	1,441,828	916,928	1,514,294
Parks	70,841	95,219	107,313	107,291	104,685	105,429	81,100	80,330	47,767	78,865
County Administration	283,947	314,136	368,051	443,485	422,873	507,939	904,316	967,519	449,112	783,022
Health and Human Services	184,340	185,100	198,372	209,854	214,944	251,923	343,567	578,492	292,704	500,567
Flood Control	60,271	56,253	67,797	92,114	117,798	211,568	249,325	221,714	107,108	150,300
Tax Administration	35,311	39,499	39,767	40,585	42,129	45,251	45,942	50,624	22,903	48,725
Roads and Bridges	83,653	84,806	107,441	136,136	128,023	114,333	115,881	84,765	64,109	115,267
Capital outlay	203,856	295,205	346,869	388,042	421,479	450,092	418,592	455,663	310,531	509,344
Debt service:										
Debt issuance costs	2,742	3,631	74	2,379	520	1,298	2,972	2,665	3,153	4,245
Interest and fiscal charges	135,101	142,247	145,073	143,319	118,713	117,715	101,411	97,648	99,598	90,550
Principal retirement	90,711	117,238	128,363	137,877	159,655	153,323	236,880	162,380	157,291	36,111
Payments to defease commercial paper	-	-	-	-	68,200	76,400	-	-	-	45,300
Payment on loans	-	-	-	-	1,888	1,901	1,714	1,519	1,519	1,519
	2,109,202	2,341,214	2,595,804	2,806,880	2,963,047	3,287,384	3,974,748	4,145,147	2,472,723	3,878,109
Excess (deficiency) of revenues over (under) expenditures	128,758	62,216	94,432	(65,087)	(136,341)	(211,050)	(497,720)	(620,528)	(1,747,246)	(173,042)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowings	90,360	112,037	108,053	126,175	133,780	301,130	353,155	531,333	469,625	513,345
Proceeds from refundings	421,163	613,618	-	402,378	-	171,460	561,254	535,716	704,045	492,027
Payments to escrow agent	(188,658)	(389,527)	-	(330,120)	-	(170,581)	(199,939)	(21,402)	(229,522)	-
Payments to defease commercial paper	(265,152)	(218,338)	(48,068)	(118,315)	-	-	(436,800)	(637,600)	(564,025)	(455,000)
Payment on loans	-	-	-	(1,876)	-	-	-	-	-	-
Proceeds from insurance recovery	589	189	84	-	-	-	-	-	-	-
Proceeds from software license	-	-	-	-	20,397	-	-	-	-	-
Sale of capital assets	702	4,523	356	330	7	309	4,897	6,054	3,741	8,743
Transfers in	506,014	322,271	299,314	298,658	337,839	306,079	748,130	467,965	486,686	681,812
Transfers out	(390,883)	(200,867)	(173,537)	(180,782)	(289,783)	(221,179)	(213,821)	(217,942)	(364,904)	(305,165)
Total other financing sources (uses)	174,135	243,906	186,202	196,448	202,240	387,218	816,876	664,124	505,646	935,762
Net change in fund balances	\$ 302,893	\$ 306,122	\$ 280,634	\$ 131,361	\$ 65,899	\$ 176,168	\$ 319,156	\$ 43,596	\$ (1,241,600)	\$ 762,720
Debt service as a percentage of noncapital expenditures	10.9%	11.9%	12.7%	12.2%	11.6%	11.3%	9.5%	7.0%	11.9%	3.8%

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 5

**HARRIS COUNTY, TEXAS
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 (EXCEPT FLOOD CONTROL DISTRICT)
 LAST TEN FISCAL YEARS
 (amounts in thousands)**

Fiscal Year	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2015	\$ 384,362,133	\$ 65,476,453	\$ 99,412,873	\$ 350,425,713	0.41731
2016	425,362,614	74,298,323	108,139,145	391,521,792	0.41923
2017	465,761,511	71,377,390	115,700,039	421,438,862	0.41656
2018	486,039,747	67,481,606	117,128,669	436,392,684	0.41801
2019	506,160,004	69,574,097	127,319,737	448,414,364	0.41858
2020	545,499,934	72,456,577	135,755,513	482,200,998	0.40713
2021	580,139,657	72,974,712	148,263,829	504,850,540	0.39116
2022	606,314,651	67,781,102	156,340,901	517,754,852	0.37693
9/30/2022 *	600,642,473	68,343,557	157,799,669	511,186,361	0.37693
2023	676,223,909	79,797,758	177,212,850	578,808,817	0.34373

(a) The majority of exemptions are made up of the optional 20% homestead property exemption. In addition, persons 65 years of age or older or disabled receive an exemption up to a maximum individual amount of \$250,000.

Source: Harris County Appraisal District.

Note: Property in the County must be revalued every three years. Property is assessed at market value; therefore, the taxable values are equal to market value less applicable exemptions. Tax rates are per \$100 of assessed value.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 6

**HARRIS COUNTY, TEXAS
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 FLOOD CONTROL DISTRICT
 LAST TEN FISCAL YEARS
 (amounts in thousands)**

Fiscal Year	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2015	\$ 395,193,725	\$ 54,596,861	\$ 110,245,889	\$ 339,544,697	0.02736
2016	425,362,576	74,247,450	120,048,579	379,561,447	0.02733
2017	465,759,857	71,320,820	125,836,117	411,244,560	0.02829
2018	486,029,940	67,420,210	125,837,228	427,612,922	0.02831
2019	506,158,994	69,511,372	136,759,064	438,911,302	0.02877
2020	545,499,929	72,394,476	145,993,686	471,900,719	0.02792
2021	580,134,307	72,912,240	158,161,248	494,885,299	0.03142
2022	606,314,651	67,715,665	165,180,324	508,849,992	0.03349
9/30/2022 *	600,642,473	68,278,121	166,635,076	502,285,518	0.03349
2023	676,226,321	79,719,976	189,077,744	566,868,553	0.03055

(a) The majority of exemptions are made up of the optional 20% homestead property exemption. In addition, persons 65 years of age or older or disabled receive an exemption up to a maximum individual amount of \$250,000.

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

Source: Harris County Appraisal District.

Note: Property in the County must be revalued every three years. Property is assessed at market value; therefore, the taxable values are equal to market value less applicable exemptions. Tax rates are per \$100 of assessed value.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 7

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

Purpose	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Harris County -										
General Fund	\$0.34547	\$0.34547	\$0.34547	\$0.34500	\$0.34500	\$0.35000	\$0.34174	\$0.34028	\$0.33500	\$0.30105
General Bonds Debt Service	0.05158	0.04802	0.05237	0.05111 *	0.05234 *	0.05084	0.04711	0.05088	0.04193	0.04268
Total - Constitutional Funds	0.39705	0.39349	0.39784	0.39611 *	0.39734 *	0.40084	0.38885	0.39116	0.37693	0.34373
County-Wide Road Debt Service	0.01750	0.02382	0.02139	0.02045 *	0.02067 *	0.01774	0.01828	0.00000	0.00000	0.00000
Total - Harris County	0.41455	0.41731	0.41923	0.41656	0.41801	0.41858	0.40713	0.39116	0.37693	0.34373
Flood Control District -										
Maintenance	0.02620	0.02620	0.02620	0.02745	0.02736	0.02738	0.02670	0.02649	0.02599	0.02043
Debt Service	0.00207	0.00116	0.00113	0.00084	0.00095	0.00139	0.00122	0.00493	0.00750	0.01012
Total - Flood Control	0.02827	0.02736	0.02733	0.02829	0.02831	0.02877	0.02792	0.03142	0.03349	0.03055
Port of Houston Authority -										
Debt Service	0.01716	0.01531	0.01342	0.01334	0.01256	0.01155	0.01074	0.00991	0.00872	0.00799
Hospital District -										
General	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.16491	0.16491	0.16047	0.14678
Debt Service	0.00000	0.00000	0.00000	0.00179	0.00110	0.00108	0.00100	0.00180	0.00174	0.00153
Total - Hospital District	0.17000	0.17000	0.17000	0.17179	0.17110	0.17108	0.16591	0.16671	0.16221	0.14831
Total	<u>\$0.62998</u>	<u>\$0.62998</u>	<u>\$0.62998</u>	<u>\$0.62998</u>	<u>\$0.62998</u>	<u>\$0.62998</u>	<u>\$0.61170</u>	<u>\$0.59920</u>	<u>\$0.58135</u>	<u>\$0.53058</u>

Source: Harris County Auditor.

*2018 and 2019 corrected to annual tax rate distribution

Table 8

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

Purpose	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County-Wide Taxing Jurisdiction:										
Harris County	\$ 0.4146	\$ 0.4173	\$ 0.4192	\$ 0.4166	\$ 0.4180	\$ 0.4186	\$ 0.40713	\$ 0.39116	\$ 0.37693	\$ 0.34373
Harris County Flood Control District	0.0283	0.0274	0.0273	0.0283	0.0283	0.0288	0.02792	0.03142	0.03349	0.03055
Port of Houston Authority	0.0171	0.0153	0.0134	0.0133	0.0126	0.0116	0.01074	0.00991	0.00872	0.00799
Harris County Hospital District	0.1700	0.1700	0.1700	0.1718	0.1711	0.1711	0.16591	0.16671	0.16221	0.14831
Total	<u>\$ 0.6300</u>	<u>\$ 0.6300</u>	<u>\$ 0.6300</u>	<u>\$ 0.6300</u>	<u>\$ 0.6300</u>	<u>\$ 0.6300</u>	<u>\$ 0.61170</u>	<u>\$ 0.59920</u>	<u>\$ 0.58135</u>	<u>\$ 0.53058</u>
Cities:										
Baytown	0.8220	0.8220	0.8220	0.8220	0.8220	0.8120	0.8020	0.7952	0.7850	0.7500
Bellaire	0.3999	0.3936	0.3936	0.3805	0.3874	0.4313	0.4473	0.4473	0.4473	0.4473
Deer Park	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200
Houston	0.6388	0.6311	0.6311	0.6011	0.5864	0.5842	0.5883	0.5679	0.5618	0.5336
La Porte	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100
League City	0.5970	0.5970	0.5735	0.5700	0.5650	0.5638	0.5486	0.5284	0.5150	0.4253
Missouri City	0.5738	0.5650	0.5447	0.5601	0.6000	0.6300	0.6300	0.5980	0.5780	0.5738
Pasadena	0.5916	0.5769	0.5754	0.5754	0.5754	0.6155	0.5703	0.5337	0.5159	0.4976
Pearland	0.7051	0.7121	0.7053	0.6812	0.6812	0.6851	0.7412	0.7200	0.7014	0.6238
Seabrook	0.6652	0.6400	0.6126	0.5652	0.5749	0.5520	0.5520	0.5436	0.5244	0.4765
South Houston	0.6699	0.6445	0.6995	0.6322	0.6433	0.6505	0.6999	0.6981	0.6900	0.6334
Webster	0.2696	0.2487	0.2345	0.2845	0.3173	0.3479	0.3620	0.3736	0.3933	0.3648
West University Place	0.3741	0.3618	0.3318	0.3168	0.3168	0.3168	0.3092	0.2941	0.2755	0.2774
School Districts and Community Colleges:										
Aldine	1.3284	1.3059	1.2859	1.3234	1.3734	1.4359	1.3471	1.2744	1.2669	1.2217
Alief	1.2900	1.2800	1.2800	1.3050	1.3300	1.3300	1.2441	1.2048	1.2048	1.1611
Clear Creek	1.3600	1.4000	1.4000	1.4000	1.4000	1.4000	1.3100	1.2659	1.1797	1.1146
Cypress-Fairbanks	1.4500	1.4500	1.4400	1.4400	1.4400	1.4400	1.4400	1.3700	1.3555	1.2948
Deer Park	1.5567	1.5567	1.5567	1.5567	1.5567	1.5387	1.4151	1.0796	1.3496	1.2822
Galena Park	1.5134	1.5134	1.5134	1.5633	1.5633	1.5733	1.7465	1.1281	1.3496	1.3542
Goose Creek	1.3868	1.3868	1.4319	1.4319	1.4319	1.4319	1.3543	1.3543	1.3680	1.2817
Houston	1.1867	1.1967	1.1967	1.2067	1.2067	1.2067	1.1137	1.1331	1.0944	1.0372
Humble	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.0684	1.3841	1.2929
Katy	1.5266	1.5266	1.5266	1.5166	1.5166	1.5166	1.5166	1.4431	1.3888	1.3048
Klein	1.4300	1.3900	1.4100	1.4300	1.4300	1.4300	1.4300	1.3600	1.3373	1.2300
La Porte	1.3300	1.4500	1.4500	1.4200	1.3800	1.3800	1.2800	1.2697	1.2565	1.2565
Lone Star College System	0.1160	0.1081	0.1079	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078
Pasadena	1.3500	1.3500	1.3500	1.3500	1.4800	1.4800	1.3784	1.3830	1.3812	1.3353
Pearland	1.4157	1.4157	1.4156	1.4156	1.4156	1.4194	1.4156	1.3185	1.3152	1.3027
San Jacinto College	0.1856	0.1856	0.1758	0.1824	0.1833	0.1793	0.1173	0.1694	0.1680	0.1556
Sheldon	1.4300	1.4300	1.4100	1.4100	1.4170	1.4700	1.4484	1.5016	1.4550	1.4150
Spring	1.5700	1.5100	1.4700	1.4700	1.5100	1.5100	1.4300	1.3843	1.3128	1.2546
Spring Branch	1.3945	1.3945	1.3945	1.3945	1.3945	1.3945	1.3210	1.3073	1.3043	1.2688
Tomball	1.3600	1.3600	1.3400	1.3400	1.3400	1.3400	1.2900	1.2900	1.2900	1.2300

Table 9

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

Taxpayers	2023			2015		
	2022 Taxable Valuations (a)	Rank	Percentage of Total 2022 Taxable Valuation (b)	2014 Taxable Valuations (a)	Rank	Percentage of Total 2014 Taxable Valuation (c)
CenterPoint Energy Inc	\$ 5,128,946	1	0.89%	\$ 2,780,025	2	0.79%
Exxon Mobil Corp	4,648,561	2	0.80	3,224,580	1	0.92
Chevron Chemical Company	3,582,258	3	0.62	2,156,757	5	0.62
Lyondell Chemical	2,570,845	4	0.44	2,447,954	4	0.70
Equistar Chemicals LP	1,963,001	5	0.34			
Shell Oil Co	1,246,146	6	0.22	2,502,412	3	0.71
Phillips 66 Company	1,163,407	7	0.20			
Palmetto TransOceanic LLC	1,121,239	8	0.19	534,722	15	0.15
Walmart	1,073,237	9	0.19			
HEB Grocery Co LP	1,026,928	10	0.18			
Liberty Property	954,334	11	0.16			
OilTanking Houston	915,321	12	0.16			
Total Petrochemicals	880,678	13	0.15			
Kinder Morgan	820,348	14	0.14			
Daikin Comfort Technologies	817,707	15	0.14			
NOV Wilson LP				1,237,770	6	0.35
Crescent Real Estate				1,217,931	7	0.35
Cousins Greenway				1,013,393	8	0.29
Hewlett Packard Company				965,729	9	0.28
BP Amoco				917,216	10	0.26
AT&T Mobility LLC				733,859	11	0.21
Baker Hughes				718,557	12	0.21
United Airlines Inc.				714,957	13	0.20
Busycon Properties LLC				536,990	14	0.15
Total	\$ 27,912,956		4.83%	\$ 21,702,852		6.19%

Source: Harris County Appraisal District.

- (a) Amounts shown for these taxpayers do not include taxable valuations, which may be substantial, attributable to certain subsidiaries and affiliates which are not grouped on the tax rolls with the taxpayers shown.
- (b) Based on the County's total taxable value as of September 30, 2023.
- (c) Based on the County's total taxable value as of February 28, 2015.

Table 10

**HARRIS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
(EXCEPT FLOOD CONTROL DISTRICT)**

**LAST TEN FISCAL YEARS
(amounts in thousands)**

Fiscal Year	Taxes Levied for the Fiscal Year		Adjusted Levy as of End of Current Fiscal Year	Collected within the		Collections in Subsequent Years*	Total Collections to Date					
				Fiscal Year of the Levy			Amount	Percentage of Levy				
				Amount	Percentage of Levy							
2015	\$	1,459,066	\$	1,439,860	\$	1,390,628	95.3%	\$	46,338	\$	1,436,966	99.8%
2016		1,637,031		1,621,499		1,554,734	95.0		63,266		1,618,000	99.8
2017		1,754,007		1,714,260		1,663,289	94.8		47,682		1,710,971	99.8
2018		1,822,187		1,788,551		1,723,979	94.6		60,601		1,784,580	99.8
2019		1,876,068		1,841,809		1,787,008	95.3		50,591		1,837,599	99.8
2020		1,961,756		1,916,925		1,867,058	95.2		44,092		1,911,150	99.7
2021		1,972,700		1,911,149		1,838,347	93.2		64,738		1,903,085	99.6
2022		1,951,928		1,951,928		1,853,156	94.9		-		1,853,156	94.9
9/30/2022	**	1,940,734		1,904,378		1,853,156	95.5		40,224		1,893,380	99.4
2023		1,990,871		1,974,087		1,941,333	97.5		-		1,941,333	98.3

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

**The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 11

**HARRIS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FLOOD CONTROL DISTRICT**

**LAST TEN FISCAL YEARS
(amounts in thousands)**

Fiscal Year	Taxes Levied for the Fiscal Year	Adjusted Levy as of End of Current Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 92,695	\$ 91,453	\$ 88,298	95.3%	\$ 2,965	\$ 91,263	99.8%
2016	103,462	102,456	98,187	94.9	4,043	102,230	99.8
2017	116,242	113,574	110,175	94.8	3,177	113,352	99.8
2018	120,935	118,677	114,368	94.6	4,040	118,408	99.8
2019	126,222	123,880	120,203	95.2	3,388	123,591	99.8
2020	131,680	128,594	125,227	95.1	2,972	128,199	99.7
2021	155,348	150,416	144,762	93.2	5,009	149,771	99.6
2022	170,454	170,454	161,806	94.9	-	161,806	94.9
9/30/2022 **	169,460	166,233	161,806	95.5	3,451	165,257	99.4
2023	166,359	171,810	168,903	98.3	-	168,903	98.3

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

**The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 12

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	Capital Leases	Loan Payable	Senior & First Lien Revenue Bonds	Tax Bonds	Commercial Paper			
2015	\$ 2,794,035	\$ 152,573	\$ 11,266	\$ 31,127	\$ 1,931,461	\$ 383,667	\$ -	\$ 5,304,129	2.10%	\$ 1,194
2016	2,862,708	31,655	9,557	37,759	1,877,899	341,250	-	5,160,828	2.06	1,137
2017	2,685,620	83,267	7,736	42,724	1,859,570	313,243	-	4,992,160	2.07	1,088
2018	2,575,786	91,127	-	25,670	2,200,904	285,113	17,040	5,195,640	2.10	1,117
2019	2,381,687	156,707	-	35,728	2,109,032	256,302	97,390	5,036,846	1.90	1,072
2020	2,193,709	381,437	-	33,287	2,016,816	226,785	173,505	5,025,539	1.78	1,066
2021	2,280,185	297,792	-	27,921	2,415,821	196,529	-	5,218,248	1.83	1,099
2022	2,593,543	191,525	-	35,886	2,304,662	176,274	-	5,301,890	1.70	1,121
9/30/2022 *	2,880,145	97,125	-	34,132	2,203,156	155,598	36,600	5,406,756	n/a	1,113
2023	3,311,718	110,170	-	4,412	2,099,635	134,209	111,930	5,772,074	1.75	1,207

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.

Table 13

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	Total						
2015	\$ 2,577,961	\$ 216,074	\$ 2,794,035	\$ 257,820	\$ 2,536,215	0.80	1.11	\$ 629	\$ 571
2016	2,651,616	211,092	2,862,708	293,732	2,568,976	0.73	1.15	631	566
2017	2,479,635	205,985	2,685,620	306,365	2,379,255	0.64	1.12	585	518
2018	2,375,035	200,751	2,575,786	211,746	2,364,040	0.59	1.04	554	508
2019	2,186,315	195,372	2,381,687	301,889	2,079,798	0.53	0.90	507	443
2020	2,004,119	189,590	2,193,709	310,410	1,883,299	0.45	0.78	465	400
2021	2,110,501	169,684	2,280,185	304,914	1,975,271	0.45	0.81	480	416
2022	2,444,151	149,392	2,593,543	302,467	2,291,076	0.50	0.83	549	485
9/30/2022 *	2,761,281	118,864	2,880,145	10,383	2,869,762	0.56	n/a	593	591
2023	3,165,524	146,194	3,311,718	147,106	3,164,612	0.57	1.00	686	656

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.

Table 14

HARRIS COUNTY, TX
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
September 30, 2023

	Percentage Applicable To Name of Government	Total Debt (Thousands)
County-Wide Jurisdiction:		
Harris County (9/30/23)	100.00%	\$ 1,845,761
Harris County Flood Control District (9/30/23)	100.00	1,465,957
Port of Houston Authority (9/30/23)	100.00	445,749
Total County-Wide Direct Debt		3,757,467
Cities:		
Baytown (9/30/23)	94.42	174,309
Bellaire (9/30/23)	100.00	98,695
Bunker Hill Village (9/30/23)	100.00	10,600
Deer Park (9/30/23)	100.00	124,055
Friendswood (9/30/23)	18.25	13,365
Houston (6/30/23)	99.16	3,089,640
Missouri City (9/30/23)	6.62	11,353
Morgan's Point (9/30/23)	100.00	11,138
Pasadena (9/30/23)	100.00	177,030
Pearland (9/30/23)	10.78	41,886
Seabrook (9/30/23)	100.00	28,204
Spring Valley (9/30/23)	100.00	11,831
Tomball (9/30/23)	100.00	42,710
Webster (9/30/23)	100.00	20,160
West University Place (9/30/23)	100.00	80,240
Other Cities (a)	100.00	67,318
Sub-Total Cities		4,002,534
School Districts and Community Colleges:		
Aldine (6/30/23)	100.00	1,457,331
Alief (8/31/23)	100.00	389,495
Channelview (9/30/23)	100.00	275,990
Clear Creek (9/30/23)	63.89	635,054
Crosby (6/30/23)	100.00	188,975
Cypress-Fairbanks (9/30/23)	100.00	3,549,625
Deer Park (9/30/23)	100.00	323,435
Galena Park (8/31/23)	100.00	26,075
Goose Creek (9/30/23)	76.18	488,160
Houston Community College (8/31/23)	95.31	532,329
Houston (9/30/23)	100.00	2,110,165
Huffman (6/30/23)	100.00	87,279
Humble (9/30/23)	100.00	1,103,745
Katy (9/30/23)	57.21	1,297,123
Klein (6/30/23)	100.00	1,119,885
La Porte (6/30/23)	99.99	346,820
Lone Star College System (8/31/23)	72.21	420,194
Pasadena (9/30/23)	100.00	760,255
San Jacinto College (9/30/23)	100.00	537,657
Sheldon (6/30/23)	100.00	643,680
Spring (6/30/23)	100.00	1,360,964
Spring Branch (9/30/23)	100.00	1,186,205
Tomball (6/30/23)	92.34	908,748
Waller (8/31/23)	54.37	221,758
Other Schools (b)	100.00	48,805
Sub-Total School Districts and Community Colleges		20,019,752
Utility Districts and Other Jurisdictions (c)	100.00	7,865,065
Total Overlapping Debt		31,887,351
Total Direct and Overlapping Debt (Estimated \$7,385 Per Capita) (d)		\$ 35,644,818

(a) Aggregate debt of 15 cities, each of which had debt less than \$10,000,000.

(b) Aggregate debt of 4 schools, each of which had debt less than \$25,000,000.

(c) Estimated aggregate debt of several hundred utility districts and other jurisdictions. Source: Municipal Advisory Council.

(d) 2023 population estimated at 4,826,539. Source: U.S. Bureau of Economic Analysis.

The total direct debt amounts above, except for that which related to Harris County and the Harris County Flood Control District, were provided by each governmental unit. The percentage of debt applicable to the County was provided by MAC. Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Harris County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for the debt, of each overlapping government.

**HARRIS COUNTY FLOOD CONTROL DISTRICT
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS
HARRIS COUNTY'S LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts in thousands)**

Legal Debt Margin Calculation for Fiscal Year Ended 9/30/2023

Assessed Value of All Taxable Property	\$ 756,021,667
Assessed Value of Real Property	\$ 676,223,909
Debt Limit (25% of real property assessed value) (a)	169,055,977
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	899,840
Less: Debt Service Funds Cash	(139,034)
Total Net Debt Applicable to Limit	760,806
Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution	\$ 168,295,171

	2015	2016	2017	2018	2019	2020	2021	2022	9/30/2022*	2023
Debt Limit	\$ 96,090,533	\$ 106,340,654	\$ 116,440,378	\$ 121,509,937	\$ 126,540,001	\$ 136,374,982	\$ 145,034,914	\$ 151,578,663	\$ 150,160,618	\$ 169,055,977
Total Net Debt Applicable to Limit	1,115,260	1,028,995	967,875	901,402	830,858	808,249	701,023	663,591	818,588	760,806
Legal Debt Margin	\$ 94,975,273	\$ 105,311,659	\$ 115,472,503	\$ 120,608,535	\$ 125,709,143	\$ 135,566,733	\$ 144,333,891	\$ 150,915,072	\$ 149,342,030	\$ 168,295,171
Total Net Debt Applicable to the Limit as a percentage of Debt Limit	1.16%	0.97%	0.83%	0.74%	0.66%	0.59%	0.48%	0.44%	0.55%	0.45%

(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 \$37,801,083 compared to applicable bonds outstanding at September 30, 2023 of \$-0-.

Bonds Issued Under Article XVI, Section 59:

The Harris County Flood Control District issues bonds pursuant to Article XVI, Section 59 of the State Constitution. No limits are prescribed in such constitutional provision; however, Chapter 407, Acts of 50th Legislature of Texas, Regular Session 1947 provides for a tax limit of \$0.30 per \$100 of taxable valuation for operational and debt service funds. A tax of \$0.03055 per \$100 of taxable value, which includes \$0.01012 per \$100 of taxable value for debt service, was levied by the Flood Control District in tax year 2022.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Table 16

**HARRIS COUNTY, TEXAS
REVENUE BOND COVERAGES**

**LAST TEN FISCAL YEARS
(amounts in thousands)**

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
			Principal	Interest	Total	
TOLL ROAD REVENUE BONDS						
2015	\$ 688,921	\$ 688,921	\$ 57,025	\$ 85,702	\$ 142,727	4.83
2016	759,276	759,276	67,205	69,053	136,258	5.57
2017	774,026	774,026	70,600	77,408	148,008	5.23
2018	740,272	740,272	71,735	90,838	162,573	4.55
2019	829,857	829,857	72,455	89,016	161,471	5.14
2020	854,849	854,849	75,570	81,475	157,045	5.44
2021	551,278	551,278	84,715	98,054	182,769	3.02
2022	808,932	808,932	64,035	93,358	157,393	5.14
9/30/2022 *	532,151	532,151	66,820	90,394	157,214	3.38
2023	896,351	896,351	72,275	86,626	158,901	5.64

*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.

Table 17

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

Calendar Year	Population	Unemployment Rate	Personal Income (amounts in thousands)	Per Capita Personal Income
2014	4,441,370	4.0%	\$ 252,694,912	\$ 56,896
2015	4,538,028	4.6%	249,989,494	55,088
2016	4,589,928	5.3%	240,752,454	52,452
2017	4,652,980	5.0%	247,482,118	53,188
2018	4,698,619	4.4%	265,351,328	56,474
2019	4,713,325	3.8%	282,809,166	60,002
2020	4,746,600	8.0%	285,664,628	60,183
2021	4,728,030	6.5%	311,430,719	65,869
2022	4,780,913 *	4.5%	313,193,267	65,509
2023	4,826,539	4.4%	330,617,356	68,500

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

Table 18

**HARRIS COUNTY, TEXAS
PRINCIPAL CORPORATE EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(listed alphabetically)**

2023	2014
Amazon	ARAMARK Corporation
CHI St. Luke's Health	B.P. America Inc.
ExxonMobil	Baylor College of Medicine
HCA Houston Healthcare	Chevron
H-E-B	ExxonMobil
Houston Methodist	Houston Methodist
Kroger	Kroger
Memorial Hermann Health System	Memorial Hermann Health System
Schlumberger	National Oilwell Varco
SLB	Schlumberger
Texas Children's Hospital	Shell Oil Company
University of Houston	United Airlines
UT Health Science Center	
UT Medical Branch Health System	
Walmart	
Wood Group	

Total county employment for 2023 was an estimated 3,4730,000 and for 2014 was 2,972,910.

Sources: Greater Houston Partnership Research, U.S. Bureau of Labor Statistics.

Note: Starting with fiscal year 2023 number of employer's percentage of total employment is not available for disclosure. Prior year information has been modified to the format consistent with current year fiscal year for presentation purposes.

Table 19

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

	2015	2016	2017	2018	2019	2020	2021	2022	9/30/22*	2023
Administration of Justice	9,625	9,768	9,824	10,275	10,181	10,909	11,194	11,115	10,937	10,883
Parks	805	867	892	913	924	899	613	587	554	614
County Administration	3,166	3,280	3,406	3,460	3,481	3,054	3,222	3,331	3,416	3,587
Health and Human Services	1,369	1,432	1,450	1,488	1,487	1,622	1,582	1,653	1,667	1,793
Flood Control	291	287	293	290	316	325	331	347	350	329
Tax Administration	348	368	353	368	365	418	382	377	371	392
Roads and Bridges	448	451	563	568	542	659	489	364	381	371

Note: (1) As of September 30, 2023, it is estimated that approximately 5,501 of the County's employees were members of various labor organizations, some of which are unions affiliated with the AFL-CIO. The County does not maintain collective bargaining agreements with any unions.

(2) This schedule represents the number of County employees at the end of each fiscal year.

*The County changed its fiscal year-end from February 28/29 to September 30 year-end. This reflects a short 7-month period, and then subsequent to that a full 12 months ended 9/30.

Source: Harris County HR and Payroll system

Table 20

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

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Administration of Justice</u>										
Law Enforcement Vehicles	2,080	2,042	2,259	2,472	2,510	2,667	2,675	3,577	3,699	3,376
Jail Facilities (Incl. Only Jails Owned by County)	2	2	2	2	2	3	4	4	4	4
Juvenile Probation Facilities (Incl. Only County Owned Facilities)	5	5	5	5	5	3	4	4	4	4
Forensic Center	1	1	1	1	1	1	1	1	1	1
<u>Parks</u>										
Number of Active Parks	185	187	189	189	168	181	179	186	181	187
<u>County Administration</u>										
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
<u>Health and Human Services</u>										
Libraries (Incl. Only Library Buildings Owned by County)	19	19	19	19	20	19	20	17	20	19
Veterinary Public Health Shelter	1	1	1	1	1	1	1	1	1	1
<u>Flood Control</u>										
Sites by Acreage (Incl. Easements and Fee Simple Ownership)										
Basins	16,342	16,385	16,516	16,686	16,848	17,012	17,490	18,579	19,952	20,130
Buyouts	1,040	1,043	1,046	1,065	1,087	1,133	1,300	1,921	1,985	2,054
Channels	21,286	21,429	21,581	21,630	22,014	22,470	23,166	23,813	25,402	25,653
<u>Roads and Bridges</u>										
Road Miles	6,441	6,353	6,436	6,483	6,567	6,697	6,724	6,811	6,872	6,979
Bridge Miles	23	23	24	23	23	24	23	24	24	25
<u>Toll Road</u>										
Road Miles	120	127	127	128	127	128	128	132	128	128
Lane Miles	704	747	747	753	753	753	807	810	807	807

Source: Various County Departments.

Table 21

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

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Administration of Justice</u>										
District Courts*										
Criminal Courts- Cases Filed with District Clerk****	51,281	49,043	50,120	52,803	46,994	48,117	49,802	51,034	68,963	40,127
Civil Courts- Cases Filed with District Clerk****	56,424	57,139	59,443	63,168	70,606	71,755	71,398	60,201	70,621	43,918
Family & Juv. Courts- Cases Filed with District Clerk****	65,905	63,453	69,761	68,588	72,146	70,658	64,582	55,643	53,211	31,680
County Courts*										
Criminal Courts- New Cases Filed****	79,879	79,583	79,438	74,017	68,053	69,130	67,538	56,796	72,990	40,153
Civil Courts- New Cases Filed	16,065	15,374	15,313	15,861	17,793	22,809	24,124	13,588	16,233	11,838
Civil Courts- New Instruments Filed	267,185	235,806	232,281	165,157	284,715	301,583	282,382	70,435	88,843	122,138
Justices of the Peace Courts										
Criminal Filings	508,093	510,825	477,898	460,201	482,261	423,324	363,853	88,886	284,864	195,469
Civil Filings	93,170	93,027	92,827	105,096	109,427	128,494	147,073	219,844	88,913	82,428
Fire Marshal										
Fire Safety Inspections	12,411	10,941	11,260	9,217	13,779	12,275	16,950	13,510	12,884	15,742
Constables										
Traffic Tickets Issued	160,923	117,471	191,810	156,435	182,496	213,997	10,500	204,034	15,051	11,556
Civil Papers Executed	412,525	382,340	367,348	481,133	506,159	537,343	25,397	21,181	23,440	30,351
Criminal Warrants Executed	106,640	148,834	115,591	118,557	72,152	73,486	14,682	60,651	12,737	9,169
Juvenile Probation										
Juvenile Probation Referrals	13,298	13,293	12,260	11,425	10,860	11,044	9,747	5,083	5,838	4,635
Average Daily Population at Facilities	506	493	545	575	518	424	353	174	190	201
Sheriff										
Jail Prisoners, Average/Day	8,693	8,678	8,531	9,267	8,355	9,357	8,352	8,586	8,889	9,537
District Attorney										
Cases Filed DA Intake	101,977	106,866	106,007	113,891	92,706	96,736	96,458	90,864	98,075	55,741
Medical Examiner										
Harris County Autopsies**	4,389	4,388	4,659	4,973	4,759	4,474	4,130	5,811	5,984	3,095
Cases Investigated	10,879	10,836	11,111	11,094	11,983	11,496	10,876	13,898	14,489	7,197
<u>Parks</u>										
Precincts										
Number of Park Concessionaire Agreements	81	76	77	83	80	79	79	75	81	78
Number of Bus Trips	7,740	7,523	8,815	7,972	7,107	7,883	7,555	2,541	4,026	2,998
<u>County Administration</u>										
County Auditor										
Accounts Payable Checks and EFTs Issued ***	109,858	111,107	112,206	117,595	115,644	120,012	117,794	77,565	80,471	51,484
Payroll Checks/Direct Deposit/Pay Cards Processed	421,842	423,168	429,564	439,473	447,990	462,902	478,517	485,711	490,950	590,896
Audit Chargeable Service Hours	21,701	26,081	26,892	37,277	45,448	39,962	43,140	42,819	49,461	35,784
Purchasing										
Number of Purchase Orders Issued (for Harris County)	16,475	18,188	18,015	19,105	19,946	18,979	22,324	30,112	20,351	13,039
Management Services										
Tort Claims Incidents	2,752	3,133	3,040	3,331	3,136	3,136	3,746	3,910	4,404	2,225
Information Technology Center										
Traffic on Harris County Web Sites	296,585,554	297,098,374	203,745,789	269,514,827	258,325,044	154,053,090	139,200,435	327,089,590	15,100,000	25,693,392
County Clerk										
Marriage and Informal Marriage Licenses	33,792	35,154	38,443	39,994	37,701	34,514	33,458	13,288	31,836	18,269
Real Property Filings	636,019	583,185	587,732	589,976	573,186	579,918	589,868	657,170	752,280	382,580

Table 21

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

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assumed Name Certificates (DBAs)	62,663	64,409	66,564	68,351	66,409	66,052	65,064	30,241	67,429	31,079
<u>Health and Human Services</u>										
Public Health and Environmental Services										
Food Inspections	16,936	15,189	15,742	16,209	17,583	18,285	19,125	16,401	17,273	10,373
Animals Adopted	1,839	1,894	2,757	3,858	5,372	5,952	6,227	5,539	5,401	2,197
Protective Services for Children & Adults										
Children in Conservatorship at Year End (August)	4,158	3,806	3,974	4,143	4,135	3,801	3,175	2,454	1,865	1,862
Adults Served by the Guardianship Program	1,343	1,296	1,215	1,204	1,210	2,362	1,158	2,226	2,232	1,123
County Library										
Library Program Attendance	422,926	441,793	430,992	446,356	446,935	442,462	469,242	84,241	99,244	188,004
Library Books/Materials Circulated	9,758,250	9,495,197	8,878,962	8,182,971	7,425,013	9,898,821	9,868,775	6,288,472	10,152,370	8,663,914
<u>Flood Control</u>										
Developer Plans Approved- Watershed Mgt.	2,431	2,250	2,122	1,852	2,447	2,109	2,143	1,737	1,702	1,183
Citizen Services Requests	1,385	1,376	1,692	1,933	1,779	1,663	1,509	1,532	2,202	1,399
<u>Tax Administration</u>										
Tax Assessor-Collector										
Tax Account/Statements	1,566,167	1,595,574	1,610,793	1,623,874	1,623,874	1,639,530	1,447,798	1,389,761	1,505,009	185,353
Auto Licenses/Registrations	3,588,535	3,814,888	3,777,824	3,673,827	3,664,488	3,994,447	3,783,884	3,154,167	3,379,765	2,606,156
Beer and Wine Licenses Issued	3,342	2,873	2,530	3,907	2,934	4,195	4,018	3,681	3,150	1,581
Liquor Licenses Issued	5,825	4,751	6,053	4,288	4,163	2,556	4,442	2,859	3,819	1,160
Voter Registration	2,005,512	2,006,280	2,111,284	2,193,149	2,264,051	2,366,086	2,390,864	2,434,137	2,514,659	2,597,792
<u>Roads and Bridges</u>										
Engineering Department										
Traffic Studies/Counts	407	521	559	720	422	472	560	186	113	214
Road Crossing Inspections	1,618	2,198	2,528	2,588	1,885	2,838	2,993	2,609	3,295	1,524
Road Crossing Permits	809	1,149	1,264	1,295	1,426	2,407	2,513	2,158	2,859	4,151
<u>Toll Road</u>										
Traffic Transactions	443,256,890	485,444,170	523,949,934	523,791,019	524,992,123	569,940,677	577,125,120	461,268,659	599,472,503	368,598,440

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.

**** 2014 number was corrected by the department.

Table 22**HARRIS COUNTY, TEXAS
TAX DEBT OUTSTANDING**

	County's Total Outstanding Tax Debt (a)
Limited Tax Debt	\$ 891,456,318
Unlimited Tax Debt	769,205,000
Flood Control	317,320,000
Toll Road Tax Bonds	130,635,000
Total	\$ 2,108,616,318
Less: Toll Road Tax Bonds	(130,635,000)
Total (Approximately 0.26% of 2022 Assessed Value)	\$ 1,977,981,318

(a) Excluding Flood Control District debt of \$1,009,015,000 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.

Table 23

**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 2015 through 2023.

Fiscal Year	County's Debt Outstanding (a) (thousands)	Taxable Value (b) (thousands)	Outstanding as a Percentage of Taxable Value	Estimated Population (c)	Debt Outstanding Per Capita	Per Capita Excluding Toll Road
2015	\$ 2,765,888	\$ 350,425,713	0.79%	4,441,370	\$ 623	\$ 539
2016	2,759,388	391,521,792	0.70	4,538,028	608	535
2017	2,606,518	421,438,862	0.62	4,589,928	568	502
2018	2,484,769	436,392,684	0.57	4,652,980	534	475
2019	2,299,408	448,414,364	0.51	4,698,619	489	436
2020	2,105,487	482,200,998	0.44	4,713,325	447	400
2021	1,863,677	504,850,540	0.37	4,746,600	393	352
2022	1,854,567	517,754,852	0.36	4,728,030	392	356
9/30/2022 **	1,892,052	511,186,361	0.37	4,735,287 *	400 *	358
2023	2,108,616	578,808,817	0.36	4,826,539	437	410

(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.

Table 24

HARRIS COUNTY, TEXAS
COUNTY-WIDE LIMITED TAX DEBT SERVICE REQUIREMENTS
(amounts in thousands)

Fiscal Year	Hotel Occupancy Tax Bonds			Other Limited Tax Bonds			Total Limited Tax Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 6,922	\$ 18,110	\$ 25,032	\$ 47,175	\$ 34,723	\$ 81,898	\$ 54,097	\$ 52,833	\$ 106,930
2025	6,764	18,265	25,029	75,860	31,428	107,288	82,624	49,693	132,317
2026	17,050	6,215	23,265	46,885	28,362	75,247	63,935	34,577	98,512
2027	17,980	5,363	23,343	71,340	25,410	96,750	89,320	30,773	120,093
2028	6,830	18,424	25,254	46,810	22,460	69,270	53,640	40,884	94,524
2029	19,095	4,320	23,415	44,350	20,185	64,535	63,445	24,505	87,950
2030	20,110	3,365	23,475	24,775	18,461	43,236	44,885	21,826	66,711
2031	21,195	2,360	23,555	25,785	17,220	43,005	46,980	19,580	66,560
2032	22,330	1,300	23,630	26,795	15,948	42,743	49,125	17,248	66,373
2033	3,665	183	3,848	20,690	14,791	35,481	24,355	14,974	39,329
2034	-	-	-	21,725	13,755	35,480	21,725	13,755	35,480
2035	-	-	-	22,780	12,678	35,458	22,780	12,678	35,458
2036	-	-	-	23,890	11,549	35,439	23,890	11,549	35,439
2037	-	-	-	23,190	10,431	33,621	23,190	10,431	33,621
2038	-	-	-	24,275	9,339	33,614	24,275	9,339	33,614
2039	-	-	-	25,400	8,206	33,606	25,400	8,206	33,606
2040	-	-	-	26,555	7,038	33,593	26,555	7,038	33,593
2041	-	-	-	27,740	5,834	33,574	27,740	5,834	33,574
2042	-	-	-	18,895	4,852	23,747	18,895	4,852	23,747
2043	-	-	-	19,640	4,116	23,756	19,640	4,116	23,756
2044	-	-	-	20,385	3,336	23,721	20,385	3,336	23,721
2045	-	-	-	17,015	2,581	19,596	17,015	2,581	19,596
2046	-	-	-	17,715	1,878	19,593	17,715	1,878	19,593
2047	-	-	-	15,370	1,190	16,560	15,370	1,190	16,560
2048	-	-	-	14,475	536	15,011	14,475	536	15,011
Total	\$ 141,941	\$ 77,905	\$ 219,846	\$ 749,515	\$ 326,307	\$ 1,075,822	\$ 891,456	\$ 404,212	\$ 1,295,668

Table 25

HARRIS COUNTY, TEXAS
COUNTY-WIDE AD VALOREM TAX DEBT SERVICE REQUIREMENTS
(amounts in thousands)

Fiscal Year	Limited Tax Debt (b)			Unlimited Tax Debt			Toll Road Unlimited Tax & Subordinate Lien Revenue Bonds			Flood Control (a)			Total County-Wide Tax Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 54,097	\$ 52,833	106,930	\$ 34,975	\$ 35,578	\$ 70,553	\$ 21,165	\$ 6,847	\$ 28,012	\$ 53,145	\$ 59,489	\$ 112,634	\$ 163,382	\$ 154,747	\$ 318,129
2025	82,624	49,693	132,317	48,960	33,286	82,246	12,070	5,747	17,817	57,625	55,349	112,974	201,279	144,075	345,354
2026	63,935	34,577	98,512	53,885	30,723	84,608	12,090	5,114	17,204	53,675	52,725	106,400	183,585	123,139	306,724
2027	89,320	30,773	120,093	58,495	27,950	86,445	12,115	4,479	16,594	58,040	50,122	108,162	217,970	113,324	331,294
2028	53,640	40,884	94,524	59,280	25,009	84,289	12,135	3,843	15,978	61,675	47,136	108,811	186,730	116,872	303,602
2029	63,445	24,505	87,950	60,220	22,025	82,245	12,160	3,206	15,366	64,385	43,992	108,377	200,210	93,728	293,938
2030	44,885	21,826	66,711	50,780	19,253	70,033	12,185	2,567	14,752	65,210	40,759	105,969	173,060	84,405	257,465
2031	46,980	19,580	66,560	49,110	16,760	65,870	12,210	1,928	14,138	54,365	37,947	92,312	162,665	76,215	238,880
2032	49,125	17,248	66,373	50,195	14,311	64,506	12,240	1,287	13,527	42,750	35,696	78,446	154,310	68,542	222,852
2033	24,355	14,974	39,329	26,605	12,434	39,039	12,265	644	12,909	44,890	33,561	78,451	108,115	61,613	169,728
2034	21,725	13,755	35,480	27,930	11,093	39,023	-	-	-	47,045	31,416	78,461	96,700	56,264	152,964
2035	22,780	12,678	35,458	29,320	9,685	39,005	-	-	-	49,200	29,220	78,420	101,300	51,583	152,883
2036	23,890	11,549	35,439	13,350	8,662	22,012	-	-	-	51,460	26,984	78,444	88,700	47,195	135,895
2037	23,190	10,431	33,621	13,925	8,084	22,009	-	-	-	53,700	24,699	78,399	90,815	43,214	134,029
2038	24,275	9,339	33,614	14,490	7,520	22,010	-	-	-	56,050	22,300	78,350	94,815	39,159	133,974
2039	25,400	8,206	33,606	15,075	6,932	22,007	-	-	-	58,515	19,855	78,370	98,990	34,993	133,983
2040	26,555	7,038	33,593	15,640	6,364	22,004	-	-	-	60,960	17,362	78,322	103,155	30,764	133,919
2041	27,740	5,834	33,574	16,230	5,773	22,003	-	-	-	48,175	15,133	63,308	92,145	26,740	118,885
2042	18,895	4,852	23,747	16,845	5,157	22,002	-	-	-	50,000	13,296	63,296	85,740	23,305	109,045
2043	19,640	4,116	23,756	17,490	4,516	22,006	-	-	-	51,870	11,321	63,191	89,000	19,953	108,953
2044	20,385	3,336	23,721	18,185	3,818	22,003	-	-	-	53,970	9,171	63,141	92,540	16,325	108,865
2045	17,015	2,581	19,596	18,960	3,048	22,008	-	-	-	56,190	6,915	63,105	92,165	12,544	104,709
2046	17,715	1,878	19,593	19,755	2,245	22,000	-	-	-	58,505	4,567	63,072	95,975	8,690	104,665
2047	15,370	1,190	16,560	20,595	1,406	22,001	-	-	-	44,850	2,444	47,294	80,815	5,040	85,855
2048	14,475	536	15,011	18,910	559	19,469	-	-	-	30,085	901	30,986	63,470	1,996	65,466
Total	\$ 891,456	\$ 404,212	\$ 1,295,668	\$ 769,205	\$ 322,191	\$ 1,091,396	\$ 130,635	\$ 35,662	\$ 166,297	\$ 1,326,335	\$ 692,360	\$ 2,018,695	\$ 3,117,631	\$ 1,454,425	\$ 4,572,056

(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.

Table 26

HARRIS COUNTY, TEXAS
COUNTY-WIDE BONDED DEBT SERVICE REQUIREMENTS
(amounts in thousands)

Fiscal Year	County-Wide Tax Debt (a)			Toll Road Senior & 1st Lien Revenue Bonds			Total County-Wide Bonded Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 163,382	\$ 154,747	\$ 318,129	\$ 72,275	\$ 86,626	\$ 158,901	\$ 235,657	\$ 241,373	\$ 477,030
2025	201,279	144,075	345,354	77,405	83,012	160,417	278,684	227,087	505,771
2026	183,585	123,139	306,724	82,280	79,142	161,422	265,865	202,281	468,146
2027	217,970	113,324	331,294	86,340	75,078	161,418	304,310	188,402	492,712
2028	186,730	116,872	303,602	90,635	70,761	161,396	277,365	187,633	464,998
2029	200,210	93,728	293,938	95,180	66,229	161,409	295,390	159,957	455,347
2030	173,060	84,405	257,465	99,980	61,470	161,450	273,040	145,875	418,915
2031	162,665	76,215	238,880	104,960	56,471	161,431	267,625	132,686	400,311
2032	154,310	68,542	222,852	110,250	51,223	161,473	264,560	119,765	384,325
2033	108,115	61,613	169,728	115,730	45,711	161,441	223,845	107,324	331,169
2034	96,700	56,264	152,964	61,475	40,044	101,519	158,175	96,308	254,483
2035	101,300	51,583	152,883	63,555	37,095	100,650	164,855	88,678	253,533
2036	88,700	47,195	135,895	69,320	34,047	103,367	158,020	81,242	239,262
2037	90,815	43,214	134,029	60,660	30,883	91,543	151,475	74,097	225,572
2038	94,815	39,159	133,974	63,035	28,566	91,601	157,850	67,725	225,575
2039	98,990	34,993	133,983	52,005	26,155	78,160	150,995	61,148	212,143
2040	103,155	30,764	133,919	53,970	23,863	77,833	157,125	54,627	211,752
2041	92,145	26,740	118,885	48,540	21,476	70,016	140,685	48,216	188,901
2042	85,740	23,305	109,045	53,995	19,215	73,210	139,735	42,520	182,255
2043	89,000	19,953	108,953	56,360	16,750	73,110	145,360	36,703	182,063
2044	92,540	16,325	108,865	58,715	14,172	72,887	151,255	30,497	181,752
2045	92,165	12,544	104,709	61,155	11,723	72,878	153,320	24,267	177,587
2046	95,975	8,690	104,665	63,490	9,171	72,661	159,465	17,861	177,326
2047	80,815	5,040	85,855	65,990	6,562	72,552	146,805	11,602	158,407
2048	63,470	1,996	65,466	52,695	3,847	56,542	116,165	5,843	122,008
2049	-	-	-	25,325	1,817	27,142	25,325	1,817	27,142
2050	-	-	-	23,435	883	24,318	23,435	883	24,318
Total	\$ 3,117,631	\$ 1,454,425	\$ 4,572,056	\$ 1,868,755	\$ 1,001,992	\$ 2,870,747	\$ 4,986,386	\$ 2,456,417	\$ 7,442,803

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

Table 27

Harris County, Texas
County-Wide Authorized but Unissued Bonds
(Amounts in Thousands)

As of September 30, 2023, the following County-wide ad valorem tax bonds authorized by the voters at elections held in September 1983, November 1999, November 2007, November 2015, August 2018 and November 2022 remain unissued.

The Table reflects the County's use of voted authority when it issues general obligation commercial paper notes pursuant to its Series B (parks and libraries), Series C (roads and bridges), Series D (parks and libraries) and Series D-3 (roads and bridges) programs.

County Ad Valorem Tax Bonds

Limited Tax:		
Civil Justice Center	\$ 33,000	
Parks	211,968	
Forensic Lab	5,180	
Family Law Center	70,000	
Public Safety	100,000	
Total Limited Tax Bonds		\$ 420,148
Unlimited Tax:		
Road Bonds	1,283,330	
Total Unlimited Tax Bonds		1,283,330
Combination Unlimited Tax and Revenue:		
Toll Roads	15,148	
Total Unlimited Tax and Revenue Bonds		15,148
Harris County Flood Control District Limited Tax Bonds:		
Flood Bonds	1,491,775	
Total Flood Control Limited Tax Bonds		1,491,775
Total Authorized but Unissued Bonds		<u>\$ 3,210,401</u>

Table 28

**HARRIS COUNTY, TEXAS
HOTEL OCCUPANCY TAX REVENUE**

<u>Fiscal Year</u>		<u>Revenues</u>	<u>Percentage Change From Prior Year</u>
2015		\$ 41,910,703	15.11%
2016		40,138,059	-4.23%
2017		37,850,932	-5.70%
2018		43,410,623	14.69%
2019		43,968,621	1.29%
2020		47,776,464	8.66%
2021		28,170,657	-41.04%
2022		41,909,789	48.77%
9/30/2022	*	28,441,053	-32.14%
2023		58,027,382	104.03%

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 FUNDS BUDGET FOR THE COUNTY'S FISCAL YEAR 2023-2024
(Unaudited)**

On September 19, 2023 the Commissioners Court adopted the budget for the County for the Fiscal Year 2023-2024. 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 2023-2024 budget for County's Current Operating Fund:

Cash Balance as of October 1, 2023	\$ 351,635,668
Estimated Revenues:	
Ad Valorem and Miscellaneous Taxes	1,918,858,041
Charges for Services	288,103,955
Fines and Forfeitures	15,135,500
Intergovernmental Revenues	81,342,172
Interest	29,186,350
Other	55,442,745
Total Cash and Estimated Revenues	<u>\$ 2,739,704,431</u>
Appropriations:	
Current Operating Expenses	\$ 2,725,294,329
Capital Outlay:	
Roads	3,923,315
Parks	10,486,787
Total Appropriations	<u>\$ 2,739,704,431</u>

Table 30

**HARRIS COUNTY, TEXAS
COUNTY CAPITAL PROJECTS FUNDS BUDGETING**

County Capital Projects Funds are used in projects including construction of roads, office and court buildings, jails, juvenile home facilities, parks and libraries. Cash and investments on hand in the Capital Projects Funds at September 30, 2023 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	\$ 184,718,229
Permanent Improvements	51,215,863
Flood Control	403,410,544
Total	<u>\$ 639,344,636</u>

Table 31

HARRIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023

	General Operating	Public Contingency	Mobility Fund	Infrastructure Fund	General Debt	Other	Total General Fund
ASSETS							
Cash and investments:							
Cash and cash equivalents	\$ 104,550,485	\$ 37,154,331	\$ 61,090,965	\$ 42,516,286	\$ -	\$ 1,494,669	\$ 246,806,736
Investments	47,451,833	157,924,001	366,211,886	254,865,338	-	98,490	826,551,548
Receivables:							
Taxes, net	14,441,824	-	-	-	-	-	14,441,824
Accounts	25,855,845	1,907	411,937	-	-	250,000	26,519,689
Accrued interest	54,710	1,537,812	2,551,324	1,775,595	-	576	5,920,017
Lease	1,999,801	-	-	-	-	-	1,999,801
Other	28,584,963	-	-	-	2,496	58	28,587,517
Due from other funds	379,847,636	801,493	6,537,321	821,136	-	-	388,007,586
Prepays and other assets	21,219,718	-	1,519,854	1,614,524	-	100,587	24,454,683
Inventories	1,322,591	-	-	-	-	-	1,322,591
Restricted cash and cash equivalents	-	-	-	-	70,510,019	-	70,510,019
Advances to other funds	200,000	200,000	-	-	-	-	400,000
Total assets	<u>625,529,406</u>	<u>197,619,544</u>	<u>438,323,287</u>	<u>301,592,879</u>	<u>70,512,515</u>	<u>1,944,380</u>	<u>1,635,522,011</u>
LIABILITIES							
Vouchers payable	83,211,599	847,581	17,189,458	14,941,006	84,483	5,128	116,279,255
Accrued payroll and compensated absences	135,465,807	-	4,629,215	175,989	-	-	140,271,011
Due to other funds	3,634,239	247,690	14,867,693	9,904,935	2,120,000	-	30,774,557
Retainage payable	882,428	-	5,073,668	2,647,385	-	-	8,603,481
Other liabilities	151,461	-	-	-	-	-	151,461
Unearned revenue	<u>8,936,201</u>	<u>-</u>	<u>1,242,302</u>	<u>3,282,317</u>	<u>-</u>	<u>-</u>	<u>13,460,820</u>
Total liabilities	<u>232,281,735</u>	<u>1,095,271</u>	<u>43,002,336</u>	<u>30,951,632</u>	<u>2,204,483</u>	<u>5,128</u>	<u>309,540,585</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	14,441,824	-	-	-	-	-	14,441,824
Unavailable revenue - other	13,317,958	373	1,905	-	-	-	13,320,236
Deferred lease revenues	<u>1,962,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,962,526</u>
Total deferred inflows of resources	<u>29,722,308</u>	<u>373</u>	<u>1,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,724,586</u>
FUND BALANCES							
Nonspendable	22,742,309	200,000	1,519,854	1,614,524	-	100,587	26,177,274
Restricted	-	-	393,799,192	269,026,723	68,308,032	383,789	731,517,736
Committed	66,334,343	-	-	-	-	1,454,876	67,789,219
Assigned	32,533,034	2,410,067	-	-	-	-	34,943,101
Unassigned	<u>241,915,677</u>	<u>193,913,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>435,829,510</u>
Total fund balances	<u>363,525,363</u>	<u>196,523,900</u>	<u>395,319,046</u>	<u>270,641,247</u>	<u>68,308,032</u>	<u>1,939,252</u>	<u>1,296,256,840</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 625,529,406</u>	<u>\$ 197,619,544</u>	<u>\$ 438,323,287</u>	<u>\$ 301,592,879</u>	<u>\$ 70,512,515</u>	<u>\$ 1,944,380</u>	<u>\$ 1,635,522,011</u>

Table 32

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Fiscal Year Ended September 30, 2023

	General Operating	Public Contingency	Mobility Fund	Infrastructure Fund	General Debt	Other	Consolidating Entries	Total General Fund
REVENUES								
Taxes	\$ 1,710,821,392	\$ 59	\$ -	\$ -	\$ 174,184,868	\$ -	\$ -	\$ 1,885,006,319
Charges for services	270,843,203	-	162,320	-	-	119,276	-	271,124,799
Intergovernmental	98,994,720	-	-	-	-	500,000	-	99,494,720
User fees	162,281	-	-	-	-	-	-	162,281
Fines and forfeitures	15,143,252	-	-	-	-	-	-	15,143,252
Lease revenue	1,001,822	-	-	-	-	-	-	1,001,822
Earnings on investments	31,254,422	7,531,040	21,525,796	8,739,071	3,871,834	68,683	-	72,990,846
Miscellaneous	63,308,029	6,800,456	9,258,908	1,785,526	179,909	280,000	-	81,612,828
Total revenues	2,191,529,121	14,331,555	30,947,024	10,524,597	178,236,611	967,959	-	2,426,536,867
EXPENDITURES								
Current operating:								
Administration of justice	1,342,266,084	994,641	751,982	-	-	-	-	1,344,012,707
Parks	58,766,249	-	7,587,896	-	-	-	-	66,354,145
County administration	431,441,927	6,174,472	48,010,427	36,128,268	-	474,340	-	522,229,434
Health and human services	164,739,923	952,003	-	-	-	-	-	165,691,926
Tax administration	47,472,206	-	-	-	-	-	-	47,472,206
Roads and bridges	8,833,363	-	102,788,173	-	-	-	-	111,621,536
Capital outlay	11,958,767	478,506	61,084,705	24,648,610	-	-	-	98,170,588
Debt service:								
Principal retirement	26,949,237	-	-	-	8,155,806	-	-	35,105,043
Bond issuance costs	-	-	-	-	965,830	-	-	965,830
Interest and fiscal charges	2,479,804	-	-	-	42,356,073	-	-	44,835,877
Payments to defease commercial paper	-	-	-	-	45,300,000	-	-	45,300,000
Total expenditures	2,094,907,560	8,599,622	220,223,183	60,776,878	96,777,709	474,340	-	2,481,759,292
Excess (deficiency) of revenues over (under) expenditures	96,621,561	5,731,933	(189,276,159)	(50,252,281)	81,458,902	493,619	-	(55,222,425)
OTHER FINANCING SOURCES (USES)								
Transfers in	79,713,795	30,157,788	215,364,755	155,000,000	259,406,930	-	(197,033,304)	542,609,964
Transfers out	(81,289,369)	-	-	-	(212,844,898)	-	197,033,304	(97,100,963)
Refunding bonds issued	-	-	-	-	148,860,000	-	-	148,860,000
Premium on bonds issued	-	-	-	-	15,706,432	-	-	15,706,432
Payments to defease commercial paper	-	-	-	-	(230,000,000)	-	-	(230,000,000)
Total other financing sources (uses)	(1,575,574)	30,157,788	215,364,755	155,000,000	(18,871,536)	-	-	380,075,433
Net changes in fund balances	95,045,987	35,889,721	26,088,596	104,747,719	62,587,366	493,619	-	324,853,008
Fund balances, beginning	268,479,376	160,634,179	369,230,450	165,893,528	5,720,666	1,445,633	-	971,403,832
Fund balances, ending	\$ 363,525,363	\$ 196,523,900	\$ 395,319,046	\$ 270,641,247	\$ 68,308,032	\$ 1,939,252	\$ -	\$ 1,296,256,840

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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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-004. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify 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 federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004 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 the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

March 28, 2024

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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, 2023. 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, 2023.

Basis for Opinion on Each Major State Program

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of TxGMS. Accordingly, this report is not suitable for any other purpose.

Deloitte & Touche LLP

March 28, 2024

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 28, 2024. 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 2023-001 and 2023-002 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 2023-003 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.

Deloitte & Touche LLP

March 28, 2024

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>FEDERAL GRANTS</u>						
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
PASS THROUGH PROGRAMS, TEXAS A&M AGRILIFE EXTENSION SERVICE (College Station):						
9065	Children, Youth, and Families at Risk (CYFAR) Total ALN 10.500	10.500	20174152026853	M2102374	\$ (2,114) (2,114)	\$ - -
PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION:						
8320	Women, Infant and Children's Nutrition Grant Program - WIC	10.557	216TX527W5003	HHS0000804400001	(236)	-
8320	Women, Infant and Children's Nutrition Grant Program - WIC	10.557	226TX507W1003	HHS0000804400001	130,379	-
8320	Women, Infant and Children's Nutrition Grant Program - WIC	10.557	236TX507W1003	HHS0000804400001	6,924,572	-
	Total ALN 10.557				7,054,715	-
8320	Women, Infant and Children's Nutrition Grant Program - WIC	10.561	236TX105S2514	HHS0000804400001	20,150	-
	Total SNAP Cluster (ALN 10.561)				20,150	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE					7,072,751	-
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
DIRECT PROGRAMS:						
7237	NSP RLF 1	14.218	N/A	-	902,284	865,239
7660	Community Development Block Grant/Entitlement Grants 2015	14.218	B-15-UC-48-0002	-	126,150	-
7660	Community Development Block Grant/Entitlement Grants 2016	14.218	B-16-UC-48-0002	-	188,791	-
7660	Community Development Block Grant/Entitlement Grants 2017	14.218	B-17-UC-48-0002	-	32,180	-
7660	Community Development Block Grant/Entitlement Grants 2018	14.218	B-18-UC-48-0002	-	581,887	36,171
7660	Community Development Block Grant/Entitlement Grants 2019	14.218	B-19-UC-48-0002	-	1,158,322	107,856
7660	Community Development Block Grant/Entitlement Grants 2020	14.218	B-20-UC-48-0002	-	1,965,423	25,613
7660	Community Development Block Grant/Entitlement Grants 2021	14.218	B-21-UC-48-0002	-	1,910,124	266,859
7660	Community Development Block Grant/Entitlement Grants 2022	14.218	B-22-UC-48-0002	-	7,146,784	3,098,582
9037	(COVID-19) Community Development Block Grant - CARES Act Round 2 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	517,495	517,418
9037	(COVID-19) Community Development Block Grant - CARES Act Round 3 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	3,116,166	372,222
	Total CDBG - Entitlement Grants Cluster (ALN 14.218)				17,645,606	5,289,960
7130	Emergency Shelter Grant Program 2021	14.231	E-21-UC-48-0002	-	521,362	-
7130	Emergency Shelter Grant Program 2022	14.231	E-22-UC-48-0002	-	402,746	322,361
9041	(COVID-19) Emergency Shelter Grant Program _ CARES Act Round 1 (ESG-CV1)	14.231	E-20-UW-48-0002	-	1,436,485	1,298,107
9041	(COVID-19) Emergency Shelter Grant Program _ CARES Act Round 2 (ESG-CV2)	14.231	E-20-UW-48-0002	-	1,498,724	1,343,951
PASS THROUGH FROM CITY OF HOUSTON VIA CHILD CARE COUNCIL OF GREATER HOUSTON:						
7135	Child Care Council 22 ESG	14.231	N/A	N/A	166,949	-
7135	Child Care Council 23 ESG	14.231	N/A	N/A	41,014	-
	Total ALN 14.231				4,067,280	2,964,419
DIRECT PROGRAMS:						
7140	HOME Investment Partnership Program 2014	14.239	M-14-UC-48-0215	-	(267,105)	(267,105)
7140	HOME Investment Partnership Program 2015	14.239	M-15-UC-48-0215	-	(445,262)	(445,262)
7140	HOME Investment Partnership Program 2016	14.239	M-16-UC-48-0215	-	(736,391)	(406,415)
7140	HOME Investment Partnership Program 2017	14.239	M-17-UC-48-0215	-	(479,046)	-
7140	HOME Investment Partnership Program 2018	14.239	M-18-UC-48-0215	-	983,354	825,513
7140	HOME Investment Partnership Program 2019	14.239	M-19-UC-48-0215	-	670,349	122,483
7140	HOME Investment Partnership Program 2020	14.239	M-20-UC-48-0215	-	95,099	-
7140	HOME Investment Partnership Program 2021	14.239	M-21-UC-48-0215	-	34,530	-
7140	HOME Investment Partnership Program 2022	14.239	M-22-UC-48-0215	-	302,924	-
	Total ALN 14.239				158,452	(170,786)
7200	Continuum Care Program 2020	14.267	TX0313L6E002010	-	120,581	-
7200	Continuum Care Program 2021	14.267	TX0313L6E002111	-	540,874	-
	Total ALN 14.267				661,455	-
7252	Lead-Based Paint Hazard Control Grant	14.900	TXLHB0708-18	-	129,622	-
7252	Lead-Based Paint Hazard Control Grant	14.900	TXLHD0473-21	-	907,887	-
	Total ALN 14.900				1,037,509	-
PASS THROUGH PROGRAMS, TEXAS GENERAL LAND OFFICE:						
8112	Community Development Block Grant/Disaster Recovery	14.228	N/A	12-494-000-6692	195,420	-
7569	Community Development Block Grant/Disaster Recovery - Hurricane Harvey	14.228	B-17-DL-48-0002	18-495-000-B220	22,137,889	15,800,000
7654	Community Development Block Grant/Disaster Recovery - 2016 Flood Allocation	14.228	B-16-DL-48-0001	18-545-000-B292	7,587,168	5,056,569
7655	Community Development Block Grant/Disaster Recovery - Non-Housing '16	14.228	B-16-DL-48-0001	19-076-007-B356	1,729,755	1,531,932
7657	CDBG Disaster Recovery Program - Harvey Round 1 Funding	14.228	B-17-DM-48-0001	19-147-002-B490	224,478,211	52,996,228
9073	CDBG- MIT Cloverleaf Drainage Improvements	14.228	B-18-DP-48-0002	22-082-010-D210	129,336	-
9108	CDBG- MIT Infrastructure and Planning Projects	14.228	B-18-DP-48-0002	22-129-000-D405	127,473	-
	Total ALN 14.228				256,385,252	75,384,729
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					279,955,554	83,468,322
<u>U.S. DEPARTMENT OF JUSTICE</u>						
DIRECT PROGRAMS:						
9002	Bringing Home the Wanderers: Search and Rescue for the Cognitively Impaired Total ALN 16.015	16.015	2020-J1-BX-0007	-	73,700	-
9082	Community Based Violence Intervention and Prevention Initiative Total ALN 16.045	16.045	15PBJA-22-GG-04740-CVIP	-	6,673	-
7794	Victim Advocates Total ALN 16.582	16.582	2019-V3-GX-0134	-	154,769	-
1000	State Criminal Alien Assistance Program (SCAAP) Total ALN 16.606	16.606	15PBJA-21-RR-05110-SCAA	-	3,871,362	-
					3,871,362	-

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
8605	GY21 Bulletproof Vest Partnership Program	16.607	2021BOBX21026507	-	41,825	-
8605	GY22 Bulletproof Vest Partnership Program	16.607	2022BOBX22030113	-	116,051	-
	Total ALN 16.607				157,876	-
9018	FY 2020 COPS Hiring Program (CHP)	16.710	2020ULWX0042	-	79,393	-
9018	FY 2022 COPS Hiring Program (CHP)	16.710	15JCOPS-22-GG-03419-UHPX	-	231,071	-
9071	Community Policing Development De-Escalation Training Solicitation	16.710	15JCOPS-21-GG-02450-SPPS	-	66,132	-
	Total ALN 16.710				376,596	-
9076	FY21 Implementing the PREA Standards	16.735	15PBJA-21-GG-02780-PREA	-	20,031	-
	Total ALN 16.735				20,031	-
8778	DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-21-GG-03192-DNAX	-	744,070	-
8778	DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-22-GG-01727-DNAX	-	80,167	-
	Total ALN 16.741				824,237	-
9029	Family First Reentry Program	16.812	2020-CZ-BX-0013	-	191,052	-
	Total ALN 16.812				191,052	-
2015	Constable Pct.3 Federal Forfeiture Assets - Justice Funds	16.922	TX1014800	-	12,571	-
2013	Sheriff Seized Assets - Justice Funds	16.922	TX1010000	-	766,488	-
2034	County Attorney Forfeited Assets - Special Prosecutor Justice Funds	16.922	TX101013A	-	159,865	-
2011	DA Forfeited Assets - Justice Funds	16.922	TX101015A	-	171,312	-
	Total ALN 16.922				1,110,236	-
9075	FY 2022 Local Law Enforcement Crime Gun Intelligence Center (CGIC) Integration Initiative	16.738	15PBJA-22-GG-01750-JAGP	-	190,321	-
	PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
9039	Less-Lethal Launchers	16.738	2020-DJ-BX-0034	4010602	99,883	-
9028	Child Abuse Unit	16.738	2020-DJ-BX-0034	4011202	14,311	-
9028	Child Abuse Unit	16.738	15PBJA-21-GG-00289-JAGX	4011203	74,950	-
9077	Criminal Justice Grant Program	16.738	2020-DJ-BX-0034	4249601	86,906	-
7789	Crime Scene Unit	16.738	2020-DJ-BX-0034	4284801	66,000	-
9093	Law Enforcement Equipment Grant	16.738	15PBJA-21-GG-00289-JAGX	4430901	79,994	-
9077	Criminal Justice Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4438001	88,665	-
9089	Violent Crimes Unit	16.738	15PBJA-21-GG-00289-JAGX	4476301	99,312	-
7480	Patrol Division Equipment	16.738	15PBJA-21-GG-00289-JAGX	4520401	119,133	-
	PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
8715	2018 Justice Assistance Grant (JAG) Program	16.738	2018-DJ-BX-0413	2018-DJ-BX-0413	155,517	-
8715	2019 Justice Assistance Grant (JAG) Program	16.738	2019-DJ-BX-0564	2019-DJ-BX-0564	581,172	-
8715	2020 Justice Assistance Grant (JAG) Program	16.738	2020-DJ-BX-0242	2020-DJ-BX-0242	335,731	-
8715	2021 Justice Assistance Grant (JAG) Program	16.738	15PBJA-21-GG-01880-JAGX	15PBJA-21-GG-01880-JAGX	244,677	-
8715	2022 Justice Assistance Grant (JAG) Program	16.738	15PBJA-22-GG-02108-JAGX	15PBJA-22-GG-02108-JAGX	250,876	-
	Total ALN 16.738				2,487,448	-
	PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
7626	Human Trafficking Rescue Alliance Task Force	16.320	2019-VT-BX-K025	N/A	68,121	-
	Total ALN 16.320				68,121	-
	PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
7737	Victim Assistance Specialist	16.575	2020-V2-GX-0004	2460108	2,357	-
7496	Family Victimization Support Services	16.575	2020-V2-GX-0004	2812605	1,904	-
7246	HCDAO Victim Assistance Project	16.575	2018-V2-GX-0040	2877903	16,044	-
7246	HCDAO Victim Assistance Project	16.575	2020-V2-GX-0004	2877904	64,862	-
8006	Senior Justice Assessment Center	16.575	2019-V2-GX-0011	3052004	40,213	-
7099	Domestic Violence Advocacy	16.575	2020-V2-GX-0004	3103404	4,973	-
7072	Crime Victim's Assistance Unit	16.575	2020-V2-GX-0004	3332005	(1,951)	-
7341	Victim Assistance Program Domestic Violence Deputy	16.575	2020-V2-GX-0004	3376505	126	-
7348	Continuum: TRIAD Child Sex Trafficking Project	16.575	15POVC-21-GG-00600-ASSI	3514605	720,492	-
7664	2022 ELTR: Girls Inspiring Future Triumphs (GIFT)	16.575	2020-V2-GX-0004	3554303	47,283	-
7664	2022 ELTR: Girls Inspiring Future Triumphs (GIFT)	16.575	15POVC-21-GG-00600-ASSI	3554304	355,663	-
7673	Family Victimization Services For Children Referred to Supervised Possession	16.575	2019-V2-GX-0011	3576703	(4,925)	-
7662	Domestic Violence Outreach and Response Team	16.575	2018-V2-GX-0040	3599202	10,318	-
9088	Human Trafficking Advocacy Program	16.575	15POVC-21-GG-00600-ASSI	4459401	33,853	-
	Total ALN 16.575				1,291,212	-
7572	Special Victims Prosecution and Protective Order Project	16.588	15JOVW-22-GG-00453-STOP	1720419	224,281	-
7572	Special Victims Prosecution and Protective Order Project	16.588	15JOVW-23-GG-00603-MUMU	1720420	29,494	-
7641	HCD A Adult Sex Crimes	16.588	15JOVW-22-GG-00453-STOP	3336906	160,000	-
	Total ALN 16.588				413,775	-
8410	Residential Substance Abuse Treatment	16.593	15PBJA-22-GG-00512-RSAT	1487725	1,230,295	1,230,295
7224	The Freedom Project	16.593	15PBJA-21-GG-00083-RSAT	1487824	4,175	-
7224	The Freedom Project	16.593	15PBJA-21-GG-00083-RSAT	1487825	251,602	-
	Total ALN 16.593				1,486,072	1,230,295
7786	Operation North Star	16.609	15PBJA-21-GG-03068-GUNP	3915304	99,158	-
9070	Project Safe Neighborhoods Program	16.609	2020-GP-BX-0057	4259001	177	-
	Total ALN 16.609				99,335	-
8676	Forensic Science Improvement Project	16.742	15PBJA-21-GG-02933-COVE	1748016	6,532	-
8676	Paul Coverdell Forensic Science Improvement Grant Program	16.742	15PBJA-22-GG-02029-COVE	1748017	238,029	-
	Total ALN 16.742				244,561	-
	PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION VIA CITY OF HOUSTON:					
7267	Internet Crimes Against Children Task Force	16.543	15JDP-21-GK-03801-MECP	2745207	54,010	-
	Total ALN 16.543				54,010	-
	TOTAL U.S. DEPARTMENT OF JUSTICE				12,931,066	1,230,295
	U.S. DEPARTMENT OF TRANSPORTATION					
	DIRECT PROGRAMS:					
7054	Houston Urbanized Area Grant - FY16 FTA 5307	20.507	TX-2019-015-00	-	439,050	-
7054	Houston Urbanized Area Grant - FY17 FTA 5307	20.507	TX-2019-015-00	-	102,222	-
7054	Houston Urbanized Area Grant - FY18 FTA 5307	20.507	TX-2019-060-00	-	718,212	-
7054	Houston Urbanized Area Grant - FY19 FTA 5307	20.507	TX-2023-016-00	-	1,954,884	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
7054	(COVID-19) Houston Urbanized Area Grant - FY21 FTA 5307 (ARPA Allocation)	20.507	TX-2023-038-00	-	247,406	-
9042	(COVID-19) Houston Urbanized Area Grant - FY20 FTA 5307 CARES Act	20.507	TX-2020-145-00	-	1,284,137	-
	Total Federal Transit Cluster (ALN 20.507)				<u>4,745,911</u>	<u>-</u>
7416	FY16 FTA 5310 RIDES Program Grant	20.513	TX-2017-043-00	-	63,283	-
7416	FY17 FTA 5310 RIDES Program Grant	20.513	TX-2019-055-00	-	45,122	-
7416	FY18 FTA 5310 RIDES Program Grant	20.513	TX-2020-050-00	-	83,639	-
7416	FY19 FTA 5310 RIDES Program Grant	20.513	TX-2021-120-00	-	527,496	-
7416	FY20 FTA 5310 RIDES Program Grant	20.513	TX-2022-066-00	-	249,618	-
	Total Transit Services Programs Cluster (ALN 20.513)				<u>969,158</u>	<u>-</u>
PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:						
7692	Towing Program	20.205	N/A	TDOT.19.0608-02	761,471	-
8910	Motorist Assistance Program & Incident Management Unit	20.205	N/A	TDOT.19.0605-01	(252,629)	-
8910	Motorist Assistance Program & Incident Management Unit	20.205	N/A	TDOT.22.0608-01	2,493,357	-
8910	Motorist Assistance Program & Incident Management Unit	20.205	N/A	TDOT.23.0608-01	855,234	-
	Total ALN 20.205				<u>3,857,433</u>	<u>-</u>
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF TRANSPORTATION:						
9102	STEP - Operation Slowdown	20.600	69A37523300004020TX0	2023-HarrisCo-OpSlow-00022	8,128	-
7219	STEP - 2020 Comprehensive	20.600	69A37520300004020TX0	2020-HarrisP1-S-1YG-00018	281	-
7219	STEP - 2022 Comprehensive	20.600	69A37522300004020TX0	2022-HarrisP1-S-1YG-00115	229	-
7219	STEP - 2023 Comprehensive	20.600	69A37523300004020TX0	2023-HarrisP1-S-1YG-00078	67,323	-
8895	STEP - 2022 Comprehensive	20.600	18X9204020TX22	2022-HarrisCo-S-1YG-00028	264	-
8895	STEP - 2023 Comprehensive	20.600	18X9204020TX22	2023-Harris4-S-1YG-00087	365,850	-
8865	STEP - 2023 Comprehensive	20.600	69A37523300004020TX0	2023-Harris4-S-1YG-00141	42,324	-
9051	STEP - 2022 Comprehensive	20.600	18X9204020TX22	2022-HarrisP5-S-1YG-00118	(965)	-
9051	STEP - 2023 Comprehensive	20.600	69A37523300004020TX0	2023-HarrisP5-S-1YG-00028	32,990	-
7779	STEP - Commercial Motor Vehicle	20.600	69A37523300004020TX0	2023-HarrisP1-S-CMV-00022	11,712	-
8897	STEP - Commercial Motor Vehicle	20.600	69A37522300004020TX0	2022-HarrisCo-S-CMV-00013	2,957	-
8897	STEP - Commercial Motor Vehicle	20.600	69A37523300004020TX0	2023-HarrisCo-S-CMV-00027	85,981	-
9034	STEP - Commercial Motor Vehicle	20.600	69A37523300004020TX0	2023-HarrisP5-S-CMV-00011	46,070	-
9125	RideONE Program	20.600	69A37523300004020TX0	2023-HaCoCMP1-G-1YG-0132	22,580	-
7793	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2020-HarrisP1-IDM-00010	482	-
7376	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2022-HarrisP5-IDM-00008	(939)	-
7459	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2021-Harris4-IDM-00026	(62)	-
7459	STEP - Impaired Driving Mobilization	20.616	69A3752330000405DTXM	2023-Harris4-IDM-00045	32,516	-
9086	STEP - Impaired Driving Mobilization	20.616	69A3752330000405DTXM	2023-HarrisCo-IDM-00032	30,674	-
9103	STEP - Click It or Ticket	20.616	69A3752330000405BTXH	2023-HarrisCo-CIOT-00028	9,178	-
7562	No Refusal DWI Program	20.616	69A3752130000405DTXM	2021-HarrisDA-G-1YG-0112	(587)	-
7562	No Refusal DWI Program	20.616	69A3752230000405DTXM	2022-HarrisDA-G-1YG-0109	8,133	-
7562	No Refusal DWI Program	20.616	69A3752330000405DTXM	2023-HarrisDA-G-1YG-0098	286,144	-
9024	Intoxication Source and Prevention	20.616	69A3752230000405DTXM	2022-HarrisDA-G-1YG-0110	(946)	-
9024	Intoxication Source and Prevention	20.616	69A3752330000405DTXM	2023-HarrisDA-G-1YG-0113	241,698	-
	Total Highway Safety Cluster (ALN 20.600, 20.616)				<u>1,292,015</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					<u>10,864,517</u>	<u>-</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>						
DIRECT PROGRAMS:						
2032	Sheriff Forfeiture Assets - Treasury	21.016	TX1010000	-	105,572	-
	Total ALN 21.016				<u>105,572</u>	<u>-</u>
9050	(COVID-19) Emergency Rental Assistance	21.023	ERA-2101060088	-	6,496,090	6,273,180
9059	(COVID-19) Emergency Rental Assistance (ERA2)	21.023	ERA2-0298	-	(2,036,655)	(2,117,149)
	Total ALN 21.023				<u>4,459,435</u>	<u>4,156,031</u>
9105	(COVID-19) Local Assistance and Tribal Consistency Fund (LATCF)	21.032	LATCF00818	-	59,468	-
	Total ALN 21.032				<u>59,468</u>	<u>-</u>
2651	(COVID-19) ARPA Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-0582	-	150,534,568	23,682,301
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR- DISASTER RELIEF VIA TEXAS OFFICE OF COURT ADMINISTRATION:						
9081	(COVID-19) ARPA Criminal Backlog	21.027	2021-CS-21027	4553701	530,753	-
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:						
7496	(COVID-19) Family Victimization Support Services	21.027	2021-CS-21027	2812606	136,965	-
7246	(COVID-19) HCDAO Victim Assistance Project	21.027	2021-CS-21027	2877905	3,053,609	-
7663	(COVID-19) Harris County Victim Services	21.027	2021-CS-21027	3052005	701,516	-
7099	(COVID-19) Domestic Violence Advocacy	21.027	2021-CS-21027	3103405	325,557	-
7072	(COVID-19) Crime Victim's Assistance Unit	21.027	2021-CS-21027	3332006	128,241	-
7673	(COVID-19) Family Victimization Services For Children Referred to Supervised Possession	21.027	2021-CS-21027	3576705	370,500	-
9030	(COVID-19) Victim Assistance Program	21.027	2021-CS-21027	3960703	64,485	64,485
7251	(COVID-19) General Victim Assistance Grant Program, FY2023	21.027	2021-CS-21027	4411501	42,119	-
7801	(COVID-19) First Responder Mental Health Program	21.027	2021-CS-21027	4453001	307,411	-
	Total ALN 21.027				<u>156,195,724</u>	<u>23,746,786</u>
TOTAL U.S. DEPARTMENT OF TREASURY					<u>160,820,199</u>	<u>27,902,817</u>
<u>FEDERAL COMMUNICATIONS COMMISSION</u>						
DIRECT PROGRAMS:						
9100	Aldine Pilot Project	32.011	ACOGP2340019	-	18,527	-
9100	Harris County Digital Navigators	32.011	ACOGP2340065	-	15,205	-
	Total ALN 32.011				<u>33,732</u>	<u>-</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION					<u>33,732</u>	<u>-</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES (IMLS)</u>						
PASS THROUGH PROGRAMS, TEXAS STATE LIBRARY						

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
AND ARCHIVES COMMISSION:						
8286	(COVID-19) Texas Digital Navigators 2022	45.310	LS-250239-OLS-21	TDN-22003	(22,118)	-
8286	FY22 Interlibrary Loan	45.310	LS-249990-OLS-21	903479	32,567	-
	Total ALN 45.310				10,449	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES					10,449	-
<u>NATIONAL SCIENCE FOUNDATION</u>						
PASS THROUGH PROGRAM, VANDERBILT UNIVERSITY						
9036	NSF Convergence Accelerator Track D , Phase II - R&D	47.083	2134862	UNIV62469	240,378	-
	Total Research and Development Cluster (ALN 47.083)				240,378	-
TOTAL NATIONAL SCIENCE FOUNDATION					240,378	-
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u>						
DIRECT PROGRAMS:						
9084	VA Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program (SSG Fox SPGP)	64.055	TX-SSG-1237-22	-	495,207	274
	Total ALN 64.055				495,207	274
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS					495,207	274
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>						
PASS THROUGH PROGRAM, TEXAS SECRETARY OF STATE						
9014	2020 Help America Vote Act (HAVA) Election Security	90.404	N/A	TX18101001-01-101	113,412	-
	Total ALN 90.404				113,412	-
TOTAL U.S. ELECTION ASSISTANCE COMMISSION					113,412	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>						
DIRECT PROGRAMS:						
CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC):						
7778	Harris County Opioid Surveillance and Prevention - (OD2A)	93.136	5NU17CE924976-03-00	-	414,761	-
7778	Harris County Opioid Surveillance and Prevention - (OD2A)	93.136	6NU17CE924976-03-03	-	689,156	-
7778	Overdose Data to Action: Limiting Overdose Collaborative Actions (Local)	93.136	NH28CE003568	-	146	-
	Total ALN 93.136				1,104,063	-
7632	Childhood lead Poisoning Prevention	93.197	1NUE2EH001418-01-00	-	13,610	-
7632	Childhood lead Poisoning Prevention	93.197	5NUE2EH001418-02-00	-	251,672	-
	Total ALN 93.197				265,282	-
9106	Public Health Crisis Response - MPOX Program	93.354	NU90TP22203	-	91,397	-
	Total ALN 93.354 (\$909,809)				91,397	-
9066	(COVID-19) Harris Cares: Embrace HOPE (Healing, Opportunity, Prosperity, Equity)	93.391	1NH75OT000026-01-00	-	9,363,658	-
	Total ALN 93.391				9,363,658	-
9069	(COVID-19) Community Health Workers for Public Health Response and Resilient	93.495	1NU58DP006986-01-00	-	51,195	-
9069	(COVID-19) Community Health Workers for Public Health Response and Resilient	93.495	5NU58DP006986-02-00	-	2,586,731	-
9069	(COVID-19) Community Health Workers for Public Health Response and Resilient	93.495	6NU58DP006986-03-01	-	62,502	-
	Total ALN 93.495				2,700,428	-
9096	CDC Public Health Infrastructure, Workforce, & Data Systems Grant	93.967	NE11OE000061	-	234,799	-
	Total ALN 93.967				234,799	-
HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA):						
8200	Ryan White Title I - Formula & Supplemental	93.914	2H89HA00004-29-00	-	(6,704)	(4,058)
8200	Ryan White Title I - Formula & Supplemental	93.914	6H89HA00004-31-02	-	(3,495)	(3,495)
8200	Ryan White Title I - Formula & Supplemental	93.914	6H89HA00004-32-01	-	20,337,526	19,455,605
8200	Ryan White Title I - Formula & Supplemental	93.914	5H89HA00004-33-00	-	7,949,773	6,860,545
	Total ALN 93.914				28,277,100	26,308,597
9019	Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	6 UT8HA33934-03-01	-	1,446,944	1,200,274
9019	Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	5 UT8HA33934-04-00	-	795,502	652,755
	Total ALN 93.686				2,242,446	1,853,029
9049	Strengthening Foodborne Illness Surveillance and Response Capabilities	93.070	5U01EH001361-02-00	-	2,218	-
9049	Strengthening Foodborne Illness Surveillance and Response Capabilities	93.070	5U01EH001361-03-00	-	176,249	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:						
9001	Texas Asthma Control Project	93.070	NUE1EH001370	HHS001090200001	163,536	-
9001	Texas Asthma Control Project	93.070	NUE1EH001370	HHS001090200001	7,081	-
	Total Research and Development Cluster (ALN 93.070)				349,084	-
U.S. FOOD AND DRUG ADMINISTRATION (FDA)/ ASSOCIATION OF FOOD & DRUG OFFICIALS (AFDO):						
7227	NEHA - FDA Retail Flexible Funding Model - Capacity Building Grant	93.103	U2FFD007358	G-OACB-202109-00854	76,701	-
7227	NEHA - FDA Retail Flexible Funding Model - Advancement of Voluntary National Retail Food	93.103	U2FFD007358	G-BM&A-202109-00853	32,890	-
7227	NEHA - FDA Retail Flexible Funding Model - HCPH Mentorship Project	93.103	U2FFD007358	G-OAME-202109-00857	12,841	-
7227	NEHA - FDA Retail Flexible Funding Model - Root Cause Analysis Course Training	93.103	U2FFD007358	G-OATR-202109-00856	2,500	-
	Total Research and Development Cluster (ALN 93.103)				124,932	-
PASS THROUGH PROGRAMS, NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS (NACCHO):						
7682	(COVID-19) Medical Reserve COVID-19 RISE	93.008	6H1TEP200045-02-00	MRC RISE 22-0152	7,611	-
	Total ALN 93.008				7,611	-
PASS THROUGH PROGRAMS, NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS (NACCHO):						

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
9104	(COVID-19) Addressing the Needs of People with Disabilities Total ALN 93.421	93.421	6NU38OT000306-05-01	2022-120807	56,702 56,702	- -
9043	(COVID-19) IDCU/COVID PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:	93.323	NU50CK000501	HHS000812700023	1,111,863	-
9085	(COVID-19) Detection & Mitigation of COVID-19 in Confinement Facilities Total ALN 93.323	93.323	NU50CK000557	4600017513	118,744 1,230,607	- -
7375	CPS/CR1 CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	311,680	-
7375	CPS/CR1 CPS - Cities Readiness Initiative	93.069	NU90TP922045	HHS001311300016	50,206	-
7607	CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	895,269	-
7607	CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001311200037	203,703 1,460,858	- -
8090	TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001096400018	97,410	-
8090	TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001096400018	243,152	-
8090	TB/PC - Tuberculosis Prevention and Control - Federal	93.116	NU52PS910188	HHS001096400018	16,096 356,658	- -
9078	(COVID-19) Vaccination Capacity Contract Total ALN 93.268	93.268	NH23IP922616	HHS001019500034	8,598,013 8,598,013	- -
9038	(COVID-19) Public Health Emergency Preparedness Coronavirus 2019	93.354	CDC-RFA-TP18-1802	HHS000769100001	476,847	-
9067	(COVID-19) Public Health Workforce Expansion Total ALN 93.354 (\$909,809)	93.354	NU90TP922165	HHS001077000001	341,565 818,412	- -
7792	Texas Physical Activity and Nutrition Program Total ALN 93.439	93.439	6 NU58DP006501-01-03	HHS000527600001	66,518 66,518	- -
7253	HIV Prevention Services	93.940	NU62PS92459	HHS000077800043	174,223	-
7253	HIV Prevention Services	93.940	NU62PS92459	HHS000077800043	20,342 194,565	- -
8030	Regional Local Services System/Local Public Health Services Grant	93.991	1NB01OT009193-01-00	HHS001026200001	183,393	-
7225	Texas Healthy Communities	93.991	N/A	HHS000438400005	48,307	-
7225	Texas Healthy Communities	93.991	N/A	HHS000438400005	55,850 287,550	- -
2316	Medicaid Administrative Claim Reimbursements Total Medicaid Cluster ALN 93.778	93.778	N/A	HHS000537900129	947,859 947,859	- -
9046	Integrated Family Planning Opioid Response Pilot Project	93.788	H79TI081729	HHS001062800004	47,716	-
9046	Integrated Family Planning Opioid Response Pilot Project Total ALN 93.788	93.788	H79TI083288	HHS001202700004	138,494 186,210	- -
8050	Title V - Child Health and Dental Services	93.994	BO4MC30644	HHS000136500001	2,960	-
8050	Title V - Child Health and Dental Services	93.994	N/A	HHS000136500001	10,524	-
8050	Title V - Child Health and Dental Services	93.994	N/A	HHS000136500001	533,985	-
8050	Title V - Child Health and Dental Services	93.994	N/A	HHS000136500001	33,562 581,031	- -
9035	CATCH Healthy Smiles Total Research and Development Cluster (ALN 93.121)	93.121	5UH3DE029213-03	SA0002040	83,996 83,996	- -
7273	Refugee Medical Screening	93.566	N/A	2022-HARTX-06	297,558	-
7273	Refugee Medical Screening	93.566	N/A	2023-HARTX-07	5,731,269 6,028,827	- -
7003	Access and Visitation Shared Parenting Total ALN 93.597	93.597	2301TXSAVP	21-C0008	99,337 99,337	- -
8488	Community Youth Development FY22 - Pasadena & Gulfion	93.556	N/A	HHS000841700015/24821423	28,340	28,330
8488	Community Youth Development FY23 - Pasadena & Gulfion Total ALN 93.556	93.556	2201TXFPSS	HHS000841700015/24821423	531,848 560,188	296,900 325,230
7007	Title IV-E Legal Services	93.658	N/A	HHS000285100017	1,411,974	-
7023	Title IV-E Child Welfare Services Total ALN 93.658	93.658	N/A	HHS000285000048	506,451 1,918,425	- -
8487	CFICP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	24260531	3,480	-
8487	CFICP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	(32)	-
8487	CFICP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	4,225	-
8487	CFICP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	233,466	-
8487	CFICP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	N/A	HHS000788100001/24791692	16,314	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	1,523	-
8487	(COVID-19) Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	7,607	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	503,259	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	N/A	HHS000788100001/24791692	31,103 800,945	- -
7024	Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	2001TXTANF	2822TAN001	1,678	-
7024	Temporary Assistance for Needy Families (TANF) - Foster Youth Project Total TANF Cluster (ALN 93.558)	93.558	2301TXTANF	2823TAN001	232,419 234,097	- -
Total Research and Development Cluster (ALN 47.083, 93.070, 93.103, 93.121)					798,390	-

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					69,271,598	28,486,856
<u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u>						
DIRECT PROGRAMS:						
8008	Major Drug Squads 2021	95.001	G21HN0004A	-	37,787	-
8008	Houston Money Laundering Initiative 2021	95.001	G21HN0004A	-	16,230	-
8008	Houston Investigative Support Center 2021	95.001	G21HN0004A	-	1,723	-
8008	Truck, Air, Rail, and Port 2021	95.001	G21HN0004A	-	3,725	-
8008	Targeted Narcotics Enforcement Team 2021	95.001	G21HN0004A	-	363	-
8008	Major Drug Squads 2022	95.001	G22HN0004A	-	111,845	-
8008	Houston Money Laundering Initiative 2022	95.001	G22HN0004A	-	569,761	-
8008	Houston Investigative Support Center 2022	95.001	G22HN0004A	-	87,846	-
8008	Truck, Air, Rail, and Port 2022	95.001	G22HN0004A	-	10,039	-
8008	ET - Data Analysis Services 2022	95.001	G22HN0004A	-	269,983	-
8008	ET - Overdose Response Investigations Squad 2022	95.001	G22HN0004A	-	10,000	-
Total ALN 95.001					1,119,302	-
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY					1,119,302	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
DIRECT PROGRAMS:						
8034	Port Security Grant Program	97.056	EMW-2019-PU-00049	-	554,820	-
8034	Port Security Grant Program	97.056	EMW-2020-PU-00064	-	1,098,370	-
8034	Port Security Grant Program	97.056	EMW-2021-PU-00042	-	651,843	-
8034	Port Security Grant Program	97.056	EMW-2022-PU-00103-S01	-	103,130	-
Total ALN 97.056					2,408,163	-
PASS THROUGH PROGRAMS, ALLIANCE OF COMMUNITY ASSISTANCE MINISTRIES (ACAM):						
7280	National Emergency Food and Shelter Program (EFSP) Phase 39	97.024	N/A	LRO 782800-071	41,239	-
7280	National Emergency Food and Shelter Program (EFSP) Phase 39	97.024	N/A	LRO 782800-071	240,696	-
Total ALN 97.024					281,935	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:						
7094	Flood of May 2015	97.036	1791DRTXP0000001	FEMA-DR-1791-TX	44,991	-
7234	Flood of May 2015	97.036	4223DRTXP0000001	PA-06-TX-4223	151,291	-
7264	Flood of April 2016	97.036	4269DRTXP0000001	PA-06-TX-4269	475,675	-
7634	FEMA - Public Assistance - Hurricane Harvey	97.036	4332DRTXP0000001	PA-06-TX-4332	7,332,528	-
9003	(COVID-19) Public Assistance Grant, 4485, Texas COVID-19 Pandemic	97.036	4485DRTXP0000001	PA-06-TX-4485	30,192,922	-
9087	Public Assistance Grant, 3540, Hurricane Laura (EM)	97.036	3540PATXP0000001	PA-06-TX-3540	566,332	-
Total ALN 97.036					38,763,739	-
7349	FEMA - Hazard Mitigation Grant Program	97.039	N/A	FEMA-DR-4269-003	(12,215)	-
Total ALN 97.039					(12,215)	-
PASS THROUGH PROGRAMS, OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION (HSGD):						
7016	HC - HazMat Sustainment Project	97.067	EMW-2020-SS-00054	2972506	49,338	-
7016	HC - HazMat Sustainment Project	97.067	EMW-2021-SS-00062	2972507	158,523	-
7016	HC - HazMat Sustainment	97.067	EMW-2022-SS-00021	2972508	125,882	-
7016	HC - Interoperable Communications Maintenance & Enhancements	97.067	EMW-2020-SS-00054	2973206	265,079	-
7016	HC - Interoperable Communications Maintenance Enhancements	97.067	EMW-2021-SS-00062	2973207	2,869,505	-
7016	HC - Interoperable Communications Maintenance & Enhancements	97.067	EMW-2022-SS-00021	2973208	560,000	-
7016	HC - M&A	97.067	EMW-2021-SS-00062	2986307	133,039	-
7016	HC - Management & Administration	97.067	EMW-2022-SS-00021	2986308	175,097	-
7016	HC - Community Preparedness and Regional Planning	97.067	EMW-2021-SS-00062	3691204	141,753	-
7016	HC - Regional Planners	97.067	EMW-2022-SS-00021	3691205	168,275	-
7016	HC - Community Preparedness and Regional Planning Sustainment Activities	97.067	EMW-2021-SS-00062	3691304	62,428	-
7016	HC - Law Enforcement Special Responses: HCSO Air, SWAT, Dive, Marine, and SRG	97.067	EMW-2020-SS-00054	4123001	26,650	-
7016	HC - Law Enforcement Special Responses: HCSO Bomb Unit Equipment	97.067	EMW-2020-SS-00054	4123101	179,731	-
7016	HC - All Hazards Alert System (AHAS) Sustainment	97.067	EMW-2021-SS-00062	4123502	80,096	-
7016	HC - All Hazards Alert System (AHAS) Sustainment	97.067	EMW-2022-SS-00021	4123503	122,146	-
7016	HC - HCSO Bomb Range Enhancements	97.067	EMW-2020-SS-00054	4123601	250,000	-
7016	HC - Cyber Planning, Training, and Radio Protection	97.067	EMW-2020-SS-00054	4123701	326,500	-
7016	AET- HC - Marine Unit ROV	97.067	EMW-2021-SS-00062	4306401	95,523	-
7016	HC - Deployable Chemical Speciation Monitor	97.067	EMW-2021-SS-00062	4346801	100,075	-
7016	HC - Cyber Radio Protection	97.067	EMW-2021-SS-00062	4347101	129,165	-
7016	HC - Law Enforcement Special Responses; HCSO, Air, Bomb, Dive, SWAT, and SRG	97.067	EMW-2021-SS-00062	4347301	5,306	-
7016	HC - Law Enforcement Special Responses; HCSO, Air, Bomb, Dive, SRG, and MCP	97.067	EMW-2022-SS-00021	4347302	411,219	-
7016	HC - Law Enforcement Special Responses; HCSO Bomb, SWAT, and SRG (DVE Equipment)	97.067	EMW-2021-SS-00062	4347401	94,147	-
7016	HC - Community Preparedness; Medical Reserve Corps	97.067	EMW-2021-SS-00062	4347801	26,687	-
7016	HC - Community Preparedness; Medical Reserve Corps	97.067	EMW-2022-SS-00021	4347802	72,188	-
7016	HC - Cyber Training	97.067	EMW-2021-SS-00062	4348801	50,000	-
7016	HCSO Air Operations Section	97.067	EMW-2022-SS-00021	4524901	11,893	-
7016	HCSO Marine Unit Equipment	97.067	EMW-2022-SS-00021	4525001	30,174	-
7016	ST/CP HCSO SWAT Unit Equipment and Training	97.067	EMW-2022-SS-00021	4525101	23,000	-
7016	ST/CP HCSO Bomb Unit Equipment	97.067	EMW-2022-SS-00021	4525201	63,950	-
7016	Mobile Command Post Upgrades	97.067	EMW-2022-SS-00021	4525301	3,136	-
7016	HCSO SRG Equipment	97.067	EMW-2022-SS-00021	4525401	21,996	-
7016	HC - Community Preparedness	97.067	EMW-2022-SS-00021	4573101	226,923	-
7016	HC - SWAT Unit Equipment and Training (DVE)	97.067	EMW-2022-SS-00021	4573601	153,299	-
7016	HC - Oxygen Delivery System	97.067	EMW-2022-SS-00021	4573701	11,600	-
7016	HC - Law Enforcement Special Responses: HCSO Bomb Unit Equipment	97.067	EMW-2021-SS-00062	4767001	99,441	-
Total ALN 97.067					7,323,764	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					48,765,386	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 591,693,551	\$ 141,088,564
<u>STATE GRANTS</u>						

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</u>						
DIRECT PROGRAMS:						
7243	IDCU/SUREB Infectious Disease Ctrl Unit - Surveillance and Epidemiology	N/A		HHS000436300014	125,570	-
7243	Texas Epidemiology Capacity Expansion Grant Program	N/A		HHS001315700021	6,805	-
8020	Tuberculosis Prevention and Control - State	N/A		HHS001182200018	721,669	-
8020	Tuberculosis Prevention and Control - State	N/A		HHS001182200018	42,959	-
7796	Immunization Grant Program	N/A		HHS001068100001	188,248	-
7796	Immunization Grant Program	N/A		HHS001068100001	9,908	-
7253	HIV Prevention Services	N/A		HHS000077800043	252,947	-
7253	HIV Prevention Services	N/A		HHS000077800043	6,600	-
PASS THROUGH PROGRAMS, THE HOUSTON REGIONAL HIV/AIDS RESOURCE GROUP, INC.:						
8515	Early Medical Intervention Program	N/A		22HCS00SS	(13,680)	-
PASS THROUGH PROGRAMS, TEXAS DEPT OF FAMILY & PROTECTIVE SERVICES TO DEPELCHIN CHILDREN'S CENTER:						
7259	Health Outcomes Through Early Prevention and Support - Depelchin	N/A		24824828	1,000	-
7259	Health Outcomes Through Early Prevention and Support - Depelchin	N/A		24395927	169,777	-
7259	Health Outcomes Through Early Prevention and Support - Depelchin	N/A		24395927	11,135	-
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES					1,522,938	-
<u>TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)</u>						
DIRECT PROGRAMS:						
7209	Harris County Jail Diversion Program - FY22	N/A		2016-048312-001	624,967	624,967
7209	Harris County Jail Diversion Program - FY23	N/A		2016-048312-001	5,000,000	5,000,000
9044	Community Mental Health Grant Program - FY22	N/A		HHS000477100004	225,345	225,345
9044	Community Mental Health Grant Program - FY23	N/A		HHS000477100004	1,959,620	1,959,620
8110	Family Planning Program FY23	N/A		HHS000734600002	1,049,850	-
8110	Family Planning Program FY24	N/A		HHS000734600002	57,950	-
7266	Healthy Texas Women	N/A		HHS000734600002	(4,997)	-
7266	Healthy Texas Women	N/A		HHS000734600002	387,161	-
7266	Healthy Texas Women	N/A		HHS000734600002	9,871	-
PASS THROUGH PROGRAM, DEPELCHIN CHILDREN'S CENTER:						
9027	Families COUNT Project FY22	N/A		N/A	494	-
9027	Families COUNT Project FY23	N/A		N/A	47,239	-
9027	Families COUNT Project FY24	N/A		N/A	3,167	-
TOTAL HEALTH AND HUMAN SERVICES COMMISSION					9,360,667	7,809,932
<u>TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u>						
DIRECT PROGRAMS:						
7019	STAR - Success Through Addiction Recovery Drug Court Program	N/A		1692020	91,522	91,522
8768	Family Intervention Court (Positive Pathways)	N/A		1737419	48,586	-
7553	Veterans Treatment Court	N/A		2283014	101,087	101,087
7301	Texas Anti-Gang Center	N/A		2542810	52,727	-
7301	Texas Anti-Gang Center	N/A		2542811	22,482,759	568,893
7248	Misdemeanor Veterans Court	N/A		2894908	55,968	55,968
7348	Continuum: TRIAD Child Sex Trafficking Project	N/A		3514604	13,563	-
7781	Sobriety Over Addiction and Relapse (SOAR) Drug Court	N/A		3827804	47,463	-
9013	Triad Home Safe	N/A		3955902	35,603	-
9010	Gulf Coast Coalition Against Sexual Exploitation	N/A		3966301	(6,000)	-
9010	Gulf Coast Coalition Against Sexual Exploitation	N/A		3966302	8,670	-
9010	Gulf Coast Coalition Against Sexual Exploitation	N/A		3966303	316,380	-
9083	GRIP Gang Court Program	N/A		4498801	59,558	-
PASS THROUGH PROGRAMS, THE CITY OF HOUSTON						
7267	ICAC Task Force	N/A		10000107-2020	32,845	-
7267	ICAC Task Force	N/A		10000107-2021	(1,726)	-
7267	ICAC Task Force	N/A		10000107-2022	(5,382)	-
PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:						
7331	Regional Juvenile Mental Health Services	N/A		26067-11	4,550	-
8641	Regional Law Enforcement Training Program	N/A		N/A	205,329	-
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION					23,543,502	817,470
<u>TEXAS OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION (HSGD):</u>						
DIRECT PROGRAMS:						
7268	Border Prosecution Unit - TAG	N/A		3154605	444,028	-
7268	Border Prosecution Unit - TAG	N/A		3154606	31,806	-
TOTAL TEXAS OFFICE OF THE GOVERNOR, HSGD					475,834	-
<u>TEXAS DEPARTMENT OF TRANSPORTATION</u>						
DIRECT PROGRAMS:						

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
7652	Peninsula St and Jacintoport Blvd.	N/A		0912-72-374	872,198	-
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION					872,198	-
<u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u>						
PASS THROUGH PROGRAMS, MOTOR VEHICLE CRIME PREVENTION AUTHORITY (MVCPA) :						
8710	Harris County Sheriff's Auto Theft Unit	N/A		608-20-1010000	(23,053)	-
8710	Harris County Sheriff's Auto Theft Unit	N/A		608-21-1010000	(21,046)	-
8710	Harris County Sheriff's Auto Theft Unit	N/A		608-23-1010000	720,415	-
8710	Harris County Sheriff's Auto Theft Unit	N/A		608-24-1010000	132,726	-
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES					809,042	-
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>						
DIRECT PROGRAMS:						
7791	Texas Volkswagen Environmental Mitigation Program	N/A		582-20-10885-VW	136,949	-
PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL						
8731	Litter and Illegal Dumping Cleanup and Community Collections Events - HC Constable Pct. 3	N/A		23-16-09	6,341	-
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					143,290	-
<u>TEXAS WATER DEVELOPMENT BOARD</u>						
DIRECT PROGRAMS:						
7806	Lake Houston Dredging	N/A		20-004	167,405	-
9058	Region 6 San Jacinto Regional Flood Planning	N/A		2101792491	981,189	-
TOTAL TEXAS WATER DEVELOPMENT BOARD					1,148,594	-
<u>THE SUPREME COURT OF TEXAS</u>						
DIRECT PROGRAMS:						
7709	Dedicated MDL Court - Harris County	N/A		201-23-00001	85,540	-
7709	Dedicated MDL Court - Harris County	N/A		201-24-00001	5,992	-
TOTAL THE SUPREME COURT OF TEXAS					91,532	-
<u>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</u>						
DIRECT PROGRAMS:						
8488	Community Youth Development FY21 - Gulfion	N/A		24426974	2,486	-
8488	Community Youth Development FY21 - Pasadena	N/A		24427235	1,614	-
8488	Community Youth Development FY23 - Pasadena & Gulfion	N/A		HHS000841700015/24821423	326,851	297,680
8488	Community Youth Development FY24 - Pasadena & Gulfion	N/A		HHS000841700015/24821423	15,470	-
8487	CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	N/A		HHS000788100001/24791692	58,367	-
8487	CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	N/A		HHS000788100001/24791692	4,078	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A		HHS000788100001/24791692	125,815	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A		HHS000788100001/24791692	7,776	-
TOTAL TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES					542,457	297,680
<u>TEXAS OFFICE OF COURT ADMINISTRATION</u>						
DIRECT PROGRAMS FROM TEXAS INDIGENT DEFENSE COMMISSION:						
1000	Indigent Defense Formula Grant	N/A		212-22-101	1,820,532	-
1000	Indigent Defense Formula Grant	N/A		212-23-101	2,910,397	-
7661	Statewide Indigent Defense Mentoring, Training, and Leadership Program	N/A		18-TS-101b	28,937	-
9016	Statewide Indigent Defense Mentoring, Training, and Leadership Program, Cohort 2	N/A		19-TS-101	(375,843)	-
9016	FIDL Statewide Training/Mentoring Program (Cohorts 1 & 2)	N/A		TS-22-101	512,646	-
9016	FIDL Statewide Training/Mentoring Program	N/A		212-22-D25	60,800	-
9016	FIDL Statewide Training/Mentoring Program	N/A		212-23-C08	206,594	-
9017	Public Defender Mental Health Division Expansion	N/A		20-MH-101	(49,889)	-
9017	Public Defender Mental Health Division Expansion	N/A		MH-22-101	124,885	-
9017	Public Defender Mental Health Division Expansion	N/A		MH-23-005	163,903	-
7784	Indigent Defense: Managed Assigned Counsel Program	N/A		212-22-D06	(16,260)	-
7784	Managed Assigned Counsel Program	N/A		212-23-C09	1,023,704	-
9080	Public Defender Staff to Address Case Backlogs	N/A		PB-22-101	410,915	-
TOTAL TEXAS OFFICE OF COURT ADMINISTRATION					6,821,321	-
<u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u>						
DIRECT PROGRAMS:						
8270	Statewide Automated Victim Notification Service (SAVNS)	N/A		C-00222	90,421	-
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL					90,421	-
<u>TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:</u>						
DIRECT PROGRAMS:						
7634	Hurricane Harvey - State Assistance	N/A		TDEM-4332-PA	390,275	-
TOTAL TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM					390,275	-

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	Assistance Listing Number	Federal Award Number	Award/Pass-through Identifying Number	Program Expenditures	Amount Provided to Subrecipients
<u>TEXAS VETERANS COMMISSION</u>						
DIRECT PROGRAMS:						
7206	Veterans Assistance Program 2021-2022	N/A		GT-VSO20-005	(1)	-
7206	Veterans Assistance Program 2021-2022	N/A		GT-VSO21-000	(5,261)	-
7206	Veterans Assistance Program 2022-2023	N/A		GT-VSO22-000	219,976	-
7206	Veterans Assistance Program 2023-2024	N/A		GT-VSO22-006	48,242	-
TOTAL TEXAS VETERANS COMMISSION					<u>262,956</u>	<u>-</u>
<u>TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)</u>						
PASS THROUGH PROGRAMS, CHILD CARE COUNCIL OF GREATER HOUSTON, INC.						
9047	Homeless Youth Services Program	N/A		4600016373	242,291	-
PASS THROUGH PROGRAMS, CITY OF HOUSTON						
7135	Harris County Emergency Assistance - City of Houston Homeless Services Program (HHSP)	N/A		N/A	99,346	-
TOTAL TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)					<u>341,637</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS					<u>\$ 46,416,664</u>	<u>\$ 8,925,082</u>
GRAND TOTAL EXPENDITURES OF FEDERAL & STATE AWARDS					<u>\$ 638,110,215</u>	<u>\$ 150,013,646</u>

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL & STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

1. 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 cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("OMB Uniform Guidance") and Texas Grant Management Standards ("TxGMS"); as applicable. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal and state awards provided to subrecipients are treated as expenditures when paid to the sub-recipient.

2. Indirect Cost Rate – The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2.CFR.200.414. Uniform Guidance 200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.
3. Reconciliation of the Schedule of Expenditures of Federal and State Awards to Grants Special Revenue Fund of the Annual Comprehensive Financial Report for the period ended September 30, 2023:

Federal expenditures per schedule	\$ 591,693,551
State expenditures per schedule	<u>46,416,664</u>
Subtotal	638,110,215
Add:	
County funded portion of grants	15,152,545
Local grants	3,614,803
Prior Period Expenditures (Transfer In)	46,829,136
Non-Grant Projects	28,844
Less:	
Grants - other fund types - unrecorded assistance	(10,765,958)
Prior period expenditures approved by granting agencies	(80,718,942)
Trial Balance adjustments for modified accrual basis of accounting	(14,707,016)
Total	<u>\$ 597,543,627</u>
Balance per Annual Report - Grants Special Revenue Fund	<u>\$ 597,543,626</u>

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

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL & STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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.
6. 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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified.
Internal control over financial reporting:	
Material weakness (es) identified?	Yes.
Significant deficiency (ies) identified not considered to be a material weakness?	Yes.
Noncompliance material to financial statements noted?	No.

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified.
Internal control over major programs:	
Material weakness (es) identified?	No.
Significant deficiency (ies) identified not considered to be a material weakness?	Yes.
Any audit findings disclosed that are required to be reported in accordance with OMB Uniform Grant Guidance, §200.516(a)	Yes.

State Awards

Type of auditor's report issued on compliance for major programs:	Unmodified.
Internal control over major programs:	
Material weakness (es) identified?	No.
Significant deficiency (ies) identified not considered to be a material weakness?	None reported.
Any audit findings disclosed that are required to be reported in accordance with Texas Grant Management Standards?	No.

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Name of Major Federal/State Program	Assistance Listing Number
CDBG Supplemental Disaster Recovery Funds	14.228
State Criminal Alien Assistance Program (SCAAP)	16.606
CJD	16.738
(COVID-19) Emergency Rental Assistance	21.023
(COVID-19) ARPA Coronavirus State and Local Fiscal Recovery Funds	21.027
Refugee Medical Screening	93.566
Title IV-E Legal Services	93.658
Medicaid Administration Reimbursements	93.778
Urban Area Security Initiative	97.067
Multi-Agency Gang Project	State (Fund 7301)
Peninsula	State (Fund 7652)
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:	\$1,392,500
Auditee qualified as a low-risk auditee?	Yes – Federal

II. FINANCIAL STATEMENT FINDINGS SECTION

Program	Finding/Noncompliance	Questioned Cost
n/a	2023-001– Material weakness in internal control over financial reporting – Flood Control - Timely transfer of completed capital projects to completed capital assets <u>Condition:</u> Management failed to timely identify capital projects that were substantially complete in the current and prior years resulting in an overstatement of construction in progress (CIP) and net position, and an understatement of depreciation expense and completed capital assets in the current and prior years. <u>Criteria:</u> Generally accepted accounting principles require the District to transfer capital projects out of CIP to a completed capital asset upon substantial completion. <u>Cause:</u> The District did not perform a thorough review of its portfolio of CIP in prior years to ensure capital projects were appropriately deemed in progress or substantially complete.	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Program	Finding/Noncompliance	Questioned Cost
	<u>Effect</u>: The nature of this deficiency presents a risk of inaccurate and misclassified capital assets, accumulated depreciation, and depreciation expense within the District's Annual Comprehensive Financial Report. <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. <u>Views of Responsible Officials</u>: See Corrective Action Plan <u>County Contact Person(s)</u>: Anthony Bacarisse, Director of Financial Services Division Harris County Flood Control District	
n/a	2023-002—Material weakness in internal control over financial reporting - Timely transfer of completed capital projects to completed capital assets and capitalization of non-capital costs <u>Condition</u>: Management failed to timely identify capital projects that were substantially complete in the current and prior years resulting in an overstatement of construction in progress (CIP) and an understatement of depreciation expense and completed capital assets in the current and prior years. Also, the Harris County Toll Road Authority inappropriately capitalized costs subsequent to a software asset being substantially complete, thereby overstating CIP and net position and understating service and fees expenses. <u>Criteria</u>: Generally accepted accounting principles require the County to transfer capital projects out of CIP to a completed capital asset upon substantial completion. Additionally, costs incurred once computer software is substantially complete and operational and during the post-implementation and operation stage of a software asset should be expensed. <u>Cause</u>: The Authority did not perform a thorough review of its portfolio of CIP in prior years to ensure capital projects were appropriately deemed in progress or substantially complete and that costs were no longer capitalized after substantial completion of the project. <u>Effect</u>: The nature of this deficiency presents a risk of inaccurate and misclassified capital assets, accumulated depreciation, depreciation expense, and expenses within the County's Annual Comprehensive Financial Report. <u>Recommendation</u>: Enhance the use of available data to perform a thorough review of capital project status at least annually. Establish specific guidelines for each department to follow to improve timely and accurate communication when capital projects are substantially completed, alongside a detailed review process to ensure accurate classification of capital and non-capital costs.	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Program	Finding/Noncompliance	Questioned Cost
	<u>Views of Responsible Officials:</u> See Corrective Action Plan <u>County Contact Person(s):</u> Jason McLemore, Deputy Director of Administration Harris County Toll Road Authority	
n/a	2023-003–Significant deficiency in internal control over financial reporting - Timely communication of terminations to TCDRS <u>Condition:</u> Management failed to timely communicate 1,119 County employees who terminated during calendar year 2022 to the Texas County & District Retirement System (“TCDRS”). These terminations were not reported to TCDRS until calendar year 2023 and 2024 and it is possible some have still not been reported. <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. <u>Cause:</u> The County did not understand the ramifications of failing to report terminations to TCDRS timely. <u>Effect:</u> Untimely reporting of terminations led to an overstatement of the total and net pension liability and understatements of pension expense and deferred inflows of resources. <u>Recommendation:</u> Implement procedures to report terminations to TCDRS timely, on a regular cadence. Design controls to ensure terminations are reported accurately and timely. Work with TCDRS to ensure census data as of December 31, 2023 is complete and accurate. <u>Views of Responsible Officials:</u> See Corrective Action Plan <u>County Contact Person(s):</u> Shain Carrizal, Executive Director of Human Resources & Risk Management	\$0

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS SECTION

Program	Finding/Noncompliance	Questioned Cost
U.S Department of Justice	2023-004– Noncompliance and Significant Deficiency in Internal Control Over Eligibility	\$0
State Criminal Alien Assistance Program (SCAAP) – ALN#16.606	<u>Criteria:</u> The grant agreement requires the County to comply with the following eligibility criteria when determining eligibility for inmates: 1) incarceration for 4 consecutive days, 2) undocumented status, and 3) conviction of a felony or two misdemeanors. <u>Condition:</u> Harris County did not retain and could not provide evidence indicating that 1 of 40 inmate selections met the third eligibility requirement.	
Federal Award Number: 15PBJA-21- RR-05110- SCAA	<u>Cause:</u> The Sheriff's Department was not able to provide sufficient eligibility documentation because the criminal databases the Sheriff's Department uses to support eligibility determinations are on a live basis. Thus, for 1 out of 40 selections, the eligibility information could not be provided to evidence conviction of a felony or two misdemeanors. <u>Effect:</u> Ineligible inmates could be included in the data submitted to the granting agency and potentially impact funding received. <u>Context:</u> We were not able to receive evidence of eligibility for 1 of 40 inmate selections to support either a felony or two misdemeanors. However, there is not a direct correlation between the number of inmates served, the total costs incurred by the County, and the funding received. Thus, an amount for questioned costs cannot be determined. <u>Recommendation:</u> Harris County should implement procedures to ensure the Sheriff's department maintains the supporting records for each inmate to demonstrate that the eligibility requirements were met. <u>Views of Responsible Officials:</u> See Corrective Action Plan <u>County Contact Person(s):</u> Michael Lanham, Director of Finance Harris County Sheriff's Office	

IV. STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

None noted.

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MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

CORRECTIVE ACTION PLAN

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2023-001	The District will perform a thorough review of all projects currently being tracked as Construction In Progress by the Harris County Auditor's Office to assure for timely submittal of substantial completion documents. In addition, The District has enhanced its Project Initiation process to add an asset ownership review step to be performed by the Financial Services Division. We will also add an asset ownership review step to the current Interlocal Agreement process.	August 2024	Anthony Bacarisse, Director of Financial Services Division Harris County Flood Control District
2023-002	Harris County and Toll Road Authority management agree with the finding and will implement at least an annual review of capital project statuses to determine substantial completion to help mitigate the risk of this occurring in the future. We will also include a review of invoices related to substantially complete projects to determine that capital and non-capital expenditures are accurately classified.	September 2024	Jason McLemore, Deputy Director of Administration Harris County Toll Road Authority
2023-003	Management acknowledges the control deficiency. The issue has been resolved for 2022 terminations, and the department is actively reconciling 2023 termination dates and will have that completed no later than September 2024. To prevent the deficiency going forward, the department will obtain an updated report from Payroll with correct termination data, upload dates to TCDRS' system on a monthly basis, and implement a year-end reconciliation process.	September 2024	Shain Carrizal, Executive Director of Human Resources & Risk Management

2023-004	HCSO agrees with the audit finding regarding our lack of documentation on criminal convictions for inmates claimed as qualifying for our 2020 SCAAP submission. This audit has helped us recognize that criminal justice databases housing conviction information are dynamic and ever changing, which makes current verification of historical data very difficult. For this reason it's very important to maintain detailed documentation of the information used to identify qualifying convictions. For future SCAAP submissions our plan is to take screenshots from the criminal justice databases used to verify convictions and maintain that documentation in files that are routinely backed up. In addition, we will ensure this documentation is reviewed by management to ensure adequacy based on SCAAP requirements.	September 2024	Michael Lanham, Director of Finance Harris County Sheriff's Office
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