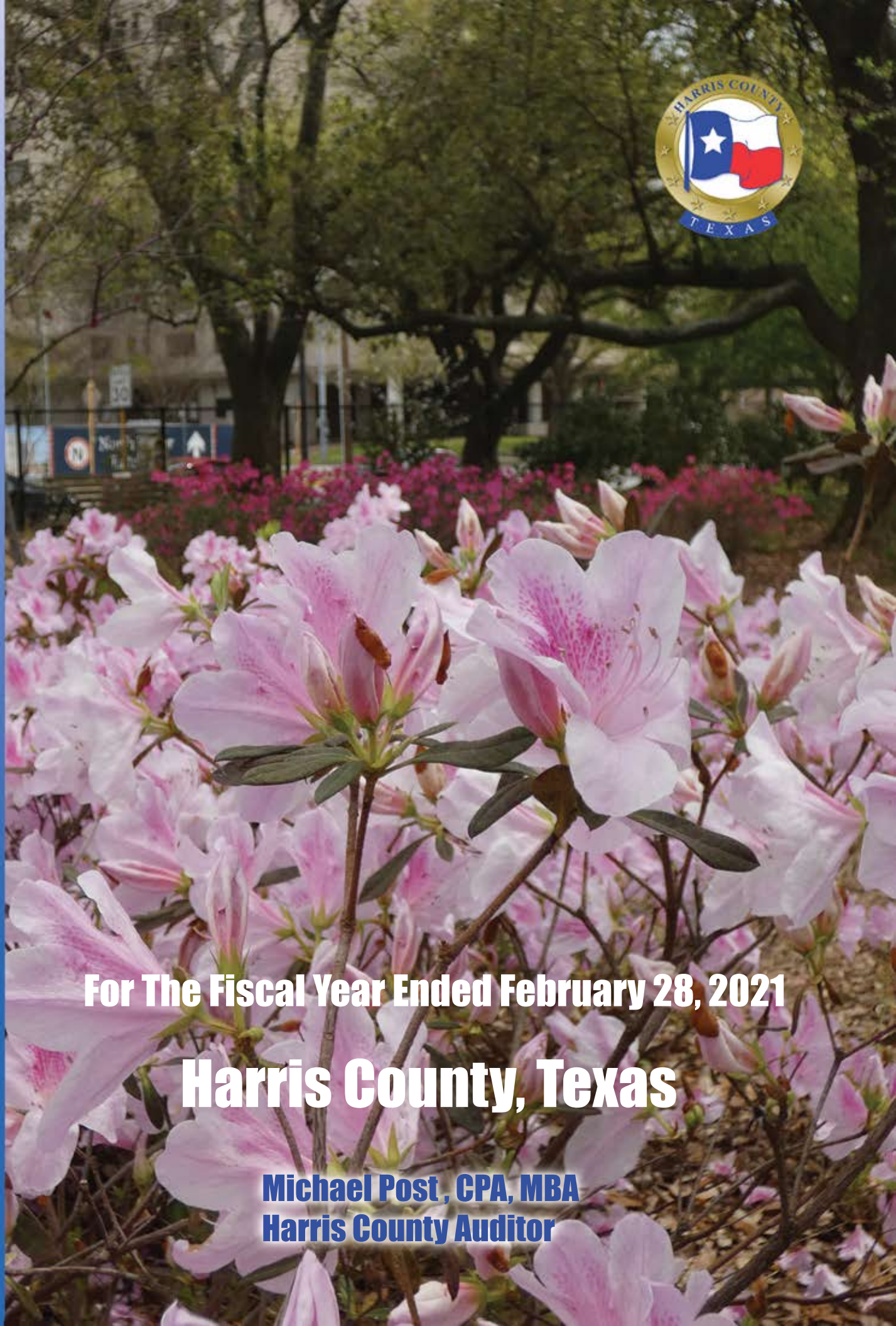
Comprehensive Annual Financial Report



For The Fiscal Year Ended February 28, 2021

Harris County, Texas

Michael Post , CPA, MBA
Harris County Auditor

HARRIS COUNTY, TEXAS

Comprehensive Annual Financial Report
For The Fiscal Year Ended
February 28, 2021

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

HARRIS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2021
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MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

August 26, 2021

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 Financial Report of Harris County, Texas (the "County") for the fiscal year ended February 28, 2021. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and was prepared by the staff of the County Auditor's Office. The comprehensive annual financial report 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 annual financial report consists of management's representations concerning the finances of the County, and management assumes full responsibility for the completeness and reliability of all of 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.

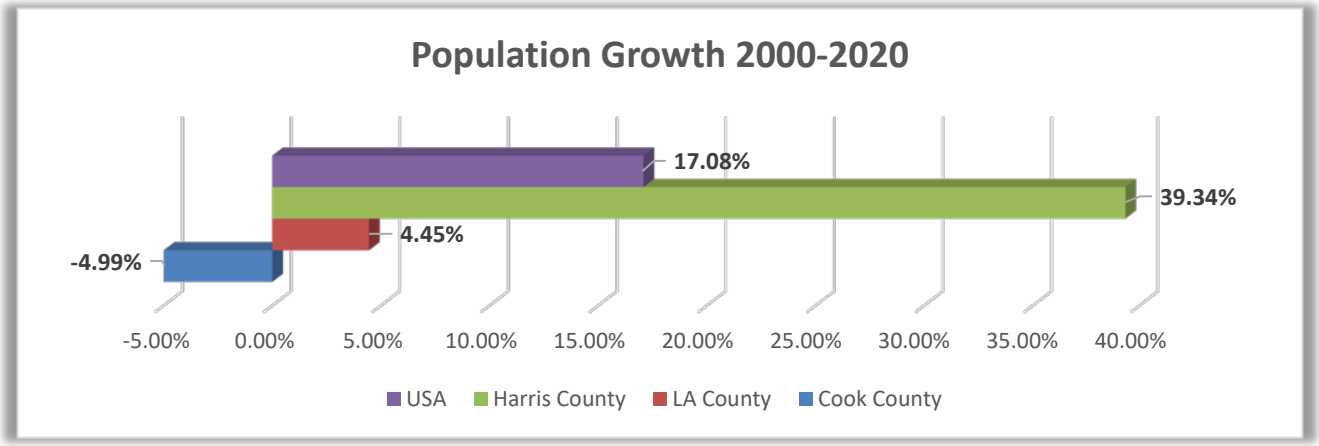
The County's financial statements were audited by Deloitte & Touche LLP, an independent audit firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for fiscal year ended February 28, 2021, are free of material misstatement. The independent 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 auditors' 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 auditors' 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

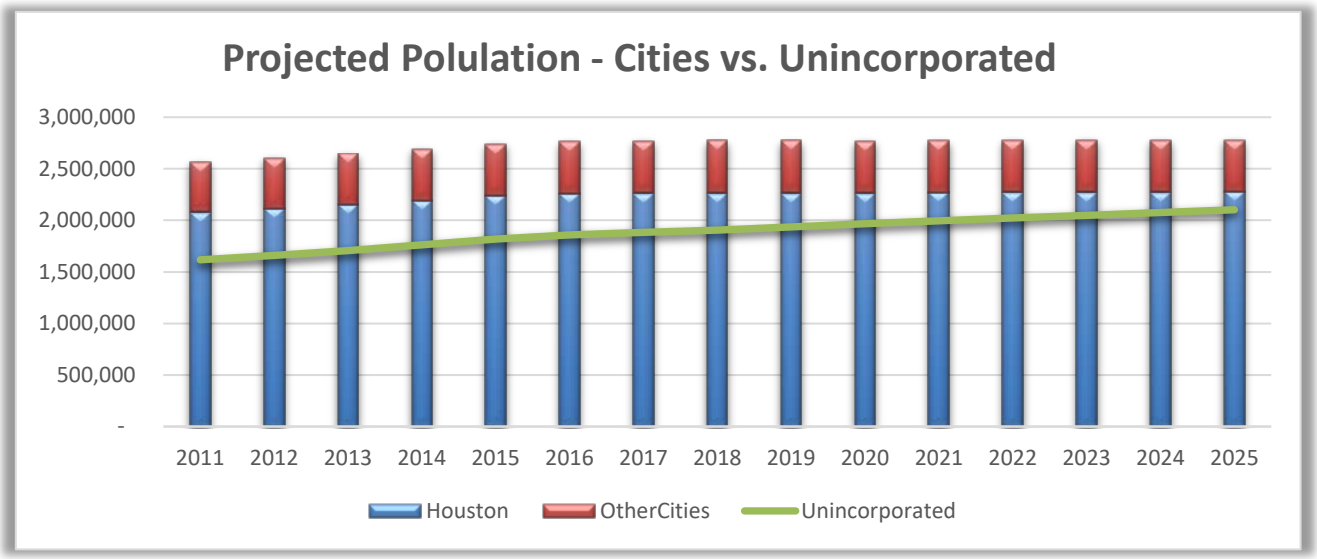
History, Population, and Location

The County was originally settled in 1824. 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. The Battle of San Jacinto, a decisive battle of the Texas Revolution, was fought in April 1836, in present-day Harris County. 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 4.7 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 39% growth since 2000. 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 19 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 (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, 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 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 March 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 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 $512 billion. If the MSA were an independent nation, its economy would rank 27th largest in the world. Twenty-two companies on the 2020 Fortune 500 list are headquartered in Houston. No single industry dominates Houston employment.

The current price of West Texas Intermediate (WTI) crude oil as of March 2021 is approximately $59 per barrel, which is an increase from March 2020 per the U.S. Energy Information Administration. Oil prices have remained at or below $70 per barrel for the last six years.

The preliminary March 2021 unemployment rate (not seasonally adjusted) for the Houston MSA was 8% compared to the national average of 6.5%. The State's preliminary unemployment rate (not seasonally adjusted) for March 2021 was 6.8%. Both the Houston MSA and the State of Texas unemployment rates increased from their March 2020 levels by 2.5% and 1.7%, respectively.

The Houston-The Woodlands-Sugar Land, Texas area had a Consumer Price Index (CPI) that was 1.04% lower than other large urban areas as calculated for February 2021 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 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 during 2019, and is recognized worldwide as a key global gateway with strong connectivity to Latin America.

Per the Multiple Listing Service of the Houston Association of Realtors, sales of single-family homes increased 31.5 percent in March of 2021 versus March of 2020. March 2021 marked the tenth straight month of positive home sales in the Houston metro area. Consumers were still taking advantage of historically low mortgage interest rates.

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 2020 for the County per $100 of taxable value are: $0.33028 for the General Fund, $0.01000 for the Public Improvement Contingency Fund, and $0.05088 for debt service, for a total of $0.39116.

Key elements in maintaining the County's financial strength and high bond rating are the County's management of investments and debt. The Harris County Investment Policy, including investment strategies, is reviewed and approved at least annually by Commissioners Court. Harris County has a debt structure that includes road, park, permanent improvement, and flood control 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 February 28, 2021 was $725,190,179. The County currently provides a postemployment healthcare plan; the net ending obligation for this postemployment healthcare plan was $3,473,489,714 at February 28, 2021. 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 is implementing a strategic plan to chart a roadmap for the future of the agency with three main areas of focus; a framework for resiliency and sustainability programming; the conversion of the County's toll road system to all-electronic tolling, 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 as 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 annually, split nearly evenly between capital expenditures and maintenance 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
- Regional stormwater detention basins
- Major repairs to flood-damaged drainage infrastructure
- Removing large amounts of sediment and silt from drainage channels
- Voluntary buyouts of flood-prone properties
- Wetland mitigation banks

- Property acquisition for preserving the natural floodplains
- Drainage improvements made in partnership with other cities, utility districts, or other local government agencies
- Upgrading the Harris County Flood Warning System

Universal Services currently has several active capital projects including:

- 311 Implementation
- AFIS Replacement
- Cybersecurity
- Detention Control System Upgrade
- Radio Replacement Program

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 Annual Report for the fiscal year ended February 29, 2020. 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 comprehensive annual financial report whose contents conform to program standards. This report must satisfy both accounting principles generally accepted in the United States 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-seven years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to the GFOA.

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

REQUEST FOR INFORMATION

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

Michael Post, CPA, MBA
County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Harris County
Texas

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

February 29, 2020

Christopher P. Morrill

Executive Director/CEO

HARRIS COUNTY ORGANIZATION CHART

HARRIS COUNTY VOTERS

COMMISSIONERS COURT

- COUNTY JUDGE
- COUNTY COMMISSIONERS (4)

COUNTY SERVICES

- Office of the County Engineer
- Flood Control District
- Toll Road Authority
- Budget Management
- Intergovernmental & Global Affairs
- Universal Services
- Public Health Services
- Pollution Control Services
- Community Services
- Veterans Services
- County Library
- Commissioner's Court Analyst
- Youth & Family Services
  - Children's Assessment Center
  - Domestic Relations
  - Juvenile Probation
  - Harris County Resources for Children & Adults
  - Texas A&M AgriLife Extension Services
- Economic Equity & Opportunity

ADMINISTRATION OF JUSTICE

- Fire Marshal
- Institute of Forensic Sciences
- Sheriff's Civil Service
- Public Defender
- Pre Trial Services
- Community Supervision & Corrections***
- Justice Administration Department
- Managed Assigned Counsel
- Election Admin.
- Election Costs
- Constables (8)
- Sheriff
- District Clerk
- County Clerk
- County Attorney
- District Attorney
- District Courts (60)
- Justices of the Peace (16)
- County Courts (20)
- Probate Courts (4)
- Court of Appeals (2)

FISCAL SERVICES & PURCHASING

- County Treasurer
- Tax Assessor-Collector
- County Auditor *
- Purchasing **

* The County Auditor is appointed by the Board of District Judges.

** The Purchasing Agent is appointed by the Purchasing Board which is composed of three judges of the District Courts and two members of Commissioners Court.

*** The Director of Community Supervision and Corrections is appointed by a panel of judges from the Criminal Courts.

Elected Position | Appointed Position

JUNE 2021

HARRIS COUNTY, TEXAS
SCHEDULE OF ELECTED AND SELECTED APPOINTED OFFICIALS
February 28, 2021

Commissioner's Court

County Judge	Hidalgo, Lina
Precinct 1	Ellis, Rodney
Precinct 2	Garcia, Adrian
Precinct 3	Ramsey, Tom S.
Precinct 4	Cagle, R. Jack

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	Osborne, Dylan

Justices of the Peace

Precinct 1, Place 1	Carter, Eric William
Precinct 1, Place 2	Patronella, David M.
Precinct 2, Place 1	Delgado, Jo Ann
Precinct 2, Place 2	Risner, George E.
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, Israel B.
Precinct 5, Place 2	Williams, Jeff
Precinct 6, Place 1	Trevino, Victor
Precinct 6, Place 2	Rodriguez, Angela D.
Precinct 7, Place 1	Adams, Wanda
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	Brauchle Hawkins, Kristen
55th District Court	Payne, Latosha Lewis
61st District Court	Phillips, Fredericka
80th District Court	Manor, Jeralynn
113th District Court	Collier, Rabeea 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	Dollinger, Scot
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, Brittanye
334th District Court	Rogers, Dawn
MDL	Davidson, Mark
MDL	Matthews, Sylvia A.

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	Silverman, Chuck
184th District Court	Anastasio, Abigail
185th District Court	Luong, Jason
208th District Court	Glass, Greg
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	Martin, Amy
337th District Court	Gaido, Colleen
338th District Court	Franklin, Ramona
339th District Court	Bell, Te'iva J.
351st District Court	Cornelio, Natalia
RIC	Thomas, Brock

HARRIS COUNTY, TEXAS
SCHEDULE OF ELECTED AND SELECTED APPOINTED OFFICIALS
February 28, 2021

District Judges - Family Courts

245th District Court	Longino, Tristan H.
246th District Court	Graves-Harrington, Angela
247th District Court	Berg, Janice
257th District Court	Peake, Sandra
280th District Court	Stalder, Barbara J.
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	Wells, Clinton E.
507th District Court	Maldonado, Julia
CPC	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	Barnstone, George
Court at Law No. 2	Kovach, Jim F.
Court at Law No. 3	Williams, LaShawn A.
Court at Law No. 4	Briones, Lesley

County Courts - Criminal

Court at Law No. 1	Salgado, Alex
Court at Law No. 2	Bowman, Ronnisha
Court at Law No. 3	Hughes, Erica
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	Bynum, Franklin
Court at Law No. 9	Finch, Toria J.
Court at Law No. 10	Wilson, Lee Harper
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	Singer, David L.
Court at Law No. 15	Jones, Tonya
Court at Law No. 16	Jordan, Darrell

Probate Courts

Court No. 1	Simoneaux, Jerry
Court No. 2	Newman, Michael
Court No. 3	Cox, Jason
Court No. 4	Horwitz, James

Court of Appeals

1st Court of Appeals	Radack, Sherry; Chief Justice
14th Court of Appeals	Christopher, Tracy; Chief Justice

SELECTED APPOINTED OFFICIALS

Admin. Offices of The District Courts	Bowman, Clay
County Criminal Courts at Law Mgm't	Wells, Ed
Universal Services	Noriega, Rick
Children's Assessment Center	McCracken, Kerry
Protective Services for Children and Adults	Levine, Joel
Texas AgriLife Extension-Harris County	Wright, David
County Auditor	Post, Michael
County Library	Melton, Edward
Pre Trial Services	Banks, Kelvin
Domestic Relations	Simpson, David W.
Greater Harris Co. 9-1-1 Emergency Network	Rau, Russell
Fire and Emergency Services	Christensen, Laurie
Community Services Department	Holloway, Adrienne
Juvenile Probation	Gonzales, Henry
Budget Management Services	Berry, David
Institute of Forensic Sciences (ME)	Sanchez, Luis A. MD
Public Health & Environmental Services	Sims, Gwen, Med, RD, LD
Public Infrastructure Coordination	
County Engineer	Blount, John
Flood Control District	Poppe, Russell A.
Toll Road Authority	Trevino, Roberto
Purchasing	Dopslauf, DeWight M.
Sheriff Civil Services	Mims, William H. Jr.

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying 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 February 28, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units: Harris County Hospital District, Harris Center for Mental Health and IDD, Harris County Housing Finance Corporation, Harris County Industrial Development Corporation, and the Children's Assessment Center Foundation which represent 100% of the assets, the net position and the revenues of the discretely presented component units. We did not audit the financial statements of the following fiduciary funds: the Harris County Clerk Registry Fund and the Harris County District Clerk Registry Fund which collectively represent 32% of the assets of the fiduciary funds. We also did not audit the financial statements of the Harris County Sports & Convention Corporation and the Harris County Redevelopment Authority, nonmajor governmental funds, which represent 3% of the assets, 3% of the fund balances, and 1% of the revenues of the nonmajor governmental funds. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for discretely presented component units, fiduciary funds and nonmajor governmental funds for the above noted entities, is based solely on the reports of the other auditors. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Harris County Industrial Development Corporation and the Harris County Housing Finance Corporation, discretely presented component units, the Harris County Clerk Registry Fund and the Harris County District Clerk Registry Fund, fiduciary funds, and the blended nonmajor governmental funds of the Harris County Sports & Convention Corporation and Harris County Redevelopment Authority were audited in accordance with generally accepted auditing standards, but were not audited in accordance with *Government Auditing Standards.*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of the other auditors, the 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 Harris County, Texas, as of February 28, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 15-29, Schedule of Available Resources – Budget and Actual - Budgetary Basis – General Fund, the Schedule of Expenditures and Other Uses – Budget and Actual - Budgetary Basis – General Fund, Notes to the Required Supplementary Information, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Changes in Net Pension Liability and Related Ratios - HCSCC and the Texas County and District Retirement System - Schedule of Employer Contributions on pages 109-120 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Other 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; 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 (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards*; and the Introductory and Statistical Sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Fund Information; Other Supplementary Information and the Schedule of Expenditures of Federal and State Awards, 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. Such 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 auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the Combining and Individual Fund Information; Other Supplementary Information and the 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.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2021 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 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 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 the County's internal control over financial reporting and compliance.

Deloitte & Touche LLP

August 26, 2021

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This section of the Harris County, Texas (the "County") Comprehensive Annual Financial Report presents a narrative overview and analysis of the financial activities of the primary government for the fiscal year ended February 28, 2021. Please read it in conjunction with the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Government-wide

The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at February 28, 2021 by $11,896,097,078. This is a decrease of $336,808,572 from the previous year when assets and deferred outflows of resources exceeds liabilities and deferred inflows of resources by $12,232,905,650.

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

(1) Net investment in capital assets of $11,020,488,360 includes land, improvements, buildings, infrastructure, intangible assets, construction in progress, and other capital assets, net of accumulated depreciation/amortization, and is reduced by outstanding debt, net of unspent proceeds, related to the purchase or construction of capital assets.
(2) Net position of $1,894,394,555 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 $1,018,785,837 represents the portion available to meet ongoing obligations to citizens and creditors.

Governmental Fund Financial Statements

- As of February 28, 2021, County governmental funds reported combined fund balances of $2,966,026,648. This reflects an increase of $319,155,794 from the previous fiscal year mainly due to an increase in transfers. The current year total consists of combined nonspendable fund balance of $40,441,719, restricted fund balance of $1,464,847,926, committed fund balance of $57,354,360, assigned fund balance of $27,414,385, and unassigned fund balances of $1,375,968,258 for fiscal year 2021.

- 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 program. At the end of the fiscal year, the unassigned fund balance of the County's General Fund was $1,379,657,546. The General Fund had a nonspendable fund balance of $5,192,842, restricted fund balance of $994,737,889, and assigned fund balance of $27,414,385 at February 28, 2021.

- During the fiscal year, the Harris County Toll Road Authority transferred $545.1 million of surplus toll road revenue to the mobility and infrastructure funds which is accounted for within the General Fund and the debt service 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 program may not be used for the general operations of the County. The General Fund's cash and investment balance at February 28, 2021 includes $587 million that belongs to these 2 programs. Because of the legal restrictions imposed on the mobility and infrastructure programs, $565,672,863 of the fund balance in General Fund is restricted for mobility at February 28, 2021.

- The CARES Act fund was considered a new major fund for fiscal year ended February 28, 2021. This fund is a grants 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 nonmajor governmental funds had total combined fund balances of $559,023,986 at February 28, 2021. Of this amount, $35,248,877 is nonspendable, $470,110,037 is restricted ($201,849,950 for special revenue

funds, $85,901,388 for debt service and $182,358,699 for capital projects funds), $57,354,360 is committed, and a negative $3,689,288 is unassigned. This fund had a decrease in its fund balance from prior year due to an increase in expenditures.

Long-Term Debt

The County issues debt to finance an ongoing capital improvement program. During fiscal year 2020-21, the County issued $579.7 million in commercial paper and $898 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 basic 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 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 70 governmental funds, which in some cases are aggregated individual funds (e.g., grant funds). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single aggregated presentation.

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are comprised of 13 funds.

Notes to the Basic 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 Funding Progress for Other Postemployment Benefits, the

Schedule of Changes in Net Pension Liability and Related Ratios, and the Schedule of Employer Contributions. Required supplementary information can be found beginning on page 109 of this report.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $11,896,097,078 for fiscal year 2021 and $12,232,905,650 for fiscal year 2020. Revenues exceeded expenses during the current year, decreasing net position by $336,808,572. See Note 1 to the financial statements regarding the restatement due to the GASB 84 implementation.

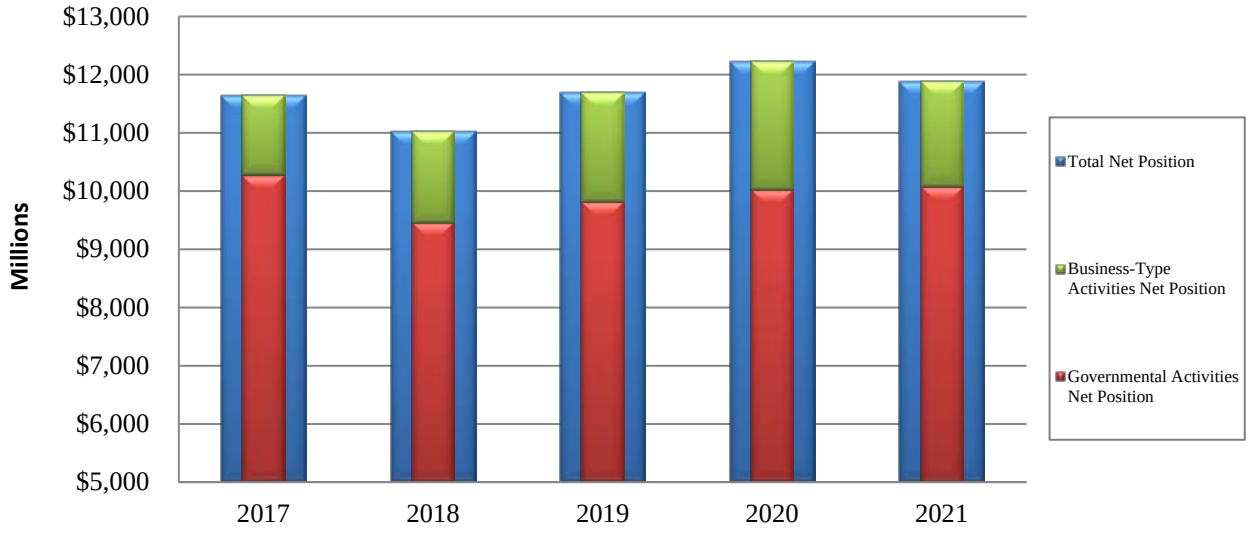
Condensed Statement of Net Position
February 28, 2021
(Amounts in thousands)

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Current and other assets	$ 3,931,904	$ 1,521,624	$ 5,453,528
Capital assets	12,509,935	3,208,580	15,718,515
Total assets	16,441,839	4,730,204	21,172,043
Deferred outflows of resources	1,337,381	164,781	1,502,162
Current and other liabilities	809,712	225,715	1,035,427
Long-term liabilities (including current portion)	6,685,919	2,793,920	9,479,839
Total liabilities	7,495,631	3,019,635	10,515,266
Deferred inflows of resources	207,766	55,076	262,842
Net position:			
Net investment in capital assets	10,067,771	952,718	11,020,489
Restricted	1,063,440	830,954	1,894,394
Unrestricted	(1,055,388)	36,602	(1,018,786)
Total net position	$ 10,075,823	$ 1,820,274	$ 11,896,097

Condensed Statement of Net Position
February 29, 2020
(Amounts in thousands)

	Primary Government		
	Governmental Activities (restated)	Business-type Activities	Total
Current and other assets	$ 3,352,705	$ 1,876,768	$ 5,229,473
Capital assets	12,367,419	3,012,231	15,379,650
Total assets	15,720,124	4,888,999	20,609,123
Deferred outflows of resources	685,471	146,321	831,792
Current and other liabilities	489,826	215,604	705,430
Long-term liabilities (including current portion)	5,735,915	2,550,816	8,286,731
Total liabilities	6,225,741	2,766,420	8,992,161
Deferred inflows of resources	155,145	60,703	215,848
Net position:			
Net investment in capital assets	10,064,606	849,643	10,914,249
Restricted	686,358	1,322,976	2,009,334
Unrestricted	(726,255)	35,578	(690,677)
Total net position	$ 10,024,709	$ 2,208,197	$ 12,232,906

Change in Net Position



The largest portion of the County's current fiscal year net position, $11,020,488,360, 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 $1,018,785,837, represents unrestricted net position, which is normally available to meet the County's ongoing unrestricted obligations to citizens and creditors. The negative unrestricted net position increased from prior year due to the increase in OPEB and Pension liabilities. See notes 9 and 10 for further discussion. 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, $477,101,449, is for use for the ongoing obligations of the Toll Road Authority. Restricted net position of $565,672,863 is related to the mobility program and is restricted because of legal constraints imposed by the Texas Transportation Code; these funds can only be used for mobility purposes. Other restrictions include $628,089,703 for debt service payments, a $174,269,165 for capital projects, and $49,261,375 for operating reserve per bond covenants. 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.

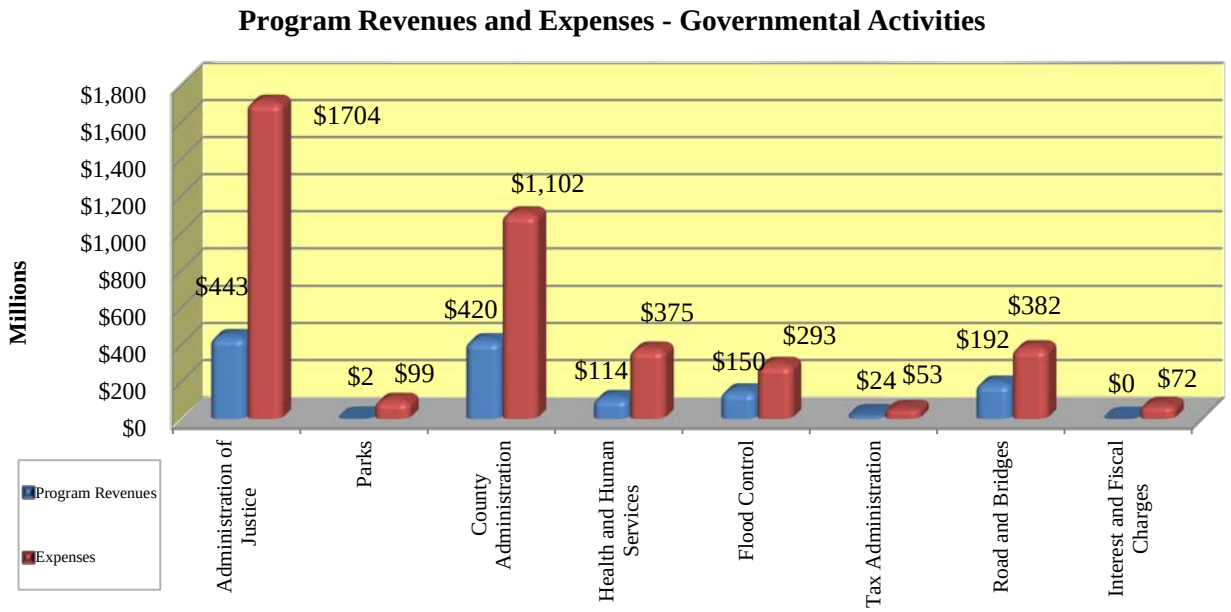
The following table indicates changes in net position for governmental and business-type activities:

Condensed Statement of Activities
(In Thousands)
For the Year Ended February 28, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
REVENUES			
Program revenues:			
Charges for Services	$ 268,631	$ 562,117	$ 830,748
Operating Grants and Contributions	734,817	-	734,817
Capital Grants and Contributions	342,260	-	342,260
General revenues:			
Taxes-levied for General Purposes	1,781,841	-	1,781,841
Taxes-levied for Debt Services	275,216	-	275,216
Hotel Occupancy Tax	28,171	-	28,171
Investment Earnings	123,292	11,333	134,625
Miscellaneous	31,039	1,167	32,206
Total revenues	3,585,267	574,617	4,159,884
EXPENSES			
Administration of Justice	1,704,309	-	1,704,309
Parks	98,979	-	98,979
County Administration	1,101,709	-	1,101,709
Health and Human Services	374,695	-	374,695
Flood Control	292,764	-	292,764
Tax Administration	52,894	-	52,894
Roads and Bridges	381,644	-	381,644
Interest and Fiscal Charges	72,307	-	72,307
Toll Road	-	406,470	406,470
Parking Facilities	-	4,828	4,828
Sheriff's Commissary	-	6,094	6,094
Total expenses	4,079,301	417,392	4,496,693
(Deficiency)Excess before other items and transfers	(494,034)	157,225	(336,809)
Transfers	545,148	(545,148)	-
Change in net position	51,114	(387,923)	(336,809)
Net position - beginning	10,024,709	2,208,197	12,232,906
Net position - ending	$ 10,075,823	$ 1,820,274	$ 11,896,097

Condensed Statement of Activities
(In Thousands)
For the Year Ended February 29, 2020

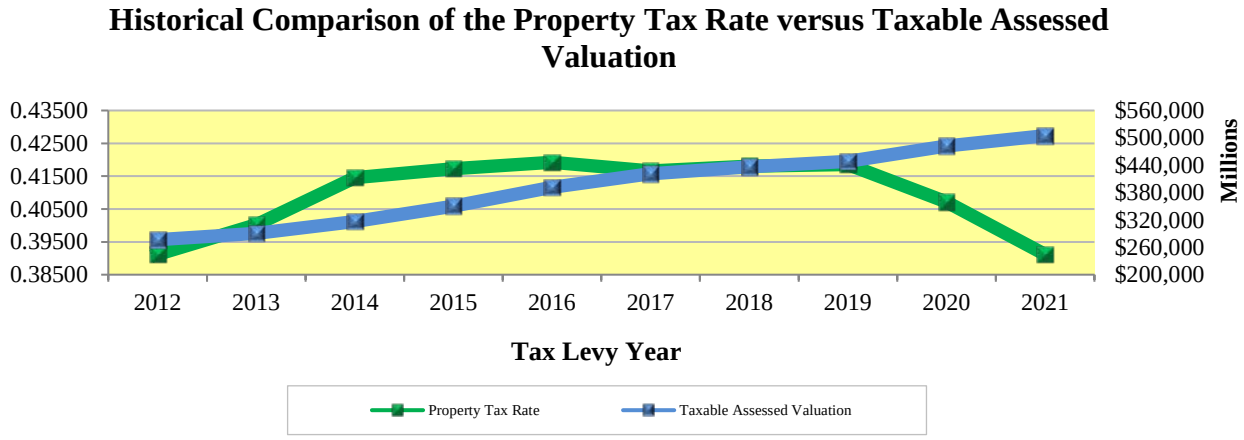
	Primary Government		
	Governmental Activities	Business-type Activities	Total
REVENUES			
Program revenues:			
Charges for Services	$ 285,706	$ 867,790	$ 1,153,496
Operating Grants and Contributions	278,083	-	278,083
Capital Grants and Contributions	401,554	-	401,554
General revenues:			
Taxes-levied for General Purposes	1,719,747	-	1,719,747
Taxes-levied for Debt Services	313,125	-	313,125
Hotel Occupancy Tax	47,777	-	47,777
Investment Earnings	56,586	42,730	99,316
Miscellaneous	118,767	5,462	124,229
Total revenues	3,221,345	915,982	4,137,327
EXPENSES			
Administration of Justice	1,410,077	-	1,410,077
Parks	137,178	-	137,178
County Administration	566,569	-	566,569
Health and Human Services	274,826	-	274,826
Flood Control	250,438	-	250,438
Tax Administration	50,382	-	50,382
Roads and Bridges	380,530	-	380,530
Interest and Fiscal Charges	83,702	-	83,702
Toll Road	-	438,090	438,090
Parking Facilities	-	2,341	2,341
Sheriff's Commissary	-	5,388	5,388
Total expenses	3,153,702	445,819	3,599,521
Excess before other items and transfers	67,643	470,163	537,806
Transfers	136,867	(136,867)	-
Change in net position	204,510	333,296	537,806
Net position - beginning	9,820,199	1,874,901	11,695,100
Net position - ending	$ 10,024,709	$ 2,208,197	$ 12,232,906



Revenues

For fiscal year ended February 28, 2021, revenues for the primary government totaled $4,159,884,770. The revenues are categorized by activity type: governmental activities totaled $4,130,415,236 and business-type activities totaled $29,469,534.

Property and Hotel Occupancy Taxes of $2,085,227,952 were the largest revenue source for governmental activities and 50% of total revenues, which is a $4.5M increase from prior year taxes of $2,080,649,067. The tax rate was $.39116 per $100 of assessed value for fiscal year 2021. The taxable assessed value increased in fiscal year 2021 to $504,850,540,000 from the taxable assessed value in the prior fiscal year of $482,200,998,000.

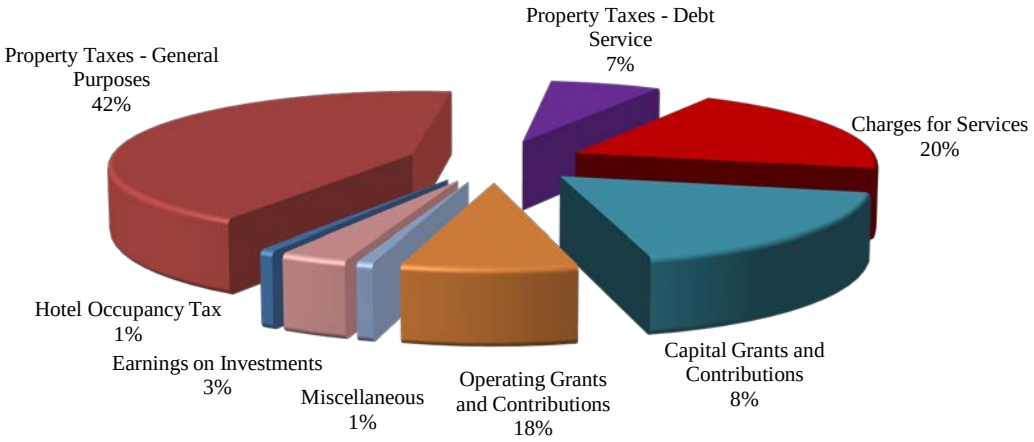


Program revenues are derived from the program itself and reduce the cost of the function to the County. Total program revenues were $1,907,824,623 or 46% of total revenues, which increased $74,692,365 compared to the prior year. The largest portion of program revenues is Charges for Services of $830,748,214 (20% of total revenues). Of that $268,631,384 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

$562,116,830, a decrease of $305,672,795, due to the COVID 19 pandemic when tolls were waived for a period of time. The other portions of program revenues are Operating Grants and Contributions of $734,816,590 (18% of total revenues) and Capital Grants and Contributions of $342,259,819 (8% of total revenues). Operating Grants and Contributions increased by $456,733,917 from the prior year as the County received more grants related to the COVID 19 pandemic and flood mitigation grants.

General revenues are revenues that cannot be assigned to a specific function. They consist of taxes (previously discussed), Earnings on Investments of $134,625,782 (3% of total revenues), and Miscellaneous income of $32,206,413 (1% of total revenues).

REVENUES BY SOURCE
Year ended February 28, 2021



Expenses

For fiscal year ended February 28, 2021, expenses for the primary government totaled $4,496,693,342. These expenses are divided by activity type: governmental activities of $4,079,301,607 and business-type activities of $417,391,735.

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 $1,704,308,825 and were 38% 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 expenses for the Roads and Bridges governmental activities function were $381,644,279 or 9% of total expenses. The County owns and maintains over six thousand miles of roads and bridges.

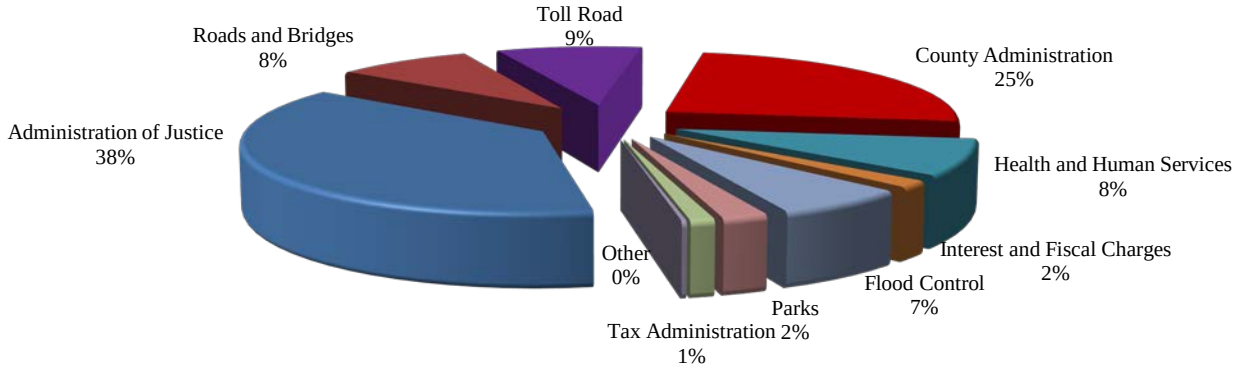
The County Administration governmental activities function expenses were $1,101,708,510 or 24% of total expenses. These expenses are attributable to costs and maintenance of the administrative offices of the County.

The Toll Road business-type activities function expenses were $406,470,144 or 9% of total expenses. This expense decreased $31,619,814 from the prior year. Expenses for other business-type activities were $10,921,591 and were less than 1% of total expenses. These activities are for Parking Facilities and Sheriff's Commissary.

The Interest and Fiscal Charges governmental activities functional expenses of $72,307,343 constituted 2% of total expenses and decreased $11,394,284 from prior year.

The remaining governmental activities functions are Health and Human Services with expenses of $374,695,503 or 8%, which includes operation of the County libraries, Flood Control with expenses of $292,763,920 or 7%, Parks with expenses of $98,979,548 or 2%, and Tax Administration with expenses of $52,893,679 or 1%.

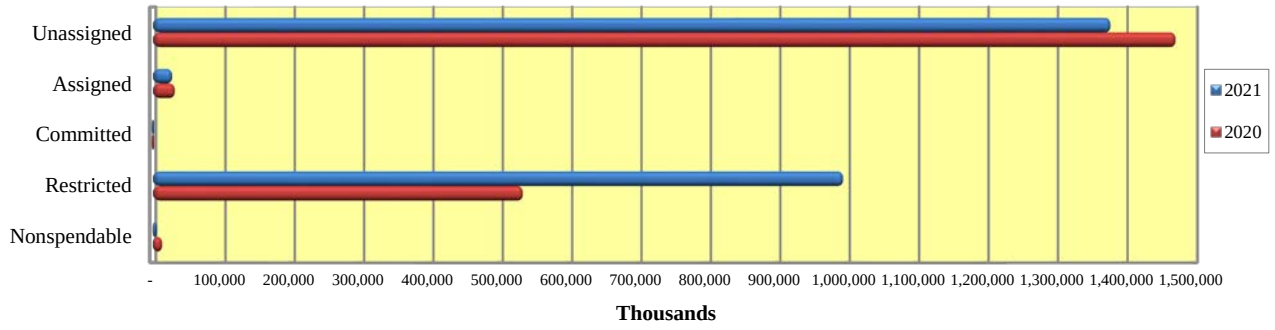
EXPENSES BY FUNCTION
Year ended February 28,2021



FINANCIAL ANALYSIS OF MAJOR FUNDS

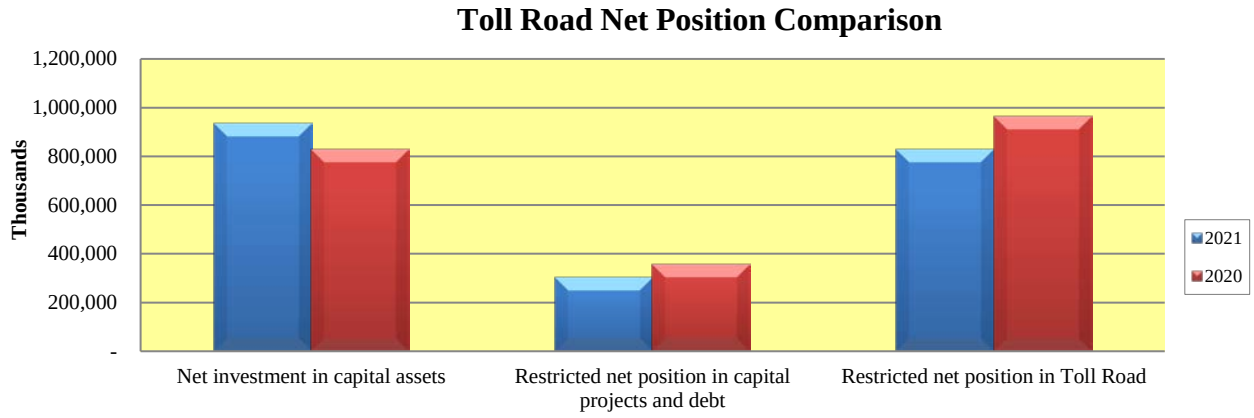
The General Fund is the County's chief operating fund and major governmental fund. For the year ended February 28, 2021, the General Fund reported a net fund balance increase of $356,340,381 largely due to an increase in transfers in. The fund balance increase in the general operating fund is consistent with the County's financial policy and planning objective to continue to build a strong balance sheet to maintain financial stability and current high bond ratings. The General Fund total fund balance is $2,407,002,662 for the fiscal year of which $5,192,842 is nonspendable, $994,737,889 is restricted, $27,414,385 is assigned, and the remaining $1,379,657,546 is unassigned and available for the County's current and future needs.

General Fund Components of Fund Balance



As of February 28, 2021, the County added another major fund due to the size of the CARES Act fund. This is a grant fund and was received by the County due to the COVID 19 pandemic. This fund had no effect on the County's overall fund balance.

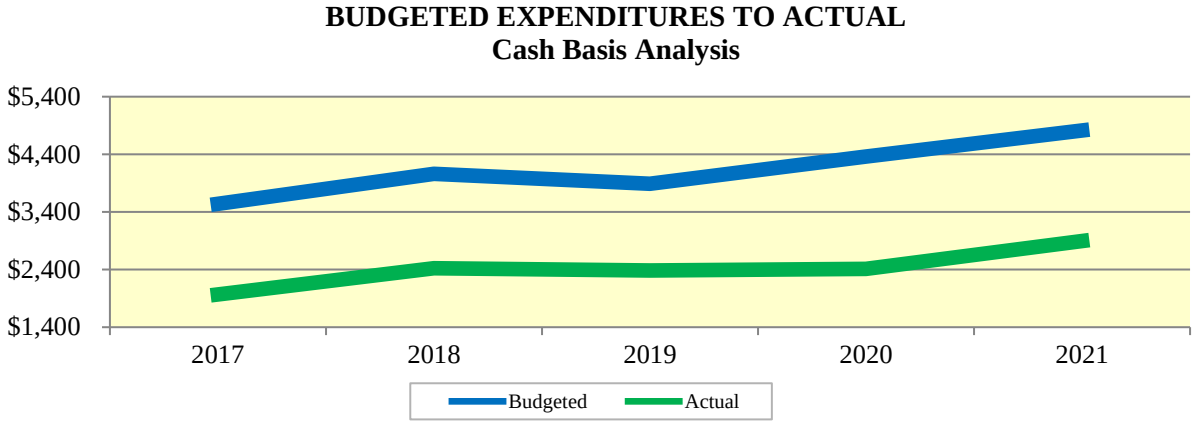
The Toll Road Fund was the County's only major proprietary fund at February 28, 2021. This fund is used to account for the acquisition, operation, and maintenance of County toll roads. As of February 28, 2021, net position net investment in capital assets was $934,310,904, and restricted net position was $830,954,605.



GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget reflected an increase of $870,708,981 in available resources. This increase is primarily due to adjustments for transfers in, miscellaneous income, and the issuance of refunding bonds. Differences between the original budget and the final amended budget resulted in $617,096,100 increase in appropriations; this increase is due to additional revenue certifications being allocated for use.

During the year, actual available resources exceeded budgetary estimates by $309,294,849. This is primarily due to an increase in tax revenues. Actual expenditures were $1,918,403,205 less than budgetary estimates. This difference is primarily due to a decrease in expenditures as a result of the carry forward of budget for capital projects for roads and bridges, maintenance funds, and mobility funds. Budget variances are not expected to impact future services or liquidity.



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 February 28, 2021, was $15,718,514,964 an increase of $338,864,900 from capital assets reported as of February 28, 2020 of $15,379,650,064. These capital assets include land, construction in progress, land improvements, buildings, park improvements and facilities, infrastructure,

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

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

- The County has several ongoing capital improvement projects, including replacement facilities for many of the Harris County Sheriff's operations and renovations to other buildings as well as improvements to County roads.

- The Flood Control District participated in ongoing flood damage reduction and mitigation projects to reduce flood risk within the County.

- 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 February 28, 2021	**Balance February 29, 2020**
Governmental Activities:		
Land	$ 4,696,102,898	$ 4,536,334,698
Construction in progress	689,168,391	618,105,255
Intangible assets - water rights	2,400,000	2,400,000
Intangible assets - software & licenses	145,585,713	144,583,211
Land improvements	19,183,103	18,839,409
Infrastructure	12,237,138,300	12,058,821,621
Park facilities	229,453,490	217,073,353
Flood control projects	1,060,087,752	1,037,830,382
Buildings	2,098,226,523	2,037,955,518
Equipment	485,774,922	468,306,875
	21,663,121,092	21,140,250,322
Less: Accumulated depreciation	(9,153,185,952)	(8,772,831,691)
Total governmental activities	$ 12,509,935,140	$ 12,367,418,631

	Balance February 28, 2021	**Balance February 29, 2020**
Business-type Activities:		
Land	$ 387,290,775	$ 383,121,529
Construction in progress	1,627,336,688	1,370,715,066
Intangible assets - license agreement	237,500,000	237,500,000
Land improvements	21,266,409	21,266,409
Infrastructure	2,607,255,598	2,600,202,137
Other tangible assets	8,937,074	12,953,651
Buildings	43,615,443	39,557,495
Equipment	79,625,055	78,482,369
	5,012,827,042	4,743,798,656
Less: Accumulated depreciation	(1,804,247,218)	(1,731,567,223)
Total business-type activities	$ 3,208,579,824	$ 3,012,231,433

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

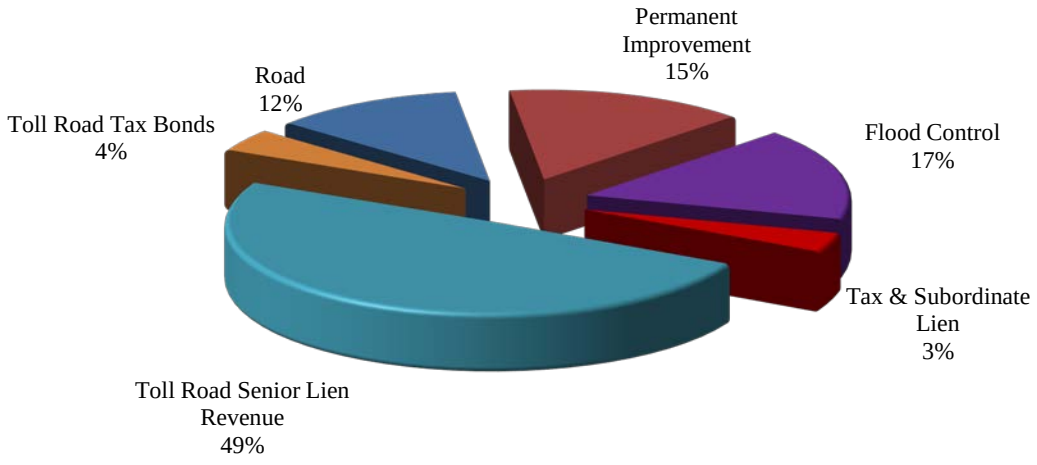
Long-term Liabilities. At February 28, 2021, the County had total long-term liabilities outstanding of $9,479,838,923. County officials, citizens and investors will find the ratio of bonded debt to taxable value of property and the amount of bonded debt per capita as useful indicators of the County's debt position. General bonded debt represented 0.45% and 0.45% of taxable value of property for fiscal year 2021 and 2020 respectively. Debt per capita was $1,099 and $1,071 for fiscal year 2021 and 2020, respectively.

	Long-term Liabilities	
	Outstanding at February 28, 2021	**Outstanding at February 29, 2020**
Governmental Activities:		
Bonds payable	$ 2,280,185,194	$ 2,193,708,444
Commercial paper payable	297,792,000	381,437,000
Compensatory time payable	46,015,400	47,594,566
Judgments payable	5,750,000	1,000,000
Loan payable	27,921,034	33,287,159
Net OPEB Liability	3,325,434,127	2,622,662,264
Net Pension Liability	699,483,726	453,407,299
Pollution remediation obligation	3,337,466	2,818,105
Total governmental activities	$ 6,685,918,947	$ 5,735,914,837
Business-type Activities:		
Bonds payable	$ 2,618,447,158	$ 2,247,214,034
Commercial paper payable	-	173,505,000
Compensatory time payable	1,377,778	1,212,296
Net OPEB Liability	148,055,587	111,112,005
Net Pension Liability	25,706,453	17,189,553
Pollution remediation obligation	333,000	583,000
Total business-type activities	$ 2,793,919,976	$ 2,550,815,888

The County has a continuing goal to sustain the County's debt rating. As of February 28, 2021, 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. See Note 9 and Note 10 to the financial statements for further information on the County's Net Pension Liability and Net OPEB Liability.

Bonds Payable by Type as of February 28, 2021



ECONOMIC FACTORS

The unemployment rate for Harris County for calendar year 2020 was approximately 8.0% (not seasonally adjusted). This is an increase from the prior year rate of 3.8%. The state unemployment rate for calendar year 2020 was 7.6% (not seasonally adjusted).

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
February 28, 2021

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	$ 929,097,713	$ 654,588,923	$ 1,583,686,636	$ 1,399,438,737
Investments	1,990,132,173	525,330,956	2,515,463,129	259,894,369
Taxes receivable, net	94,497,893	-	94,497,893	35,197,000
Accounts receivable, net	359,616,820	1,694,384	361,311,204	121,673,610
Accrued interest receivable	2,313,089	1,257,360	3,570,449	-
Lease receivable	194,700	-	194,700	-
Other receivables, net	80,402,723	47,436,900	127,839,623	219,322,358
Internal balances	55,790,688	(55,790,688)	-	-
Inventories, prepaids and other assets	44,495,145	7,615,844	52,110,989	301,780,307
Restricted:				
Cash and cash equivalents	162,240,693	225,805,323	388,046,016	184,555,022
Investments	206,869,543	113,654,841	320,524,384	-
Notes receivable	6,138,942	30,325	6,169,267	-
Net pension assets	114,259	-	114,259	-
Capital assets:				
Land and construction in progress	5,385,271,289	2,014,329,027	7,399,600,316	136,854,795
Intangible assets, net of amortization (when applicable)	58,519,185	171,071,250	229,590,435	-
Other capital assets, net of depreciation	7,066,144,666	1,023,179,547	8,089,324,213	459,246,714
Total assets	16,441,839,521	4,730,203,992	21,172,043,513	3,117,962,912
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	20,362,660	58,783,603	79,146,263	8,213,000
Pension contributions after measurement date	27,537,002	946,333	28,483,335	-
Difference in projected and actual earnings on pension assets	10,232	-	10,232	-
Changes in OPEB assumptions and difference between expected and actual experience	940,995,728	44,805,520	985,801,248	-
Changes in pension assumptions	348,475,390	12,805,133	361,280,523	-
Resources related to pension	-	-	-	163,469,000
Unamortized costs on swap liability	-	47,440,864	47,440,864	15,861,000
Total deferred outflows of resources	1,337,381,012	164,781,453	1,502,162,465	187,543,000
LIABILITIES				
Vouchers payable and other current liabilities	561,866,056	107,373,488	669,239,544	291,158,084
Due to other governmental units	358,570	38,268,598	38,627,168	-
Other liabilities	-	-	-	379,311,000
Unearned revenue	211,196,503	80,073,138	291,269,641	19,127,372
Accrued interest	36,291,105	-	36,291,105	393,000
Long-term liabilities:				
Due within one year	250,533,645	112,949,829	363,483,474	12,771,939
Due in more than one year	6,435,385,302	2,680,970,147	9,116,355,449	1,083,581,633
Total liabilities	7,495,631,181	3,019,635,200	10,515,266,381	1,786,343,028
DEFERRED INFLOWS OF RESOURCES				
Difference in expected and actual pension experience and earnings	207,766,474	7,635,181	215,401,655	-
Resources related to pension	-	-	-	89,893,000
Resources related to OPEB	-	-	-	22,549,000
Accumulated decrease in fair value of hedging derivative instruments	-	47,440,864	47,440,864	-
Total deferred inflows of resources	207,766,474	55,076,045	262,842,519	112,442,000
NET POSITION				
Net investment in capital assets	10,067,770,685	952,717,675	11,020,488,360	237,058,339
Restricted for:				
Debt service	326,528,128	301,561,575	628,089,703	32,654,000
Capital projects	171,238,959	3,030,206	174,269,165	-
Operating reserve per bond covenants	-	49,261,375	49,261,375	-
Donor restricted	-	-	-	43,023,270
Mobility program	565,672,863	-	565,672,863	-
Toll Road	-	477,101,449	477,101,449	-
Unrestricted	(1,055,387,757)	36,601,920	(1,018,785,837)	1,093,985,275
Total net position	$ 10,075,822,878	$ 1,820,274,200	$ 11,896,097,078	$ 1,406,720,884

See notes to the financial statements.

STATEMENT OF ACTIVITIES
For The Year Ended February 28, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**	**Component Units**
Primary government:								
Governmental activities:								
Administration of Justice	$ 1,704,308,825	$ 133,165,714	$ 309,471,962	$ -	$ (1,261,671,149)	$ -	$ (1,261,671,149)	
Parks	98,979,548	1,938,233	463,560	-	(96,577,755)	-	(96,577,755)	
County Administration	1,101,708,510	61,464,237	317,692,650	41,242,907	(681,308,716)	-	(681,308,716)	
Health and Human Services	374,695,503	9,243,117	104,799,804	-	(260,652,582)	-	(260,652,582)	
Flood Control	292,763,920	1,186,923	-	148,822,660	(142,754,337)	-	(142,754,337)	
Tax Administration	52,893,679	24,160,805	-	-	(28,732,874)	-	(28,732,874)	
Road and Bridges	381,644,279	37,472,355	2,388,614	152,194,252	(189,589,058)	-	(189,589,058)	
Interest and Fiscal Charges	72,307,343	-	-	-	(72,307,343)	-	(72,307,343)	
Total governmental activities	4,079,301,607	268,631,384	734,816,590	342,259,819	(2,733,593,814)	-	(2,733,593,814)	
Business-type activities:								
Toll Road	406,470,144	551,278,046	-	-	-	144,807,902	144,807,902	
Parking Facilities	4,827,964	3,020,696	-	-	-	(1,807,268)	(1,807,268)	
Sheriff's Commissary	6,093,627	7,818,088	-	-	-	1,724,461	1,724,461	
Total business-type activities	417,391,735	562,116,830	-	-	-	144,725,095	144,725,095	
Total primary government	$ 4,496,693,342	$ 830,748,214	$ 734,816,590	$ 342,259,819	(2,733,593,814)	144,725,095	(2,588,868,719)	
Component units:								
Harris Center for Mental Health & IDD (formerly MHMRA)	$ 262,060,487	$ 99,840,153	$ 164,493,997	$ -				$ 2,273,663
Hospital District	3,564,305,000	695,234,000	2,539,268,000	-				(329,803,000)
Other component units	8,785,370	2,598,561	5,444,208	-				(742,601)
Total component units	$ 3,835,150,857	$ 797,672,714	$ 2,709,206,205	$ -				(328,271,938)
General revenues:								
Taxes:								
Property taxes levied for General Purposes					1,781,841,322	-	1,781,841,322	780,713,000
Property taxes levied for Debt Service					275,215,973	-	275,215,973	-
Hotel Occupancy Tax					28,170,657	-	28,170,657	-
Earnings on Investments					123,292,397	11,333,385	134,625,782	26,463,212
Miscellaneous					31,038,805	1,167,608	32,206,413	35,470,631
Transfers					545,148,289	(545,148,289)	-	-
Total general revenues and other items					2,784,707,443	(532,647,296)	2,252,060,147	842,646,843
Change in net position					51,113,629	(387,922,201)	(336,808,572)	514,374,904
Net position - beginning					10,024,709,249	2,208,196,401	12,232,905,650	892,345,980
Net position - ending					$ 10,075,822,878	$ 1,820,274,200	$ 11,896,097,078	$ 1,406,720,884

See notes to the financial statements.

HARRIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
February 28, 2021

	General	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments:				
Cash and cash equivalents	$ 608,632,655	$ 37,986,655	$ 214,285,107	$ 860,904,417
Investments	1,605,726,785	-	230,563,084	1,836,289,869
Receivables:				
Taxes, net	76,933,684	-	17,564,209	94,497,893
Accounts, net	26,604,387	-	327,942,878	354,547,265
Accrued interest	1,713,711	-	358,027	2,071,738
Lease	194,700	-	-	194,700
Other, net	54,096,809	9,722	13,823,528	67,930,059
Due from other funds	83,804,086	-	236,292,769	320,096,855
Prepaids and other assets	2,321,860	-	36,379,792	38,701,652
Inventories	2,530,982	-	435,897	2,966,879
Advances to other funds	340,000	-	2,130,000	2,470,000
Restricted cash and cash equivalents	133,310,718	-	28,929,975	162,240,693
Restricted investments	135,189,577	-	71,679,966	206,869,543
Notes receivable	50,100	-	6,088,842	6,138,942
Total assets	2,731,450,054	37,996,377	1,186,474,074	3,955,920,505
LIABILITIES				
Vouchers payable	107,871,673	2,436,024	141,198,329	251,506,026
Accrued payroll	157,311,965	-	9,294,057	166,606,022
Retainage payable	12,447,968	-	30,407,574	42,855,542
Due to other funds	18,081,559	52,204	239,842,605	257,976,368
Due to other governmental units	-	-	358,570	358,570
Other liabilities	151,461	-	-	151,461
Customer Deposits	-	-	24,792,251	24,792,251
Advances from other funds	-	-	2,470,000	2,470,000
Unearned revenue	6,952,152	35,508,149	164,920,513	207,380,814
Total liabilities	302,816,778	37,996,377	613,283,899	954,097,054
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	9,352,969	-	980,216	10,333,185
Unavailable revenue-other	12,277,645	-	13,185,973	25,463,618
Total deferred inflows of resources	21,630,614	-	14,166,189	35,796,803
FUND BALANCES				
Nonspendable	5,192,842	-	35,248,877	40,441,719
Restricted	994,737,889	-	470,110,037	1,464,847,926
Committed	-	-	57,354,360	57,354,360
Assigned	27,414,385	-	-	27,414,385
Unassigned	1,379,657,546	-	(3,689,288)	1,375,968,258
Total fund balances	2,407,002,662	-	559,023,986	2,966,026,648
Total liabilities, deferred inflows of resources, and fund balances	$ 2,731,450,054	$ 37,996,377	$ 1,186,474,074	$ 3,955,920,505

See notes to the financial statements.

HARRIS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
February 28, 2021

Total fund balances for governmental funds		$ 2,966,026,648
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	$ 4,695,852,898	
Construction in progress	689,168,391	
Intangible assets - water rights	2,400,000	
Intangible assets - software and licenses, net of $89,466,528 accumulated amortization	56,119,185	
Land improvements, net of $5,952,485 accumulated depreciation	13,230,618	
Infrastructure, net of $7,264,425,695 accumulated depreciation	4,972,712,605	
Parks, net of $93,700,877 accumulated depreciation	135,752,613	
Flood control projects, net of $545,349,131 accumulated depreciation	514,738,621	
Buildings, net of $819,248,684 accumulated depreciation	1,277,509,271	
Equipment and vehicles, net of $272,570,979 accumulated depreciation	130,469,484	
Total capital assets		12,487,953,686
Net pension asset resulting from pension activity is not recognized in the funds		114,259
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 February 28, 2021 were:		
Deferred charge on refundings	20,362,660	
Deferred outflow - Pension contributions after measurement date	27,537,002	
Deferred outflow - Difference in actual and projected earnings on pension assets	10,232	
Deferred outflow - Changes in pension assumptions	348,475,390	
Deferred outflow - Changes in OPEB assumptions	940,995,728	
Accrued interest on bonds and loans	(36,291,105)	
Bonds payable	(2,280,185,194)	
Judgments payable	(5,750,000)	
Loan payable	(27,921,034)	
Interest	38,742	
Commercial paper payable	(297,792,000)	
Unearned Revenue	(2,959,746)	
Compensated absences	(45,838,600)	
Net OPEB liability	(3,325,434,127)	
Net pension liability	(699,483,726)	
Pollution remediation obligation	(3,214,019)	
Deferred inflow - Difference in expected and actual pension experience	(207,766,474)	
		(5,595,216,271)
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:		181,147,753
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.		35,796,803
Total net position of governmental activities		$ 10,075,822,878

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended February 28, 2021

	General	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 1,938,609,902	$ -	$ 177,269,696	$ 2,115,879,598
Charges for services	230,843,463	-	29,861,182	260,704,645
User fees	53,405	-	-	53,405
Fines and forfeitures	9,895,917	-	-	9,895,917
Lease revenue	961,965	-	884,971	1,846,936
Intergovernmental	59,333,710	390,434,508	479,733,814	929,502,032
Earnings on investments	17,230,744	855,580	4,145,343	22,231,667
Miscellaneous	89,549,221	-	47,364,463	136,913,684
Total revenues	2,346,478,327	391,290,088	739,259,469	3,477,027,884
EXPENDITURES				
Current operating:				
Administration of Justice	1,096,097,335	208,059,472	168,891,478	1,473,048,285
Parks	65,531,981	-	15,568,007	81,099,988
County Administration	539,546,303	178,855,834	185,913,818	904,315,955
Health and Human Services	221,626,648	4,070,818	117,869,328	343,566,794
Flood Control	-	-	249,325,390	249,325,390
Tax Administration	44,593,065	-	1,348,780	45,941,845
Roads and Bridges	110,538,231	-	5,342,761	115,880,992
Capital outlay	68,146,928	303,964	350,140,706	418,591,598
Debt service:				
Principal retirement	86,485,300	-	150,395,000	236,880,300
Payment on loans	-	-	1,713,876	1,713,876
Bond issuance costs	1,208,909	-	1,763,488	2,972,397
Interest and fiscal charges	43,732,686	-	57,678,082	101,410,768
Total expenditures	2,277,507,386	391,290,088	1,305,950,714	3,974,748,188
Excess (deficiency) of revenues under expenditures	68,970,941	-	(566,691,245)	(497,720,304)
OTHER FINANCING SOURCES (USES)				
Transfers in	508,498,855	-	239,631,768	748,130,623
Transfers out	(144,408,885)	-	(69,412,222)	(213,821,107)
Refunding bonds issued	221,455,000	-	251,195,000	472,650,000
Premium on bonds issued	38,248,003	-	50,355,526	88,603,529
Commercial paper issued	-	-	353,155,000	353,155,000
Payments to defease commerical paper	(136,800,000)	-	(300,000,000)	(436,800,000)
Payment to escrow agent	(199,939,322)	-	-	(199,939,322)
Proceeds from sale of capital assets	315,789	-	4,581,586	4,897,375
Total other financing sources (uses)	287,369,440	-	529,506,658	816,876,098
Net changes in fund balances	356,340,381	-	(37,184,587)	319,155,794
Fund balances, beginning	2,050,662,281	-	596,208,573	2,646,870,854
Fund balances, ending	$ 2,407,002,662	$ -	$ 559,023,986	$ 2,966,026,648

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 Year Ended February 28, 2021

Net change in fund balances - total governmental funds		$ 319,155,794
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 $418,591,598 exceeded depreciation of $399,109,014 in the current period.		19,482,584
Capital asset donations		134,173,415
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, 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	$ (472,650,000)	
Bond premiums	(88,603,529)	
Commercial paper	(353,155,000)	
Repayments:		
To paying agent for bond principal	235,180,000	
To refunding bond escrow agent	199,939,322	
Defeasance of commercial paper	436,800,000	
Loans	5,366,124	
Refunding interest expense	(356,053)	
Net adjustment		(37,479,136)
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	1,270,191	
Judgments payable	(4,750,000)	
Net OPEB liability	(378,426,830)	
Net pension liability	39,278,413	
Pollution remediation obligation	(1,558,645)	
Amortization of debt premium	37,083,432	
Accretion of capital appreciation bond interest	(2,872,986)	
Amortization of advanced refunding difference	(4,628,687)	
Accrued interest on debt	(122,281)	
Combined adjustment		(314,727,393)
Internal service funds are used by the County. The net revenue of the internal service funds are reported with governmental activities.		(16,413,074)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(45,399,448)
The net effect of disposal of capital assets is to decrease net position.		(8,902,430)
Other		1,223,317
Change in net position of governmental activities		$ 51,113,629

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
February 28, 2021

	Enterprise Funds			
	Toll Road Authority	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 635,885,385	$ 18,703,538	$ 654,588,923	$ 68,193,296
Investments	507,549,820	17,781,136	525,330,956	153,842,304
Receivables, net	35,724	1,658,660	1,694,384	5,069,555
Accrued interest receivable	1,239,122	18,238	1,257,360	202,609
Other receivable, net	47,206,539	230,361	47,436,900	12,472,664
Due from other funds	3,758	227,747	231,505	2,251,361
Due from other units	-	-	-	1,453
Prepaids and other assets	600,849	-	600,849	981,097
Inventories	7,014,995	-	7,014,995	1,844,241
Total current assets	1,199,536,192	38,619,680	1,238,155,872	244,858,580
Noncurrent assets:				
Restricted cash and cash equivalents	225,805,323	-	225,805,323	-
Restricted investments	113,654,841	-	113,654,841	-
Notes receivable	30,325	-	30,325	-
Capital assets:				
Land and construction in progress	2,010,365,429	3,963,598	2,014,329,027	250,000
License agreement, net of amortization	171,071,250	-	171,071,250	-
Other capital assets, net of depreciation	1,008,736,374	14,443,173	1,023,179,547	21,731,454
Total noncurrent assets	3,529,663,542	18,406,771	3,548,070,313	21,981,454
Total assets	4,729,199,734	57,026,451	4,786,226,185	266,840,034
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	58,783,603	-	58,783,603	-
Pension contributions after measurement date	946,333	-	946,333	-
Changes of pension assumptions	12,805,133	-	12,805,133	-
Changes of OPEB assumptions	44,805,520	-	44,805,520	-
Unamortized costs on swap liability	47,440,864	-	47,440,864	-
Total deferred outflows of resources	164,781,453	-	164,781,453	-
LIABILITIES				
Current liabilities:				
Vouchers payable	60,744,858	1,800,502	62,545,360	24,291,248
Accrued payroll and compensated absences	5,503,504	98,539	5,602,043	1,653,558
Retainage payable	38,962,574	104,055	39,066,629	-
Estimated outstanding claims	-	-	-	21,273,593
Incurred but not reported claims	-	-	-	28,859,979
Customer deposits	159,456	-	159,456	-
Due to other funds	56,022,193	-	56,022,193	8,581,160
Due to other governmental units	38,268,598	-	38,268,598	-
Unearned revenue	80,072,142	996	80,073,138	-
Current portion of long-term liabilities	112,949,829	-	112,949,829	855,943
Total current liabilities	392,683,154	2,004,092	394,687,246	85,515,481
Noncurrent liabilities:				
Bonds payable	2,508,190,513	-	2,508,190,513	-
Pollution remediation payable	333,000	-	333,000	-
Compensatory time payable	572,926	13,668	586,594	176,800
Net OPEB liability	146,153,587	-	146,153,587	-
Net pension liability	25,706,453	-	25,706,453	-
Total noncurrent liabilities	2,680,956,479	13,668	2,680,970,147	176,800
Total liabilities	3,073,639,633	2,017,760	3,075,657,393	85,692,281
DEFERRED INFLOWS OF RESOURCES				
Difference in expected and actual pension experience	7,635,181	-	7,635,181	-
Accumulated decrease in fair value of hedging derivative instruments	47,440,864	-	47,440,864	-
Total deferred inflows of resources	55,076,045	-	55,076,045	-
NET POSITION				
Net investment in capital assets	934,310,904	18,406,771	952,717,675	21,981,454
Restricted for:				
Debt service	301,561,575	-	301,561,575	-
Capital projects	3,030,206	-	3,030,206	-
Operating reserve per bond covenants and other purposes	49,261,375	-	49,261,375	-
Toll Road	477,101,449	-	477,101,449	-
Unrestricted	-	36,601,920	36,601,920	159,166,299
Total net position	$ 1,765,265,509	$ 55,008,691	$ 1,820,274,200	$ 181,147,753

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Year Ended February 28, 2021

	Enterprise Funds			
	Toll Road Authority	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES				
Toll revenues	$ 551,278,046	$ -	$ 551,278,046	$ -
Intergovernmental	-	-	-	2,000,000
Charges to departments	-	-	-	370,172,175
Sales	-	7,428,596	7,428,596	-
User fees	-	3,020,696	3,020,696	20,772,247
Miscellaneous	-	389,492	389,492	-
Total operating revenues	551,278,046	10,838,784	562,116,830	392,944,422
OPERATING EXPENSES				
Salaries	84,322,777	1,046,470	85,369,247	20,159,716
Materials and supplies	16,626,507	1,083,280	17,709,787	5,806,089
Services and fees	143,149,145	7,591,131	150,740,276	15,796,409
Utilities	2,443,633	134,202	2,577,835	310,444
Transportation and travel	2,636,579	-	2,636,579	10,854,287
Incurred claims	-	-	-	371,857,206
Estimated claims & changes in estimates	-	-	-	(5,637,901)
Depreciation and amortization	76,551,284	1,066,508	77,617,792	8,979,429
Total operating expenses	325,729,925	10,921,591	336,651,516	428,125,679
Operating income/(loss)	225,548,121	(82,807)	225,465,314	(35,181,257)
NONOPERATING REVENUES (EXPENSES)				
Earnings on investments	11,028,413	304,972	11,333,385	2,100,758
Lease income	8,640	-	8,640	-
Interest expense	(73,769,602)	-	(73,769,602)	-
Bond issuance cost	(2,937,367)	-	(2,937,367)	-
Gain/(Loss) on disposal of capital assets	22,789	-	22,789	276,971
Amortization expense	(4,056,039)	-	(4,056,039)	-
Other nonoperating revenue	1,158,968	-	1,158,968	5,551,681
Total nonoperating revenues (expenses)	(68,544,198)	304,972	(68,239,226)	7,929,410
Income (loss) before transfers and contributions	157,003,923	222,165	157,226,088	(27,251,847)
Transfers in	-	-	-	10,838,773
Transfers out	(545,148,289)	-	(545,148,289)	-
Total transfers and contributions	(545,148,289)	-	(545,148,289)	10,838,773
Change in net position	(388,144,366)	222,165	(387,922,201)	(16,413,074)
Net position, beginning	2,153,409,875	54,786,526	2,208,196,401	197,560,827
Net position, ending	$ 1,765,265,509	$ 55,008,691	$ 1,820,274,200	$ 181,147,753

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For The Year Ended February 28, 2021

	Enterprise Funds			
	Toll Road Authority	Nonmajor Enterprise Funds	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 546,249,298	$ 10,351,294	$ 556,600,592	$ 391,836,227
Payments to employees	(65,477,827)	(1,034,348)	(66,512,175)	(20,341,595)
Payments to vendors	(93,715,980)	(7,389,260)	(101,105,240)	(11,331,439)
Claims paid	-	-	-	(365,663,165)
Receipts from miscellaneous reimbursements	-	-	-	5,551,681
Receipts from other governmental units	14,304,376	-	14,304,376	-
Net cash provided by operating activities	401,359,867	1,927,686	403,287,553	51,709
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from other sources	1,158,970	-	1,158,970	-
Transfers from other funds	-	-	-	10,838,774
Transfers to other funds	(545,148,289)	-	(545,148,289)	-
Net cash provided by (used for) noncapital financing activities	(543,989,319)	-	(543,989,319)	10,838,774
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from lease of capital assets	16,221	-	16,221	-
Purchases of capital assets	(293,603,580)	(264,518)	(293,868,098)	(6,404,811)
Proceeds on disposal of capital asset	206,595	-	206,595	-
Principal paid on capital debt	(104,855,000)	-	(104,855,000)	-
Interest paid on capital debt	(67,477,676)	-	(67,477,676)	-
Bonds Payable proceeds	502,889,743	-	502,889,743	-
Escrow paid on refunded debt	(33,051,398)	-	(33,051,398)	-
Commercial Paper proceeds	226,495,000	-	226,495,000	-
Commercial paper paid	(400,000,000)	-	(400,000,000)	-
Bond issuance cost	(2,937,367)	-	(2,937,367)	-
Net cash used for capital and related financing activities	(172,317,462)	(264,518)	(172,581,980)	(6,404,811)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(1,262,581,794)	-	(1,262,581,794)	(27,789,971)
Proceeds from sales and maturities of investments	1,928,937,079	-	1,928,937,079	23,947,637
Interest paid	-	3,067,186	3,067,186	16,974,211
Interest received	13,766,348	113,976	13,880,324	(2,659,666)
Bond issuance cost	-	-	-	-
Net cash provided by investing activities	680,121,633	3,181,162	683,302,795	10,472,211
Net change in cash and cash equivalents	365,174,719	4,844,330	370,019,049	14,957,883
Cash and cash equivalents, beginning	496,515,989	13,859,208	510,375,197	53,235,413
Cash and cash equivalents, ending	$ 861,690,708	$ 18,703,538	$ 880,394,246	$ 68,193,296
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	$ 225,548,121	$ (82,807)	$ 225,465,314	$ (35,181,257)
Adjustment to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation and amortization	76,551,284	1,066,508	77,617,792	8,979,429
Other nonoperating expenses	-	-	-	5,551,681
Changes in current assets and liabilities:				
Accounts Receivables, net	14,165	(488,486)	(474,321)	(1,809,674)
Other Receivables	(3,114,497)	-	(3,114,497)	-
Due from primary government	10,092	-	10,092	-
Prepaids and other assets	2,801,192	-	2,801,192	641,375
Inventories	(2,044,845)	-	(2,044,845)	(206,773)
Deferred Outflows for Pension and OPEB	(29,689,807)	-	(29,689,807)	-
Vouchers payable and accrued liabilities	12,975,210	1,315,298	14,290,508	22,213,910
Retainage payable	3,789,805	-	3,789,805	-
Due to primary government	54,761,885	-	54,761,885	-
Due to other governmental units	14,304,376	-	14,304,376	-
Other liabilities	(315)	105,051	104,736	-
Net Pension and OPEB liability	45,460,482	-	45,460,482	-
Unearned revenue	(1,928,101)	-	(1,928,101)	202,546
Compensatory time payable	167,394	12,122	179,516	(339,528)
Deferred Inflows for Pension	1,753,426	-	1,753,426	-
Net cash provided by operating activities	$ 401,359,867	$ 1,927,686	$ 403,287,553	$ 51,709
Non-Cash Operating, Capital and Related Financing, And Investing Activities:				
Increase in fair value of hedging derivative instruments	$ 7,380,724	$ -	$ 7,380,724	$ -
Increase (decrease) in fair value of investments	5,321,346	(2,867,693)	2,453,653	(12,227,006)
Purchase of capital assets on account	19,218,109	-	19,218,109	-

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
February 28. 2021

	CUSTODIAL FUNDS
ASSETS	
Cash and cash equivalents	$ 395,022,153
Investments	83,314,385
Accounts receivable, net	197,576
Other receivables, net	85,857
Accrued interest receivable	13,681
Total assets	$ 478,633,652
LIABILITIES	
Held for others	$ 153,050,777
Due to other governments	177,869,003
Total liabilities	330,919,780
NET POSITION	
Individuals, organizations, and other governments	147,713,872
Total net position	$ 147,713,872

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
for the Year Ended February 28. 2021

	CUSTODIAL FUNDS
ADDITIONS	
Tax collections for other governments	$ 18,484,412,312
Held for others	51,390,187
Interest on investments	1,263,739
Total additions	18,537,066,238
DEDUCTIONS	
Payments to other governments	18,381,885,895
Payments to individuals	59,348,386
Total deductions	18,441,234,281
Net increase in fiduciary net position	95,831,957
Net position - beginning restated (See Note 1c)	51,881,915
Net position - ending	$ 147,713,872

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF NET POSITION - COMPONENT UNITS
FEBRUARY 28, 2021

	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	$ 10,715,521	$1,377,627,000	$ 11,096,216	$1,399,438,737
Investments, including accrued interest	120,109,399	133,770,000	6,014,970	259,894,369
Receivables:				
Taxes, net	-	35,197,000	-	35,197,000
Accounts, net	6,465,200	114,312,000	896,410	121,673,610
Other	17,044,358	202,278,000	-	219,322,358
Inventories	246,618	13,356,000	-	13,602,618
Prepaids and other assets	646,217	287,454,000	77,472	288,177,689
Restricted cash and investments	374,697	184,129,000	51,325	184,555,022
Capital assets:				
Land,improvements, and construction in progress	5,028,114	125,861,000	5,965,681	136,854,795
Other capital assets, net of depreciation	28,602,891	400,623,000	30,020,823	459,246,714
Total assets	189,233,015	2,874,607,000	54,122,897	3,117,962,912
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	-	8,213,000	-	8,213,000
Derivative instruments	-	15,861,000	-	15,861,000
Resources Related to Pension	-	163,469,000	-	163,469,000
Total deferred outflows of resources	-	187,543,000	-	187,543,000
LIABILITIES				
Vouchers payable and accrued liabilities	15,372,602	275,692,000	93,482	291,158,084
Other liabilities	-	379,311,000	-	379,311,000
Unearned revenue	18,465,603	-	661,769	19,127,372
Accrued interest payable	-	393,000	-	393,000
Noncurrent liabilities:				
Due within one year	813,939	11,958,000	-	12,771,939
Due in more than one year	7,984,633	1,075,597,000	-	1,083,581,633
Total liabilities	42,636,777	1,742,951,000	755,251	1,786,343,028
DEFERRED INFLOWS OF RESOURCES				
Resources Related to Pension	-	89,893,000	-	89,893,000
Resources Related to OPEB	-	22,549,000	-	22,549,000
Total deferred inflows of resources	-	112,442,000	-	112,442,000
NET POSITION				
Net investment in capital assets	32,706,339	204,352,000	-	237,058,339
Restricted for:				
Debt service	-	32,654,000	-	32,654,000
Donor restrictions	-	41,014,000	2,009,270	43,023,270
Unrestricted net position	113,889,899	928,737,000	51,358,376	1,093,985,275
Total net position	$ 146,596,238	$1,206,757,000	$ 53,367,646	$1,406,720,884

See notes to the financial statements.

HARRIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For The Year Ended February 28, 2021

	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	$ 99,840,153	$ 695,234,000	$ 2,598,561	$ 797,672,714
Operating grants and contributions	164,493,997	2,539,268,000	5,444,208	2,709,206,205
Total program revenues	264,334,150	3,234,502,000	8,042,769	3,506,878,919
EXPENSES	262,060,487	3,564,305,000	8,785,370	3,835,150,857
Net program revenues (expenses)	2,273,663	(329,803,000)	(742,601)	(328,271,938)
General Revenues:				
Ad valorem tax revenues	-	780,713,000	-	780,713,000
Earnings on investments	1,105,458	25,228,000	129,754	26,463,212
Other	22,024,632	12,924,000	496,282	35,444,914
Gain on sale of capital assets	25,717	-	-	25,717
Net general revenues	23,155,807	818,865,000	626,036	842,646,843
Change in net position	25,429,470	489,062,000	(116,566)	514,374,904
Net position, beginning	121,166,768	717,695,000	53,484,212	892,345,980
Net position, ending	$ 146,596,238	$ 1,206,757,000	$ 53,367,646	$ 1,406,720,884

See notes to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

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

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, *The Financial Reporting Entity* ("GASB 14"), GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* ("GASB 39"), GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34* ("GASB 61"), and GASB Statement No. 80 ("GASB 80"), *Blending Requirements for Certain Component Units*, clarifies the financial statement presentation requirements for certain component units which are incorporated as not-for-profit entities.

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

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

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

Harris County Flood Control District ("Flood Control District"). The Flood Control District provides programs and policies to protect homes and businesses from the hazards of flooding and to facilitate economic development. The County prepares and approves the budget, sets the tax rate, and approves all 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 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, and the County is able to impose its will on the Sports & Convention Corporation.

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

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

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

Chief Financial Officer
Harris County Hospital District, dba Harris Health System
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:

Board President – Robert L. Silvers
Fulbright & Jaworski, L.L.P.
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 – Betsey Runge
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 – Nancy Piwonka
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 is not required to issue separate audited financial statements and therefore are not included in the component unit column of the County's financial statements, but information relating to conduit debt can be found in note 8.D. to the financial statements.

Harris County Cultural Education Facilities Finance Corporation ("CEFFC"). The CEFFC provides and finances cultural education facilities for the exhibition and promotion of and education about the performing, dramatic, visual and literary arts, natural history, and science for

the public purpose of promoting the health, education and welfare of the citizens of the County. The criteria used to determine inclusion as a discretely presented component unit are: all members of the governing body are appointed by Commissioners Court and the County can impose its will on CEFFC. The CEFFC is not required to issue separate audited financial statements 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: February 28, 2021
- Harris Center for Mental Health and IDD (formerly MHMRA): August 31, 2020
- Harris County Housing Finance Corporation: December 31, 2020
- Harris County Industrial Development Corporation: August 31, 2020
- Children's Assessment Center Foundation, Inc.: February 28, 2021
- Friends of Countypets: February 28, 2021

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 thirty-seven board members of the Gulf Coast Community Services Association; three of nineteen board members of the Harris-Galveston Coastal Subsidence District; two of thirty-five 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 twelve board members of the Gulf Coast Freight Rail District with the chairman appointed jointly by Harris County and the City of Houston; one of twenty-one board members of the Texas High Speed Rail and Transportation Corporation; at least three of the ten to thirteen board members of the Houston Ship Channel Security District; and all five board members of the Harris County Housing Authority.

During fiscal year 2021, the County disbursed the following amounts to these organizations: $15,264 to the Ship Channel Security District and $1,512,122 to Harris County Housing Authority. The County also collected $33,923 from the Port of Houston Authority, $2,545,454 from the Houston-Galveston Area Council, $31,916,105 from the Metropolitan Transit Authority of Harris County, $45,000 from Harris County/Houston Sports Authority, $632,277 from the Houston Ship Channel Security District, and $388,651 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 fiscal year 2021 (for the tax year ended December 31, 2020), the County disbursed $7,968,931 to the City of Houston TIRZs, $739,472 to the City of Baytown TIRZ, and $969,801 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. 84, Fiduciary Activities ("GASB 84"), establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The County had some agency funds that were determined to no longer qualify as fiduciary funds (Payroll, Retiree Healthcare, District Clerk Contingency, Army Corps of Engineering, and HIDTA) due to the GASB 84 analysis. The required changes due to the implementation of GASB 84 are reflected in the County's financial statements and notes to those statements. As this statement was implemented retroactively it resulted in a restatement of the prior period net position of Fiduciary Activities and restatement of assets and liabilities in Governmental Activities both are as follows:

Harris County Fiduciary Funds
Statement of Net Position

Net Position at February 29, 2020, as previously reported	$ -
Addition of Net Position as calculated pursuant to GASB 84	51,881,915
Net Position February 29, 2020, as restated	$ 51,881,915

Condensed Statement of Net Position
(amounts in thousands)

	Governmental Activites February 29, 2020	GASB Statement No. 84 Restatement	Restated February 29, 2020
Current and other assets	$ 3,307,684	$ 45,021	$ 3,352,705
Capital assets	12,367,419	-	12,367,419
Total assets	15,675,103	45,021	15,720,124
Defered outflows of resources	685,471	-	685,471
Current and other liabilities	444,805	45,021	489,826
Long-term liabilities	5,735,915	-	5,735,915
Total liabilities	6,180,720	45,021	6,225,741
Deferred inflows of resources	155,145	-	155,145
Net position:			
Net investment in capital assets	10,064,606	-	10,064,606
Restricted	686,358	-	686,358
Unrestricted	(726,255)	-	(726,255)
Total net position	$ 10,024,709	$ -	$ 10,024,709

GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements ("GASB 88"), requires additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, it also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The required changes due to the implementation of GASB 88 are reflected in the County's notes to the financial statements.

Certain paragraphs of GASB Statement No. 92, *Omnibus 2020*, are effective this fiscal year. This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues identified during implementation of certain GASB Statements. Other than the portions of this statement implemented in fiscal year 2021, the remainder of Statement 92 will be effective in fiscal year 2023. The portions implemented of Statement 92 had no effect on the County's financial statements.

Certain paragraphs of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, are effective this fiscal year. This statement increases consistency and comparability related to the reporting of fiduciary component units. Other than the portions of this statement implemented in fiscal year 2021, the remainder of Statement 97 will be effective in fiscal year 2023. The portions implemented of Statement 97 had no effect on the County's financial statements.

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

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly on fees and charges for services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

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

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

Fund Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter

to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. 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.

CARES Act – used to account for the CARES Act grant fund.

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:

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.

Officers' Fees - used as a clearing fund for fees, fines and court costs collected by

Sheriff, County Clerk, District Clerk, and/or other fee officers of the County.

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 the County or other taxing jurisdiction. Receipts from the sale of beer licenses are deposited in this fund pending approval by the State Alcoholic Beverage Commission.

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 March 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 April 1. 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.

- 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 90 days or less from the date of purchase. Investments are stated at fair value or amortized cost, which is based on quoted market prices with the difference between the purchase price and fair value or amortized cost being recorded as earnings on investments.

H. INTERFUND TRANSACTIONS

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

effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between governmental and business-type activities.

I. INVENTORY

Inventory is reported at cost, using the first-in first-out method for proprietary and governmental fund types. The costs of such inventories are recorded as expenditures/expenses when purchased.

J. PREPAIDS AND OTHER ASSETS

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

K. PREMIUMS (DISCOUNTS) ON BONDS PAYABLE

Premiums (discounts) on bonds payable are amortized using the effective interest 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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows consist of, when applicable, deferred charges on refundings, the changes in fair value of the Toll Road's hedging derivative instruments that are applicable to future reporting periods, pension contributions after measurement date, the differences in projected and actual earnings on pension assets, and changes in pension assumptions. 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. The pension contributions after measurement date are deferred and recognized in the following fiscal year. The differences in projected and actual earnings on pension assets are amortized over a closed five year period. Pension assumption changes are recognized over the average remaining service life for all members.

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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows consist of, when applicable, the changes in fair value of the Toll Road's hedging derivative instruments that are applicable to future reporting periods, differences in expected and actual pension experience, and unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet. The governmental funds report 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. The differences in expected and actual pension experience are amortized over the average of the expected remaining service lives of all employees that are provided with pension benefits through the pension plan (active employees and inactive employees).

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:

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

N. 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

Under GAAP, fund balances are required to be reported according to the following classifications:

Nonspendable – Amounts that cannot be spent because they are either not in spendable form or they are required, legally or contractually, to be maintained intact. This classification

includes inventories, prepaid amounts, assets held for resale, and long-term receivables (if the proceeds from the collection of the receivables are not restricted, committed, or assigned).

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

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

Assigned – Amounts that are constrained by the County's intent to be used for a specific purposes, 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.

O. COMPENSATED ABSENCES

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

P. 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.

Q. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

R. COMPONENT UNIT TAX REVENUES

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

Hospital District.

2. DEPOSITS AND INVESTMENTS

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

The custodial credit risk for deposits is the risk that the County will not be able to recover deposits that are in the possession of an outside party. Deposits are exposed to custodial credit risk if they are not insured or collateralized. At February 28, 2021, the balance per various financial institutions was $1,557,178,828. The County's deposits are not exposed to custodial credit risk since all deposits are covered by FDIC insurance or an irrevocable standby letter of credit with the Federal Home Loan Bank, in accordance with the Public Funds Collateral Act.

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

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

AUTHORIZED INVESTMENTS

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

1. Direct obligations of the United States, its agencies and instrumentalities.

2. Other obligations, the principal and interest of which are unconditionally guaranteed, insured, or backed by the full faith and credit of the State of Texas, the United States, or any obligation fully guaranteed or fully insured by the FDIC.

3. Direct obligations of the State of Texas or its agencies provided the agency has the same debt rating as the State of Texas.

4. Obligations of states, agencies, counties, cities, and other political subdivisions located in the United States, rated not less than A, or its equivalent, by a nationally recognized investment

rating firm.

5. Fully insured or collateralized certificates of deposit/share certificates issued by state and national banks, or a savings bank, a state or federal credit union (having its main or branch office in Texas) guaranteed or insured by the FDIC or its successor; and secured by obligations in number 1 above. In addition to the County's authority to invest funds in certificates of deposit and share certificates as stated above, made in accordance with the following conditions is an authorized investment under Texas Gov't. Code Section 2256.010(b): (1) the funds are invested by the County through a clearing broker registered with the Securities and Exchange Commission (SEC) and operating pursuant to SEC rule 15c3-3 (17 C.F.R. Section 240.15c3-3) with its main office or branch office in Texas and selected from a list adopted by the County as required by Section 2256.025; or a depository institution that has its main office or a branch office in this state and that is selected by the County; (2) the broker or the depository institution selected by the County arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the County; (3) the full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; (4) the broker or depository institution selected by the County acts as custodian for the County with respect to the certificates of deposit issued for the account of the County.

6. Fully collateralized repurchase agreements, provided the County has on file a signed Master Repurchase Agreement detailing eligible collateral, collateralization ratios, standards for collateral custody and control, collateral valuation, and conditions for agreement termination. The repurchase agreement must have a defined termination date and be secured by obligations in number 1 above. It is required that the securities purchased as part of the repurchase agreement must be assigned to the County, held in the County's name, and deposited at the time the investment is made with the County's custodian or with a third-party approved by the County. Securities purchased as part of a repurchase agreement shall be marked-to-market no less than weekly. All repurchase agreements must be conducted through a primary government securities dealer as defined by the Federal Reserve or a financial institution doing business in Texas. Maturities shall be limited to 90 days. The 90-day limit may be exceeded in the case of flexible repurchase agreements ("flex repos") provided the investment type is specifically authorized within individual bond ordinances and final maturity does not exceed the anticipated spending schedule of bond proceeds.

7. Securities lending programs if the loan is fully collateralized, including accrued income, by securities described in Texas Gov't. Code, Section 2256.009, by irrevocable bank letters of credit issued by a bank under the laws of the United States or any other state, continuously rated not less than A by at least one nationally recognized investment rating firm, or by cash invested in accordance with the Investment Act. Securities held as collateral must be pledged to the investing entity, held in the investing entity's name, and deposited at the time the investment is made. A loan must be placed through a primary government securities dealer or a financial institution doing business in Texas. A loan must allow for termination at any time and must have a term of one year or less.

8. Commercial paper with a stated maturity of 270 days or less from the date of issuance, rated A-

1 or P-1 or an equivalent rating by at least two nationally recognized agencies, and not under review for possible downgrade at the time of purchase.

9. Local government investment pools with a dollar weighted average maturity of 60 days or less, approved through resolution of Commissioners Court to provide services to the County, continuously rated no lower than AAA or equivalent by at least one nationally recognized rating service. The County may not invest an amount that exceeds 10 percent of the total assets of any one local government investment pool. On a monthly basis, the Investment Officer shall review a list of securities held in the portfolio of any pool in which County funds are being held. To be eligible to receive funds from and invest funds on behalf of the County an investment pool must furnish to the Investment Officer or other authorized representative an offering circular or other similar disclosure instrument that contains information required by Tex. Gov't. Code Sec. 2256.016. Investments will be made in a local government investment pool only after a thorough investigation of the pool and review by the Finance Committee.

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

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

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 February 28, 2021:

	Governmental Funds	Proprietary Funds	Total	Fiduciary Funds	Total
Cash and Cash Equivalents	$ 860,904,417	$ 722,782,219	$ 1,583,686,636	$ 395,022,153	$ 1,978,708,789
Restricted Cash and Cash Equivalents	162,240,693	225,805,323	388,046,016	-	388,046,016
Investments	1,836,289,869	679,173,260	2,515,463,129	83,314,385	2,598,777,514
Restricted Investments	206,869,543	113,654,841	320,524,384	-	320,524,384
Total Cash & Investments	$ 3,066,304,522	$ 1,741,415,643	$ 4,807,720,165	$ 478,336,538	$ 5,286,056,703

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 February 28, 2021, summarized by security type. Also demonstrated are the percentage of total portfolio and the weighted average maturity in days for each summarized security type.

Security	Fair Value	Percentage of Portfolio	Maturity Amount	Weighted Avg Modified Duration (Years)	Credit Rating S&P/ Moody's
US Agency Notes					
FFCB NOTE	40,969,206	0.78%	40,720,000	0.0080	Aaa
FHLB NOTE	101,208,000	1.93%	100,000,000	0.0389	AA+
Total US Agency Notes	142,177,206		140,720,000		
Commercial Paper					
TMCC - DISC CP	15,000,000	0.29%	15,000,000	0.0000	A-1+/P-1
Total Commercial Paper	15,000,000		15,000,000		
Local Governments					
ALAMO HEIGHTS ISD TX UT GO	1,067,113	0.02%	1,040,000	0.0002	AAA/Aaa
ALGONAC MI COMNTY SCHS GO UNTLD	416,125	0.01%	415,000	0.0000	NA/Aa1
ANCHORAGE AK UT GO	887,036	0.02%	885,000	0.0000	AAA/NR
ASCENSION PARISH LA SCH DIST GO	1,550,742	0.03%	1,525,000	0.0003	AA/NR
AUSTIN TX LT GO	6,683,375	0.13%	6,685,000	0.0019	AAA/Aa1
AUSTIN TX REV 11A	2,037,660	0.04%	2,000,000	0.0033	AAA/Aaa
BLACK HAWK CO IA UT GO	1,342,970	0.03%	1,315,000	0.0003	Aa2
BOZEMAN MT UT GO	1,317,574	0.03%	1,300,000	0.0002	Aa1
BURIEN WASH BAB TAXABLE GO	1,162,761	0.02%	1,160,000	0.0009	NR/Aa2
BURLINGTON CO NJ GO	892,815	0.02%	875,000	0.0002	AA/Aa1
CITY OF CONROE TX GO LTD	303,846	0.01%	300,000	0.0000	AA+/Aa1
CITY OF STOUGHTON WI GO TXEMPT	525,756	0.01%	525,000	0.0000	Aa2
COLLEGE STATION ISD TX UT GO	2,187,166	0.04%	2,140,000	0.0002	Aaa
CONROE ISD TX UT GO	2,519,594	0.05%	2,430,000	0.0005	AAA/Aaa
CTY COLUMBUS OH GO UNLT TX EXMPT	6,809,730	0.13%	6,385,000	0.0031	AAA/Aaa
CYPRESS FAIRBANKS ISD TX UT GO	4,587,530	0.09%	4,425,000	0.0008	AAA/Aaa
DALLAS AREA RAPID TRANSIT TX REV	2,455,245	0.05%	2,450,000	0.0004	NR/Aa2
DALLAS AREA RAPID TRANSIT TX REV	769,621	0.01%	765,000	0.0001	AA+/Aa2
DANE CO WI UT GO	321,434	0.01%	320,000	0.0000	AAA/NR
DENTON TX LT GO	340,812	0.01%	335,000	0.0001	AA+
FRANKLIN WI SCH DIST GO	1,632,999	0.03%	1,630,000	0.0003	AA/NR
FRISCO TX ISD UT GO	1,040,395	0.02%	1,000,000	0.0003	AAA/Aaa

Security	Fair Value	Percentage of Portfolio	Maturity Amount	Weighted Avg Modified Duration (Years)	Credit Rating S&P/ Moody's
GREENSBORO NC ENTERPRISE SYS REV	1,984,821	0.04%	1,915,000.00	0.0005	AAA/Aa1
GREENWOOD AR SCH DIST #25 LT GO	582,366	0.01%	575,000.00	0.0001	NR/Aa2
HOUSTON TX UTILITY SYS REV	2,171,316	0.04%	2,100,000.00	0.0039	AA/NR
HURST EULESS ISD TX UT GO	353,766	0.01%	350,000.00	0.0000	AAA/NR
IOWA CITY IA GO	511,440	0.01%	500,000.00	0.0001	NR/Aaa
IOWA ST BRD REGENTS HOSP REVENUE	376,928	0.01%	375,000.00	0.0000	AA/Aa2
IOWA ST WESTERN COMM CLG UT GO	837,221	0.02%	835,000.00	0.0002	NR/Aa1
KENOSHA CITY WI UT GO	338,012	0.01%	335,000.00	0.0000	AA+/NR
LAURENS CO SCH DIST GA UT GO	778,688	0.01%	750,000.00	0.0001	NR/Aa1
LEANDER TX ISD GO UNLTD	484,568	0.01%	485,000.00	0.0000	AA/NA
LONGPORT NJ UT GO	367,596	0.01%	360,000.00	0.0001	AA+/NR
MADISON CNTY KY GO UNLTD	150,035	0.00%	150,000.00	0.0000	NR/Aa2
MARYLAND ST DEPT OF TRANSP REV	3,875,612	0.07%	3,870,000.00	0.0007	AAA/Aa1
METRO WSTWTR RECL DIST CO REV	3,555,009	0.07%	3,510,000.00	0.0004	AAA/Aa1
MILWAUKEE WI TECH CLG GO UNLTD	301,341	0.01%	300,000.00	0.0000	NR/Aa1
MINNESOTA PUB FACS REV TX EXMPT	4,001,640	0.08%	4,000,000.00	0.0000	AAA/Aaa
NEW BERLIN SCH DIST WI	305,301	0.01%	300,000.00	0.0001	NR/Aa2
NEW JERSEY ST HSG & MTG FIN AGY	3,047,410	0.06%	3,000,000.00	0.0010	Aaa
New York City NY Revenue Bonds	3,010,620	0.06%	3,000,000.00	0.0001	AAA/Aa1
NEW YORK ST DORM REV BONDS	1,501,500	0.03%	1,500,000	0.0000	NR/Aa1
NEW YORK STATE REVENUE BONDS	15,011,100	0.29%	15,000,000	0.0001	AA+/Aa1
NORTH DAKOTA ST HSG FIN AGY	603,630	0.01%	600,000	0.0000	NR/Aa1
NY ST DORM AUTH SALES TX REV	10,009,700	0.19%	10,000,000	0.0001	AA+/Aa1
NY ST DORM REV BONDS	5,004,300	0.10%	5,000,000	0.0000	AA+/Aa1
OLD BRIDGE TWP NJ GO	755,959	0.01%	755,000	0.0000	NR/Aa1
PECOS BARSTOW TXISD	1,413,922	0.03%	1,390,000	0.0003	AAA/NA
ROUND RK TX ISD TX EXMPT	3,505,526	0.07%	3,375,000	0.0010	NR/Aaa
SAINT CROIX WI SCH DIST GO UNLTD	300,114	0.01%	300,000	0.0000	AA/NR
SALT LAKE CNTY UTAH SALES TAX RE	1,642,078	0.03%	1,630,000	0.0022	AAA/NR
SLEEPY HOLLOW NY LT GO	9,419,473	0.18%	9,354,367	0.0013	NR/MIG1
ST LOUIS CNTY TAX EXMPT	1,000,290	0.02%	1,000,000	0.0000	AA
ST LOUIS CO. MN UT GO	1,608,018	0.03%	1,575,000	0.0004	AA+
ST LOUIS MO LIBRARY DIST COPS	1,602,336	0.03%	1,600,000	0.0000	AAA/Aa2
ST OF DELAWARE GO UNLT TX EXMPT	2,644,811	0.05%	2,620,000	0.0002	AAA/Aaa
STATE OF OHIO UT GO	3,268,117	0.06%	3,260,000	0.0001	AAA/Aa1
SUFFOLK VA UT GO	2,710,664	0.05%	2,670,000	0.0005	AAA/Aaa
TENNESSEE HSG DEV AGY REV	504,763	0.01%	505,000	0.0000	AA+/Aa1
TEXAS A&M UNIV REVS	3,513,650	0.07%	3,500,000	0.0001	AAA/Aaa
TEXAS ST TECH UNIV REV BONDS	1,883,261	0.04%	1,850,000	0.0022	AA+/NA
TEXAS ST WATER DEV BRD REV	1,011,720	0.02%	1,000,000	0.0001	AAA/Aaa
TEXAS TECH UNIV REV	1,999,940	0.04%	2,000,000	0.0004	AA+/Aa1
THORNAPPLE KELLOG MI SCH DIST	903,942	0.02%	900,000	0.0000	Aa1
TULSA ISD #1 OK UT GO	498,600	0.01%	490,000	0.0001	AAA
TULSA ISD #4 OK	1,807,938	0.03%	1,800,000	0.0001	AA/NR
TULSA OK ISD #1 UT GO	2,111,416	0.04%	2,075,000	0.0004	AAA
TX PUB FIN AUTH REV	7,156,420	0.14%	7,160,000	0.0026	AA+/Aa1
UNIV OF ALABAMA REV BONDS	331,742	0.01%	330,000	0.0000	AA/Aa2

Security	Fair Value	Percentage of Portfolio	Maturity Amount	Weighted Avg Modified Duration (Years)	Credit Rating S&P/ Moody's
VIRGINIA ST HSG DEV AUTH	1,394,044	0.03%	1,375,000	0.0031	AA+/Aa1
WILLIAMSON CO TX LT GO	1,898,640	0.04%	1,900,000	0.0005	AAA
Total Local Governments	154,903,599		153,129,367		
US Treasury Bills					
US Treasury Bill	1,407,779,756	26.86%	1,408,100,000	0.1089	N/A
Total US Treasury Bills	1,407,779,756		1,408,100,000		
US Treasury Notes					
US Treasury Note	1,320,157,984	25.19%	1,303,400,000	0.1261	N/A
Total US Treasury Notes	1,320,157,984		1,303,400,000		
Money Market Mutual Funds					
DDA CADENCE	299,089,331	5.71%	299,089,331	N/A	N/A
Fidelity Instl Treasury	13,826,562	0.26%	13,826,562	N/A	AAAm
LOGIC - POOL	267,269,173	5.10%	267,269,173	N/A	AAAm
LONE STAR - POOL	130,488,739	2.49%	130,488,739	N/A	AAAm
LONE STAR (GOV) - POOL	7,519,756	0.14%	7,519,756	N/A	AAAm
MMF - Cadence	1,010,766,057	19.21%	1,010,766,057	N/A	N/A
MMF - TRA TRUST DSR (BNYM)	62,948,877	1.20%	62,948,877	N/A	N/A
MMF - TRA TRUST INVESCO (BNYM)	159,834,977	3.05%	159,834,977	N/A	N/A
TX CLASS - POOL	225,073,340	4.29%	225,073,340	N/A	AAAm
TX CLASS (GOV) - POOL	23,946,516	0.46%	23,946,516	N/A	AAAm
Total Money Market Mutual Funds	2,200,763,328		2,200,763,328		
Total Investments	5,240,781,873				
Outstanding items/deposits	45,274,830				
Total Cash & Investments	$ 5,286,056,703	100.00%	$ 5,221,112,695		

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 l 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 February 28, 2021, the County has the recurring fair value measurements for U.S. Agency Notes, Commercial Paper, Local Governments, U.S. Treasury Bills, and U.S. Treasury Notes totaling $3,040,018,545, 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 $2,200,763,328, 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, Cadence Money Market Fund, and TRA Invesco BNYM portfolios are measured at amortized cost, which approximates fair value. Cadence Demand Deposit Accounts preserves capital and liquidity and is considered cash value. Texas Class, LOGIC, and Lone Star pools must abide by the Public Funds Investment Act Section 2256.

RISK DISCLOSURES

Interest Rate Risk: All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by matching cash flows from maturities so that a portion of the portfolio is maturing evenly over time as 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 February 28, 2021, 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 or its equivalent. Money market mutual funds and public funds investment pools must be rated 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 February 28, 2021, all of the County's investments are held in the County's name.

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

FUND INVESTMENT CONSIDERATIONS

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

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	3	$ 2,094,420,000	0.61
Special Revenue Funds	Matching	5	20,400,000	0.26
Debt Service	Matching	3	16,700,000	0.23
Capital Project Funds	Matching/Barbell/Laddered	5	122,480,000	0.55
Public Improvement Contingency	Matching/Barbell/Laddered	6	61,000,000	0.37
Proprietary & Enterprise Funds	Matching/Barbell/Laddered	6	19,625,000	0.65
Toll Road Project Funds	Matching/Barbell/Laddered	6	404,580,000	0.65
Toll Road Renewal/Replacement	Matching/Barbell/Laddered	6	129,000,000	0.86
Toll Road Bond Reserve	Matching/Barbell/Laddered	Maturity of the bonds	82,144,367	1.73
County Clerk Registry	Laddered	7	24,000,000	0.50
District Clerk Registry	Laddered	7	46,000,000	0.55
Money Market Mutual Funds	N/A	N/A	2,200,763,328	N/A
			$ 5,221,112,695	

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 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 2020 tax rate, per $100 of taxable value, for the County and Flood Control District as follows:

	Maintenance and Operations	Debt Service	Total
Harris County	$ 0.34028	$ 0.05088	$ 0.39116
Flood Control District	$ 0.02649	$ 0.00493	$ 0.03142

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 $0.39116 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 $0.02649 per $100 valuation was set in 2020 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 $94,497,893 as of February 28, 2021 are reported net of an allowance for uncollectible taxes of $180,741,244.

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 February 28, 2021, the County abated property taxes totaling $565,568 under this program, which includes five entities—two of which were manufacturing facilities, which were granted exemptions that converted to property tax abatements totaling $151,721. Three of the entities were regional distribution facilities, which were also granted exemptions that converted to a property tax abatement of $413,847.

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 $35,197,000 as of February 28, 2021 are reported net of an allowance for uncollectible taxes of $46,412,000 for the Hospital District.

4. 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 at February 28, 2021 is as follows:

	Customers	Granting Agencies	Tax Assessor	Total (net)	Allowance for Uncollectible
General	$ 42,873,756	$ -	$ 37,827,440	$ 80,701,196	$ (1,702,061)
CARES Act	9,722	-	-	9,722	-
Nonmajor Governmental	10,226,921	325,926,775	5,612,710	341,766,406	(959,030)
Toll Road	47,242,263	-	-	47,242,263	(477,119,708)
Nonmajor Enterprise	1,889,021	-	-	1,889,021	-
Internal Service	17,542,219	-	-	17,542,219	(378,716)
Component Units	121,673,610	219,322,358	-	340,995,968	(52,363,834)
Totals	$ 241,457,512	$ 545,249,133	$ 43,440,150	$ 830,146,795	$ (532,523,349)

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 February 28, 2021 are as follows:

Receivable Fund	Payable Fund	Amount
General	General	$ 16,362,746
	Nonmajor Governmental	5,039,601
	CARES Act	52,204
	Toll Road	56,022,193
	Internal Service	6,327,342
Nonmajor Governmental	General	1,489,765
	Nonmajor Governmental	234,803,004
Toll Road	Internal Service	3,758
Internal Service	General	1,301
	Internal Service	2,250,060
Nonmajor Enterprise	General	227,747
Total		$ 322,579,721

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:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	$ 340,000
Nonmajor Governmental	Nonmajor Governmental	2,130,000
Total		$ 2,470,000

The following is a summary of the County's transfers for the year ended February 28, 2021:

	Transfers In: General	Nonmajor Governmental	Internal Service	Total
Transfers Out:				
General	$ 399,999	$ 133,248,386	$ 10,760,500	$ 144,408,885
Nonmajor Governmental	26,950,567	42,383,382	78,273	69,412,222
Toll Road	481,148,289	64,000,000	-	545,148,289
Total	$ 508,498,855	$ 239,631,768	$ 10,838,773	$ 758,969,396

Toll Road transferred $545.2 million to the General fund and Debt Service Fund for funding of a County thoroughfare and mobility program. 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 year ended February 28, 2021 was as follows:

	Balance March 1, 2020	Additions	Deletions	Transfers	Balance February 28, 2021
Governmental Activities:					
Land	$ 4,536,334,698	$ 160,041,221	$ (297,908)	$ 24,887	$ 4,696,102,898
Construction in progress	618,105,255	244,717,212	(434,391)	(173,219,685)	689,168,391
Intangible assets - water rights	2,400,000	-	-	-	2,400,000
Total capital assets not depreciated	5,156,839,953	404,758,433	(732,299)	(173,194,798)	5,387,671,289
Intangible assets - software & licenses	144,583,211	338,225		664,277	145,585,713
Land improvements	18,839,409	363,481	-	(19,787)	19,183,103
Infrastructure	12,058,821,621	115,387,453	(11,967,749)	74,896,975	12,237,138,300
Park facilities	217,073,353	1,517,052	-	10,863,085	229,453,490
Flood control projects	1,037,830,382	-	-	22,257,370	1,060,087,752
Buildings	2,037,955,518	-	(4,178,562)	64,449,567	2,098,226,523
Equipment	468,306,875	37,321,620	(19,936,884)	83,311	485,774,922
	15,983,410,369	154,927,831	(36,083,195)	173,194,798	16,275,449,803
Less accumulated depreciation for:					
Intangible assets - software & licenses	(68,358,624)	(21,107,904)	-	-	(89,466,528)
Land improvements	(5,009,185)	(943,300)	-	-	(5,952,485)
Infrastructure	(7,004,954,885)	(267,008,782)	7,537,972	-	(7,264,425,695)
Park facilities	(86,544,389)	(7,156,488)	-	-	(93,700,877)
Flood control projects	(510,826,561)	(34,515,725)	(6,845)	-	(545,349,131)
Buildings	(777,969,541)	(43,798,189)	1,423,808	-	(820,343,922)
Equipment	(319,168,506)	(33,591,074)	18,812,266	-	(333,947,314)
	(8,772,831,691)	(408,121,462)	27,767,201	-	(9,153,185,952)
Total capital assets being depreciated, net	7,210,578,678	(253,193,631)	(8,315,994)	173,194,798	7,122,263,851
Governmental activities capital assets, net	$ 12,367,418,631	$ 151,564,802	$ (9,048,293)	$ -	$ 12,509,935,140

	Balance March 1, 2020	Additions	Deletions	Transfers	Balance February 28, 2021
Business-type Activities:					
Land	$ 383,121,529	$ 4,169,246	$ -	$ -	$ 387,290,775
Construction in progress	1,370,715,066	258,449,570	(250,000)	(1,577,948)	1,627,336,688
Total capital assets not depreciated	1,753,836,595	262,618,816	(250,000)	(1,577,948)	2,014,627,463
License Agreement	237,500,000	-	-	-	237,500,000
Land improvements	21,266,409	-	-	-	21,266,409
Infrastructure	2,600,202,137	7,053,461	-	-	2,607,255,598
Other tangible assets	12,953,651	-	(4,016,577)	-	8,937,074
Buildings	39,557,495	2,480,000	-	1,577,948	43,615,443
Equipment	78,482,369	2,247,712	(1,105,026)	-	79,625,055
	2,989,962,061	11,781,173	(5,121,603)	1,577,948	2,998,199,579
Less accumulated depreciation/amortization for:					
License Agreement	(63,365,000)	(3,063,750)	-	-	(66,428,750)
Land improvements	(8,476,610)	(1,063,624)	-	-	(9,540,234)
Infrastructure	(1,571,641,922)	(65,953,235)	-	-	(1,637,595,157)
Other tangible assets	(12,600,879)	(19,687)	4,016,577	-	(8,603,989)
Buildings	(15,121,876)	(913,795)	-	-	(16,035,671)
Equipment	(60,360,936)	(6,603,701)	921,220	-	(66,043,417)
	(1,731,567,223)	(77,617,792)	4,937,797	-	(1,804,247,218)
Total capital assets being depreciated, net	1,258,394,838	(65,836,619)	(183,806)	1,577,948	1,193,952,361
Business-type activities capital assets, net	$ 3,012,231,433	$ 196,782,197	$ (433,806)	$ -	$ 3,208,579,824

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

Governmental activities:	
Administration of Justice	$ 6,022,179
Parks	7,808,513
County Administration	98,747,482
Health and Human Services	3,781,692
Flood Control	35,373,174
Tax Administration	65,310
Roads and Bridges	256,323,112
	$ 408,121,462
Business-type activities:	
Parking Facilities	$ 603,642
Sheriff's Commissary	462,866
Toll Road	76,551,284
	$ 77,617,792

COMPONENT UNITS

Harris Center for Mental Health and IDD (August 30, 2020)	Fiscal Year Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Fiscal Year Ending Balance
Land	$ 5,028,114	$ -	$ -	$ 5,028,114
Buildings & Improvements	39,276,961	3,273,249	-	42,550,210
Equipment, Furniture & Vehicles	11,061,912	640,258	(261,450)	11,440,720
Intangible Assets - Software	-	42,704	-	42,704
	55,366,987	3,956,211	(261,450)	59,061,748
Less accumulated depreciation for:				
Buildings & Improvements	(18,676,350)	(1,878,195)	-	(20,554,545)
Equipment, Furniture & Vehicles	(9,572,526)	(556,454)	261,450	(9,867,530)
	(28,248,876)	(2,434,649)	261,450	(30,422,075)
Harris Center for Mental Health and IDD capital assets, net	$ 27,118,111	$ 1,521,562	$ -	$ 28,639,673

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 $4,991,332).

Hospital District (February 28, 2021)	Fiscal Year Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Fiscal Year Ending Balance
Land & Improvements	$ 46,180,000	$ 658,000	$ (9,000)	$ 46,829,000
Construction in progress	39,922,000	39,110,000	-	79,032,000
Total capital assets not depreciated	86,102,000	39,768,000	(9,000)	125,861,000
Buildings and Improvements	706,083,000	23,339,000	(6,838,000)	722,584,000
Equipment	410,477,000	31,475,000	(21,764,000)	420,188,000
	1,116,560,000	54,814,000	(28,602,000)	1,142,772,000
Less accumulated depreciation	(710,212,000)	(31,937,000)	-	(742,149,000)
	(710,212,000)	(31,937,000)	-	(742,149,000)
Total capital assets being depreciated, net	406,348,000	22,877,000	(28,602,000)	400,623,000
Hospital District capital assets, net	$ 492,450,000	$ 62,645,000	$ (28,611,000)	$ 526,484,000

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 February 28, 2021, the Toll Road vouchers payable balance includes the following amount due to other governmental units.

Receivable Entity	Payable Entity	
Fort Bend	Toll Road	$ 3,002,354
North Texas Toll Authority	Toll Road	2,427,868
Texas Turnpike Authority	Toll Road	31,076,806
Metropolitan Transit Aurhority	Toll Road	152,011
Montgomery County Toll Road Authority	Toll Road	616,036
Central Texas Regional Mobility Authority	Toll Road	528,279
Brazoria County Toll Road Authority	Toll Road	465,244
Total Due to Other Governmental Units		$38,268,598

8. LONG-TERM LIABILITIES

The changes in the County's Governmental Long-Term Liabilities and Business-Type Liabilities for fiscal year 2021 were as follows:

	Outstanding March 1, 2020	Issued/ Increased	Redeemed/ Decreased	Outstanding February 28, 2021	Due Within Year
Governmental Activities:					
General Obligation Debt					
Road Bonds - Principal	$ 644,980,000	$ -	$ (122,645,000)	$ 522,335,000	$ 34,800,000
Permanent Improvement Bonds - Principal	661,082,124	221,455,000	(266,360,000)	616,177,124	72,715,000
Flood Control Bonds - Principal	489,560,000	251,195,000	(27,750,000)	713,005,000	36,805,000
Total Principal General Obligation Debt	1,795,622,124	472,650,000	(416,755,000)	1,851,517,124	144,320,000
Unamortized Premiums, Road Bonds	68,567,447	-	(13,095,658)	55,471,789	-
Unamortized Premiums, PIB Bonds	55,282,139	38,248,003	(18,394,558)	75,135,584	-
Unamortized Premiums, FC Bonds	53,604,408	50,355,526	(9,499,271)	94,460,663	-
GO Revenue Series 2002	31,042,767	2,872,986	-	33,915,753	-
Total General Obligation Debt	2,004,118,885	564,126,515	(457,744,487)	2,110,500,913	144,320,000
Tax and Subordinate Lien Revenue Bonds					
Tax and Subordinate Lien Revenue					
Refunding, Series 2012A	$ 160,430,000	$ -	$ (14,385,000)	$ 146,045,000	$ 15,095,000
Refunding, Series 2019B	12,205,000	-	(2,840,000)	9,365,000	2,965,000
Unamortized Premium, Tax & Sub Lien Rev	16,954,559	-	(2,680,278)	14,274,281	-
Total Tax and Subordinate Lien Revenue Bonds	189,589,559	-	(19,905,278)	169,684,281	18,060,000
Total Bonds Payable	2,193,708,444	564,126,515	(477,649,765)	2,280,185,194	162,380,000
Commercial Paper Payable	381,437,000	353,155,000	(436,800,000)	297,792,000	-
Compensatory Time Payable	47,594,566	45,541,210	(47,120,376)	46,015,400	28,705,904
Judgments Payable	1,000,000	4,750,000		5,750,000	-
Loan Payable	33,287,159	-	(5,366,125)	27,921,034	1,979,741
Net OPEB Liability	2,622,662,264	702,771,863	-	3,325,434,127	57,468,000
Net Pension Liability	453,407,299	246,076,427	-	699,483,726	-
Pollution Remediation Obligation	2,818,105	523,959	(4,598)	3,337,466	-
Total Governmental Activities	$ 5,735,914,837	$ 1,916,944,974	$ (966,940,864)	$ 6,685,918,947	$ 250,533,645

	Outstanding March 1, 2020	Issued/ Increased	Redeemed/ Decreased	Outstanding February 28, 2021	Due Within Year
Business-type Activities:					
Senior Lien Revenue Bonds	$ 1,722,340,000	$ -	$ (51,835,000)	$ 1,670,505,000	$ 31,655,000
Senior Lien Revenue Bonds (Private Placement)	94,740,000	-	(46,510,000)	48,230,000	48,230,000
First Lien Revenue Bonds	-	424,925,000	-	424,925,000	4,830,000
Tax Bonds	220,305,000	-	(29,285,000)	191,020,000	19,445,000
Total Bond Principal	2,037,385,000	424,925,000	(127,630,000)	2,334,680,000	104,160,000
Unamortized Premium, Senior Revenue Bonds	199,696,378	108,175	(19,945,626)	179,858,927	-
Unamortized Premium, First Revenue Bonds	-	93,348,440	(1,046,011)	92,302,429	-
Unamortized Premium, Tax Bonds	6,479,749	-	(970,592)	5,509,157	-
Accrued Interest Payable	3,652,907	89,781,853	(87,338,115)	6,096,645	6,096,645
Total Bonds Payable	2,247,214,034	608,163,468	(236,930,344)	2,618,447,158	110,256,645
Commercial Paper Payable	173,505,000	226,495,000	(400,000,000)	-	-
Compensatory Time Payable	1,212,296	1,736,456	(1,570,974)	1,377,778	791,184
Net OPEB Liability	111,112,005	36,943,582	-	148,055,587	1,902,000
Net Pension Liability	17,189,553	8,516,900	-	25,706,453	-
Pollution Remediation Obligation	583,000	-	(250,000)	333,000	-
Total Business-type Activities	$ 2,550,815,888	$ 881,855,406	$ (638,751,318)	$ 2,793,919,976	$ 112,949,829

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 as of February 28, 2021 follows:

	Original Issue Amount	Interest Rates (%)	Date Series Issued	Date Series Matures	Balance February 28, 2021
Road Bonds					
Refunding Series 2011A	$ 122,565,000	1.50-5.25%	2011	2031	$ 24,865,000
Refunding Series 2012A	66,425,000	5.00%	2012	2024	66,425,000
Refunding Series 2012B	52,815,000	2.25-4.00%	2012	2024	15,935,000
Refunding Series 2014A	195,905,000	5.00%	2014	2034	144,740,000
Refunding Series 2015A	202,680,000	2-5.00%	2015	2031	201,090,000
Refunding Series 2017A	35,580,000	4.00-5.00%	2017	2031	35,580,000
Refunding Series 2019A	48,745,000	4.00-5.00%	2019	2023	33,700,000
	724,715,000				522,335,000
Permanent Improvement Bonds					
Refunding Series 2011A	92,780,000	4.00-5.00%	2011	2031	8,540,000
Refunding Series 2012A	77,145,000	2.00-5.00%	2012	2028	57,805,000
Refunding Series 2012B	43,200,000	0.35-2.473%	2012	2023	17,940,000
Refunding Series 2015A	191,370,000	3.00-5.00%	2015	2040	144,425,000
Refunding Series 2015B	50,095,000	2.00-5.00%	2015	2027	17,385,000
Refunding Series 2017A	137,945,000	4.00-5.00%	2017	2043	123,145,000
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	221,455,000
GO Revenue Refunding 2002	206,772,045	5.00-5.86%	2002	2028	17,672,124
	1,028,572,045				616,177,124
Flood Control Bonds					
Refunding Series 2008A	137,095,000	4.00-5.25%	2008	2021	30,980,000
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	70,055,000
Refunding Series 2020A	251,195,000	3.00-5.00%	2020	2045	251,195,000
	890,730,000				713,005,000
Tax & Subordinate Lien Revenue Bonds					
Refunding Series 2012A	160,430,000	3.00-5.00%	2012	2032	146,045,000
Refunding Series 2019B	12,205,000	4.00-5.00%	2019	2023	9,365,000
	172,635,000				155,410,000
TOTAL	$ 2,816,652,045				$ 2,006,927,124

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 February 28, 2021 is approximately $701.0 million. The legal debt limit

is approximately $145.0 billion (25% of real property assessed value) for the fiscal year ending February 28, 2021.

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 February 28, 2021 follows:

	Original Issue Amount	Interest Rates (%)	Date Series Issued	Date Series Matures	Balance February 28, 2021
Senior Lien Revenue Bonds					
Refunding Series 2007B	$ 145,570,000	Floating	2007	2036	$ 145,570,000
Refunding Series 2012B (Private Placement	139,500,000	1.45%	2012	2021	48,230,000
Refunding Series 2012C	252,845,000	2.00-5.00%	2012	2033	229,695,000
Refunding Series 2015B	161,575,000	5.00%	2015	2036	157,555,000
Refunding Series 2016A	530,105,000	2.75-5.00%	2016	2047	526,255,000
Refunding Series 2018A	559,900,000	4.00-5.00%	2018	2048	531,680,000
Refunding Series 2019A	90,255,000	3.00-5.00%	2019	2049	79,750,000
	1,879,750,000				1,718,735,000
First Lien Revenue Bonds					
Refunding Series 2021	424,925,000	3.00-5.00%	2021	2050	424,925,000
	424,925,000				424,925,000
Unlimited Tax and Subordinate Lien Bonds					
Refunding Series 1997	150,395,000	5.00-5.125%	1997	2024	26,005,000
Refunding Series 2007C	321,745,000	5.00-5.25%	2007	2033	165,015,000
	472,140,000				191,020,000
TOTAL	$ 2,776,815,000				$ 2,334,680,000

Annual debt service requirements to maturity as of February 28, 2021 are as follows:

	Governmental Activities				
Fiscal year	**Principal At 2/28/2021**	**Capital Appreciation Bonds**	**Principal Value At Maturity**	**Interest**	**Total**
2022	$ 162,380,000	$ -	$ 162,380,000	$ 93,328,715	$ 255,708,715
2023	146,830,000	-	146,830,000	85,801,975	232,631,975
2024	121,400,806	9,222,544	130,623,350	90,599,094	221,222,444
2025	167,497,279	8,740,446	176,237,725	85,455,848	261,693,573
2026	139,149,303	8,262,332	147,411,635	78,094,384	225,506,019
2027-2031	678,964,736	7,690,432	686,655,168	235,789,201	922,444,369
2032-2036	305,625,000	-	305,625,000	92,550,637	398,175,637
2037-2041	187,950,000	-	187,950,000	40,397,100	228,347,100
2042-2046	97,130,000	-	97,130,000	11,030,300	108,160,300
	$ 2,006,927,124	$ 33,915,754	$ 2,040,842,878	$ 813,047,254	$ 2,853,890,132

	Business-Type Activities		
Fiscal year	Principal	Interest	Total
2022	$ 104,160,000	$ 107,540,032	$ 211,700,032
2023	84,275,000	101,807,215	186,082,215
2024	88,015,000	97,459,347	185,474,347
2025	91,935,000	92,919,378	184,854,378
2026	86,470,000	88,423,406	174,893,406
2027-2031	481,990,000	372,863,400	854,853,400
2032-2036	589,145,000	239,315,660	828,460,660
2037-2041	298,990,000	137,229,075	436,219,075
2042-2046	278,765,000	77,183,225	355,948,225
2047-2051	230,935,000	17,694,900	248,629,900
	$ 2,334,680,000	$ 1,332,435,638	$ 3,667,115,638

PRIVATE PLACEMENT BONDS

The County has $48,230,000 in outstanding private placement bonds related to business-type activities, the Harris County Toll Road Senior Lien Revenue Series 2012B bonds. The bonds are payable to Barclays Capital Inc. and are secured by operating revenues generated from the toll roads. These private placement bonds are subject to an acceleration clause that in the event of default or failure of performance of any covenant, condition, or agreement specified, the outstanding amounts may become due immediately. The Harris County Toll Road Senior Lien Revenue Series 2012B bonds are also subject to the provisions for Senior Lien Revenue bonds which are mentioned in the Significant Debt Covenants section.

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 3.59 as of February 28, 2021.

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 fiscal year 2021, the commercial paper program consisted of ten series totaling $2.275 billion, of which $400 million are payable from Toll Road revenues and $1.875 bilion are payable from ad valorem taxes levied. As of February 28, 2021, the County has outstanding, $297.8 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, 2022. For this line of credit, the County is assessed a fee of .285% 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, 2022. For this line of credit, the County is assessed a fee of .29% 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 the Bank of America, which expires January 10, 2022. For this line of credit, the County is assessed a fee of .25% per annum on the daily amount of commitment. If converted to a term loan, the principal amount for Series C is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. For Commercial Paper Series D, the County has a credit agreement with JPMorgan Chase Bank, National Association, which expires August 19, 2022. For this line of credit the County is assessed a fee of .27% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series D is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable quarterly in arrears, at a rate per annum equal to the bank rate, provided that the principal amount of any term loan not paid when due shall bear interest at a rate per annum equal to the lesser of (A) the default rate (fluctuating rate of per annum interest equal to the greater of (i) the base rate plus 2.00% or (ii) the federal funds rate plus 2.00%) and (B) the highest lawful rate.

For Commercial Paper Series D-2, the County has a credit agreement with State Street Bank and Trust Company, which expires November 13, 2021. For this line of credit the County is assessed a fee of .275% per annum on the daily amount of commitment. If converted to a term loan, the principal amount outstanding for Series D-2 is to be paid in twelve substantially equal installments due quarterly on the last business day of the month in which such payment is due, commencing with the first such installment due on the term loan commencement date. Interest is payable monthly in arrears, at a rate per annum equal to the bank rate, provided that the unpaid principal amount of any term loan not paid when due shall bear interest from and after the date payment was due until paid in full at the Default Rate (base rate from time to time in effect plus 3.0% per annum.)

For Commercial Paper Series D-3, the County has a credit agreement with Wells Fargo Bank, which expires November 12, 2021. For this line of credit the County is assessed a fee of .225% 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 Bank of America, which expires July 1, 2023. For this line of credit the County is assessed a fee of .25% 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 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 4.0% 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. There was $28,000,000 of commercial paper outstanding at February 28, 2021.

The District has a credit agreement with JP Morgan Chase Bank which expires December 10, 2021. For this line of credit, the District is assessed a fee of .285% per annum on the daily amount commitment. If converted to a term loan, the principal amount of Series H shall be due and payable in substantially equal installments due quarterly on the last business day of the month in which payment is due, commencing with the first installment due on the term loan commencement date is due, commencing with the first installment due 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. As of February 28, 2021, Toll Road has no outstanding Commercial Paper.

The Toll Road entered into a Revolving Reimbursement Agreement (the "Series E-1 Letter of Credit") with Landesbank Hessen-Thuringen Girozentrale, acting through its New York Branch, (together with its successors and assigns, the "Bank"), whereby the Bank supports the Series E-1 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 an amount equal to 270 days' interest on such principal amount at the rate per annum of ten percent (10%) computed on the basis of a 365 day year)

for the timely payment of the principal of and interest on the Series E-1 Notes at maturity. The Series E-1 Letter of Credit expires May 2, 2022. For this reimbursement agreement the Authority will be assessed a fee of .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 equal to $300 for each drawing under the letter of credit (not to exceed $2,100 in the aggregate for any calendar year). If converted to a term loan, each term loan will be repaid in equal semi-annual installments (each such installment referred to as "Principal Payment"), such Principal Payments to be made on the conversion date and each date occurring every six months thereafter until paid in full.

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 February 28, 2021, the County had drawn down the outstanding principal balance on the lines of credit and letter of credit and subsequently executed term loans with the banks for a principal balance of $297,792,000 at the average rate for the quarter ending February 28, 2021 by series and reflect the effects of any refundings.

	Governmental Activities			Business-type Activities		
Fiscal year	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2022	-	-	-	-	-	-
2023	70,631,833	26,140,613	96,772,446	-	-	-
2024	96,055,667	27,081,234	123,136,901	-	-	-
2025	89,930,667	13,781,319	103,711,985	-	-	-
2026	40,298,833	2,333,450	42,632,284	-	-	-
2027	875,000	60,992	935,992	-	-	-
	$ 297,792,000	$ 69,397,608	$ 367,189,608	$ -	$ -	$ -

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 $8,798,572, of which $8,419,618 represents long-term liabilities of the primary government (comprised of $545,713 notes payable and $7,873,905 compensated absences), as of August 31, 2020 which comprises less than 1% of the total long-term liabilities of the County's discretely presented component units.

The total long-term liabilities of the Harris County Hospital District were $1,087,555,000 as of February 28, 2021 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 $67,000,000 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 February 28, 2021.

D. COMPONENT UNITS' CONDUIT DEBT OBLIGATIONS

Harris County Industrial Development Corporation, Harris County Housing Finance Corporation,

Harris County Health Facilities Development Corporation and Harris County Cultural Education Facilities Finance Corporation have issued bonds to provide financial assistance to private and public sector entities engaged in activities that are deemed to be in the public interest. These bonds are limited obligations of the issuing entities payable solely from the proceeds of the underlying financing agreements, and in the opinion of legal counsel, do not represent indebtedness or liability to the issuing entity, Harris County, the State of Texas, or any political subdivision; therefore, the bonds are not reported as liabilities in the accompanying financial statements. The Harris County Health Facilities Development Corporation and Harris County Cultural Education Facilities Finance Corporation have no other financial activity that would materially affect the County's financial statements, and are not required to issue separate audited financial statements, and as a result 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, 2020, there were two (2) series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable as of August 31, 2020 for the bonds issued after September 1, 1996, was approximately $25,269,610.

Harris County Housing Finance Corporation

As of December 31, 2020 there were seventeen (17) series of bonds outstanding with an aggregate principal payable of $201,414,803. 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 February 28, 2021, there were seven (7) series of bonds outstanding with an aggregate principal payable of $632,925,000. 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 February 28, 2021, there were fifty-five (55) series of Bonds outstanding with an aggregate principal payable of $4,585,939,174. The bonds were issued for the purpose of defraying expansion costs, for Space Center Houston projects, 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 will be repaid from payments required to be made under loan agreements between the issuing entity and the aforementioned parties.

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 and commercial paper:

Description	Year of Voter Authorization	Amount Authorized	Issued as of 2/28/2021	Authorized but Unissued as of 2/28/2021
Ad Valorem Tax Bonds		(amounts in millions)		
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	15.2	44.8
Roads	2015	700.0	63.6	636.4
Flood	2018	2,500.0	264.0	2,236.0
Total Ad Valorem Tax Bonds		$ 4,429.0	$ 1,388.5	$ 3,040.5

F. REFUNDING/ISSUANCE OF DEBT

On March 2, 2020, the County pledged an additional $3,000,000 in US Treasury note to Citibank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On March 2, 2020, the County pledged an additional $2,000,000 in US Treasury note to JP Morgan Chase Bank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On March 10, 2020, the County pledged an additional $5,000,000 in US Treasury note to JP Morgan Chase Bank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On March 18, 2020, the County released $2,000,000 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 March 24, 2020, the County pledged an additional $1,500,000 in US Treasury note to JP Morgan Chase Bank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On April 01, 2020, the County pledged an additional $3,500,000 in US Treasury note to Citibank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On June 3, 2020, the County utilized Ad Valorem tax funds to partially defease $200,000 in Series

D-3 Commercial Paper notes.

On August 5, 2020, the County utilized Ad Valorem tax funds to partially defease $19,000,000 in Series D-2 Commercial Paper notes.

On August 6, 2020, the County utilized Ad Valorem tax funds to partially defease $25,000,000 in Series A-1 Commercial Paper notes as well as $34,000,000 of Series D Commercial Paper notes.

On September 30, 2020, the County issued $251,195,000 in Flood Control District Improvement Refunding Bonds, Series 2020A, to refund and defease a portion of the County's outstanding Flood Control District Limited Tax Commercial Paper Notes, Series H, and to pay the cost of such issuance. The annual interest rates range from 3.00% to 5.00%. The issuance had a premium of $50,355,526. The interest accrues semiannually and the bonds mature in 2045. No savings or economic loss is recognized due to the defeasance of commercial paper. The refunding resulted in no savings or economic benefit.

On October 9, 2020, the County released $2,000,000 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 October 13, 2020, the County issued $221,455,000 in Permanent Improvement Refunding Bonds, Series 2020A, to refund the County's outstanding Permanent Improvement Refunding Bonds, Series 2010A & 2010B, and defease a portion of the General Obligation Commercial Paper Notes, Series D, and to pay the cost of such issuance. The annual interest rates range from 3.00% to 5.00%. The issuance had a premium of $38,248,003. The interest accrues semiannually and the bonds mature in 2045. The refunding resulted in savings of $33,731,400 due to a decrease in cash flow requirements and had an economic gain of $32,929,463.

On December 7, 2020, the County released $2,000,000 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 January 7, 2021, the County issued $424,925,000 in Toll Road First Lien Revenue Refunding Bonds, Series 2021A, to refund the County's outstanding Toll Road Senior Lien Revenue Bonds, Series 2010D, and defease Toll Road Senior Lien Revenue Commercial Paper Notes Series E-1 & E-2, and to pay cost of such issuance. The annual interest rates range from 3.00% to 5.00%. The issuance had a premium of $93,348,439. The interest accrues semiannually and the bonds mature in 2050. The refunding resulted in savings of $14,587,711 due to a decrease in cash flow requirements and had an economic gain of $13,749,178.

On January 15, 2021, the County released $3,000,000 in US Treasury note pledged to Citibank as collateral on the $72,785,000 interest rate swap for the Series 2007B bonds.

On January 15, 2021, the County released $3,000,000 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 February 1, 2021, the County pledged an additional $1,000,000 in US Treasury note to JP Morgan Chase Bank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap

for the Series 2007B bonds.

G. DEFEASANCE OF DEBT

In fiscal year 2021 and 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. The trust account assets and the liability for the defeased bonds are not included in the County's basic financial statements.

As of February 28, 2021, the outstanding principal balance of these defeased bonds was as follows:

Property Tax Bonds:	Road	$ 562,170,000
	Permanent Improvement	786,140,000
Flood Control:	Flood Control	728,020,000
Certificates of Obligation:	General Obligation	13,450,000
Tax & Subordinate Lien Bonds:	Tax & Subordinate Lien	186,795,000
Toll Road Bonds:	Senior Lien Revenue Bonds	1,927,820,000
	Tax Bonds	261,980,000
Total Defeased Bonds		$ 4,466,375,000

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 February 28, 2021, there were no liabilities for arbitrage rebate on 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.

Harris County Toll Road Authority	Citibank-Senior Lien Revenue Refunding Bonds, Series 2007B	JP Morgan Chase-Senior Lien Revenue Refunding Bonds, Series 2007B
Trade Date:	May 22, 2007	May 22, 2007
Effective Date:	June 14, 2007	June 14, 2007
Termination Date:	February 15, 2035	February 15, 2035
Initial Notional Amount: (a)	$72,785,000	$72,785,000
Current Notional Amount:	$72,785,000	$72,785,000
Authority Pays Fixed:	4.398%	4.398%
Counterparty Pays Floating:	67% of 3 Month LIBOR + .67%	67% of 3 Month LIBOR + .67%

Payment Dates:	The 15th day of February, May, August and November	The 15th day of February, May, August and November
Collateral Threshold: (b)	(15,000,000)	(15,000,000)
Fair Value as of 02/28/21:	($23,720,432)	($23,720,432)
Collateral Pledged:	$16,000,000 (c)	$13,900,000 (d)

(a) The notional amount for the swaps amortizes to match the outstanding bond.
(b) Collateral threshold represents the maximum exposure that the counterparty is required to accept without a pledge of collateral. The difference between the fair value and the collateral threshold must be covered by County collateral. The maximum collateral threshold ceiling is $67,000,000.
(c) The County pledged a $16 million US Treasury note with a $50,000,000 par, at 1.50% to Citibank as collateral under the terms of the swap agreements related to the Toll Road Senior Revenue Refunding Bonds, Series 2007B.
(d) The County pledged approximately $13.9 million US Treasury note with a $30,000,000 par at 1.375% to JP Morgan as collateral under the terms of the swap agreements related to the Toll Road Senior Lien Revenue Refunding Bonds, Series 2007B.

Fair Value: Swaps are not normally valued through exchange-type markets with easily accessible quotation systems and procedures. The fair value was calculated using information obtained from generally recognized sources with respect to quotations, reporting of specific transactions and market conditions and based on accepted industry standards and methodologies. The County's over-the-counter interest rate swaps are valued using Level 2 Inputs and the value of the swaps includes non-performance risk considerations.

Summary of GASB 53 Effectiveness Testing:

Harris County Toll Road Authority	Citibank-Senior Lien Revenue Refunding Bonds, Series 2007B	JP Morgan Chase-Senior Lien Revenue Refunding Bonds, Series 2007B
Derivative Instrument	Interest Rate Swap	Interest Rate Swap
Hedge Type	Cash Flow Hedge	Cash Flow Hedge
Method of Effectiveness Testing	Consistent Critical Terms	Consistent Critical Terms
Result of Effectiveness Testing	Effective	Effective

Risks:

Harris County Toll Road Authority	Citibank-Senior Lien Revenue Refunding Bonds, Series 2007B	JP Morgan Chase-Senior Lien Revenue Refunding Bonds, Series 2007B
Credit Risk: Credit Ratings Moody's, S&P, and Fitch	Aa3, A+, and A+	Aa2, A+, and AA

Interest Rate Risk – risk that changes of rates in the bond market will negatively affect the cash flow to the County in a SWAP transaction.	Citi Bank NA pays 67% of 3 month LIBOR + 67bp, while the County pays a fixed rate of 4.398%.	JP Morgan Chase Bank NA pays 67% of 3 month LIBOR + 67bp, while the County pays a fixed rate of 4.398%.
Termination Risk – risk that the SWAP must be terminated prior to its stated final cash flow.	The exposure to the County is $23,720,432, which is based on a fair value calculation.	The exposure to the County is $23,720,432, which is based on a fair value calculation.

J. SUBSEQUENT DEBT RELATED ACTIVITY

On March 1, 2021, the County released $3,500,000 in US Treasury note pledged to Citibank as collateral on the $72,785,000 interest rate swap for the Series 2007B bonds.

On March 1, 2021, the County released $2,500,000 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 April 6, 2021, the County released $12,500,000 in US Treasury note pledged to Citibank as collateral on the $72,785,000 interest rate swap for the Series 2007B bonds.

On April 6, 2021, the County pledged an additional $12,500,000 in US Treasury bill to Citibank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On April 6, 2021, the County released $1,000,000 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 May 5, 2021, the County utilized Ad Valorem tax funds to partially defease $30,000,000 in Series A-1 Commercial Paper notes, $23,300,000 in Series D Commercial Paper notes, and $40,000,000 of Series D-2 Commercial Paper notes.

On July 1, 2021, the Commercial Paper Series J-1 program amount was reduced from $375 million to $75 million.

On July 8, 2021, the County pledged an additional $1,000,000 in US Treasury note to JP Morgan Chase Bank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On July 20, 2021, the County pledged an additional $1,000,000 in US Treasury note to JP Morgan Chase Bank to cover the collateral threshold shortfall on the $72,785,000 interest rate swap for the Series 2007B bonds.

On August 5, 2021, the County issued $256,455,000 in Flood Control District Improvement Refunding Bonds, Series 2021A, to defease $312,000,000 of the County's outstanding Flood Control District Limited Tax Commercial Paper Notes, Series H, and to pay the cost of such issuance. The annual interest rates range from 1.00% to 5.00%. The issuance had a premium of $56,988,938. The interest accrues semiannually and the bonds mature in 2046. No savings or economic loss is recognized due to the defeasance of commercial paper. The refunding resulted in no savings or economic benefit. Also, the County defeased $28,300,000 in Flood Control District Limited Tax Series H Commercial Paper notes.

On August 19, 2021, the County issued $29,095,000 in Permanent Improvement Refunding Bonds, Series 2021, to refund a portion of the County's outstanding Permanent Improvement Refunding Bonds, Series 2011A, to defease a portion of the General Obligation Commercial Paper Notes, Series A-1 and D-2, and to pay the cost of such issuance. The annual interest rates range from 2.250% to 5.00%. The issuance had a premium of $4,871,744. The interest accrues semiannually and the bonds mature in 2046. The refunding resulted in savings of $819,405.83 due to a decrease in cash flow requirements and had an economic gain of $783,542.16.

On August 19, 2021, the County issued $60,405,000 in Unlimited Tax Road Refunding Bonds, Series 2021, to refund a portion of the County's outstanding Unlimited Tax Road Refunding Bonds, Series 2011A, to defease a portion of the General Obligation Unlimited Tax Commercial Paper Notes, Series C and to pay the cost of such issuance. The annual interest rates range from 2.00% to 5.00%. The issuance had a premium of $7,206,228.85. The interest accrues semiannually and the bonds mature in 2046. The refunding resulted in savings of $3,368,175.83 due to a decrease in cash flow requirements and had an economic gain of $3,221,516.23.

9. RETIREMENT PLAN

Plan Description. Harris County provides retirement, disability, and survivor benefits for all of its employees (excluding temporary) through a non-traditional defined benefit pension plan in the statewide Texas County and 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 a comprehensive annual financial report on a calendar year basis. The annual report is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 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 in the responsibility of the HCSCC Board, within the options available in the state statutes governing TCDRS ("TCDRS Act"). Plan members must work eight years to be vested. Once vested, an employee has earned the right to receive a lifetime monthly retirement benefit and is eligible to retire at either age 60, after 30 years of service or when the sum of their age and years of service totals 75.

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

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

	County		HCSCC	
	12/31/19	12/31/20	12/31/19	12/31/20
Inactive employees or beneficiaries currently receiving benefits	9,258	9,753	1	1
Inactive employees entitled but not yet receiving benefits	9,380	9,346	0	0
Active employees	18,617	19,401	7	7
Total	37,255	38,500	8	8

Contributions.

The County has elected the annually determined contribution rate ("ADCR") 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 2019, 2020, and the first 2 months of 2021. HCSCC contributed using an actuarially determined rate of 12.1% of covered payroll for the months of the calendar year 2019, and 11.8% for the months of

the calendar year in 2020 and the first 2 months of 2021.

The contribution rate payable by the employee members for 2020 and 2021 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 ending February 28, 2021, the net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

County	
Inflation	2.5%
Salary Increases	4.6%
Investment rate of return	7.6%
(Investment rate of return is gross of administrative expenses)	

HCSCC	
Inflation	2.5%
Salary Increases	4.6%
Investment rate of return	7.6%
(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 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 1.6% per year for a career employee.

Mortality rates for depositing members were based on the RP-2014 Active Employee Mortality Table for males and females as appropriate. Service retirees, beneficiaries, and non-depositing members were based on RP-2014 Combined Mortality Table for males and females as appropriate. Disabled retirees were based on RP-2014 Disabled Mortality Table for males and females as appropriate.

The actuarial cost method was Entry Age Normal, as required by GASB No. 68. The actuarial assumptions used in the December 31, 2020 valuation for the County were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, 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 2021 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 most recent analysis was performed in 2021 and reviewed annually for continued compliance with relevant standards of practice. The following target asset allocation was adopted by the TCDRS board in March 2021. The geometric real rate of return is net of inflation, assumed at 2.0%.

Asset Class	Target Allocation	Geometric Real Rate of Return
US Equities	11.50%	4.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Private Equity	25.00%	7.25%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-0.70%
	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 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 liability of the employer is equal to the long-term assumed rate of return on investments.

Changes in Net Pension Liability (Asset):

	Harris County (amounts in thousands)		
	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2019	$ 6,841,184	$ 6,356,524	$ 484,660
Changes for the year:			
Service cost	163,444	-	163,444
Interest on total pension liability	553,564	-	553,564
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	19,026	-	19,026
Effect of assumptions changes or inputs	440,283	-	440,283
Refund of contributions	(9,918)	(9,918)	-
Benefit payments	(337,858)	(337,858)	-
Administrative expenses	-	(5,068)	5,068
Member contributions	-	85,012	(85,012)
Net investment income	-	656,508	(656,508)
Employer contributions	-	182,824	(182,824)
Other	-	(1,963)	1,963
Balances as of December 31, 2020	$ 7,669,725	$ 6,926,061	$ 743,664

	HCSCC		
	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2019	$ 445,493	$ 580,271	$ (134,778)
Changes for the year:			
Service cost	123,204	-	123,204
Interest on total pension liability	45,967	-	45,967
Effect of economic/demographic gains or losses	7,638	-	7,638
Effect of assumptions changes or inputs	47,325	-	47,325
Benefit payments	(2,444)	(2,444)	-
Administrative expenses	-	(572)	572
Member contributions	-	52,178	(52,178)
Net investment income	-	60,227	(60,227)
Employer contributions	-	87,659	(87,659)
Other	-	4,123	(4,123)
Balances as of December 31, 2020	$ 667,183	$ 781,442	$ (114,259)

Sensitivity Analysis. The following presents the net pension liability or asset of the plans, calculated using the discount rate of 7.6%, as well as what the plans' net pension 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 (amounts in thousands):

	Harris County (amounts in thousands)			HCSCC		
	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	$ 8,684,104	$ 7,669,725	$ 6,819,442	$ 777,631	$ 667,184	$ 575,506
Fiduciary net position	6,926,061	6,926,061	6,926,061	781,443	781,443	781,443
Net pension liability (asset)	$ 1,758,043	$ 743,664	$ (106,619)	$ (3,812)	$(114,259)	$(205,937)

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 ending December 31, 2020, the County and HCSCC recognized pension expense of $140,262,950 and $66,612, respectively. As of February 28, 2021, the County and HCSCC reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Harris County (amounts in thousands)	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 10,892	$ 23,192
Changes of assumptions	-	370,441
Net difference between projected and actual earnings	233,179	-
Contributions made subsequent to the measurement date	-	29,116
	$ 244,071	$ 422,749

	HCSCC	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 40,219	$ 50,451
Changes of assumptions	-	42,185
Net difference between projected and actual earnings	9,878	-
Contributions made subsequent to the measurement date	-	14,632
	$ 50,097	$ 107,268

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

Year ended December 31:	Harris County (amounts in thousands)	HCSCC
2021	$ (932)	$ 4,866
2022	69,283	5,593
2023	(44,710)	(761)
2024	49,369	4,487
2025	76,552	2,053
Thereafter	-	26,301
Total	$ 149,562	$ 42,539

Payable to the Pension Plan. At February 28, 2021, the County and HCSCC reported payables of $21,269,431 and $11,671, 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. The net pension liability for CS at February 29, 2020 and February 28, 2021 is $14,062,227 and $18,473,747, respectively.

The deferred inflows and outflows reported for CS at February 28, 2021 were (amounts in thousands):

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 271	$ 576
Changes of assumptions	-	9,202
Net difference between projected and actual earnings	5,793	-
Contributions made subsequent to the measurement date	-	648
	$ 6,064	$ 10,426

For the measurement period ended December 30, 2020, CS recognized pension expense of $2,295,109. The RSI following the notes to the financial statements contains: the schedule of changes in the County's net pension liability and related ratios, and the schedule of County contributions.

10. OTHER POSTEMPLOYMENT BENEFITS ("OPEB")

THE PLAN:

Plan Description. Harris County administers an agent multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating governmental entities. The employers in the plan are: the Harris County, Flood Control District, Toll Road, Juvenile Board, Community Supervision, and Emergency 911. The plan provides medical, dental, vision, and basic life insurance benefits to plan members. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners Court. Harris County's defined

OPEB plan is not considered a trust.

Benefits provided. The County maintains the same healthcare plans for its retirees as for its active employees, 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 then 70 Points	0%	50%	50%	50%	50%
70-74 Points	0%	50%	80%	80%	80%
75 Points or More	0%	50%	80%	80%	100%

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

Changes pursuant to Commissioners Court Order dated September 26, 2006:
1. Current retirees are grandfathered under the contribution rule under which they retired;
2. Employees who were eligible to retire by February 28, 2011 are grandfathered under the rule they would have been entitled to had they retired as of that date;
3. All other employees must have age plus service of at least 80 points or be at least age 65 and have at least 10 years of creditable County service to receive 100% of the County approved contribution for retiree and dependent coverage. They must also pay a contribution for retiree healthcare prior to

Medicare eligibility as determined by the Commissioners Court each year. In 2016, Commissioners Court approved this amount to be $100; and

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

Retiree Healthcare Contribution Policy Update dated October 3, 2011:
Beginning March 1, 2012, retiree-paid premiums for the medical/prescription plans are greater for non-Medicare retirees than for retirees with Medicare, and a new tier was added (retiree plus child and retiree plus spouse now have separate rates).

Retiree Healthcare Contribution Policy Update dated February 14, 2017:
Effective March 1, 2017, employees hired after February 28, 2007 are entitled to retiree healthcare contributions upon reaching eligibility. They must have age plus creditable County service of at least 80 points or be at least age 65 and have at least 10 years of creditable County service to receive 100% of the County contribution for retiree and dependent coverage. They must also pay a monthly contribution of $100 for retiree healthcare.

Retiree Healthcare Contribution Policy Update dated October 23, 2018:
The following contribution rules are effective March 1, 2019.

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

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

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

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

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

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

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

Plan membership. At March 1, 2020, the most recent valuation date, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	5,652
Active plan members	17,223
	22,875

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.

Net OPEB Liability. The County's Net OPEB Liability was measured as of February 28, 2021 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of March 1, 2020. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

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

Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	No irrevocable trust has been established 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	3.25 percent wage inflation plus TCDRS merit scale
Rate of payroll growth (service cost projection)	3.25 percent (salary increases less assumed merit increases)
Inflation rate	2.75 percent
Healthcare cost trend rate	5.80 percent for 2021 decreasing to 5.40 percent for 2023, 5.20 percent for 2024 to 2069, and 4.00 percent for 2070 and later years
Mortality	2019 TCDRS Mortality Assumptions:
Male	130% of RP-2014 Healthy Annuitant Mortality Table.
Female	110% of RP-2014 Healthy Annuitant Mortality Table.
Mortality Improvement	110% of MP-2014 after 2014.

Actuarial assumptions used in the March 1, 2020 valuation were based on a review of plan experience during the period March 1, 2018 to February 29, 2020.

Discount rate. GASB 75 requires a discount rate that reflects the following:

a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return. (Harris County's OPEB plan is a pay as you go plan);
b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the County's Total OPEB liability is based on these requirements and the following information (rounded to the nearest 25 basis points):

Reporting Date	Measurement Date	Long-Term Expected Return of Plan Investments (if any)	Fidelity GO AA 20 Years Municipal Index	Discount Rate
February 29, 2020	February 29, 2020	4.00%	1.81%	1.75%
February 28, 2021	February 28, 2021	4.00%	2.50%	2.50%

Schedule of Changes in Net OPEB Liability (March 1, 2020 to February 28, 2021).

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balances as of March 1, 2020	$ 2,752,537,886	$ -	$ 2,752,537,886
Changes for the year:			
Service cost	251,726,871	-	251,726,871
Interest	69,220,905	-	69,220,905
Difference between expected and actual experience	85,687,357	-	85,687,357
Contributions – employer	-	62,086,619	(62,086,619)
Changes of assumptions	397,977,225	-	397,977,225
Benefit payments (i)	(62,086,619)	(62,086,619)	-
Balances as of February 28, 2021	$ 3,495,063,625	$ -	$ 3,495,063,625

(i) County's estimated annual benefit cost from actuarial valuation. Reflects projected net increase in healthcare costs and estimated increase for new retirees and decrease for assumed deaths.

There was a large increase in the net OPEB liability mainly due to the increase in the changes of assumptions. This increase was due to the municipal bond index rates increasing from fiscal year 2020 to fiscal year 2021.

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.50 percent) or 1-percentage-point higher (3.50 percent) than the current discount rate:

Harris County:	1% Decrease 1.50%	Discount Rate 2.50%	1% Increase 3.50%
Net OPEB liability	$ 4,179,912,867	$ 3,495,063,625	$ 2,950,048,298

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.00 percent decreasing to 4.40 percent) or 1-percentage-point higher (7.00 percent decreasing to 6.40 percent) than the current healthcare cost trend rates:

Harris County:	1% Decrease[a]	Trend Rate	1% Increase[b]
Net OPEB liability	$ 2,837,033,722	$ 3,495,063,625	$ 4,373,158,233

[a] 5.00% for 2020 to decreasing to 4.40% for 2023, 4.20% for 2024-2069, and 3.00% for 2070 and thereafter.

[b] 7.00% for 2020 to decreasing to 6.40% for 2023, 6.20% for 2024-2069, and 5.00% for 2070 and thereafter.

OPEB Expense and Deferred Inflows/Outflows of Resources Related to OPEB. For the measurement period ending February 28, 2021, the County recognized OPEB expense of $461,001,566. At February 28, 2021, the County's deferred outflows of resources and deferred inflows of resources to OPEB from the following sources are:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ -	$ 76,166,540
Changes in assumptions or other inputs	-	914,793,863
Total	$ -	$ 990,960,403

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

Year ended February 28/29:	Deferred Outflows/Inflows of Resources
2022	$ 140,053,790
2023	140,053,790
2024	140,053,790
2025	140,053,790
2026	140,053,790
2027	140,053,790
2028	96,897,153
2029	53,740,510
	$ 990,960,403

The above information includes five participating employers to the agent multiple employer defined benefit postemployment healthcare plan. Two of the employers, Community Supervision ("CS") and Emergency 911 ("911") are not considered departments or component units of the County. The net OPEB liability for CS and 911 at February 28, 2021 is $21,573,912.

The deferred inflows and outflows reported for CS and 911 at February 28, 2021 were:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ -	$ 470,151
Changes in assumptions or other inputs	-	5,646,730
Total	$ -	$ 6,116,881

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. 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 Comprehensive Annual 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. Risk financing activities include the purchase of property insurance, professional liability insurance, and crime and fidelity coverage. 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. The County has an excess coverage insurance policy that activates when a claim reaches $800,000. Interfund premiums for workers' compensation are actuarially determined by claims expense experience and payroll history. For fiscal year ended 2021, the County experienced claims in excess of insurance coverage.

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 Risk Management Fund. Payments by the County for general, vehicle, and property damage liability claims, for which the County is self-insured, are made through the Risk Management 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 fiscal year 2021, a total of $23,083,017 was paid in benefits and administrative costs. As of February 28, 2021, claims liability, including an actuarial estimate of claims that have been incurred but not reported and accrued unpaid claims administration, totaled $26,437,515.

The following is a summary of the changes in worker's compensation claims liability for the Risk Management Fund for the fiscal years 2021 and 2020:

	2021	2020
Claims liability, beginning of fiscal year	$ 22,530,046	$ 19,057,179
Incurred claims (including IBNRs)	11,394,483	8,758,830
Claim payments	(7,487,014)	(5,285,963)
Claims liablility, end of fiscal year	$ 26,437,515	$ 22,530,046

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 employee coverage and 50% of the cost of dependent premiums. 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. The disability insurance will pay up to 50% of an employee's salary for two years with an employee paid option to extend the benefits period to age 65

and increase the percentage to 60%. The contributions and benefits for employees and their dependents are accounted for in the Health Insurance Management internal service fund. Retirees and their dependents are accounted for in the Retiree Healthcare fund.

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 claims reach 125% of expected claims in aggregate or individual claims in excess of $850,000. There were no significant reductions in insurance coverage from the prior year. During the past three fiscal years, there were no claims paid that exceeded the insurance coverage.

The following is a summary of the changes in medical insurance liability for the Health Insurance Management Fund for the fiscal years 2021 and 2020:

	2021	2020
Claims liability, beginning of fiscal year	$ 35,989,660	$ 36,702,639
Incurred claims (including IBNRs)	338,186,825	302,449,818
Claim payments	(320,594,650)	(303,162,797)
Claims liablility, end of fiscal year	$ 53,581,835	$ 35,989,660

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. The District is conducting additional soil and groundwater sampling and once the sampling activities are completed any necessary actions will be identified. 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 $3,337,466. This includes $512,493 of Flood Control District

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

LITIGATION

The County is involved in lawsuits and other claims in the ordinary course of operations. Such litigation includes lawsuits alleging personal injuries, discriminatory hiring and firing practices, claims from contractors for amounts under construction contracts, inverse condemnation claims, and various other liability claims. The outcome of most of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County. There are several civil cases that have resulted in settlements, consent decrees or are expected to have a financial impact on the County in subsequent fiscal years. Total liabilities of $5,750,000 for judgements 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 February 28, 2021.

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.

OPERATING LEASES

As of February 28, 2021, the County had several operating leases for office space. As of February 28, 21 the County's obligation for such annual rental payments, if the annual renewal option is exercised, is as follows:

	Governmental Activities
Fiscal year	Office Space
2022	$ 9,432,867
2023	6,504,345
2024	4,026,897
2025	3,141,654
2026	2,222,708
2027-2037	4,137,762
	$ 29,466,233

CONSTRUCTION COMMITMENTS

The County is committed under various contracts in connection with the construction of County facilities, buildings, and roads of $257,666,599. In addition, the County has construction commitments outstanding relating to the Toll Road of approximately $398,099,340.

ENCUMBRANCES

The County uses encumbrances to control expenditure commitments for the year. Encumbrances represent commitments related to executor contracts not yet performed and purchase orders not yet filled. Commitments for such expenditure of monies are encumbered to reserve portion of applicable appropriations. Depending on the source(s) of funding, encumbrances are reported as part of restricted, committed or assigned fund balance on the governmental funds balance sheet. As of February 28, 2021, the encumbrance balances for the governmental funds are reported as follows:

	Restricted	Committed	Assigned	Total
General Fund	$ 125,262,385	$ -	$ 82,355,740	$ 207,618,125
Nonmajor Governmental	275,960,086	4,241,182	-	280,201,268
	$ 401,222,471	$ 4,241,182	$ 82,355,740	$ 487,819,393

14. REVENUE LEASES

OPERATING LEASES

The County is the lessor in several operating leases for certain land and office space. The land leases are for various park areas and expire over the next three years. The office space is in various County owned buildings and expire over the next ten years. The following schedule provides an analysis of the County's investment in the property on the operating leases as of February 28, 2021:

	Carrying Value
Land	$ 7,831,443
Buildings	810,887,966
Total Carrying Value	818,719,409
Less: Accumulated Depreciation	(494,343,918)
	$ 324,375,491

The following is a schedule by years of minimum future rental receipts on non-cancelable operating leases as of February 28, 2021:

Fiscal year	Governmental Activities
2022	$ 1,239,336
2023	724,747
2024	581,827
2025	2,927
2026	2,927
2027-2031	11,318
Total minimum future rentals	$ 2,563,082

The total minimum future rentals amount above does not include contingent rentals which may be received under certain leases based on percentage of receipts. Contingent rentals amounted to $849,416 in 2021.

DIRECT-FINANCING LEASES

The County leases certain County-owned property to others for use as office space. The County's net investment in direct financing leases is $194,700. These leases are classified as direct-financing leases and expire at various intervals over the next 38 years and are not considered a significant part of the County's operating activities in terms of revenue.

15. FUND BALANCES

The following non-major governmental funds had negative fund balance at February 28, 2021:

Special Revenue Funds:

Port Security Program	$ 7,247	Negative due to timing differences in expenditures and billing procedures.
Courthouse Security	$ 127,515	Negative due to timing of funds raised and expenditures incurred.
Harris County Redevelopment Authority	$ 3,554,526	Negative due to timing of funds raised and expenditures incurred.

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 February 28, 2021:

Fund Balances:	General Fund	Nonmajor Governmental	Total
Nonspendable:			
Inventories	$ 2,530,982	$ -	$ 2,530,982
Prepaids	2,321,860	35,248,877	37,570,737
Advances	340,000	-	340,000
Total nonspendable	5,192,842	35,248,877	40,441,719
Restricted for:			
Debt service	276,917,845	85,901,388	362,819,233
Legislative	150,905,877	-	150,905,877
Mobility	332,981,191	-	332,981,191
Infrastructure	232,691,672	-	232,691,672
Flood control	-	70,663,359	70,663,359
Sports & Convention Corporation	-	22,187,590	22,187,590
Tourism	-	14,981,345	14,981,345
District attorney administration	-	15,133	15,133
Records management	-	12,573,347	12,573,347
Forfeited funds	-	23,950,991	23,950,991
Affordable housing	-	5,572,391	5,572,391
Donations & other contributions	-	2,543,357	2,543,357
Administration of justice	-	16,935,253	16,935,253
County administration	-	8,915,200	8,915,200
Health and human services	-	15,002,519	15,002,519
Medical programs	-	4,260,282	4,260,282
Grant programs	-	4,249,183	4,249,183
Capital projects	1,241,304	182,358,699	183,600,003
Total restricted	994,737,889	470,110,037	1,464,847,926
Committed to:			
Community development	-	2,246,798	2,246,798
Environmental settlements	-	6,868,324	6,868,324
Other contributions	-	8,187,410	8,187,410
Capital projects	-	40,051,828	40,051,828
Total committed	-	57,354,360	57,354,360
Assigned to:			
County operations	27,414,385	-	27,414,385
Total assigned	27,414,385	-	27,414,385
Unassigned	1,379,657,546	(3,689,288)	1,375,968,258
Total fund balances	$ 2,407,002,662	$ 559,023,986	$ 2,966,026,648

Public Contingency Sub-fund

In 2007, the County established a Public 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 tax rate adopted in October 2020 was $0.00100.

The Public 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 Contingency's fund balance in the amount of $93,426,417 is reported as nonspendable and unassigned fund balance in the General Fund.

16. RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 87, *Leases* ("GASB 87"), requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB 87 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 91, *Conduit Debt Obligations* – ("GASB 91"), provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB 91 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 92, *Omnibus 2020* – ("GASB 92"), objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Except what was noted in Note 1, GASB 92 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* – ("GASB 93"), some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. GASB 93 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

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 will be implemented by the County in fiscal year 2024 and the impact has not yet been determined.

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; (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 will be implemented by the County in fiscal year 2024 and the impact has not yet been determined.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – ("GASB 97"), The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Except what was noted in Note 1, GASB 97 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

17. SUBSEQUENT EVENTS

On June 29, 2021, Harris County Commissioners Court approved the creation of the Harris County Flood Resilience Trust for further funding of the 2018 Harris County Flood Control Bond Program and future County-led flood mitigation efforts. This authorization directed certain transfers of existing and future Harris County Toll Road Authority surplus revenue to the Flood Resilience Trust to supplement the funding of the County's flood bond program going forward. The June 29, 2021 authorization also directed other funding sources, including federal, state, and local partner funds, and legislated and contractually obligated reimbursements, to initially comprise the Flood Resilience Trust.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

HARRIS COUNTY, TEXAS
GENERAL FUND

SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
GENERAL FUND - OPERATING				
Beginning Cash and Investments	$ 1,306,540,386	$ 1,306,540,386	$ 1,318,949,586	$ 12,409,200
Revenues and Transfers In:				
Taxes	1,563,921,063	1,563,921,063	1,606,675,490	42,754,427
Intergovernmental	66,827,493	72,316,838	64,002,251	(8,314,587)
Charges for Services	258,084,075	259,008,360	224,915,303	(34,093,057)
Fines and Forfeitures	14,205,655	14,205,655	9,871,587	(4,334,068)
Lease & User Fees	1,159,138	1,159,238	1,023,769	(135,469)
Interest	21,841,352	21,841,352	13,544,938	(8,296,414)
Miscellaneous	39,338,394	47,641,236	61,062,539	13,421,303
Other Transfer In	-	1,250,000	1,607,522	357,522
Total Revenues and Transfers In	1,965,377,170	1,981,343,742	1,982,703,399	1,359,657
Total Available Resources - General Fund - Operating	3,271,917,556	3,287,884,128	3,301,652,985	13,768,857
GENERAL FUND - HURRICANE HARVEY RECOVERY				
Beginning Cash and Investments	16,098,254	16,098,254	14,440,617	(1,657,637)
Revenues and Transfers In:				
Interest	227,582	227,582	218,234	(9,348)
Miscellaneous	-	2,487,781	10,040,161	7,552,380
Total Revenues and Transfers In	227,582	2,715,363	10,258,395	7,543,032
Total Available Resources - General Fund - Hurricane Harvey	16,325,836	18,813,617	24,699,012	5,885,395
GENERAL FUND - PUBLIC IMPROVEMENT CONTINGENCY				
Beginning Cash and Investments	262,695,732	262,695,732	248,949,088	(13,746,644)
Revenues and Transfers In:				
Taxes	46,323,998	46,323,998	47,313,209	989,211
Interest	3,404,000	3,404,000	2,872,517	(531,483)
Miscellaneous	10,936	16,236	421,676	405,440
Other Transfer In	-	40,000,000	40,638,571	638,571
Total Revenues and Transfers In	49,738,934	89,744,234	91,245,973	1,501,739
Total Available Resources - General Fund - Public Imp.	312,434,666	352,439,966	340,195,061	(12,244,905)
GENERAL FUND - COVID RESPONSE & RECOVERY				
Revenues and Transfers In:				
Interest	-	-	283,008	283,008
Miscellaneous	-	150,000,000	202,000,000	52,000,000
Total Revenues and Transfers In	-	150,000,000	202,283,008	52,283,008
Total Available Resources - General Fund - COVID Response	-	150,000,000	202,283,008	52,283,008
GENERAL FUND - MOBILITY FUND				
Beginning Cash and Investments	283,132,924	283,132,924	291,235,257	8,102,333
Revenues and Transfers In:				
Intergovernmental	-	760,338	760,338	-
Interest	6,242,000	6,242,000	5,651,664	(590,336)
Miscellaneous	-	2,761,504	4,148,072	1,386,568
Other - Transfers In	174,600,000	194,600,000	179,993,230	(14,606,770)
Total Revenues and Transfers In	180,842,000	204,363,842	190,553,304	(13,810,538)
Total Available Resources - General Fund - Mobility Fund	463,974,924	487,496,766	481,788,561	(5,708,205)
GENERAL FUND - INFRASTRUCTURE FUND				

See notes to required supplementary information.

HARRIS COUNTY, TEXAS
GENERAL FUND

SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Revenues and Transfers In:				
Interest	-	-	242,082	242,082
Miscellaneous	-	100,000,000	300,548,289	200,548,289
Total Revenues and Transfers In	-	100,000,000	300,790,371	200,790,371
Total Available Resources - General Fund - Infrastructure Fund	-	100,000,000	300,790,371	200,790,371
GENERAL FUND - DEBT SERVICE				
Beginning Cash and Investments:				
HC/FC Agreement 2008A CP Refunding	25,898,542	25,898,542	12,119,865	(13,778,677)
HC/FC Agreement 2014A CP Refunding	2,657,249	2,657,249	2,768,608	111,359
HC/FC Agreement 2014B CP Refunding	567,689	567,689	626,651	58,962
HC/FC Agreement 2015B CP Refunding	1,268,501	1,268,501	1,355,681	87,180
HC/FC Agreement 2017A CP Refunding	6,966,419	6,966,419	7,347,241	380,822
HC/FC Agreement 2019A CP Refunding	3,729,678	3,729,678	22,769,844	19,040,166
Commercial Paper Series B	313,503	313,503	526,271	212,768
Commercial Paper Series A1	24,074,775	24,074,775	24,367,055	292,280
Permanent Improvement Commercial Paper Series D	53,860,118	53,860,118	54,145,780	285,662
Commercial Paper Series D2	585,949	585,949	743,212	157,263
Commercial Paper Series D3	656,405	656,405	656,584	179
Revenue Refunding Series 2002	218,366	218,366	212,731	(5,635)
Road Refunding Series 2019A - COI	27,011	27,011	1,813	(25,198)
Tax & Subordinate Lien Refunding Series 2012A	12,079,835	12,079,835	17,582,602	5,502,767
Tax & Subordinate Lien HOT Bond 19B Debt Service Fund 18E0	3,242,646	3,242,646	3,071,612	(171,034)
Tax & Subordinate Lien HOT Bond 19B Debt Service Fund 18F0	10,728	10,728	4,453	(6,275)
Permanent Improvement Refunding Series 2009A	-	89,662	88,875	(787)
Permanent Improvement Refunding Series 2010A	12,555,766	12,555,766	24,656,388	12,100,622
Permanent Improvement Refunding Series 2010B	19,173,687	19,173,687	19,602,473	428,786
Permanent Improvement Refunding Series 2011A	5,217,195	5,217,195	5,143,391	(73,804)
Permanent Improvement Refunding Series 2012A	4,492,413	4,492,413	4,728,731	236,318
Permanent Improvement Refunding Series 2012B	5,640,095	5,640,095	6,005,669	365,574
Permanent Improvement Refunding Series 2015A - DS	19,065,876	19,065,876	20,435,557	1,369,681
Permanent Improvement Refunding Series 2015B - DS	3,887,919	3,887,919	4,368,228	480,309
Permanent Improvement Refunding Series 2017A - DS	7,000,434	7,000,434	10,589,425	3,588,991
Permanent Improvement Refunding Series 2019A - DS	591,368	591,368	650,666	59,298
Permanent Improvement Refunding Series 2019A - COI	5,559	5,559	1,523	(4,036)
Total Beginning Cash and Investments	213,787,726	213,877,388	244,570,929	30,693,541
Revenues and Transfers In:				
HC/FC Agreement 2008A CP Refunding	12,727,248	12,727,248	32,169,695	19,442,447
HC/FC Agreement 2008C CP Refunding	-	-	-	-
HC/FC Agreement 2014A CP Refunding	2,830,313	2,830,313	2,970,484	140,171
HC/FC Agreement 2014B CP Refunding	572,543	572,543	745,815	173,272
HC/FC Agreement 2015B CP Refunding	1,359,223	1,359,223	1,414,455	55,232
HC/FC Agreement 2017A CP Refunding	7,489,555	7,489,555	7,745,954	256,399
HC/FC Agreement 2019A CP Refunding	22,867,794	22,867,794	2,005,324	(20,862,470)
Commercial Paper Series B	376,136	376,136	13,408	(362,728)
Commercial Paper Series A1	25,143,521	25,143,521	30,944,201	5,800,680
Permanent Improvement Commercial Paper Series D	53,905,629	112,505,629	120,918,311	8,412,682
Commercial Paper Series D2	190,169	19,190,169	20,441,105	1,250,936
Commercial Paper Series D3	3,100	3,100	1,056,467	1,053,367
Commercial Paper Series J1 2020	-	866,077	5,325,869	4,459,792
Revenue Refunding Series 2002	151,800	151,800	449	(151,351)
Road Refunding Series 2019A - COI	-	-	45	45
Tax & Subordinate Lien Refunding Series 2012A	21,918,655	21,918,655	21,761,595	(157,060)
Tax & Subordinate Lien HOT Bond 19B Debt Service Fund 18E0	3,365,050	3,365,050	3,339,797	(25,253)
Tax & Subordinate Lien HOT Bond 19B Debt Service Fund 18F0	-	-	8	8
Permanent Improvement Refunding Series 2009A	-	-	787	787

See notes to required supplementary information.

HARRIS COUNTY, TEXAS
GENERAL FUND

SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Permanent Improvement Refunding Series 2010A	24,811,415	179,013,185	155,127,474	(23,885,711)
Permanent Improvement Refunding Series 2010B	20,289,297	66,026,849	46,488,691	(19,538,158)
Permanent Improvement Refunding Series 2011A	5,448,376	5,448,376	5,351,400	(96,976)
Permanent Improvement Refunding Series 2012A	3,109,298	3,109,298	4,037,588	928,290
Permanent Improvement Refunding Series 2012B	6,190,341	6,190,341	6,259,160	68,819
Permanent Improvement Refunding Series 2015A - DS	20,676,697	20,676,697	7,563,010	(13,113,687)
Permanent Improvement Refunding Series 2015B - DS	4,513,425	4,513,425	3,006,062	(1,507,363)
Permanent Improvement Refunding Series 2017A - DS	10,787,309	10,787,309	11,329,534	542,225
Permanent Improvement Refunding Series 2019A - DS	682,727	682,727	113,165	(569,562)
Permanent Improvement Refunding Series 2019A - COI	-	-	3	3
Permanent Improvement Refunding Series 2020A - DS	-	259,703,003	321,214,758	61,511,755
Permanent Improvement Refunding Series 2020A - COI	-	529,422	529,618	196
Total Revenues and Transfers In	249,409,621	788,047,445	811,874,232	23,826,787
Total Available Resources:				
HC/FC Agreement 2008A CP Refunding	38,625,790	38,625,790	44,289,560	5,663,770
HC/FC Agreement 2014A CP Refunding	5,487,562	5,487,562	5,739,092	251,530
HC/FC Agreement 2014B CP Refunding	1,140,232	1,140,232	1,372,466	232,234
HC/FC Agreement 2015B CP Refunding	2,627,724	2,627,724	2,770,136	142,412
HC/FC Agreement 2017A CP Refunding	14,455,974	14,455,974	15,093,195	637,221
HC/FC Agreement 2019A CP Refunding	26,597,472	26,597,472	24,775,168	(1,822,304)
Commercial Paper Series B	689,639	689,639	539,679	(149,960)
Commercial Paper Series A1	49,218,296	49,218,296	55,311,256	6,092,960
Permanent Improvement Commercial Paper Series D	107,765,747	166,365,747	175,064,091	8,698,344
Commercial Paper Series D2	776,118	19,776,118	21,184,317	1,408,199
Commercial Paper Series D3	659,505	659,505	1,713,051	1,053,546
Commercial Paper Series J1 2020	-	866,077	5,325,869	4,459,792
Revenue Refunding Series 2002	370,166	370,166	213,180	(156,986)
Tax & Subordinate Lien Refunding Series 2012A	33,998,490	33,998,490	39,344,197	5,345,707
Tax & Subordinate Lien HOT Bond 19B Debt Service Fund 18E0	6,607,696	6,607,696	6,411,409	(196,287)
Tax & Subordinate Lien HOT Bond 19B Debt Service Fund 18F0	10,728	10,728	4,461	(6,267)
Permanent Improvement Refunding Series 2009A	-	89,662	89,662	-
Permanent Improvement Refunding Series 2010A	37,367,181	191,568,951	179,783,862	(11,785,089)
Permanent Improvement Refunding Series 2010B	39,462,984	85,200,536	66,091,164	(19,109,372)
Permanent Improvement Refunding Series 2011A	10,665,571	10,665,571	10,494,791	(170,780)
Permanent Improvement Refunding Series 2012A	7,601,711	7,601,711	8,766,319	1,164,608
Permanent Improvement Refunding Series 2012B	11,830,436	11,830,436	12,264,829	434,393
Permanent Improvement Refunding Series 2015A - DS	39,742,573	39,742,573	27,998,567	(11,744,006)
Permanent Improvement Refunding Series 2015B - DS	4,513,425	4,513,425	3,006,062	(1,507,363)
Permanent Improvement Refunding Series 2017A - DS	17,787,743	17,787,743	21,918,959	4,131,216
Permanent Improvement Refunding Series 2019A - DS	1,274,095	1,274,095	763,831	(510,264)
Permanent Improvement Refunding Series 2019A - COI	27,011	27,011	1,858	(25,153)
Road Refunding Series 2019A - COI	5,559	5,559	1,526	(4,033)
Permanent Improvement Refunding Series 2020A - DS	-	259,703,003	321,214,758	61,511,755
Permanent Improvement Refunding Series 2020A - COI	-	529,422	529,618	196
Total Available Resources - General Fund - Debt Service	459,309,428	998,036,914	1,052,076,933	54,040,019
TOTAL GENERAL FUND				
Beginning Cash and Investments	2,082,255,022	2,082,344,684	2,118,145,477	35,800,793
Revenues and Transfers In	2,445,595,307	3,316,214,626	3,589,708,682	273,494,056
TOTAL GENERAL FUND	$ 4,527,850,329	$ 5,398,559,310	$ 5,707,854,159	$ 309,294,849

See notes to required supplementary information.

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

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
GENERAL FUND DEPARTMENTS				
PID Shared Operations	$ -	$ 26,388,533	$ 1,593,276	$ 24,795,257
Appraisal District	14,400,000	14,468,909	14,468,609	300
County Judge	9,328,000	11,382,977	9,023,419	2,359,558
Commissioner Precinct 1	89,715,000	89,863,680	38,135,607	51,728,073
Commissioner Precinct 2	70,715,000	70,631,607	37,896,773	32,734,834
Commissioner Precinct 3	55,715,000	54,734,264	33,700,608	21,033,656
Commissioner Precinct 4	61,715,000	63,545,523	35,748,068	27,797,455
Commissioner's Crt Analyst Ofc	1,357,000	1,531,752	953,893	577,859
Budget Management	8,901,000	13,285,823	8,384,004	4,901,819
General Administration	1,258,239,638	1,100,254,232	81,785,435	1,018,468,797
Legislative Services	1,729,000	2,861,195	1,505,407	1,355,788
Justice Administration	1,310,000	2,425,736	1,697,116	728,620
Public Infrastructure - Architecture & Engineering	70,916,000	78,531,304	68,998,030	9,533,274
Fire Marshal's Office	9,706,000	11,921,633	10,158,095	1,763,538
Institute of Forensic Science	36,671,000	37,566,093	36,067,552	1,498,541
Pollution Control Department	7,552,000	8,667,176	6,490,466	2,176,710
Public Health Services	38,551,000	38,936,871	35,780,943	3,155,928
Veterans Service Office	760,000	810,308	628,790	181,518
Public Library	34,610,000	34,986,200	33,136,623	1,849,577
Domestic Relations	3,868,000	6,379,350	3,937,315	2,442,035
Community Services	12,156,000	19,434,902	13,762,838	5,672,064
Central Technology Services	65,356,000	76,481,975	70,790,399	5,691,576
Central Technology Services Repairs	6,799,000	8,534,902	8,522,352	12,550
MHMRA	22,261,000	22,261,000	22,261,000	-
FPM Repairs and Replacement	17,900,000	25,668,193	23,722,544	1,945,649
FPM Utilities and Leases	32,550,000	24,858,081	16,300,639	8,557,442
Constable Precinct 1	41,999,000	44,949,320	44,510,035	439,285
Constable Precinct 2	9,455,000	10,339,647	9,517,457	822,190
Constable Precinct 3	18,386,000	19,528,812	19,374,146	154,666
Constable Precinct 4	56,925,000	65,758,028	59,678,539	6,079,489
Constable Precinct 5	44,194,000	53,770,609	44,259,669	9,510,940
Constable Precinct 6	10,599,000	12,200,490	11,458,015	742,475
Constable Precinct 7	14,420,000	15,687,687	14,869,718	817,969
Constable Precinct 8	9,312,000	10,073,613	9,700,155	373,458
Justice of the Peace 1-1	2,358,000	2,630,311	2,175,931	454,380
Justice of the Peace 1-2	2,498,000	3,440,342	2,209,671	1,230,671
Justice of the Peace 2-1	1,129,000	1,272,671	1,057,174	215,497
Justice of the Peace 2-2	1,076,000	1,777,073	899,767	877,306
Justice of the Peace 3-1	2,032,000	2,761,312	1,753,398	1,007,914
Justice of the Peace 3-2	1,328,000	1,497,332	1,171,876	325,456
Justice of the Peace 4-1	3,242,000	5,411,986	3,245,060	2,166,926
Justice of the Peace 4-2	1,715,000	2,106,088	1,643,050	463,038
Justice of the Peace 5-1	2,459,000	2,890,548	2,470,141	420,407
Justice of the Peace 5-2	3,468,000	5,956,504	3,118,686	2,837,818
Justice of the Peace 6-1	823,000	990,940	814,600	176,340
Justice of the Peace 6-2	920,000	1,532,579	716,831	815,748
Justice of the Peace 7-1	1,308,000	2,270,891	1,065,826	1,205,065
Justice of the Peace 7-2	1,148,000	1,468,296	967,663	500,633
Justice of the Peace 8-1	1,450,000	2,068,715	1,420,150	648,565
Justice of the Peace 8-2	1,236,000	2,642,749	724,067	1,918,682
County Attorney	29,155,000	32,003,629	30,055,164	1,948,465
County Clerk	26,136,000	24,635,298	24,038,837	596,461
County Treasurer	1,271,000	1,397,505	1,194,167	203,338
Tax Assessor-Collector	31,634,000	36,016,706	29,955,979	6,060,727
County Sheriff	240,606,000	243,099,020	240,960,223	2,138,797
Dentention	241,161,000	242,011,165	237,332,351	4,678,814
Dentention Medical	79,388,000	81,924,545	74,961,575	6,962,970
District Attorney	94,280,000	99,218,591	95,534,867	3,683,724
District Clerk	38,978,000	43,680,404	36,011,513	7,668,891
Public Defender Pilot Program	20,920,000	25,417,878	20,233,467	5,184,411
Community Supervision and Correction	2,564,000	3,878,541	2,612,080	1,266,461

See notes to required supplementary information.

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

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Pretrial Services	11,970,000	18,429,465	14,240,014	4,189,451
County Auditor	25,265,918	25,264,068	24,354,686	909,382
Purchasing Agent	9,607,000	9,656,950	9,033,605	623,345
District Courts	29,416,000	36,857,737	29,422,492	7,435,245
Court Appointed Attorney	53,500,000	53,500,000	42,963,471	10,536,529
Texas Agrilife Extension Services	833,000	1,149,697	837,267	312,430
Juvenile Probation	86,494,000	93,725,217	83,584,634	10,140,583
Triad Juvenile Probation	1,629,000	1,568,935	1,334,196	234,739
Sheriff's Civil Service	297,000	419,783	240,140	179,643
Protective Services- Children and Adults	26,408,000	30,088,870	27,631,711	2,457,159
Children's Assessment Center	6,545,000	9,275,205	8,880,197	395,008
1st Court of Appeals	92,000	92,000	69,995	22,005
14th Court of Appeals	92,000	92,000	69,940	22,060
County Courts	19,420,000	21,923,335	18,024,339	3,898,996
Court Appointed Attorney	5,600,000	5,600,000	5,100,975	499,025
Probate Court 1	1,568,000	1,683,221	1,572,748	110,473
Probate Court 2	1,567,000	1,859,948	1,495,091	364,857
Probate Court 3	5,330,000	5,433,245	5,014,040	419,205
Probate Court 4	1,568,000	1,618,613	1,558,762	59,851
Total General Fund By Department	3,259,555,556	3,270,960,336	1,922,589,952	1,348,370,381
Hurricane Harvey Recovery	16,325,836	18,813,617	10,021,602	8,792,015
Covid Response & Recovery	-	150,000,000	68,950,205	81,049,795
Public Improvement Contingency	312,434,666	352,439,966	230,473,499	121,966,467
MOBILITY FUND DEPARTMENTS				
PID Shared Operations	-	47,273,148	13,286,258	33,986,890
Harris County Commissioner Pct. 1	146,000,000	147,832,629	43,645,928	104,186,701
Harris County Commissioner Pct. 2	90,900,000	90,929,603	36,818,395	54,111,208
Harris County Commissioner Pct. 3	66,700,000	69,314,327	15,762,743	53,551,584
Harris County Commissioner Pct. 4	80,600,000	79,819,222	22,894,253	56,924,969
General Administration	30,774,924	47,630,556	-	47,630,556
Public Infrastructure - Architecture & Engineering	49,000,000	-	-	-
Central Technology Services	-	897,280	-	897,280
FPM Repairs and Replacement	-	3,800,000	2,253,064	1,546,936
Total Mobility Fund By Department	463,974,924	487,496,765	134,660,641	352,836,124

See notes to required supplementary information.

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

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
GENERAL FUND DEBT SERVICE				
4601 HC/FC Agreement 2008A CP Refunding	38,625,790	38,625,790	12,948,000	25,677,790
4603 HC/FC Agreement 2014A CP Refunding	5,487,562	5,487,562	2,912,000	2,575,562
4604 HC/FC Agreement 2014B CP Refunding	1,140,232	1,140,232	712,000	428,232
4605 HC/FC Agreement 2015B Refunding	2,627,724	2,627,724	1,402,000	1,225,724
4606 HC/FC Agreement 2017A	14,455,974	14,455,974	7,675,000	6,780,974
4608 HC /FC Agreement 2019A D1	26,597,472	26,597,472	20,904,000	5,693,472
4702 Commercial Paper Series B	689,639	689,639	169,492	520,147
4703 Commercial Paper Series C	5,214,163	5,214,163	1,262,719	3,951,444
4701 Commercial Paper Series A-1	49,218,296	49,218,296	25,476,193	23,742,103
4704 Commercial Paper Series - Flood Control	107,765,747	166,365,747	112,748,861	53,616,886
4706 Commercial Paper Series	776,118	19,776,118	19,723,773	52,345
4707 Commercial Paper Series	659,505	659,505	659,492	13
4708 Commercial Paper Series J1 2020		866,077	526,091	339,986
4921 Revenue Refunding Series 2002	370,166	370,166		370,166
4902 Tax & Subordinate Lien Refunding Series 2012A	33,998,490	33,998,490	21,896,875	12,101,615
4903 HC Tax & Sub Lien Hot B	6,607,696	6,607,696	3,365,050	3,242,646
4904 HC Tax & Sublien Hot Bnd	10,728	10,728	4,461	6,267
4805 Permanent Improvement Refunding Series 2009A		89,662	89,662	-
4807 Permanent Improvement Refunding Series 2010A	37,367,181	191,568,951	179,783,862	11,785,089
4808 Permanent Improvement Refunding Series 2010B	39,462,984	85,200,536	66,091,165	19,109,371
4809 Permanent Improvement Refunding Series 2011A	10,665,571	10,665,571	5,467,000	5,198,571
4810 Permanent Improvement Refunding Series 2012A	7,601,711	7,601,711	4,450,250	3,151,461
4811 Permanent Improvement Refunding Series 2012B	11,830,436	11,830,436	6,262,877	5,567,559
4812 Tax Permanent Improvement Ref. Series 2015A	39,742,573	39,742,573	21,021,038	18,721,535
4813 Permanent Improvement Refunding Series 2015B	8,401,344	8,401,344	4,533,750	3,867,594
4814 Permanent Improvement Ref. Series 2017A	17,787,743	17,787,743	11,152,200	6,635,543
4815 Permanent Improvement Ref. Series 2019A	1,274,095	1,274,095	373,144	900,951
4816 Permanent Improvement Ref. Series 2019A - COI	5,559	5,559	1,525	4,034
4817 Permanent Improvement Ref. Series 2020A		259,703,003	259,703,003	-
4850 Permanent Improvement Ref. Series 2020A - COI		529,422	487,151	42,271
Total General Fund Debt Service	468,384,499	1,007,111,985	791,802,634	215,309,351
TOTAL GENERAL FUND	$ 4,196,435,045	$ 4,813,531,145	$ 2,895,127,940	$ 1,918,403,205

See notes to required supplementary information.

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	$ 5,707,854,159
Beginning Cash and Investments	(2,118,145,477)
Accrued in 2020, received in 2021	(35,368,520)
Entry to eliminate transfers between funds	(520,911,562)
Accrued in 2021, to be received in 2022	81,553,931
Internal special revenue funds	13,443
Revenues and other sources on modified accrual (GAAP) basis	3,114,995,974
EXPENDITURES AND OTHER USES	
Cash (budgetary) basis	2,895,127,940
Incurred during 2020, paid in 2021	(83,887,575)
Entry to eliminate transfers between funds	(520,911,562)
Incurred during 2021, payable in 2022	468,326,790
Expenditures and other uses on modified accrual (GAAP) basis	2,758,655,593
Changes in Fund Balances	$ 356,340,381

2. ANALYSIS OF SIGNIFICANT EXPENDITURE VARIANCES

In five departments, the Public Improvement Contingency 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 $133,294,018. 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 $1,018,468,797 which is primarily the reserve.

The Public Improvement Contingency Sub-fund has a positive variance of $121,966,467. These funds are set aside by Commissioners Court to assist with capital projects and for use in unforeseen emergency events.

The Mobility Sub-fund has a positive variance of $352,836,124. 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 $215,309,351. 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 NET OPEB LIABILITY AND RELATED RATIOS
(Amounts in thousands)

	Year Ended February 28/29		
	2019	2020	2021
TOTAL OPEB LIABILITY			
Service cost	$ 79,163	$ 81,736	$ 251,727
Interest cost	70,460	74,038	69,221
Difference between expected and actual experience	-	-	85,687
Effect of assumption changes or inputs	-	733,663	397,977
Benefit payments	(55,161)	(58,457)	(62,087)
Net change in total OPEB liability	94,462	830,980	742,525
Total OPEB liability, beginning	1,827,096	1,921,558	2,752,538
Total OPEB liability, ending (a)	$ 1,921,558	$ 2,752,538	$ 3,495,063
FIDUCIARY NET POSITION			
Employer contributions	$ 55,161	$ 58,457	$ 62,087
Benefit payments	(55,161)	(58,457)	(62,087)
Net change in fiduciary net position	-	-	-
Net OPEB liability, ending = (a) - (b)	$ 1,921,558	$ 2,752,538	$ 3,495,063
Fiduciary net position as a % of total OPEB liability	0.00%	0.00%	0.00%
Covered employee payroll	$ 1,042,892	$ 1,112,112	$ 1,164,474
Net OPEB liability as a % of covered payroll	184.25%	247.51%	300.14%

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 AND RELATED RATIOS
LAST SIX MEASUREMENT YEARS
(Amounts in thousands)

	Year Ended December 31					
	2015	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY						
Service cost	$ 131,567	$ 149,334	$ 146,841	$ 148,122	$ 151,462	$ 163,444
Interest on total pension liability	411,525	437,989	468,982	496,916	524,085	553,564
Effect of plan changes	(28,883)	-	-	-	-	-
Effect of assumption changes or inputs	51,149	-	10,614	-	-	440,283
Effect of economic/demographic (gains) or losses	(7,458)	(27,493)	(6,851)	(8,053)	11,006	19,026
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)
Net change in total pension liability	337,800	321,610	355,645	348,433	364,644	$ 828,541
Total pension liability, beginning	5,113,052	5,450,852	5,772,462	6,128,107	6,476,540	6,841,184
Total pension liability, ending (a)	$ 5,450,852	$ 5,772,462	$ 6,128,107	$ 6,476,540	$ 6,841,184	$ 7,669,725
FIDUCIARY NET POSITION						
Employer contributions	$ 132,346	$ 136,391	$ 142,896	$ 149,663	$ 167,499	$ 182,824
Member contributions	66,878	68,371	71,869	72,343	77,914	85,012
Investment income net of investment expenses	(30,646)	349,499	733,526	(107,132)	908,411	656,508
Benefit payments/refunds of contributions	(220,100)	(238,220)	(263,941)	(288,552)	(321,909)	(347,776)
Administrative expenses	(3,419)	(3,799)	(3,797)	(4,443)	(4,844)	(5,068)
Other	363	(7,961)	(605)	(1,386)	(1,750)	(1,963)
Net change in fiduciary net position	(54,578)	304,281	679,948	(179,507)	825,321	569,537
Fiduciary net position, beginning	4,781,059	4,726,481	5,030,762	5,710,710	5,531,203	6,356,524
Fiduciary net position, ending (b)	$ 4,726,481	$ 5,030,762	$ 5,710,710	$ 5,531,203	$ 6,356,524	$ 6,926,061
Net pension liability, ending = (a) - (b)	$ 724,371	$ 741,700	$ 417,397	$ 945,337	$ 484,660	$ 743,664
Fiduciary net position as a % of total pension liability	86.71%	87.15%	93.19%	85.40%	92.92%	90.30%
Pension covered payroll	$ 953,501	$ 974,217	$ 1,020,708	$ 1,032,142	$ 1,110,437	$ 1,211,895
Net pension liability as a % of covered payroll	75.97%	76.13%	40.89%	91.59%	43.65%	61.36%

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 AND RELATED RATIOS
LAST FIVE MEASUREMENT YEARS

	Year Ended December 31				
	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY					
Service cost	$ 98,958	$ 97,369	$ 117,305	$ 92,036	$ 123,204
Interest on total pension liability	3,930	16,228	28,020	30,784	45,967
Effect of economic/demographic(gains) or losses	85	31,424	(64,351)	35,903	7,638
Effect of assumption changes or inputs	-	234	-	-	47,325
Benefit payments/refunds of contributions	-	-	(39,988)	(2,444)	(2,444)
Net change in total pension liability	102,973	145,255	40,986	156,279	221,690
Total pension liability, beginning	-	102,973	248,228	289,214	445,493
Total pension liability, ending (a)	$ 102,973	$ 248,228	$ 289,214	$ 445,493	$ 667,183
FIDUCIARY NET POSITION					
Employer contributions	$ 76,701	$ 106,623	$ 86,440	$ 85,053	$ 87,659
Member contributions	35,370	49,167	46,438	49,408	52,178
Investment income net of investment expenses	-	19,112	(4,376)	62,527	60,227
Benefit payments/refunds of contributions	-	-	(39,988)	(2,444)	(2,444)
Administrative expenses	-	(193)	(306)	(442)	(572)
Other	1,697	2,086	2,797	4,601	4,123
Net change in fiduciary net position	113,768	176,795	91,005	198,703	201,171
Fiduciary net position, beginning	-	113,768	290,563	381,568	580,271
Fiduciary net position, ending (b)	113,768	290,563	381,568	580,271	781,442
Net pension liability, ending = (a) - (b)	$ (10,795)	$ (42,335)	$ (92,354)	$ (134,778)	$ (114,259)
Fiduciary net position as a % of total pension liability	110.48%	117.06%	131.93%	130.25%	117.13%
Pension covered payroll	$ 505,279	$ 702,390	$ 663,396	$ 705,835	$ 745,399
Net pension liability as a % of covered payroll	-2.14%	-6.03%	-13.92%	-19.09%	-15.33%

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

Year Ended February 28/29	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2012	$ 77,988,234	$ 77,988,234	$ -	$ 794,141,978	9.8%
2013	83,215,181	83,215,181	-	779,898,383	10.7%
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%

HARRIS COUNTY SPORTS & CONVENTION CORPORATION

Year Ended February 28/29	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%

(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.

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	HC: 11.3 years (based on contribution rate calculated in 12/31/2019 valuation)
	HCSCC: 2.4 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset valuation method	5-year smoothed market

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

Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.50%, net of 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
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.
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.

*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
February 28, 2021

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 135,054,627	$ -	$ 79,230,480	$ 214,285,107
Investments	75,678,537	-	154,884,547	230,563,084
Receivables:				
Taxes, net	16,365,618	1,198,591	-	17,564,209
Accounts, net	327,568,483	-	374,395	327,942,878
Accrued interest	82,830	-	275,197	358,027
Other, net	12,117,276	6,735	1,699,517	13,823,528
Due from other funds	150,838,354	741	85,453,674	236,292,769
Prepaids and other assets	4,008,431	-	32,371,361	36,379,792
Inventories	435,897	-	-	435,897
Advances to other funds	2,130,000	-	-	2,130,000
Restricted cash and cash equivalents	15,597,407	13,332,568	-	28,929,975
Restricted investments	-	71,679,966	-	71,679,966
Notes receivable	6,088,842	-	-	6,088,842
Total assets	$ 745,966,302	$ 86,218,601	$ 354,289,171	$ 1,186,474,074
LIABILITIES				
Vouchers payable	$ 93,309,957	$ -	$ 47,888,372	$ 141,198,329
Accrued payroll and compensated absences	9,293,917	-	140	9,294,057
Retainage payable	9,417,128	-	20,990,446	30,407,574
Due to other funds	210,376,523	4,460	29,461,622	239,842,605
Due to other governmental units	358,570	-	-	358,570
Customer deposits	24,792,251	-	-	24,792,251
Advances from other funds	2,470,000	-	-	2,470,000
Unearned revenue	164,138,810	-	781,703	164,920,513
Total liabilities	514,157,156	4,460	99,122,283	613,283,899
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	667,463	312,753	-	980,216
Unavailable revenue - other	12,800,973	-	385,000	13,185,973
Total deferred inflows of resources	13,468,436	312,753	385,000	14,166,189
FUND BALANCES				
Nonspendable	2,877,516	-	32,371,361	35,248,877
Restricted	201,849,950	85,901,388	182,358,699	470,110,037
Committed	17,302,532	-	40,051,828	57,354,360
Unassigned	(3,689,288)	-	-	(3,689,288)
Total fund balances	218,340,710	85,901,388	254,781,888	559,023,986
Total liabilities, deferred inflows of resources, and fund balances	$ 745,966,302	$ 86,218,601	$ 354,289,171	$ 1,186,474,074

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
February 28, 2021

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$ 152,428,821	$ 24,840,875	$ -	$ 177,269,696
Charges for services	29,861,182	-	-	29,861,182
Lease revenue	884,971	-	-	884,971
Intergovernmental	416,372,358	-	63,361,456	479,733,814
Earnings on investments	1,219,865	578,386	2,347,092	4,145,343
Miscellaneous	27,926,762	20,686	19,417,015	47,364,463
Total revenues	628,693,959	25,439,947	85,125,563	739,259,469
EXPENDITURES				
Current operating:				
Administration of justice	123,225,602	-	45,665,876	168,891,478
Parks	14,267,069	-	1,300,938	15,568,007
County administration	99,136,450	-	86,777,368	185,913,818
Health and human services	117,825,813	-	43,515	117,869,328
Flood control	179,330,673	-	69,994,717	249,325,390
Tax administration	1,348,780	-	-	1,348,780
Roads and bridges	3,141,386	-	2,201,375	5,342,761
Capital outlay	88,221,140	-	261,919,566	350,140,706
Debt Service:				
Principle retirement	-	150,395,000	-	150,395,000
Payment on loans	1,713,876	-	-	1,713,876
Bond issuance costs	-	1,506,978	256,510	1,763,488
Interest and fiscal charges	-	57,607,295	70,787	57,678,082
Total expenditures	628,210,789	209,509,273	468,230,652	1,305,950,714
Excess (deficiency) of revenues over (under) expenditures	483,170	(184,069,326)	(383,105,089)	(566,691,245)
OTHER FINANCING SOURCES (USES)				
Transfers in	35,412,921	178,997,037	25,221,810	239,631,768
Transfers out	(52,439,947)	-	(16,972,275)	(69,412,222)
Commercial paper issued	-	-	353,155,000	353,155,000
Sale of capital assets	4,470,289	-	111,297	4,581,586
Proceeds of bonds issued	-	251,195,000	-	251,195,000
Premium on bonds issued	-	50,355,526	-	50,355,526
Payments to defease commercial paper	-	(300,000,000)	-	(300,000,000)
Escrow payment	-	-	-	-
Total other financing sources (uses)	(12,556,737)	180,547,563	361,515,832	529,506,658
Net changes in fund balances	(12,073,567)	(3,521,763)	(21,589,257)	(37,184,587)
Fund balances, beginning	230,414,277	89,423,151	276,371,145	596,208,573
Fund balances, ending	$ 218,340,710	$ 85,901,388	$ 254,781,888	$ 559,023,986

SPECIAL REVENUE FUNDS

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.

HAY CENTER YOUTH PROGRAM - This fund was established to allow for the payment of Federal Medical Assistance Percentage (FMAP) funds - 1115 Waiver Program. Payments of FMAP funds may be used for the provision of services and the achievement of milestones and metrics related to youth who suffer from mental illness and are in the progress of aging out of the foster care system. Per the Interlocal agreement; these funds may be used for operating expenses such as the lease of office space, training, travel needs, supplies, materials and for meetings related to services provided.

PREPARATION FOR ADULT LIVING (PAL) - This fund was established to prepare youth for adult life when they leave foster care. Services, benefits, resources and support are provided to help youth become healthy, productive adults. The program makes an effort to connect youth with community resources that they will need into adulthood. Through the contractual agreement with the Harris County Protective Services for Children and Adults, this fund provides PAL life skills training and assessment services.

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.

UTILITY BILL ASSISTANCE PROGRAM - This fund was established through contracts with energy companies. The companies provide funds to assist with utility payments for qualified customers.

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 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.

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, 83th 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.

DA FIRST CHANCE INTERVENTION PROGRAM - The First Chance Intervention Program is a pre-charge program for first time offenders charged with Class B Possession of Marijuana and who have no other offenses and warrants. Commissioners Court approved Special Revenue Fund set up for this program with the funds being committed for the sole purpose of the First Chance Intervention Program. This fund was established to account for revenues and expenditures to cover tuition for cognitive skill class. The additional funds collected are used to cover the cognitive skills class for participants who are deemed indigent.

EL FRANCO LEE – This fund is used to account for donations made to Precinct One for designated purposes/programs including the Seniors Program and the LEE Program.

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.

STORMWATER MANAGEMENT - This fund was established in accordance with Chapter 573 of the Texas Local Government Code and allows for the assessing of reasonable charges to fund the implementation, administration, and operation of the stormwater permitting program as necessary to comply with federal or state program requirements.

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 826.013 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.

ENERGY CONSERVATION - This fund was established under the SCORE/CitySmart Program. The CitySmart Program helps identify cost effective energy efficiency improvements that can help to make facilities less expensive to operate and more comfortable to use. This no-cost program sends rebates to the partner for participation in the program and the successful completion of energy-efficient improvements. Rebates can be utilized to purchase and install energy-efficient mechanical equipment as needed.

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.

COMMUNITY DEVELOPMENT FINANCIAL SURETIES - This fund was established in accordance with Texas Local Government Code 232.004, to account for forfeited engineering fees charged to Residential Commercial Subdivision Developers when the County performs the repairs. Expenditures are for the required repairs.

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.

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.

FACILITIES AND PROPERTY MANAGEMENT PROPERTY MAINTENANCE - This fund was established for fees collected from sales proceeds. The fund will be used to reimburse Harris County Facilities and Property Management for the maintenance, preservation, and safekeeping of Tax Lien Resale properties within Harris County in trust for the taxing units.

IFS TRAINING - This fund was established for the sole purpose of keeping staff current in the latest forensic science developments and technologies within each discipline to ensure quality services. These funds will only be used for travel and training purposes.

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 – 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.

ENVIRONMENTAL SETTLEMENTS - This fund was established to account for the settlement of lawsuits to purchase equipment, pay for services of the Pollution Control Services Department, support pollution control activities throughout the county, and recreational, environmental, and quality of life improvements in the San Jacinto River watershed and within a five-mile radius of the waste pit site.

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.

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.

FECERAL GRANTS - These funds were established to account for grant programs applicable to the County.

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
FEBRUARY 28, 2021

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement
ASSETS							
Cash and cash equivalents	$ 2,016,635	$ -	$ 3,429,342	$ 292,536	$ 94,162	$ 878,757	$ 5,949
Investments	1,089,176	-	9,967,358	850,255	47,827	2,554,103	17,291
Receivables:							
Taxes, net	5,102,662	-	-	-	-	-	-
Accounts, net	12,946	-	-	-	518,308	-	-
Accrued interest	8,502	-	10,224	872	-	2,620	18
Other	36,112	4,365,454	5,528,001	-	7,275	29,200	-
Due from other funds	139,777,327	1,041,757	64,149	5,472	-	16,438	111
Prepaids and other assets	16,864	109,867	265,182	-	-	-	-
Inventories	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	15,597,407	-	-	-	-	-
Long term notes receivable	-	5,413,442	-	-	-	-	-
Total assets	$ 148,060,224	$ 26,527,927	$ 19,264,256	$ 1,149,135	$ 667,572	$ 3,481,118	$ 23,369
LIABILITIES							
Vouchers payable	$ 6,177,431	$ 1,366,635	$ 879,018	$ -	$ 65,277	$ 75,008	$ -
Accrued payroll and compensated absences	3,000,441	59,707	-	88,094	-	161,373	-
Retainage payable	3,198,736	-	-	-	-	-	-
Customer deposits	-	-	-	-	-	-	-
Due to other funds	63,964,990	-	-	-	602,267	-	-
Due to other units	358,009	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Unearned revenue	-	1,046,430	-	-	-	-	-
Total liabilities	76,699,607	2,472,772	879,018	88,094	667,544	236,381	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	667,463	-	-	-	-	-	-
Unavailable revenue - other	12,931	1,757,698	3,138,711	-	7,275	-	-
Total deferred inflows of resources	680,394	1,757,698	3,138,711	-	7,275	-	-
FUND BALANCES							
Nonspendable	16,864	109,867	265,182	-	-	-	-
Restricted	70,663,359	22,187,590	14,981,345	1,061,041	-	3,244,737	23,369
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(7,247)	-	-
Total fund balances	70,680,223	22,297,457	15,246,527	1,061,041	(7,247)	3,244,737	23,369
Total liabilities, deferred inflows of resources, and fund balances	$ 148,060,224	$ 26,527,927	$ 19,264,256	$ 1,149,135	$ 667,572	$ 3,481,118	$ 23,369

(continued)

Concession Fee	Care for Elders	HAY Center Youth Program	Prep for Adult Living	Child Support Enforcement	Family Protection	Utility Bill Assistance Program	Probate Court Support	Appellate Judicial System	County Attorney Administration
$ 1,241,074	$ 19,710	$ 247,817	$ 18,366	$ 74,571	$ 57,533	$ 44,377	$ 536,506	$ 50,041	$ 553,112
3,607,170	-	720,281	53,380	216,738	167,218	128,983	1,559,350	145,443	1,600,349
-	-	-	-	-	-	-	-	-	-
762,185	-	-	-	-	-	-	-	157,282	32,868
3,700	-	739	55	222	172	132	1,599	149	1,641
203,622	-	-	-	-	-	-	-	125,544	21,143
23,215	-	4,636	344	1,395	1,076	830	10,036	936	10,300
-	-	-	-	-	-	-	-	-	4,773
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ 5,840,966	$ 19,710	$ 973,473	$ 72,145	$ 292,926	$ 225,999	$ 174,322	$ 2,107,491	$ 479,395	$ 2,224,186
$ 55,538	$ -	$ 578	$ -	$ -	$ 18,978	$ 6,151	$ -	$ 1,384	$ 190,316
-	-	-	-	-	3,716	-	-	20,144	-
-	-	-	-	-	-	-	-	-	9,411
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
378	-	-	-	-	-	-	-	-	-
55,916	-	578	-	-	22,694	6,151	-	21,528	199,727
-	-	-	-	-	-	-	-	-	-
299,772	-	-	-	-	-	-	-	249,835	(51,815)
299,772	-	-	-	-	-	-	-	249,835	(51,815)
-	-	-	-	-	-	-	-	-	4,773
5,485,278	19,710	-	-	-	203,305	-	-	-	2,071,501
-	-	972,895	72,145	292,926	-	168,171	2,107,491	208,032	-
-	-	-	-	-	-	-	-	-	-
5,485,278	19,710	972,895	72,145	292,926	203,305	168,171	2,107,491	208,032	2,076,274
$ 5,840,966	$ 19,710	$ 973,473	$ 72,145	$ 292,926	$ 225,999	$ 174,322	$ 2,107,491	$ 479,395	$ 2,224,186

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
FEBRUARY 28, 2021

	District Attorney Administration	Justice Court Courthouse Security	Records Management	Donation Fund	Justice Court Technology	Child Abuse Prevention	Bail Bond Board
ASSETS							
Cash and cash equivalents	$ 17,983	$ 509,975	$ 3,420,543	$ 501,747	$ 912,459	$ 32,003	$ 28,059
Investments	-	1,482,240	9,941,786	1,458,035	2,651,997	93,018	81,552
Receivables:							
Taxes, net	-	-	-	-	-	-	-
Accounts, net	-	-	-	90	-	-	-
Accrued interest	-	1,520	10,197	1,496	2,720	95	84
Other	-	-	20	-	-	24	-
Due from other funds	-	9,540	63,984	9,384	17,068	599	525
Prepaids and other assets	-	-	18,266	-	-	-	-
Inventories	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Long term notes receivable	-	-	-	-	-	-	-
Total assets	$ 17,983	$ 2,003,275	$ 13,454,796	$ 1,970,752	$ 3,584,244	$ 125,739	$ 110,220
LIABILITIES							
Vouchers payable	$ 2,850	$ -	$ 734,082	$ 10,055	$ 24,010	$ -	$ -
Accrued payroll and compensated absences	-	-	129,101	6,819	29,403	-	-
Retainage payable	-	-	-	-	-	-	-
Customer deposits	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other units	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	2,850	-	863,183	16,874	53,413	-	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - other	-	-	-	90	-	-	-
Total deferred inflows of resources	-	-	-	90	-	-	-
FUND BALANCES							
Nonspendable	-	-	18,266	-	-	-	-
Restricted	15,133	2,003,275	12,573,347	1,953,788	3,530,831	125,739	110,220
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-		-	-	-
Total fund balances	15,133	2,003,275	12,591,613	1,953,788	3,530,831	125,739	110,220
Total liabilities, deferred inflows of resources, and fund balances	$ 17,983	$ 2,003,275	$ 13,454,796	$ 1,970,752	$ 3,584,244	$ 125,739	$ 110,220

(continued)

DA First Chance Intervention	El Franco Lee	Juvenile Case Manager Fee	Tax Assessor Chapter 19	Star Drug Courts	County & District Technology Fee	Stormwater Management	DA DWI Pre-trial Intervention Program	Gulf of Mexico Energy Security Act
$ 49,421	$ 78,861	$ 994,652	$ 230	$ 641,495	$ 167,192	$ 3,715	$ 290,057	$ 2,129,283
143,643	229,210	2,890,882	-	1,857,725	485,942	10,798	843,048	6,188,746
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
147	235	2,965	-	1,905	498	11	865	6,348
-	-	-	-	-	41	-	1,500	-
924	1,475	18,605	-	11,956	3,127	70	5,426	39,830
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 194,135	$ 309,781	$ 3,907,104	$ 230	$ 2,513,081	$ 656,800	$ 14,594	$ 1,140,896	$ 8,364,207
$ -	$ -	$ 149	$ -	$ 25,660	$ -	$ -	$ -	$ -
-	-	62,894	-	-	-	-	47,532	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	63,043	-	25,660	-	-	47,532	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	230	2,487,421	656,800	14,594	1,093,364	8,364,207
194,135	309,781	3,844,061	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
194,135	309,781	3,844,061	230	2,487,421	656,800	14,594	1,093,364	8,364,207
$ 194,135	$ 309,781	$ 3,907,104	$ 230	$ 2,513,081	$ 656,800	$ 14,594	$ 1,140,896	$ 8,364,207

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
FEBRUARY 28, 2021

	Veterinary Public Health	Environmental Programs	Energy Conservation	Environmental Enforcement	Community Development Financial Sureties	Election Services	Law Enforcement Forfeited Fund
ASSETS							
Cash and cash equivalents	$ 215,016	$ 86,459	$ 666	$ 39,300	$ 573,689	$ 150,400	$ 24,041,965
Investments	623,198	251,292	1,936	114,225	1,667,423	437,114	-
Receivables:							
Taxes, net	-	-	-	-	-	-	-
Accounts, net	4,741	-	-	-	-	536,736	-
Accrued interest	639	258	2	117	1,710	448	-
Other	-	-	-	5,110	-	76,291	367,083
Due from other funds	4,011	1,623	12	735	10,731	2,813	750
Prepaids and other assets	-	-	-	-	-	-	2,910
Inventories	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Long term notes receivable	-	-	-	-	-	-	-
Total assets	$ 847,605	$ 339,632	$ 2,616	$ 159,487	$ 2,253,553	$ 1,203,802	$ 24,412,708
LIABILITIES							
Vouchers payable	$ 5,129	$ 155	$ -	$ -	$ -	$ -	$ 367,346
Accrued payroll and compensated absences	20,205	20,110	-	-	-	-	2,350
Retainage payable	-	-	-	-	6,755	-	-
Customer deposits	-	-	-	-	-	-	-
Due to other funds	-	-	2,613	-	-	-	89,111
Due to other units	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	25,334	20,265	2,613	-	6,755	-	458,807
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - other	4,636	-	-	-	-	319,471	-
Total deferred inflows of resources	4,636	-	-	-	-	319,471	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	2,910
Restricted	817,635	319,367	-	159,487	-	884,331	23,950,991
Committed	-	-	3	-	2,246,798	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	817,635	319,367	3	159,487	2,246,798	884,331	23,953,901
Total liabilities, deferred inflows of resources, and fund balances	$ 847,605	$ 339,632	$ 2,616	$ 159,487	$ 2,253,553	$ 1,203,802	$ 24,412,708

(continued)

Criminal Courts Audio Visual	Medicaid Administrative Claim Reimbursement	Dispute Resolution	Fire Code Fee	LEOSE Law Enforcement	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
$ 16,092	$ 269,240	$ 148,683	$ 785,193	$ 180,526	$ 155,798	$ 490,931	$ 250,052	$ 1,157,382	$ 34
46,771	782,251	432,147	2,282,158	524,697	452,825	-	726,195	3,363,923	99
-	-	-	-	-	-	-	-	-	-
-	525,000	-	-	-	-	1,108	7,673	-	-
48	802	443	2,341	538	464	-	745	3,450	-
-	-	-	-	79,137	-	3,894	-	-	-
301	5,034	2,781	22,706	3,377	2,914	-	4,674	21,650	1
-	-	-	2,154	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ 63,212	$ 1,582,327	$ 584,054	$ 3,094,552	$ 788,275	$ 612,001	$ 495,933	$ 989,339	$ 4,546,405	$ 134
$ -	$ 23,792	$ 99,765	$ 180,203	$ -	$ 22,432	$ -	$ 24,935	$ -	$ -
-	17,990	-	363,472	-	-	-	231,490	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	3,132	-	-	-	8	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	41,782	99,765	546,807	-	22,432	-	256,433	-	-
-	-	-	-	-	-	-	-	-	-
-	525,000	-	-	-	-	1,108	7,673	-	-
-	525,000	-	-	-	-	1,108	7,673	-	-
-	-	-	2,154	-	-	-	-	-	-
63,212	1,015,545	484,289	2,545,591	788,275	589,569	494,825	725,233	4,546,405	134
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
63,212	1,015,545	484,289	2,547,745	788,275	589,569	494,825	725,233	4,546,405	134
$ 63,212	$ 1,582,327	$ 584,054	$ 3,094,552	$ 788,275	$ 612,001	$ 495,933	$ 989,339	$ 4,546,405	$ 134

(continued)

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET-NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
FEBRUARY 28, 2021

	Supplemental Guardianship	Courthouse Security	FPM Property Maintenance	IFS Training	Law Library	Pool Permit Fees	County Jury Fund
ASSETS							
Cash and cash equivalents	$ 296,999	$ 6,075	$ 2	$ 4,654	$ 152,059	$ 27,612	$ 1,998
Investments	863,226	17,656	6	13,527	439,634	79,673	5,805
Receivables:							
Taxes, net	-	-	-	-	-	-	-
Accounts, net	-	93	-	-	2,279	-	-
Accrued interest	885	18	-	14	451	82	6
Other	-	53	-	-	23	-	-
Due from other funds	5,556	114	-	87	2,829	513	37
Prepaids and other assets	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Long term notes receivable	-	-	-	-	-	-	-
Total assets	$ 1,166,666	$ 24,009	$ 8	$ 18,282	$ 597,275	$ 107,880	$ 7,846
LIABILITIES							
Vouchers payable	$ 732	$ -	$ -	$ 520	$ 16,860	$ 1,125	$ -
Accrued payroll and compensated absences	-	151,431	-	-	85,368	-	-
Retainage payable	-	-	-	-	-	-	-
Customer deposits	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other units	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	732	151,431	-	520	102,228	1,125	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - other	-	93	-	-	2,279	-	-
Total deferred inflows of resources	-	93	-	-	2,279	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,165,934	-	-	-	492,768	106,755	7,846
Committed	-	-	8	17,762	-	-	-
Unassigned	-	(127,515)	-	-	-	-	-
Total fund balances	1,165,934	(127,515)	8	17,762	492,768	106,755	7,846
Total liabilities, deferred inflows of resources, and fund balances	$ 1,166,666	$ 24,009	$ 8	$ 18,282	$ 597,275	$ 107,880	$ 7,846

(continued)

Environmental Settlements	TIRZ Affordable Housing / Other Restricted Funds	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
$ 1,759,505	$ 1,544,768	$ 171,694	$ 12,090,084	$ -	$ 2,500,000	$ 1,521,731	$ 29,231,735	$ 37,846,122	$ 135,054,627
5,113,990	4,282,949	2,072,273	-	-	-	-	-	-	75,678,537
-	-	11,262,956	-	-	-	-	-	-	16,365,618
-	63,961	-	-	149,735,927	-	-	12,435,651	162,771,635	327,568,483
5,245	4,393	-	-	-	-	-	-	-	82,830
-	284,187	-	983,562	-	-	-	-	-	12,117,276
32,913	27,565	-	28,865	9,384,475	-	130,752	-	-	150,838,354
-	-	-	-	3,513,457	-	-	7,029	67,929	4,008,431
-	-	-	-	-	-	-	-	435,897	435,897
-	2,130,000	-	-	-	-	-	-	-	2,130,000
-	-	-	-	-	-	-	-	-	15,597,407
-	17,549	-	-	-	-	-	-	657,851	6,088,842
$ 6,911,653	$ 8,355,372	$ 13,506,923	$ 13,102,511	$ 162,633,859	$ 2,500,000	$ 1,652,483	$ 41,674,415	$ 201,779,434	$ 745,966,302
$ 18,252	$ 170,404	$ 10,559,021	$ 1,616,823	$ 18,614,535	$ -	$ 50,000	$ 4,631,106	$ 47,273,702	$ 93,309,957
19,758	65,709	-	-	-	-	-	864,292	3,842,518	9,293,917
5,319	-	-	-	5,022,332	-	-	265,702	908,873	9,417,128
-	-	-	-	-	-	-	24,792,251	-	24,792,251
-	-	-	-	138,805,145	-	130,752	-	6,778,505	210,376,523
-	-	-	561	-	-	-	-	-	358,570
-	-	-	-	-	-	-	375,000	2,095,000	2,470,000
-	65,580	-	11,485,127	191,847	-	-	10,746,064	140,603,384	164,138,810
43,329	301,693	10,559,021	13,102,511	162,633,859	-	180,752	41,674,415	201,501,982	514,157,156
-	-	-	-	-	-	-	-	-	667,463
-	23,788	6,502,428	-	-	-	-	-	-	12,800,973
-	23,788	6,502,428	-	-	-	-	-	-	13,468,436
-	2,457,500	-	-	-	-	-	-	-	2,877,516
-	5,572,391	-	-	-	2,500,000	1,471,731	-	277,452	201,849,950
6,868,324	-	-	-	-	-	-	-	-	17,302,532
-	-	(3,554,526)	-	-	-	-	-	-	(3,689,288)
6,868,324	8,029,891	(3,554,526)	-	-	2,500,000	1,471,731	-	277,452	218,340,710
$ 6,911,653	$ 8,355,372	$ 13,506,923	$ 13,102,511	$ 162,633,859	$ 2,500,000	$ 1,652,483	$ 41,674,415	$ 201,779,434	$ 745,966,302

(concluded)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE YEAR ENDED FEBRUARY 28, 2021

	Flood Control	Sports & Convention Corporation	Hotel Occupancy Tax Revenue	District Court Records Archive	Port Security Program	DSRIP Programs	Deed Restriction Enforcement
REVENUES							
Taxes	$ 127,125,171	$ -	$ 25,303,650	$ -	$ -	$ -	$ -
Charges for services	-	-	-	727,109	-	437	500
Lease revenue	19,107	-	1	-	-	-	-
Intergovernmental	83,845	-	-	-	779,401	2,352,470	-
Earnings on investments	-	-	142,744	11,933	-	36,593	249
Miscellaneous	1,142,957	1,669,954	512,485	-	-	65,240	-
Total revenues	128,371,080	1,669,954	25,958,880	739,042	779,401	2,454,740	749
EXPENDITURES							
Current operating:							
Administration of justice	-	-	410,507	941,463	130,575	-	-
Parks	-	13,024,190	-	-	-	-	-
County administration	-	-	8,653,773	-	472,106	-	-
Health and human serivces	-	-	-	88,094	-	1,924,119	-
Flood Control	105,416,693	-	-	-	-	-	-
Tax administration	726,195	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-
Capital outlay	1,272,083	-	-	-	141,978	327,446	-
Debt service:							
Payments on loans	-	1,713,876	-	-	-	-	-
Total expenditures	107,414,971	14,738,066	9,064,280	1,029,557	744,659	2,251,565	-
Excess (deficiency) of revenues over (under) expenditures	20,956,109	(13,068,112)	16,894,600	(290,515)	34,742	203,175	749
OTHER FINANCING SOURCES (USES)							
Transfers in	145,991	-	-	-	-	19,569	-
Transfers out	(20,004,588)	-	(25,245,000)	-	-	-	-
Sale of capital assets	916	4,469,373	-	-	-	-	-
Total other financing sources (uses)	(19,857,681)	4,469,373	(25,245,000)	-	-	19,569	-
Net changes in fund balances	1,098,428	(8,598,739)	(8,350,400)	(290,515)	34,742	222,744	749
Fund balances, beginning	69,581,795	30,896,196	23,596,927	1,351,556	(41,989)	3,021,993	22,620
Fund balances, ending	$ 70,680,223	$ 22,297,457	$ 15,246,527	$ 1,061,041	$ (7,247)	$ 3,244,737	$ 23,369

(continued)

Concession Fee	Care for Elders	HAY Center Youth Program	Prep for Adult Living	Child Support Enforcement	Family Protection	Utility Bill Assistance Program	Probate Court Support	Appellate Judicial System	County Attorney Administration
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
266,980	-	-	-	-	240,800	-	-	398,451	779,919
865,863	-	-	-	-	-	-	-	-	-
10,602	-	-	23,250	-	-	-	346,556	-	-
49,436	41	9,485	730	3,105	2,451	2,005	20,149	2,010	23,155
-	-	59,732	-	-	-	312,066	-	51,331	-
1,192,881	41	69,217	23,980	3,105	243,251	314,071	366,705	451,792	803,074
-	-	-	-	-	105,516	6,151	-	508,977	1,373,758
22,846	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	93,052	192,302	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
84,170	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
107,016	-	-	-	-	198,568	198,453	-	508,977	1,373,758
1,085,865	41	69,217	23,980	3,105	44,683	115,618	366,705	(57,185)	(570,684)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,085,865	41	69,217	23,980	3,105	44,683	115,618	366,705	(57,185)	(570,684)
4,399,413	19,669	903,678	48,165	289,821	158,622	52,553	1,740,786	265,217	2,646,958
$ 5,485,278	$ 19,710	$ 972,895	$ 72,145	$ 292,926	$ 203,305	$ 168,171	$ 2,107,491	$ 208,032	$ 2,076,274

(continued)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE YEAR ENDED FEBRUARY 28, 2021

	District Attorney Administration	Justice Court Courthouse Security	Records Management	Donation Fund	Justice Court Technology	Child Abuse Prevention	Bail Bond Board
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for services	28,228	86,595	10,261,743	-	297,441	6,689	16,660
Lease revenue	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Earnings on investments	283	20,858	146,686	-	44,558	1,316	1,123
Miscellaneous	-	-	1,759	610,623	-	-	-
Total revenues	28,511	107,453	10,410,188	610,623	341,999	8,005	17,783
EXPENDITURES							
Current operating:							
Administration of justice	235,318	-	1,174,368	12,390	1,246,134	-	9,522
Parks	-	-	-	24,701	-	-	-
County administration	-	-	11,338,964	20,277	281,579	-	-
Health and human serivces	-	-	-	118,798	-	-	-
Flood Control	-	-	-	-	-	-	-
Tax administration	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-
Capital outlay	-	-	824,106	-	-	-	-
Debt service:							
Payments on loans	-	-	-	-	-	-	-
Total expenditures	235,318	-	13,337,438	176,166	1,527,713	-	9,522
Excess (deficiency) of revenues over (under) expenditures	(206,807)	107,453	(2,927,250)	434,457	(1,185,714)	8,005	8,261
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net changes in fund balances	(206,807)	107,453	(2,927,250)	434,457	(1,185,714)	8,005	8,261
Fund balances, beginning	221,940	1,895,822	15,518,863	1,519,331	4,716,545	117,734	101,959
Fund balances, ending	$ 15,133	$ 2,003,275	$ 12,591,613	$ 1,953,788	$ 3,530,831	$ 125,739	$ 110,220

(continued)

DA First Chance Intervention	El Franco Lee	Juvenile Case Manager Fee	Tax Assessor Chapter 19	Star Drug Courts	County & District Technology Fee	Stormwater Management	DA DWI Pre-trial Intervention Program	Gulf of Mexico Energy Security Act
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	371,409	-	70,575	16,284	-	548,370	-
-	-	-	-	-	-	-	-	-
-	-	-	573,397	-	-	-	-	3,706,346
2,056	3,282	40,860	-	26,834	6,908	154	11,061	99,520
-	-	-	-	-	-	-	-	-
2,056	3,282	412,269	573,397	97,409	23,192	154	559,431	3,805,866
-	-	16,500	-	152,108	-	-	535,214	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	772,472	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	622,585	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	788,972	622,585	152,108	-	-	535,214	-
2,056	3,282	(376,703)	(49,188)	(54,699)	23,192	154	24,217	3,805,866
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,056	3,282	(376,703)	(49,188)	(54,699)	23,192	154	24,217	3,805,866
192,079	306,499	4,220,764	49,418	2,542,120	633,608	14,440	1,069,147	4,558,341
$ 194,135	$ 309,781	$ 3,844,061	$ 230	$ 2,487,421	$ 656,800	$ 14,594	$ 1,093,364	$ 8,364,207

(continued)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE YEAR ENDED FEBRUARY 28, 2021

	Veterinary Public Health	Environmental Programs	Energy Conservation	Environmental Enforcement	Community Development Financial Sureties	Election Services	Law Enforcement Forfeited Fund
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for services	827,520	-	-	-	353,795	-	162,573
Lease revenue	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	447,244
Earnings on investments	8,821	4,499	50	1,845	23,052	5,541	56,426
Miscellaneous	-	49,290	99,633	30,500	-	663,939	3,930,719
Total revenues	836,341	53,789	99,683	32,345	376,847	669,480	4,596,962
EXPENDITURES							
Current operating:							
Administration of justice	-	-	-	37,642	-	-	4,520,341
Parks	-	-	-	-	-	-	-
County administration	-	192,925	102,040	-	38,976	118,158	448
Health and human serivces	756,993	-	-	-	-	-	-
Flood Control	-	-	-	-	-	-	-
Tax administration	-	-	-	-	-	-	-
Road and Bridges	-	19,375	-	-	-	-	-
Capital outlay	-	5,405	-	-	-	-	234,452
Debt service:							
Payments on loans	-	-	-	-	-	-	-
Total expenditures	756,993	217,705	102,040	37,642	38,976	118,158	4,755,241
Excess (deficiency) of revenues over (under) expenditures	79,348	(163,916)	(2,357)	(5,297)	337,871	551,322	(158,279)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(16,000)	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(16,000)	-
Net changes in fund balances	79,348	(163,916)	(2,357)	(5,297)	337,871	535,322	(158,279)
Fund balances, beginning	738,287	483,283	2,360	164,784	1,908,927	349,009	24,112,180
Fund balances, ending	$ 817,635	$ 319,367	$ 3	$ 159,487	$ 2,246,798	$ 884,331	$ 23,953,901

(continued)

Criminal Courts Audio Visual	Medicaid Administrative Claim Reimbursement	Dispute Resolution	Fire Code Fee	LEOSE Law Enforcement	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	31,658	945,501	5,729,774	-	-	42,443	2,896,051	1,192,522	61
-	-	-	-	-	-	-	-	-	-
-	1,688,053	-	-	385,174	4,000	-	-	-	-
671	6,772	6,180	18,778	8,328	6,838	993	8,879	44,915	2
-	3,098	-	9,508	-	165,408	-	6,475	-	-
671	1,729,581	951,681	5,758,060	393,502	176,246	43,436	2,911,405	1,237,437	63
-	-	870,109	3,559,499	197,071	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,464,530	-	17,386	-	243,536	-	-
-	1,199,285	-	-	-	160,392	-	2,375,450	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	3,044,099	-	-	-	-	-	-
-	-	-	137,493	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,199,285	870,109	8,205,621	197,071	177,778	-	2,618,986	-	-
671	530,296	81,572	(2,447,561)	196,431	(1,532)	43,436	292,419	1,237,437	63
-	-	-	-	-	-	-	-	-	-
-	(295,274)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(295,274)	-	-	-	-	-	-	-	-
671	235,022	81,572	(2,447,561)	196,431	(1,532)	43,436	292,419	1,237,437	63
62,541	780,523	402,717	4,995,306	591,844	591,101	451,389	432,814	3,308,968	71
$ 63,212	$ 1,015,545	$ 484,289	$ 2,547,745	$ 788,275	$ 589,569	$ 494,825	$ 725,233	$ 4,546,405	$ 134

(continued)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE YEAR ENDED FEBRUARY 28, 2021

	Supplemental Guardianship	Courthouse Security	FPM Property Maintenance	IFS Training	Law Library	Pool Permit Fees	County Jury Fund
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for services	187,154	1,456,991	-	-	1,900,997	-	7,388
Lease revenue	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Earnings on investments	11,681	-	-	221	4,454	1,148	48
Miscellaneous	-	-	-	6,360	-	53,550	-
Total revenues	198,835	1,456,991	-	6,581	1,905,451	54,698	7,436
EXPENDITURES							
Current operating:							
Administration of justice	-	1,817,029	-	9,698	1,506,341	-	-
Parks	-	-	-	-	-	-	-
County administration	-	-	25	-	-	-	-
Health and human serivces	-	-	-	-	45,737	42,383	-
Flood Control	-	-	-	-	-	-	-
Tax administration	-	-	-	-	-	-	-
Road and Bridges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Payments on loans	-	-	-	-	-	-	-
Total expenditures	-	1,817,029	25	9,698	1,552,078	42,383	-
Excess (deficiency) of revenues over (under) expenditures	198,835	(360,038)	(25)	(3,117)	353,373	12,315	7,436
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net changes in fund balances	198,835	(360,038)	(25)	(3,117)	353,373	12,315	7,436
Fund balances, beginning	967,099	232,523	33	20,879	139,395	94,440	410
Fund balances, ending	$ 1,165,934	$ (127,515)	$ 8	$ 17,762	$ 492,768	$ 106,755	$ 7,846

(continued)

Environmental Settlements	TIRZ Affordable Housing / Other Restricted Funds	Harris County Redevelopment Authority	Harris County Juvenile Board	Flood Control Grants	Riverside Hospital Qatar	Riverside Hospital Other	Harris County State & Local Grants	Harris County Federal & Other Grants	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 152,428,821
-	54	-	-	-	-	-	2,996	5,514	29,861,182
-	-	-	-	-	-	-	-	-	884,971
-	825,779	-	21,831,441	120,734,190	-	-	33,441,834	229,138,776	416,372,358
84,314	67,603	5,306	132,915	-	-	-	-	-	1,219,865
-	2,256,038	6,777,562	-	314,743	-	-	45,530	9,088,262	27,926,762
84,314	3,149,474	6,782,868	21,964,356	121,048,933	-	-	33,490,360	238,232,552	628,693,959
-	-	-	27,500,854	-	-	68,500	6,624,089	69,655,928	123,225,602
394,719	-	-	-	-	-	-	708,216	92,397	14,267,069
235,869	29,779	5,873,841	-	-	-	-	22,184,373	47,867,865	99,136,450
81,120	2,590,088	-	-	-	-	-	4,249,408	103,136,120	117,825,813
-	-	-	-	73,913,980	-	-	-	-	179,330,673
-	-	-	-	-	-	-	-	-	1,348,780
77,912	-	-	-	-	-	-	-	-	3,141,386
1,868,055	-	-	-	58,394,281	-	127,252	1,746,383	23,058,036	88,221,140
-	-	-	-	-	-	-	-	-	1,713,876
2,657,675	2,619,867	5,873,841	27,500,854	132,308,261	-	195,752	35,512,469	243,810,346	628,210,789
(2,573,361)	529,607	909,027	(5,536,498)	(11,259,328)	-	(195,752)	(2,022,109)	(5,577,794)	483,170
-	-	-	5,536,498	16,627,129	-	130,752	1,610,329	11,342,653	35,412,921
-	-	-	-	(5,367,801)	-	-	(136,434)	(1,374,850)	(52,439,947)
-	-	-	-	-	-	-	-	-	4,470,289
-	-	-	5,536,498	11,259,328	-	130,752	1,473,895	9,967,803	(12,556,737)
(2,573,361)	529,607	909,027	-	-	-	(65,000)	(548,214)	4,390,009	(12,073,567)
9,441,685	7,500,284	(4,463,553)	-	-	2,500,000	1,536,731	548,214	(4,112,557)	230,414,277
$ 6,868,324	$ 8,029,891	$ (3,554,526)	$ -	$ -	$ 2,500,000	$ 1,471,731	$ -	$ 277,452	$ 218,340,710

(concluded)

HARRIS COUNTY, TEXAS
SPECIAL REVENUE FUNDS

SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Beginning Cash and Investments	$ 200,478,751	$ 200,800,088	$ 211,924,094	$ 11,124,006
Revenues and Transfers In:				
Taxes	167,280,034	167,280,034	147,403,198	(19,876,836)
Charges for Services	33,074,703	33,633,286	29,661,616	(3,971,670)
Forfeitures	-	57,111	163,766	106,655
Lease revenue	443,701	443,701	894,720	451,019
Intergovernmental	5,183,392	10,672,721	10,789,153	116,432
Interest	2,836,178	2,834,228	1,220,005	(1,614,223)
Miscellaneous	3,440,630	8,361,140	9,920,937	1,559,797
Premiums	1,400	1,400	60	(1,340)
Other - Transfers In	-	932,060	1,152,999	220,939
Total Revenues and Transfers In	212,260,038	224,215,681	201,206,454	(23,009,227)
Total Available Resources	$ 412,738,789	$ 425,015,769	$ 413,130,548	$ (11,885,221)

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

For the Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Flood Control				
Flood Control General Fund	$ 193,111,712	$ 193,111,712	$ 127,617,059	$ 65,494,653
Total Flood Control	193,111,712	193,111,712	127,617,059	65,494,653
Hotel Occupancy Tax	64,957,626	64,957,626	34,547,169	30,410,457
District Court Records Archive	2,289,750	2,289,750	570,497	1,719,253
Port Security Program	188,799	1,178,502	657,006	521,496
DSRIP Programs	8,775,788	8,775,788	2,149,619	6,626,169
Deed Restriction Enforcement	22,807	22,807	-	22,807
Concession Fee	4,592,370	4,602,972	49,545	4,553,427
Care For Elders	15,662	15,662	-	15,662
Hay Center Youth Program	972,737	972,737	(124)	972,861
Prep for Adult Living	48,344	48,344	-	48,344
Pct 2 CH18 Forfeited	64,330	121,983	5,938	116,045
Child Support Enforcement	295,957	295,957	-	295,957
Family Protection	429,983	429,983	197,598	232,385
Utility Bill Assistance Program	61,114	320,473	192,301	128,172
Probate Court Support	2,219,429	2,219,429	-	2,219,429
Appellate Judicial System	923,279	923,279	507,216	416,063
County Attorney Administration	3,555,577	3,555,577	1,382,379	2,173,198
DA Hot Check Depository	302,191	302,191	246,561	55,630
Justice Court Courthouse Security	2,049,676	2,049,676	-	2,049,676
El Franco Lee	311,690	311,690	-	311,690
Records Management				
District Clerk Records Management	705,184	705,184	229,249	475,935
County Clerk Records Management	9,886,666	9,886,666	5,978,998	3,907,668
General Admin Records Management	482,612	482,612	105,510	377,102
County Clerk Court Technology	666,882	666,882	-	666,882
County Clerk Records Archive	9,146,324	9,146,324	3,377,596	5,768,728
CTS Records Management	538,890	538,890	23,250	515,640
District Clerk Court Technology	1,201,930	1,201,930	561,446	640,484
County Wide Records Management	2,747,157	2,747,157	1,827,048	920,109
Total Records Management	25,375,645	25,375,645	12,103,097	13,272,548
Donation Fund	1,364,140	1,912,332	152,224	1,760,108
Juror Donation Programs	126,506	126,506	19,980	106,526
Total Donation Fund	1,490,646	2,038,838	172,204	1,866,634
Justice Court Technology	5,430,322	5,430,322	1,472,521	3,957,801
Child Abuse Prevention	131,874	131,874	-	131,874
Bail Bond Board	119,905	119,905	9,523	110,382
DA First Chance Intervention Program	194,555	194,555	-	194,555
Juvenile Case Manager Fee	5,199,573	5,199,573	772,470	4,427,103
Tax Office - Chapter 19	670,230	670,230	622,585	47,645
Star Drug Court	2,719,329	2,719,329	137,106	2,582,223
County & District Technology Fee	676,073	676,073	-	676,073
Stormwater Management Fund	15,060	15,060	-	15,060
DA Diversion Programs	1,989,863	1,989,863	512,774	1,477,089
Gulf of Mexico Energy Security Act	4,596,321	8,302,667	-	8,302,667
Veterinary Public Health	1,828,125	1,828,125	756,442	1,071,683
Environmental Projects				
Household Hazardous Waste	2,379	22,379	19,433	2,946
Supplemental Environment	176	176	-	176
San Jacinto Wetlands Project	49,615	49,615	-	49,615
TCEQ - Pollution Control	667,367	687,367	178,155	509,212
EPH TCEQ SEP Fund	3,286	3,286	-	3,286
Total Environmental Projects	722,823	762,823	197,588	565,235
Energy Conservation Fund	5,020	104,653	102,039	2,614
Environmental Enforcement	161,818	191,818	37,641	154,177
Environmental Restitution	10,067,771	10,067,771	2,809,352	7,258,419
Community Development Financial Sureties	2,210,846	2,210,846	38,976	2,171,870
Election Services	740,902	740,902	135,079	605,823

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

For the Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Law Enforcement Forfeited Fund				
Constable Pct 2 Federal Forfeited Assets - Justice	63	63	-	63
Constable Pct 2 State Forfeited Assets	117,116	130,672	50,610	80,062
Constable Pct 2 Federal Forfeited Assets - Treasury	11	11	-	11
District Attorney Special Investigation	1,964,877	1,964,877	594,723	1,370,154
Constable Pct 3 State Forfeited Assets	53,603	53,603	24,423	29,180
Constable Pct 4 Federal Forfeited Assets - Justice	64,283	64,283	-	64,283
Constable Pct 4 State Forfeited Assets	385,919	385,919	17,373	368,546
Constable Pct 4 Federal Forfeited Assets - Treasury	4,810	4,810	-	4,810
Constable Pct 4 Chapter 18 Forfeited	1,704,932	647,365	22,837	624,528
District Attorney Forfeited Assets - Treasury	91,334	91,334	-	91,334
District Attorney Forfeited Assets - Justice	610,710	610,710	-	610,710
Constable Forfeited Assets - Treasury	269	269	-	269
Constable Forfeited Assets - Justice	153,761	155,988	44,201	111,787
Constable Pct 5 Federal Forfeited Assets - Justice	30,375	30,375	-	30,375
Constable Pct 5 State Forfeited Assets	211,468	211,468	6,421	205,047
Constable Pct 5 Federal Forfeited Assets - Treasury	993	993	-	993
Sheriff Forfeited Assets - Treasury	454,851	1,102,184	492,431	609,753
Sheriff Forfeited Assets - Justice	387,692	1,147,551	920,013	227,538
Sheriff Forfeited Assets - State	818,290	1,238,849	272,548	966,301
District Attorney Forfeited Assets - State	10,472,490	10,472,490	1,217,313	9,255,177
Constable Forfeited Assets - State	269,103	300,540	221,036	79,504
Forfeited Assets - Commissioners Court	2,917,187	2,917,187	-	2,917,187
Fire Marshall Forfeited Assets	2,282	7,660	5,378	2,282
CA Forfeited Assets - Treasury	489,104	489,104	6,000	483,104
Sheriff Chapter 18 State Forfeited Assets	387,589	474,968	175,960	299,008
Constable Chapter 18 Forfeited Assets	-	771,416	488,460	282,956
Fire Marshall Chapter 18 State Forfeited Assets	43,644	43,644	5,484	38,160
CA Forfeited Assets State SPU	160,462	160,462	40,283	120,179
HCSO Chapter 47 State Forfeited Assets	73,507	73,507	-	73,507
Constable Pct 6 State Forfeited Assets	48,401	48,401	20,302	28,099
Constable Pct 6 Chapter 18 Forfeited	-	8,350		8,350
Constable Pct 7 State Forfeited Assets	8,436	8,436	643	7,793
Constable Pct 8 State Forfeited Assets	120,309	145,982	49,045	96,937
CAD/RMS Project	447,784	1,145,455	-	1,145,455
Total Law Enforcement Forfeited Fund	22,495,655	24,908,926	4,675,484	20,233,442
Criminal Courts Audio/Visual	63,318	63,318	-	63,318
Medicaid Admin Claim Reimbursement	1,987,788	1,987,788	1,546,578	441,210
Dispute Resolution	1,792,632	1,792,632	882,905	909,727
Fire Code Fee	13,116,590	13,116,590	8,076,565	5,040,025
LEOSE - Law Enforcement	450,382	460,642	179,539	281,103
Library Contribution Fund	757,088	757,088	151,209	605,879
Juvenile Probation Fee	648,814	648,814	-	648,814
Food Permit Fees	4,514,084	4,514,084	2,517,193	1,996,891
Court Reporter Services	4,661,516	4,661,516	-	4,661,516
Juvenile Delinquency Prevention	72	72	-	72
Supplemental Guardianship	1,151,363	1,151,363	750	1,150,613
Courthouse Security	2,116,988	2,116,988	1,789,772	327,216
FPM Property Maintenance	525	25	25	-
IFS Training	70,692	70,692	9,698	60,994
Pool Permit Fees	234,899	234,899	42,383	192,516
Law Library	1,661,484	2,220,067	1,506,342	713,725
TIRZ Affordable Housing/Other Restricted Funds				
TIRZ Affordable Housing - Non Interest Bearing	2	2	-	2
TIRZ Affordable Housing - Interest Bearing	3,077,479	3,341,365	932,060	2,409,305
CSD Non-Grant Restricted	3,944,018	6,419,551	2,185,720	4,233,831
CSD Transit Restricted	403,944	1,009,211	469,646	539,565
Total TIRZ Affordable Housing/Other Restricted	7,425,443	10,770,129	3,587,426	7,182,703
Total Special Revenue Fund	$ 412,684,855	$ 424,752,643	$ 212,968,030	$ 211,784,613

DEBT SERVICE FUNDS

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
FEBRUARY 28, 2021

	Roads	Flood Control	Total
ASSETS			
Restricted cash and cash equivalents	$ 1,000,959	$ 12,331,609	$ 13,332,568
Restricted investments	61,183,431	10,496,535	71,679,966
Taxes receivable, net	349,963	848,628	1,198,591
Other receivables	1,837	4,898	6,735
Due from other funds	681	60	741
Total assets	$ 62,536,871	$ 23,681,730	$ 86,218,601
LIABILITIES			
Due to other funds	$ -	$ 4,460	$ 4,460
Total Liabilites	-	4,460	4,460
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	283,683	29,070	312,753
Total deferred inflows of resources	283,683	29,070	312,753
FUND BALANCES			
Restricted	62,253,188	23,648,200	85,901,388
Total fund balances	62,253,188	23,648,200	85,901,388
Total liabilities, deferred inflows of resources and fund balances	$ 62,536,871	$ 23,681,730	$ 86,218,601

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
FOR THE YEAR ENDED FEBRUARY 28, 2021

	Roads	Flood Control	Total
REVENUES			
Taxes - property	$ 1,470,255	$ 23,370,620	$ 24,840,875
Earnings on investments	555,187	23,199	578,386
Miscellaneous	19,053	1,633	20,686
Total revenues	2,044,495	23,395,452	25,439,947
EXPENDITURES			
Debt service:			
Principal retirement	122,645,000	27,750,000	150,395,000
Bond issuance costs	-	1,506,978	1,506,978
Interest and fiscal charges	32,633,119	24,974,176	57,607,295
Total expenditures	155,278,119	54,231,154	209,509,273
Excess (deficiency) of revenue over (under) expenditures	(153,233,624)	(30,835,702)	(184,069,326)
OTHER FINANCING SOURCES (USES)			
Transfers in	132,406,493	46,590,544	178,997,037
Refunding on bonds issued	-	251,195,000	251,195,000
Premium on bonds issued	-	50,355,526	50,355,526
Payments to defease commercial paper	-	(300,000,000)	(300,000,000)
Total other financing sources (uses)	132,406,493	48,141,070	180,547,563
Net changes in fund balances	(20,827,131)	17,305,368	(3,521,763)
Fund balances, beginning	83,080,319	6,342,832	89,423,151
Fund balances, ending	$ 62,253,188	$ 23,648,200	$ 85,901,388

HARRIS COUNTY, TEXAS
DEBT SERVICE FUNDS
SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS
For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Beginning Cash and Investments	$ 68,883,691	$ 68,883,691	$ 92,051,814	$ 23,168,123
Revenues and Transfers In:				
Taxes	91,260,195	91,260,195	25,494,760	(65,765,435)
Interest	979,790	979,790	642,301	(337,489)
Miscellaneous	19,917	19,917	20,921	1,004
Other	46,639,199	717,119,183	781,139,060	64,019,877
Total Revenues and Transfers In	138,899,101	809,379,085	807,297,042	(2,082,043)
Total Available Resources	$ 207,782,792	$ 878,262,776	$ 899,348,856	$ 21,086,080

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

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Roads				
Road Refunding Series 2008A	$ 23,933,367	$ 23,933,367	$ 12,512,931	$ 11,420,436
Road Refunding Series 2010A	10,017,431	78,382,431	78,381,929	502
Road Refunding Series 2011A	17,272,389	17,272,389	9,113,600	8,158,789
Road Refunding Series 2012A	5,109,578	5,109,578	3,321,250	1,788,328
Road Refunding Series 2012B	10,152,588	10,152,588	5,509,800	4,642,788
Road Refunding Series 2014A	33,750,666	33,750,666	17,427,250	16,323,416
Road Refunding Series 2015A	18,267,948	18,267,948	10,054,500	8,213,448
Road Refunding Series 2017A	3,155,263	3,155,263	1,746,450	1,408,813
Road Refunding Series 2019A	21,215,638	21,215,638	17,230,164	3,985,474
Total Roads	142,874,868	211,239,868	155,297,874	55,941,994
Flood Control				
Flood Control Contract Refunding 2008A	13,120,022	13,120,022	13,035,550	84,472
Flood Control Improvement Refunding Bond 2014	3,293,706	3,293,706	1,810,000	1,483,706
Flood Control Contract Tax Bond 2014A	2,911,690	2,911,690	2,911,250	440
Flood Control Contract Tax Bond 2014B	712,735	712,735	712,039	696
Flood Control Improvement Refunding Bond 2015A	3,842,497	3,842,497	2,110,050	1,732,447
Flood Control Contract Tax Bond 2015B	1,402,906	1,402,906	1,402,150	756
Flood Control Contract Tax Bond 2017A	7,675,695	7,675,695	7,674,800	895
Flood Control Contract Tax Refunding Ser 2019A	20,903,843	20,903,843	20,903,410	433
Flood Control Improvement Refunding 2020A	-	301,550,526	301,550,526	-
Flood Control Commercial Paper Series H	5,830,667	305,830,667	302,603,470	3,227,197
Total Flood Control	59,693,761	661,244,287	654,713,245	6,531,042
Total Debt Service Funds	$ 202,568,629	$ 872,484,155	$ 810,011,119	$ 62,473,036

CAPITAL PROJECTS FUNDS

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.

RELIANT PARK - This fund is used to account for construction and/or improvement of facilities in the NRG Stadium, NRG Exposition Center, NRG Park Central Plant, and Astrodome Complex.

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

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
FEBRUARY 28, 2021

	Roads	Permanent Improvements	Flood Control	Total
ASSETS				
Cash and cash equivalents	$ 26,132,729	$ 6,025,673	$ 47,072,078	$ 79,230,480
Investments	151,985,576	977,527	1,921,444	154,884,547
Accounts receivable, net	208,395	166,000	-	374,395
Accrued interest receivable	259,196	1,003	14,998	275,197
Other receivables, net	-	1,523,595	175,922	1,699,517
Due from other funds	13,936,580	5,254,877	66,262,217	85,453,674
Prepaids and other assets	10,475	26,858	32,334,028	32,371,361
Total assets	$ 192,532,951	$ 13,975,533	$ 147,780,687	$ 354,289,171
LIABILITIES				
Vouchers payable	$ 7,147,354	$ 21,799,756	$ 18,941,262	$ 47,888,372
Accrued payroll and compensated absences	-	140	-	140
Retainage payable	6,122,897	8,850,217	6,017,332	20,990,446
Due to other funds	-	17,281,462	12,180,160	29,461,622
Unearned revenue	-	-	781,703	781,703
Total liabilities	13,270,251	47,931,575	37,920,457	99,122,283
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-other	385,000	-	-	385,000
Total deferred inflows of resources	385,000	-	-	385,000
FUND BALANCES				
Nonspendable	10,475	26,858	32,334,028	32,371,361
Restricted	139,836,380	(35,003,883)	77,526,202	182,358,699
Committed	39,030,845	1,020,983	-	40,051,828
Total fund balance	178,877,700	(33,956,042)	109,860,230	254,781,888
Total liabilities and fund balances	$ 192,532,951	$ 13,975,533	$ 147,780,687	$ 354,289,171

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2021

	Roads	Permanent Improvements	Flood Control	Total
REVENUES				
Intergovernmental	$ 32,702,385	$ -	$ 30,659,071	$ 63,361,456
Interest	1,368,980	132	977,980	2,347,092
Miscellaneous	15,295,771	2,217,930	1,903,314	19,417,015
Total revenues	49,367,136	2,218,062	33,540,365	85,125,563
EXPENDITURES				
Parks	-	1,300,938	-	1,300,938
County administration	1,570,852	85,206,516	-	86,777,368
Flood control	-	-	69,994,717	69,994,717
Roads and bridges	2,077,058	124,317	-	2,201,375
Administration of justice	-	45,665,876	-	45,665,876
Library and health	-	43,515	-	43,515
Capital outlay	50,003,336	45,679,772	166,236,458	261,919,566
Debt service:				
Bond issuance costs	-	256,510	-	256,510
Interest and fiscal charges	-	70,787	-	70,787
Total expenditures	53,651,246	178,348,231	236,231,175	468,230,652
Excess (deficiency) of revenues over (under) expenditures	(4,284,110)	(176,130,169)	(202,690,810)	(383,105,089)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	25,221,810	25,221,810
Transfers out	(46,917)	(265,274)	(16,660,084)	(16,972,275)
Commercial paper issued	22,920,000	147,045,000	183,190,000	353,155,000
Sale of capital assets	28,072	83,225	-	111,297
Total other financing sources (uses)	22,901,155	146,862,951	191,751,726	361,515,832
Net change in fund balances	18,617,045	(29,267,218)	(10,939,084)	(21,589,257)
Fund balances, beginning	160,260,655	(4,688,824)	120,799,314	276,371,145
Fund balances, ending	$ 178,877,700	$ (33,956,042)	$ 109,860,230	$ 254,781,888

HARRIS COUNTY, TEXAS
CAPITAL PROJECTS FUNDS

SCHEDULE OF AVAILABLE RESOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	Over (Under)
Beginning Cash and Investments	$ 328,559,667	$ 348,494,390	$ 345,650,425	$ (2,843,965)
Revenues and Transfers In:				
Interest	-	3,466,180	3,030,490	(435,690)
Miscellaneous	-	14,824,063	18,224,693	3,400,630
Intergovernmental	-	33,360,910	59,351,481	25,990,571
Other Transfers In & Other Financing Sources	1,178,603,000	1,950,363,000	378,624,213	(1,571,738,787)
Total Revenues and Transfers In	1,178,603,000	2,002,014,153	459,230,877	(1,542,783,276)
Total Available Resources	$ 1,507,162,667	$ 2,350,508,543	$ 804,881,302	$(1,545,627,241)

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

For The Year Ended February 28, 2021

	Adopted Budget	Adjusted Budget	Actual	(Over) Under
Roads				
METRO Street Improvement	$ 2,826,613	$ 2,841,929	$ 835,732	$ 2,006,197
METRO Designated Projects	116,836,474	134,545,945	22,697,630	111,848,315
Road Capital Projects	25,513,808	40,385,607	3,351,581	37,034,026
Road Refunding 2004B	291,305	293,062	1,757	291,305
Road Refunding 2006B	6,442,482	6,480,360	509,321	5,971,039
Commercial Paper Series C	163,775,766	160,499,610	25,857,231	134,642,379
Total Roads	315,686,448	345,046,513	53,253,252	291,793,261
Permanent Improvements				
Buildings/Parks/Library Projects	26,566,542	26,842,073	1,356,058	25,486,015
Commercial Paper Series A-1	79,939,035	96,175,268	40,115,902	56,059,366
Commercial Paper Series B	30,816,255	30,766,601	94,865	30,671,736
Commercial Paper Series D	138,902,284	222,706,926	52,175,365	170,531,561
Commercial Paper Series D2	180,646,493	199,443,536	77,797,952	121,645,584
Commercial Paper Series D3	199,809,571	200,009,585	9,574	200,000,011
Commercial Paper Series J1	-	375,000,081	256,591	374,743,490
Total Permanent Improvements	656,680,180	1,150,944,070	171,806,307	979,137,763
Reliant Park				
CO Series 2002 Construction	9,376,376	9,376,376	-	9,376,376
Total Reliant Park	9,376,376	9,376,376	-	9,376,376
Flood Control				
Regional Flood Control Projects	8,145,482	8,747,799	19,744	8,728,055
Flood Control Capital Projects	138,580,360	180,092,479	57,745,961	122,346,518
FC Bonds 2004A-Construction	202,878	204,024	2,146	201,878
FC Improvement Bonds 2007	589,058	591,671	2,613	589,058
Commercial Paper Series F - Flood Control	913,264	878,106	279,958	598,148
Commercial Paper Series H - Flood Control	376,988,623	654,627,499	225,722,880	428,904,619
Total Flood Control	525,419,665	845,141,578	283,773,302	561,368,276
Total Capital Projects Funds	$ 1,507,162,669	$ 2,350,508,537	$ 508,832,861	$ 1,841,675,676

ENTERPRISE FUNDS

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.

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HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
FEBRUARY 28, 2021

	Parking Facilities	Sheriff's Commissary	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 6,112,116	$ 12,591,422	$ 18,703,538
Investments	17,764,821	16,315	17,781,136
Accounts receivable, net	1,292,600	366,060	1,658,660
Accrued interest receivable	18,221	17	18,238
Other receivables	212,536	17,825	230,361
Due from other funds	227,642	105	227,747
Total current assets	25,627,936	12,991,744	38,619,680
Noncurrent assets:			
Land	3,963,598	-	3,963,598
Land improvements	2,400,604	-	2,400,604
Buildings	22,732,391	155,000	22,887,391
Equipment	43,390	6,871,658	6,915,048
Accumulated depreciation	(11,863,672)	(5,896,198)	(17,759,870)
Total noncurrent assets	17,276,311	1,130,460	18,406,771
Total assets	42,904,247	14,122,204	57,026,451
LIABILITIES			
Current liabilities:			
Vouchers payable	455,697	1,344,805	1,800,502
Retainage payable	104,055	-	104,055
Accrued payroll and compensated absences	-	98,539	98,539
Unearned revenue	-	996	996
Total current liabilities	559,752	1,444,340	2,004,092
Noncurrent liabilities:			
Noncurrent portion of compensatory time payable	-	13,668	13,668
Total noncurrent liabilities	-	13,668	13,668
Total Liabilities	559,752	1,458,008	2,017,760
NET POSITION			
Net investment in capital assets	17,276,311	1,130,460	18,406,771
Unrestricted	25,068,184	11,533,736	36,601,920
Total net position	$ 42,344,495	$ 12,664,196	$ 55,008,691

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2021

	Parking Facilities	Sheriff's Commissary	Total
OPERATING REVENUES			
Sales	$ -	$ 7,428,596	$ 7,428,596
User fees	3,020,696	-	3,020,696
Miscellaneous	-	389,492	389,492
Total operating revenues	3,020,696	7,818,088	10,838,784
OPERATING EXPENSES			
Salaries	-	1,046,470	1,046,470
Materials and supplies	198	1,083,082	1,083,280
Services and fees	4,109,243	3,481,888	7,591,131
Utilities	114,881	19,321	134,202
Depreciation	603,642	462,866	1,066,508
Total operating expenses	4,827,964	6,093,627	10,921,591
Operating income (loss)	(1,807,268)	1,724,461	(82,807)
NONOPERATING REVENUES (EXPENSES)			
Interest revenue	269,475	35,497	304,972
Total nonoperating revenue (expenses)	269,475	35,497	304,972
Income (loss) before transfers	(1,537,793)	1,759,958	222,165
Change in net position	(1,537,793)	1,759,958	222,165
Net position, beginning	43,882,288	10,904,238	54,786,526
Net position, ending	$ 42,344,495	$ 12,664,196	$ 55,008,691

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For The Year Ended February 28, 2021

	Parking Facilities	Sheriff's Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 2,637,702	$ 7,713,592	$ 10,351,294
Payments to employees	-	(1,034,348)	(1,034,348)
Payments to vendors	(3,682,028)	(3,707,232)	(7,389,260)
Net cash provided by (used for) operating activities	(1,044,326)	2,972,012	1,927,686
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	-	(264,518)	(264,518)
Net cash used for capital and related financing activities	-	(264,518)	(264,518)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest paid	3,067,186	-	3,067,186
Interest received	-	113,976	113,976
Net cash provided by (used for) investing activities	3,067,186	113,976	3,181,162
Net change in cash and cash equivalents	2,022,860	2,821,470	4,844,330
Cash and cash equivalents, beginning	4,089,256	9,769,952	13,859,208
Cash and cash equivalents, ending	$ 6,112,116	$ 12,591,422	$ 18,703,538
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:			
Operating income (loss)	$ (1,807,268)	$ 1,724,461	$ (82,807)
Adjustment to reconcile operating gain (loss) to net cash provided by (used for) operating activities:			
Depreciation	603,642	462,866	1,066,508
Change in current assets and liabilities:			
Receivables, net	(382,994)	(105,492)	(488,486)
Vouchers payable and accrued liabilities	438,239	877,059	1,315,298
Other liabilities	104,055	996	105,051
Compensatory time payable	-	12,122	12,122
Net cash provided by (used for) operating activities	$ (1,044,326)	$ 2,972,012	$ 1,927,686
Non-Cash Investing Activities:			
Increase/(decrease) in the fair value of investments	$ (2,789,320)	$ (78,373)	$ (2,867,693)

INTERNAL SERVICE FUNDS

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
FEBRUARY 28, 2021

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
ASSETS						
Current assets:						
Cash and cash equivalents	$ 8,740,980	$ 1,676,417	$ 321,559	$ 33,940,193	$ 23,514,147	$ 68,193,296
Investments	25,351,365	4,834,839	934,608	98,168,102	24,553,390	153,842,304
Receivables:						
Accounts	3,861	879,310	-	4,161,660	24,724	5,069,555
Accrued	26,003	4,959	959	100,691	69,997	202,609
Other	4,639	-	2,059	3,834,782	8,631,184	12,472,664
Due from other funds	1,582,527	-	6,015	631,800	31,019	2,251,361
Due from other units	-	-	-	-	1,453	1,453
Prepaids and other assets	-	25,278	3,611	-	952,208	981,097
Inventory	1,718,615	125,626	-	-	-	1,844,241
Total current assets	37,427,990	7,546,429	1,268,811	140,837,228	57,778,122	244,858,580
Noncurrent assets:						
Land	250,000	-	-	-	-	250,000
Buildings	1,468,568	-	-	-	-	1,468,568
Equipment	79,363,381	3,127,914	242,696	-	468	82,734,459
Accumulated depreciation	(59,851,018)	(2,390,825)	(229,262)	-	(468)	(62,471,573)
Total noncurrent assets	21,230,931	737,089	13,434	-	-	21,981,454
Total assets	58,658,921	8,283,518	1,282,245	140,837,228	57,778,122	266,840,034
LIABILITIES						
Current liabilities:						
Vouchers payable	2,231,048	132,185	-	20,891,166	1,036,849	24,291,248
Accrued payroll and compensated absences	786,031	522,052	-	102,658	242,817	1,653,558
Estimated outstanding claims	-	-	-	-	21,273,593	21,273,593
Incurred but not reported claims	-	-	-	23,696,057	5,163,922	28,859,979
Due to other funds	158	99,373	-	8,481,554	75	8,581,160
Unearned revenue	785	649,363	-	-	205,795	855,943
Total current liabilities	3,018,022	1,402,973	-	53,171,435	27,923,051	85,515,481
Noncurrent liabilities:						
Noncurrent portion of long-term liabilities	87,494	65,035	-	8,751	15,520	176,800
Total noncurrent liabilities	87,494	65,035	-	8,751	15,520	176,800
Total liabilities	3,105,516	1,468,008	-	53,180,186	27,938,571	85,692,281
NET POSITION						
Net investment in capital assets	21,230,931	737,089	13,434	-	-	21,981,454
Unrestricted	34,322,474	6,078,421	1,268,811	87,657,042	29,839,551	159,166,299
Total net position	$ 55,553,405	$ 6,815,510	$ 1,282,245	$ 87,657,042	$ 29,839,551	$ 181,147,753

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
OPERATING REVENUES						
Intergovernmental	$ -	$ -	$ -	$ 2,000,000	$ -	$ 2,000,000
Charges to departments	23,160,368	622,098	744	329,781,532	16,607,433	370,172,175
User fees	13,361,589	7,245,294	165,364	-	-	20,772,247
Total operating revenues	36,521,957	7,867,392	166,108	331,781,532	16,607,433	392,944,422
OPERATING EXPENSES						
Salaries	7,571,742	4,508,377	-	1,148,444	6,931,153	20,159,716
Materials and supplies	5,179,930	504,720	43,583	4,538	73,318	5,806,089
Services and fees	7,411,869	2,103,183	70,799	1,530,334	4,680,224	15,796,409
Utilities	68,221	238,384	-	-	3,839	310,444
Transportation and travel	10,757,334	96,953	-	-	-	10,854,287
Incurred claims	-	-	-	359,855,625	12,001,581	371,857,206
Estimated claims	-	-	-	(5,030,803)	(607,098)	(5,637,901)
Depreciation	8,684,496	290,348	4,585	-	-	8,979,429
Total operating expenses	39,673,592	7,741,965	118,967	357,508,138	23,083,017	428,125,679
Operating income (loss)	(3,151,635)	125,427	47,141	(25,726,606)	(6,475,584)	(35,181,257)
NONOPERATING REVENUES (EXPENSES)						
Earnings on investments	288,167	70,707	13,000	1,445,965	282,919	2,100,758
Gain (Loss) on sale of capital assets	276,971	-	-	-	-	276,971
Other nonoperating revenues (expenses)	436	46	-	5,300,764	250,435	5,551,681
Total nonoperating revenues (expenses)	565,574	70,753	13,000	6,746,729	533,354	7,929,410
Income (loss) before transfers	(2,586,061)	196,180	60,141	(18,979,877)	(5,942,230)	(27,251,847)
Transfers in	3,625,676	58,597	-	-	7,154,500	10,838,773
Total transfers	3,625,676	58,597	-	-	7,154,500	10,838,773
Change in net position	1,039,615	254,777	60,141	(18,979,877)	1,212,270	(16,413,074)
Net position, beginning	54,513,790	6,560,733	1,222,104	106,636,919	28,627,281	197,560,827
Net position, ending	$ 55,553,405	$ 6,815,510	$ 1,282,245	$ 87,657,042	$ 29,839,551	$ 181,147,753

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For The Year Ended February 28, 2021

	Vehicle Maintenance	Radio Operations	Inmate Industries	Health Insurance Management	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	$ 36,866,055	$ 9,039,267	$ 158,605	$ 330,632,930	$ 15,139,370	$ 391,836,227
Payments to employees	(7,557,786)	(4,374,487)	-	(1,133,978)	(7,275,344)	(20,341,595)
Payments to vendors	(23,108,128)	(3,399,783)	(108,937)	19,115,178	(3,829,769)	(11,331,439)
Claims paid	-	-	-	(358,176,151)	(7,487,014)	(365,663,165)
Other receipts	436	46	-	5,300,764	250,435	5,551,681
Net cash provided by (used for) operating activities	6,200,577	1,265,043	49,668	(4,261,257)	(3,202,322)	51,709
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	3,625,676	58,598	-	-	7,154,500	10,838,774
Net cash provided by noncapital financing activities	3,625,676	58,598	-	-	7,154,500	10,838,774
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchases of capital assets	(6,157,323)	(247,488)	-	-	-	(6,404,811)
Net cash used for capital and related financing activities	(6,157,323)	(247,488)	-	-	-	(6,404,811)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	-	-	-	-	(27,789,971)	(27,789,971)
Proceeds from sales and maturities of investments	-	-	-	-	23,947,637	23,947,637
Interest paid	22,084	-	73,967	16,878,160	-	16,974,211
Interest received	-	(289,703)	-	-	(2,369,963)	(2,659,666)
Net cash provided by (used for) investing activities	22,084	(289,703)	73,967	16,878,160	(6,212,297)	10,472,211
Net change in cash and cash equivalents	3,691,014	786,450	123,635	12,616,903	(2,260,119)	14,957,883
Cash and cash equivalents, beginning	5,049,966	889,967	197,924	21,323,290	25,774,266	53,235,413
Cash and cash equivalents, ending	$ 8,740,980	$ 1,676,417	$ 321,559	$ 33,940,193	$ 23,514,147	$ 68,193,296
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:						
Operating income (loss)	$ (3,151,635)	$ 125,427	$ 47,141	$ (25,726,606)	$ (6,475,584)	$ (35,181,257)
Adjustments to reconcile operating income to net cash Provided by operating activites:						
Depreciation expense	8,684,496	290,348	4,585	-	-	8,979,429
Other non-operating expenses	436	46	-	5,300,764	250,435	5,551,681
Change in assets and liabilities:						
Receivables, net	852,363	522,512	(7,503)	(1,148,602)	(2,028,444)	(1,809,674)
Prepaids and other assets	527	116,991	5,445	13,191	505,221	641,375
Inventories	(206,638)	(135)	-	-	-	(206,773)
Vouchers payable and accrued liabilities	537,995	(451,042)	-	17,298,164	4,828,793	22,213,910
Unearned revenue	(508,265)	649,363	-	-	61,448	202,546
Compensatory time payable	(8,702)	11,533	-	1,832	(344,191)	(339,528)
Net cash provided by (used for) operating activities	$ 6,200,577	$ 1,265,043	$ 49,668	$ (4,261,257)	$ (3,202,322)	$ 51,709
Non-Cash Investing Activities:						
Increase (decrease) in the fair value of investments	$ 272,550	$ 361,243	$ (60,637)	$ (15,385,866)	$ 2,585,704	$ (12,227,006)

FIDUCIARY FUNDS

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 as a clearing fund for fees, fines and court costs collected by Sheriff, County Clerk, District Clerk, and/or other fee officers of the County.

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 agency fund pending audit and distribution to the County or other taxing jurisdiction. Receipts from the sale of beer licenses are deposited in this fund pending approval by the State Alcoholic Beverage Commission.

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 various custodial bank accounts activities.

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FEBRUARY 28, 2021

	District Clerk Registry	County Clerk Registry	CDBGDR HAP Agency	Officers' Fees	Bail Security	Tax Collector's
ASSETS						
Cash and cash equivalents	$ 60,907,145	$ 22,169,492	$ 3,577	$ 7,405,451	$ 5,288,386	$ 280,395,420
Investments	45,981,940	23,992,200	10,396	9,863,619	3,466,230	-
Accounts receivable	-	-	-	197,576	-	-
Other receivables	-	-	67	63,482	22,308	-
Accrued interest receivable	-	-	11	10,115	3,555	-
Total assets	$ 106,889,085	$ 46,161,692	$ 14,051	$ 17,540,243	$ 8,780,479	$ 280,395,420
LIABILITIES						
Held for others	$ 106,889,085	$ 46,161,692	$ -	$ -	$ -	$ -
Due to other governments	-	-	-	-	-	177,869,003
Total liabilities	106,889,085	46,161,692	-	-	-	177,869,003
NET POSITION						
Individuals, organizations, and other governments	-	-	14,051	17,540,243	8,780,479	102,526,417
Total net position	$ -	$ -	$ 14,051	$ 17,540,243	$ 8,780,479	$ 102,526,417

(continued)

Inmate Property	Treasurer Escheat	Juvenile Restitution	DA Fraud Fee	DA Victims Witness	Seized Assets	Custodial	Total Agency
$ 2,030,975	$ 1,156,601	$ 301,328	$ 19,163	$ 51,156	$ 10,440,174	$ 4,853,285	$ 395,022,153
-	-	-	-	-	-	-	83,314,385
-	-	-	-	-	-	-	197,576
-	-	-	-	-	-	-	85,857
-	-	-	-	-	-	-	13,681
$ 2,030,975	$ 1,156,601	$ 301,328	$ 19,163	$ 51,156	$ 10,440,174	$ 4,853,285	$ 478,633,652
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 153,050,777
-	-	-	-	-	-	-	177,869,003
-	-	-	-	-	-	-	330,919,780
2,030,975	1,156,601	301,328	19,163	51,156	10,440,174	4,853,285	147,713,872
$ 2,030,975	$ 1,156,601	$ 301,328	$ 19,163	$ 51,156	$ 10,440,174	$ 4,853,285	$ 147,713,872

(concluded)

HARRIS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For The Year Ended February 28, 2021

	District Clerk Registry	County Clerk Registry	CDBGDR HAP Agency	Officers' Fees	Bail Security	Tax Collector's
ADDITIONS						
Tax collections for other governments	$ -	$ -	$ -	$ -	$ -	$ 18,484,412,312
Held for others	6,096,856	2,573,688	14,051	5,846,190	4,384,624	-
Interest on investments	852,142	411,597	-	-	-	-
Total additions	6,948,998	2,985,285	14,051	5,846,190	4,384,624	18,484,412,312
DEDUCTIONS						
Payments to other governments	-	-	-	-	-	18,381,885,895
Payments to individuals	6,948,998	2,985,285	-	8,937,729	9,622,095	-
Total deductions	6,948,998	2,985,285	-	8,937,729	9,622,095	18,381,885,895
Net increase (decrease) in fiduciary net position	-	-	14,051	(3,091,539)	(5,237,471)	102,526,417
Net position - beginning restated	-	-	-	20,631,782	14,017,950	-
Net position - ending	$ -	$ -	$ 14,051	$ 17,540,243	$ 8,780,479	$ 102,526,417

(continued)

Inmate Property	Treasurer Escheat	Juvenile Restitution	DA Fraud Fee	DA Victims Witness	Seized Assets	Custodial	Total Agency
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,484,412,312
5,412,229	102,815	27,116	49,535	466,225	13,770,606	12,646,252	51,390,187
-	-	-	-	-	-	-	1,263,739
5,412,229	102,815	27,116	49,535	466,225	13,770,606	12,646,252	18,537,066,238
-	-	-	-	-	-	-	18,381,885,895
5,007,963	11,352	534	49,919	481,135	14,085,718	11,217,658	59,348,386
5,007,963	11,352	534	49,919	481,135	14,085,718	11,217,658	18,441,234,281
404,266	91,463	26,582	(384)	(14,910)	(315,112)	1,428,594	95,831,957
1,626,709	1,065,138	274,746	19,547	66,066	10,755,286	3,424,691	51,881,915
$ 2,030,975	$ 1,156,601	$ 301,328	$ 19,163	$ 51,156	$ 10,440,174	$ 4,853,285	$ 147,713,872

(concluded)

COMPONENT UNITS

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
FEBRUARY 28, 2021

	Harris County Housing Finance Corporation	Harris County Industrial Development Corporation	Children's Assessment Center Foundation	Friends of CountyPets	Total
ASSETS					
Cash and cash equivalents	$ 4,898,230	$ 43,386	$ 5,712,605	$ 441,995	$ 11,096,216
Investments, including accrued interest	1,307,009	207,623	4,500,338	-	6,014,970
Receivables:					
Accounts	75,540	-	820,870	-	896,410
Prepaids and other assets	-	686	76,786	-	77,472
Restricted cash and investments	-	-	51,325	-	51,325
Capital assets:					
Land, improvements and construction in progress	-	-	5,965,681	-	5,965,681
Other capital assets, net of depreciation	-	-	30,020,823	-	30,020,823
Total assets	6,280,779	251,695	47,148,428	441,995	54,122,897
LIABILITIES					
Vouchers payable and accrued liabilities	8,167	-	85,315	-	93,482
Unearned revenue	-	-	661,769	-	661,769
Total liabilities	8,167	-	747,084	-	755,251
NET POSITION					
Restricted for:					
Donor restrictions	-	-	2,009,270	-	2,009,270
Unrestricted net position	6,272,612	251,695	44,392,074	441,995	51,358,376
Total net position	$ 6,272,612	$ 251,695	$ 46,401,344	$ 441,995	$ 53,367,646

HARRIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

NONMAJOR COMPONENT UNITS

For The Year Ended February 28, 2021

	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	$ 50,784	$ -	$ 2,511,581	$ 36,196	$ 2,598,561
Operating grants and contributions	-	-	5,444,208	-	5,444,208
Total program revenues	50,784	-	7,955,789	36,196	8,042,769
EXPENSES	147,688	22,820	8,564,833	50,029	8,785,370
Net (expenses) program revenues	(96,904)	(22,820)	(609,044)	(13,833)	(742,601)
General Revenues (Expenses):					
Earnings on investments	41,796	710	87,248	-	129,754
Other	510,115	-	-	(13,833)	496,282
Net general revenues (expenses)	551,911	710	87,248	(13,833)	626,036
Change in net position	455,007	(22,110)	(521,796)	(27,667)	(116,566)
Net position, beginning	5,817,605	273,805	46,923,140	469,662	53,484,212
Net position, ending	$ 6,272,612	$ 251,695	$ 46,401,344	$ 441,995	$ 53,367,646

STATISTICAL SECTION

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, but 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)

	2012	2013	2014	2015	2016*	2017	2018 (Restated)	2019	2020	2021
Governmental activities:										
Net investment in capital assets	$ 9,406,205	$ 9,221,791	$ 9,099,960	$ 9,092,658	$ 9,146,605	$ 9,415,321	$ 9,712,616	$ 9,970,087	$ 10,064,606	$ 10,067,771
Restricted for:										
Debt service	136,559	190,104	230,567	257,820	293,732	306,366	211,745	267,772	310,410	326,528
Capital projects	28,481	18,274	15,459	27,245	35,510	56,630	56,260	62,473	91,716	171,239
Donor temporarily restricted	494	494	480	76	9	247	874	4,140	4,037	-
Legislative	4,560	7,251	6,772	1,936	2,486	1,699	1,615	1,616	1,615	-
Mobility program	158,816	201,509	247,067	272,168	302,455	307,729	263,146	267,881	278,580	565,673
Unrestricted	(20,355)	59,303	184,142	358,144	178,752	190,071	(783,634)	(753,770)	(726,255)	(1,055,388)
Total governmental activities net position	$ 9,714,760	$ 9,698,726	$ 9,784,447	$ 10,010,047	$ 9,959,549	$ 10,278,063	$ 9,462,622	$ 9,820,199	$ 10,024,709	$ 10,075,823
Business-type activities:										
Net investment in capital assets	$ (256,855)	$ (230,758)	$ (54,218)	$ (20,925)	$ 99,644	$ 309,590	$ 478,076	$ 652,407	$ 849,643	$ 952,718
Restricted for:										
Debt service	265,433	277,912	288,387	271,478	256,456	258,573	286,222	305,490	305,094	301,562
Capital projects	59,691	115,104	2,639	7,460	148,612	11,253	9,452	9,390	6,905	3,030
Operating reserve per bond covenants	-	25,199	29,742	32,611	37,670	39,823	42,198	45,145	46,154	49,261
Toll road	605,664	549,834	581,705	553,931	566,977	722,002	749,091	833,464	964,823	477,101
Unrestricted	8,439	8,095	11,954	17,447	20,996	21,752	(4,539)	29,005	35,578	36,602
Total business-type activities	$ 682,372	$ 745,386	$ 860,209	$ 862,002	$ 1,130,355	$ 1,362,993	$ 1,560,500	$ 1,874,901	$ 2,208,197	$ 1,820,274
Primary government:										
Net investment in capital assets	$ 9,149,350	$ 8,991,033	$ 9,045,742	$ 9,071,733	$ 9,246,249	$ 9,724,911	$ 10,190,692	$ 10,622,494	10,914,249	11,020,489
Restricted	1,259,698	1,385,681	1,402,818	1,424,725	1,643,907	1,704,322	1,620,603	1,797,371	2,009,334	1,894,394
Unrestricted	(11,916)	67,398	196,096	375,591	199,748	211,823	(788,173)	(724,765)	(690,677)	(1,018,786)
Total primary government	$ 10,397,132	$ 10,444,112	$ 10,644,656	$ 10,872,049	$ 11,089,904	$ 11,641,056	$ 11,023,122	$ 11,695,100	$ 12,232,906	$ 11,896,097

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

Table 2

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

	2012	2013	2014	2015	2016	2017	2018 (Restated)	2019	2020	2021
EXPENSES										
Governmental activities:										
Administration of Justice	$ 882,196	$ 901,902	$ 962,194	$ 1,016,759	$ 1,090,318	$ 1,223,737	$ 1,804,032	$ 1,316,001	$ 1,410,077	$ 1,704,309
Parks	95,479	90,629	108,904	96,828	123,243	139,801	191,790	139,468	137,178	98,979
County Administration	308,346	290,415	336,266	323,699	356,256	434,656	731,297	480,751	566,569	1,101,709
Health and Human Services	191,253	189,798	188,705	202,202	206,560	215,736	311,012	234,787	274,826	374,695
Flood Control	92,793	98,788	92,845	99,231	109,294	103,756	166,456	154,163	250,438	292,764
Tax Administration	32,951	33,834	34,838	36,667	41,533	43,536	64,657	46,213	50,382	52,894
Roads and Bridges	390,220	390,227	372,922	349,827	354,830	386,723	449,405	402,487	380,530	381,644
Interest and Fiscal Charges	127,403	122,955	117,763	109,651	111,514	102,778	99,626	90,280	83,702	72,307
Total governmental activities expenses	2,120,641	2,118,548	2,214,437	2,234,864	2,393,548	2,650,723	3,818,275	2,864,150	3,153,702	4,079,301
Business-type activities:										
Toll Road	368,627	383,226	386,005	590,656	423,261	435,454	432,715	422,434	438,090	406,470
Subscriber Access	717	402	3	154	-	-	-	-	-	-
Parking Facilities	763	764	2,243	1,877	2,334	2,425	2,838	2,783	2,341	4,828
Sheriff's Commissary	7,503	8,540	8,353	7,477	9,886	7,389	6,111	5,889	5,388	6,094
Total business-type activities	377,610	392,932	396,604	600,164	435,481	445,268	441,664	431,106	445,819	417,392
Total primary government expenses	$ 2,498,251	$ 2,511,480	$ 2,611,041	$ 2,835,028	$ 2,829,029	$ 3,095,991	$ 4,259,939	$ 3,295,256	3,599,521	4,496,693
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
Administration of Justice	$ 143,983	$ 124,154	$ 125,911	$ 130,455	$ 137,335	$ 142,605	$ 141,075	$ 157,846	$ 132,684	$ 133,166
Parks	3,463	3,762	798	743	801	670	902	1,611	1,666	1,938
County Administration	26,345	65,833	57,931	60,420	56,604	66,236	61,304	58,927	59,649	61,464
Health and Human Services	9,547	10,064	9,957	12,508	11,670	14,047	12,108	12,218	10,624	9,243
Flood Control	451	724	392	540	6,228	687	5,226	628	648	1,187
Tax Administration	25,997	27,390	28,504	30,283	30,213	30,443	28,755	29,481	29,475	24,161
Roads and Bridges	38,922	43,869	48,713	49,531	49,462	49,229	48,366	51,464	50,960	37,472
Operating grants and contributions	198,455	229,526	259,745	199,882	171,162	189,357	234,858	221,395	278,083	734,817
Capital grants and contributions	236,643	152,328	192,603	149,106	175,360	345,026	300,963	343,532	401,554	342,260
Total governmental activities program revenues	683,806	657,650	724,554	633,468	638,835	838,300	833,557	877,102	965,343	1,345,708

Business-type activities:										
Charges for services:										
Toll Road	519,297	560,079	609,965	688,921	759,276	774,026	740,272	828,454	854,849	551,278
Subscriber Access	226	201	15	-	-	-	-	-	-	-
Parking Facilities	258	233	5,008	5,289	5,713	5,974	5,793	5,825	6,005	3,021
Sheriff's Commissary	7,798	8,269	8,865	8,999	9,210	5,581	5,962	6,547	6,936	7,818
Operating grants and contributions	6,056	634	2,471	-	2,995	19,176	-	1,403	-	-
Capital grants and contributions	360	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	533,995	569,416	626,324	703,209	777,194	804,757	752,027	842,229	867,790	562,117
Total primary government program revenues	$ 1,217,801	$ 1,227,066	$ 1,350,878	$ 1,336,677	$ 1,416,029	$ 1,643,057	$ 1,585,584	$ 1,719,331	$ 1,833,133	$ 1,907,825
NET (EXPENSE)/REVENUE										
Governmental activities	$ (1,436,835)	$ (1,460,898)	$ (1,489,883)	$ (1,601,396)	$ (1,754,713)	$ (1,812,423)	$ (2,984,718)	$ (1,987,048)	$ (2,188,359)	$ (2,733,593)
Business-type activities	156,385	176,484	229,720	103,045	341,713	359,489	310,363	411,123	421,971	144,725
Total primary government net expense	$ (1,280,450)	$ (1,284,414)	$ (1,260,163)	$ (1,498,351)	$ (1,413,000)	$ (1,452,934)	$ (2,674,355)	$ (1,575,925)	$ (1,766,388)	$ (2,588,868)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes:										
Property taxes	$ 1,176,578	$ 1,249,958	$ 1,380,649	$ 1,546,685	$ 1,722,361	$ 1,865,975	$ 1,879,359	$ 2,021,093	$ 2,032,872	$ 2,057,057
Hotel occupancy taxes	26,815	29,917	36,409	41,911	40,138	37,851	43,411	43,969	47,777	28,171
Earnings on investments	14,143	7,816	6,845	8,495	7,112	14,559	8,500	43,518	56,586	123,292
Miscellaneous	57,229	57,154	30,653	108,137	94,453	78,552	110,392	100,570	118,767	31,039
Transfers	133,248	119,949	121,048	121,768	124,031	134,000	127,615	135,474	136,867	545,148
Total governmental activities	1,408,013	1,464,794	1,575,604	1,826,996	1,988,095	2,130,937	2,169,277	2,344,624	2,392,869	2,784,707
Business-type activities:										
Earnings on investments	39,563	27,076	5,063	20,494	16,030	7,130	13,708	36,560	42,730	11,333
Miscellaneous	799	790	1,088	22	46,093	19	1,051	2,192	5,462	1,167
Transfers	(133,248)	(119,949)	(121,048)	(121,768)	(124,031)	(134,000)	(127,615)	(135,474)	(136,867)	(545,148)
Total business-type activities	(92,886)	(92,083)	(114,897)	(101,252)	(61,908)	(126,851)	(112,856)	(96,722)	(88,675)	(532,648)
Total primary government	$ 1,315,127	$ 1,372,711	$ 1,460,707	$ 1,725,744	$ 1,926,187	$ 2,004,086	$ 2,056,421	$ 2,247,902	$ 2,304,194	$ 2,252,059
CHANGE IN NET POSITION										
Governmental actvities	$ (28,822)	$ 3,896	$ 85,721	$ 225,600	$ 233,382	$ 318,514	$ (815,441)	$ 357,576	$ 204,510	$ 51,114
Business-type activities	63,499	84,401	114,823	1,793	279,805	232,638	197,507	314,401	333,296	(387,923)
Total primary government	$ 34,677	$ 88,297	$ 200,544	$ 227,393	$ 513,187	$ 551,152	$ (617,934)	$ 671,977	$ 537,806	$ (336,809)

Table 3

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund:										
Nonspendable	$ 4,840	$ 4,463	$ 5,134	$ 6,805	$ 7,958	$ 8,733	$ 8,406	$ 9,325	$ 13,053	$ 5,193
Restricted	280,566	347,309	429,372	462,289	530,903	546,614	512,963	532,074	533,152	994,738
Committed	2,120	2,847	2,508	-	-	-	-	-	-	-
Assigned	33,491	24,013	14,622	16,833	27,856	23,822	50,988	40,139	31,299	27,414
Unassigned	91,927	189,799	355,857	549,705	782,372	1,008,332	1,162,835	1,287,968	1,473,158	1,379,658
Total general fund	$ 412,944	$ 568,431	$ 807,493	$ 1,035,632	$ 1,349,089	$ 1,587,501	$ 1,735,192	$ 1,869,506	$ 2,050,662	$ 2,407,003
All Other Governmental Funds:										
Nonspendable	$ 18,195	$ 14,549	$ 14,845	$ 13,819	$ 3,028	$ 12,994	$ 7,340	$ 3,359	$ 7,747	$ 35,249
Restricted	557,177	533,963	531,051	611,773	601,109	632,733	617,564	555,070	548,252	470,110
Committed	47,246	32,542	30,963	27,757	43,376	44,955	48,407	46,797	44,738	57,354
Unassigned	(2,420)	(7,304)	(559)	(2,294)	(3,793)	(4,740)	(3,699)	(4,030)	(4,528)	(3,689)
Total all other governmental funds	$ 620,198	$ 573,750	$ 576,300	$ 651,055	$ 643,720	$ 685,942	$ 669,612	$ 601,196	$ 596,209	$ 559,024

Note: GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, replaced the categories that previously had been used to classify fund balance. The County implemented GASB No. 54 for fiscal year 2012.

Table 4

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
REVENUES										
Taxes	$ 1,191,542	$ 1,273,954	$ 1,432,989	$ 1,587,176	$ 1,760,021	$ 1,892,479	$ 1,958,994	$ 2,021,820	$ 2,089,579	$ 2,115,879
Charges for Services	214,760	225,923	236,265	278,118	290,409	270,780	271,495	286,526	284,204	260,705
User fees	3,008	3,167	253	98	125	93	168	443	122	53
Fines and Forfeitures	17,499	18,149	19,695	20,190	19,312	18,645	19,340	16,031	13,540	9,896
Lease revenue	2,247	2,319	2,170	2,596	2,390	1,887	1,542	1,278	1,410	1,847
Intergovernmental	310,814	280,970	335,284	253,380	218,551	281,020	295,043	349,723	473,530	929,502
Earnings on investments	14,946	6,052	2,731	9,059	4,619	12,486	18,203	41,385	52,282	22,232
Miscellaneous	77,572	83,855	74,183	87,343	108,003	212,846	177,008	109,500	161,667	136,914
Total revenues	1,832,388	1,894,389	2,103,570	2,237,960	2,403,430	2,690,236	2,741,793	2,826,706	3,076,334	3,477,028
EXPENDITURES										
Administration of Justice	834,450	850,686	909,620	958,429	1,007,880	1,086,684	1,105,798	1,162,140	1,250,212	1,473,048
Parks	73,148	62,862	84,602	70,841	95,219	107,313	107,291	104,685	105,429	81,100
County Administration	270,858	252,731	289,211	283,947	314,136	368,051	443,485	422,873	507,939	904,316
Health and Human Services	182,342	191,957	189,032	184,340	185,100	198,372	209,854	214,944	251,923	343,567
Flood Control	66,463	79,245	62,820	60,271	56,253	67,797	92,114	117,798	211,568	249,325
Tax Administration	31,863	32,048	33,385	35,311	39,499	39,767	40,585	42,129	45,251	45,942
Roads and Bridges	92,177	87,185	80,011	83,653	84,806	107,441	136,136	128,023	114,333	115,881
Capital Outlay	232,108	215,462	221,799	203,856	295,205	346,869	388,042	421,479	450,092	418,592
Debt Service:										
Bond issuance costs	1,831	3,159	364	2,742	3,631	74	2,379	520	1,298	2,972
Interest and fiscal charges	120,815	121,086	134,703	135,101	142,247	145,073	143,319	118,713	117,715	101,411
Principal	63,189	67,420	67,765	90,711	117,238	128,363	137,877	159,655	153,323	236,880
Payments to defease commercial paper	-	-	-	-	-	-	-	68,200	76,400	-
Payment on loans	-	-	-	-	-	-	-	1,888	1,901	1,714
	1,969,244	1,963,841	2,073,312	2,109,202	2,341,214	2,595,804	2,806,880	2,963,047	3,287,384	3,974,748
Excess of revenues over (under) expenditures	(136,856)	(69,452)	30,258	128,758	62,216	94,432	(65,087)	(136,341)	(211,050)	(497,720)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowings	75,497	66,776	86,113	90,360	112,037	108,053	126,175	133,780	301,130	353,155
Proceeds from refundings	247,477	476,583	-	421,163	613,618	-	402,378	-	171,460	561,254
Payments to escrow agent	(45,874)	(473,544)	-	(188,658)	(389,527)	-	(330,120)	-	(170,581)	(199,939)
Payments to defease commercial paper	(200,000)	(14,500)	-	(265,152)	(218,338)	(48,068)	(118,315)	-	-	(436,800)
Payment on loans	-	-	-	-	-	-	(1,876)	-	-	-
Proceeds from insurance recovery	323	7,825	267	589	189	84	-	-	-	-
Proceeds from software license	-	-	-	-	-	-	-	20,397	-	-
Sale of capital assets	361	1,083	10,349	702	4,523	356	330	7	309	4,897
Transfers in	321,214	190,583	215,563	506,014	322,271	299,314	298,658	337,839	306,079	748,130
Transfers out	(184,353)	(76,317)	(100,937)	(390,883)	(200,867)	(173,537)	(180,782)	(289,783)	(221,179)	(213,821)
Total other financing sources (uses)	214,645	178,489	211,355	174,135	243,906	186,202	196,448	202,240	387,218	816,876
Net change in fund balances	$ 77,789	$ 109,037	$ 241,613	$ 302,893	$ 306,122	$ 280,634	$ 131,361	$ 65,899	$ 176,168	$ 319,156
Debt service as a percentage of noncapital expenditures	10.2%	10.6%	10.8%	10.9%	11.9%	12.7%	12.2%	11.6%	11.3%	9.5%

Table 5

HARRIS COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
(EXCEPT FLOOD CONTROL DISTRICT)

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

Fiscal Year	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2012	$ 313,475,950	$ 51,539,733	$ 88,299,285	$ 276,716,398	0.39117
2013	324,827,229	57,313,966	91,639,208	290,501,987	0.40021
2014	347,626,720	62,743,816	93,848,695	316,521,841	0.41455
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

(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 $160,000.

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.

Table 6

HARRIS COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
FLOOD CONTROL DISTRICT

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

Fiscal Year	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2012	$ 321,629,707	$ 43,346,546	$ 96,453,218	$ 268,523,035	0.02809
2013	334,997,328	47,104,735	101,809,361	280,292,702	0.02809
2014	358,644,209	51,681,663	104,868,732	305,457,140	0.02827
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

(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 $160,000.
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.

Table 7

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

Purpose	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Harris County -										
General Fund	$0.33444	$0.33271	$0.34547	$0.34547	$0.34547	$0.34500	$0.34500	$0.35000	$0.34174	$0.34028
General Bonds Debt Service	0.03825	0.04468	0.05158	0.04802	0.05237	0.05111 *	0.05234 *	0.05084	0.04711	0.05088
Total - Constitutional Funds	0.37269	0.37739	0.39705	0.39349	0.39784	0.39611 *	0.39734 *	0.40084	0.38885	0.39116
County-Wide Road Debt Service	0.01848	0.02282	0.01750	0.02382	0.02139	0.02045 *	0.02067 *	0.01774	0.01828	0.00000
Total - Harris County	0.39117	0.40021	0.41455	0.41731	0.41923	0.41656	0.41801	0.41858	0.40713	0.39116
Flood Control District -										
Maintenance	0.02727	0.02522	0.02620	0.02620	0.02620	0.02745	0.02736	0.02738	0.02670	0.02649
Debt Service	0.00082	0.00287	0.00207	0.00116	0.00113	0.00084	0.00095	0.00139	0.00122	0.00493
Total - Flood Control	0.02809	0.02809	0.02827	0.02736	0.02733	0.02829	0.02831	0.02877	0.02792	0.03142
Port of Houston Authority -										
Debt Service	0.01856	0.01952	0.01716	0.01531	0.01342	0.01334	0.01256	0.01155	0.01074	0.00991
Hospital District -										
General	0.19216	0.18216	0.17000	0.17000	0.17000	0.17000	0.17000	0.17000	0.16491	0.16491
Debt Service	0.00000	0.00000	0.00000	0.00000	0.00000	0.00179	0.00110	0.00108	0.00100	0.00180
Total - Hospital District	0.19216	0.18216	0.17000	0.17000	0.17000	0.17179	0.17110	0.17108	0.16591	0.16671
Total	$0.62998	$0.62998	$0.62998	$0.62998	$0.62998	$0.62998	$0.62998	$0.62998	$0.61170	$0.59920

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)
(Unaudited)

Purpose	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County-Wide Taxing Jurisdiction:										
Harris County	$ 0.3912	$ 0.4002	$ 0.4146	$ 0.4173	$ 0.4192	$ 0.4166	$ 0.4180	$ 0.4186	$ 0.40713	0.39116
Harris County Flood Control District	0.0281	0.0281	0.0283	0.0274	0.0273	0.0283	0.0283	0.0288	0.02792	0.03142
Port of Houston Authority	0.0185	0.0195	0.0171	0.0153	0.0134	0.0133	0.0126	0.0116	0.01074	0.00991
Harris County Hospital District	0.1922	0.1822	0.1700	0.1700	0.1700	0.1718	0.1711	0.1711	0.16591	0.16671
Total	$ 0.6300	$ 0.6300	$ 0.6300	$ 0.6300	$ 0.6300	$ 0.6300	$ 0.6300	$ 0.6300	$ 0.61170	$ 0.59920
Cities:										
Baytown	0.8220	0.8220	0.8220	0.8220	0.8220	0.8220	0.8220	0.8120	0.8020	0.7952
Bellaire	0.3999	0.3999	0.3999	0.3936	0.3936	0.3805	0.3874	0.4313	0.4473	0.4473
Deer Park	0.7050	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200
Houston	0.6388	0.6388	0.6388	0.6311	0.6311	0.6011	0.5864	0.5842	0.5883	0.5679
LaPorte	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100	0.7100
League City	0.6160	0.5970	0.5970	0.5970	0.5735	0.5700	0.5650	0.5638	0.5486	0.5284
Missouri City	0.5284	0.5448	0.5738	0.5650	0.5447	0.5601	0.6000	0.6300	0.6300	0.5980
Pasadena	0.5916	0.5916	0.5916	0.5769	0.5754	0.5754	0.5754	0.6155	0.5703	0.5337
Pearland	0.6851	0.7051	0.7051	0.7121	0.7053	0.6812	0.6812	0.6851	0.7412	0.7200
Seabrook	0.6500	0.6652	0.6652	0.6400	0.6126	0.5652	0.5749	0.5520	0.5520	0.5436
South Houston	0.6732	0.7083	0.6699	0.6445	0.6995	0.6322	0.6433	0.6505	0.6999	0.6981
Webster	0.2853	0.2853	0.2696	0.2487	0.2345	0.2845	0.3173	0.3479	0.3620	0.3736
West University Place	0.3741	0.3741	0.3741	0.3618	0.3318	0.3168	0.3168	0.3168	0.3092	0.2941
School Districts and Community Colleges:										
Aldine	1.3284	1.3284	1.3284	1.3059	1.2859	1.3234	1.3734	1.4359	1.3471	1.2744
Alief	1.3400	1.3200	1.2900	1.2800	1.2800	1.3050	1.3300	1.3300	1.2441	1.2048
Clear Creek	1.3600	1.3600	1.3600	1.4000	1.4000	1.4000	1.4000	1.4000	1.3100	1.2659
Cypress-Fairbanks	1.4300	1.4500	1.4500	1.4500	1.4400	1.4400	1.4400	1.4400	1.4400	1.3700
Deer Park	1.3967	1.5267	1.5567	1.5567	1.5567	1.5567	1.5567	1.5387	1.4151	1.0796
Galena Park	1.5134	1.5134	1.5134	1.5134	1.5134	1.5633	1.5633	1.5733	1.7465	1.1281
Goose Creek	1.3321	1.3321	1.3868	1.3868	1.4319	1.4319	1.4319	1.4319	1.3543	1.3543
Houston	1.1567	1.1567	1.1867	1.1967	1.1967	1.2067	1.2067	1.2067	1.1137	1.1331
Humble	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.5200	1.0684
Katy	1.5266	1.5266	1.5266	1.5266	1.5266	1.5166	1.5166	1.5166	1.5166	1.4431
Klein	1.4300	1.4400	1.4300	1.3900	1.4100	1.4300	1.4300	1.4300	1.4300	1.3600
LaPorte	1.3550	1.3300	1.3300	1.4500	1.4500	1.4200	1.3800	1.3800	1.2800	1.2697
Lone Star College System	0.1210	0.1198	0.1160	0.1081	0.1079	0.1078	0.1078	0.1078	0.1078	0.1078
Pasadena	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.4800	1.4800	1.3784	1.3830
Pearland	1.4194	1.4194	1.4157	1.4157	1.4156	1.4156	1.4156	1.4194	1.4156	1.3185
San Jacinto College	0.1763	0.1856	0.1856	0.1856	0.1758	0.1824	0.1833	0.1793	0.1173	0.1694
Sheldon	1.4300	1.4300	1.4300	1.4300	1.4100	1.4100	1.4170	1.4700	1.4484	1.5016
Spring	1.4600	1.5700	1.5700	1.5100	1.4700	1.4700	1.5100	1.5100	1.4300	1.3843
Spring Branch	1.3945	1.3945	1.3945	1.3945	1.3945	1.3945	1.3945	1.3945	1.3210	1.3073
Tomball	1.3600	1.3600	1.3600	1.3600	1.3400	1.3400	1.3400	1.3400	1.2900	1.2900

Table 9

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

	2021			2012		
Taxpayers	2020 Taxable Valuations (a)	Rank	Percentage of Total 2020 Taxable Valuation (b)	2011 Taxable Valuations (a)	Rank	Percentage of Total 2011 Taxable Valuation (c)
Exxon Mobil Corp	$ 4,050,383	1	0.80%	$ 2,835,690	1	1.02%
Centerpoint Energy Hou Ele	3,881,216	2	0.77	2,393,467	2	0.86
Chevron Chemical Company	3,633,666	3	0.72	1,531,505	4	0.55
Shell Oil Co	1,877,864	4	0.37	2,319,116	3	0.84
Equistar Chemicals LP	1,802,345	5	0.36	984,726	9	0.36
Enterprise	1,158,883	6	0.23			
Palmetto TransOceanic LLC	1,107,329	7	0.22			
Lyondell Chemical	976,583	8	0.19	728,917	13	0.26
Walmart	928,383	9	0.18	808,079	11	0.29
Valero Energy Corp	829,097	10	0.16			
Liberty Property	804,403	11	0.16			
United Airlines Inc	794,106	12	0.16			
One Two Three Allen Center	790,940	13	0.16			
HEB Grocery Co LLP	765,001	14	0.15			
National Oilwell Inc	751,620	15	0.15	1,053,525	8	0.38
Hines Interests Ltd Partnership				1,180,205	5	0.43
Hewlett Packard Company				1,118,454	6	0.40
Crescent Real Estate				1,076,212	7	0.39
Houston Refining				948,896	10	0.34
AT&T Corporation				780,563	12	0.28
Amoco Chemical Company				577,210	14	0.21
Continental Airlines Inc. (d)				492,228	15	0.18
Total	$ 24,151,819		4.78%	$ 18,828,793		6.79%

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 February 28, 2021.

(c) Based on the County's total taxable value as of February 29, 2012.

(d) Continental Airlines Inc. is now a wholly owned subsidiary of United Continental Holdings, Inc.

Table 10

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

LAST TEN FISCAL YEARS
(Unaudited)
(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
2012	$ 1,081,861	1,073,227	$ 1,022,187	94.5%	$ 49,074	$ 1,071,261	99.8%
2013	1,160,905	1,150,784	1,100,588	94.8	48,222	1,148,810	99.8
2014	1,308,910	1,292,574	1,247,389	95.3	43,097	1,290,486	99.8
2015	1,459,066	1,439,778	1,390,628	95.3	45,891	1,436,519	99.8
2016	1,637,031	1,621,397	1,554,734	95.0	62,609	1,617,343	99.7
2017	1,754,007	1,714,297	1,663,289	94.8	46,867	1,710,156	99.8
2018	1,822,187	1,788,635	1,723,979	94.6	58,890	1,782,869	99.7
2019	1,876,068	1,843,951	1,787,008	95.3	49,226	1,836,234	99.6
2020	1,961,756	1,936,707	1,867,058	95.2	47,387	1,914,445	98.9
2021	1,972,700	1,972,700	1,838,347	93.2	-	1,838,347	93.2

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

Table 11

HARRIS COUNTY FLOOD CONTROL DISTRICT
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
FLOOD CONTROL DISTRICT

LAST TEN FISCAL YEARS
(Unaudited)
(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
2012	$ 75,400	74,778	$ 71,159	94.4%	3,478	$ 74,637	99.8%
2013	78,616	77,894	74,486	94.7	3,270	77,756	99.8
2014	86,158	85,023	82,041	95.2	2,840	84,881	99.8
2015	92,695	91,447	88,298	95.3	2,936	91,234	99.8
2016	103,462	102,449	98,187	94.9	4,000	102,187	99.7
2017	116,242	113,576	110,175	94.8	3,121	113,296	99.8
2018	120,935	118,679	114,368	94.6	3,930	118,298	99.7
2019	** 126,222	124,031	120,203	95.2	3,298	123,501	99.6
2020	131,680	129,959	125,227	95.1	3,200	128,427	98.8
2021	155,348	155,348	144,762	93.2	-	144,762	93.2

*For reporting purposes refunds associated with a prior year are netted against the prior year collections.
**2019 corrected to final taxes levied for fiscal year.

Table 12

HARRIS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)
(amounts in thousands, except per capita)

	Governmental Activities				Business-Type Activities						
Fiscal Year	General Bonded Debt (a)	Commercial Paper	Capital Leases	Loan Payable	Senior & First Lien Revenue Bonds	Tax Bonds	Commercial Paper	Capital Leases	Total Primary Government	Percentage of Personal Income (b)	Debt Per Capita (b)
2012	$ 2,759,938	$ 214,463	$ 17,040	$ 12,654	$ 2,102,874	$ 572,482	-	$ 124	$ 5,679,575	2.78%	1,359
2013	2,698,883	258,593	15,101	23,956	2,054,701	501,258	-	62	5,552,554	2.47	1,305
2014	2,674,340	328,818	13,014	34,081	1,990,670	448,327	-	-	5,489,250	2.38	1,266
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	n/a	1,099

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.

Table 13

HARRIS COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)
(amounts in thousands, except per capita)

	General Bonded Debt Outstanding								
Fiscal Year	General Obligation Bonds	Tax and Subordinate Lien Revenue Bonds	Total	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)
2012	$ 2,554,210	$ 205,729	$ 2,759,939	$ 136,559	$ 2,623,380	1.00%	1.35%	660	628
2013	2,481,338	217,545	2,698,883	190,104	2,508,779	0.93	1.20	634	590
2014	2,453,391	220,949	2,674,340	230,567	2,443,773	0.84	1.16	617	563
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	n/a	480	416

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.

Table 14

HARRIS COUNTY, TEXAS
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
February 28, 2021
(Unaudited)

	Percentage Applicable To Name of Government	Net Debt (Thousands)
County-Wide Jurisdiction:		
Harris County (2/28/21)	100.00%	$ 1,464,067
Harris County Flood Control District (2/28/21)	100.00	740,808
Port of Houston Authority (2/28/21)	100.00	492,439
Total County-Wide Direct Debt		2,697,314
Cities:		
Baytown (2/28/21)	95.08	$ 62,169
Bellaire (9/30/20)	100.00	115,877
Deer Park (9/30/20)	100.00	19,848
Houston (6/30/20)	99.2	3,721,533
Jersey Village (9/30/20)	100.00	10,535
La Porte (9/30/20)	100.00	12,097
League City (9/30/20)	1.92	32,602
Morgan's Point (3/12/21)	100.00	12,603
Pasadena (9/30/20)	100.00	91,632
Pearland (9/30/20)	10.04	43,641
Seabrook (9/30/20)	100.00	34,211
Spring Valley (9/30/20)	100.00	21,398
Tomball (9/30/20)	100.00	27,379
West University Place (12/31/20)	100.00	50,025
Other Cities (a)	100.00	82,872
Sub-Total Cities		4,338,422
School Districts and Community Colleges:		
Aldine (6/30/20)	100.00	1,652,810
Alief (8/31/20)	100.00	319,578
Channelview (8/31/20)	100.00	241,359
Clear Creek (8/31/20)	67.95	923,835
Crosby (6/30/20)	100.00	124,607
Cypress-Fairbanks (6/30/20)	100.00	3,017,954
Deer Park (6/30/20)	100.00	299,633
Galena Park (8/31/20)	100.00	454,280
Goose Creek (6/30/20)	73.53	432,940
Houston Community College (5/31/21)	95.66	471,111
Houston (3/31/21)	100.00	2,427,074
Huffman (3/31/21)	100.00	94,220
Humble (6/30/20)	100.00	780,453
Katy (8/31/20)	57.88	1,187,284
Klein (6/30/20)	100.00	1,054,070
LaPorte (6/30/20)	99.99	321,574
Lee College (8/31/20)	73.53	42,731
Lone Star College System (8/31/20)	72.52	379,096
Pasadena (2/28/21)	100.00	671,424
San Jacinto College (2/28/21)	100.00	514,983
Sheldon (6/30/20)	100.00	570,663
Spring (6/30/20)	100.00	953,694
Spring Branch (6/30/20)	100.00	746,927
Tomball (6/30/20)	92.78	530,352
Waller (8/31/20)	53.63	178,344
Other Schools (b)	100.00	33,803
Sub-Total School Districts and Community Colleges		18,424,799
Utility Districts and Other Jurisdictions (c)	100.00	7,868,086
Total Overlapping Debt		30,631,307
Total Direct and Overlapping Debt (Estimated $7,022 Per Capita) (d)		$ 33,328,621

(a) Aggregate net debt of 17 cities, each of which had a net debt of less than $10,000,000.
(b) Aggregate net debt of 3 schools, each of which had a net debt of less than $25,000,000.
(c) Estimated aggregate net debt of several hundred utility districts and other jurisdictions. Source: Municipal Advisory Council.
(d) Census Bureau population estimated at 4,746,600. Source: Bureau of the Census.

The net 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. Net Direct Debt is equal to the outstanding principal amount less sinking fund balances.

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.

Table 15

HARRIS COUNTY FLOOD CONTROL DISTRICT
A COMPONENT UNIT OF HARRIS COUNTY, TEXAS
HARRIS COUNTY'S LEGAL DEBT MARGIN INFORMATION

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

Legal Debt Margin Calculation for Fiscal Year 2021		
Assessed Value of All Taxable Property		$ 653,114,369
Assessed Value of Real Property		$ 580,139,657
Debt Limit (25% of real property assessed value) (a)		145,034,914
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Applicable Debt	713,355	
Less: Debt Service Funds Cash	(12,332)	
Total Net Debt Applicable to Limit		701,023
Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution		$ 144,333,891

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	$ 78,368,988	$ 81,206,807	$ 86,906,680	$ 96,090,533	$ 106,340,654	$ 116,440,378	$ 121,509,937	$ 126,540,001	$ 136,374,982	$ 145,034,914
Total Net Debt Applicable to Limit	1,161,111	1,063,108	995,440	1,115,260	1,028,995	967,875	901,402	830,858	808,249	701,023
Legal Debt Margin	$ 77,207,877	$ 80,143,699	$ 85,911,240	$ 94,975,273	$ 105,311,659	$ 115,472,503	$ 120,608,535	$ 125,709,143	$ 135,566,733	$ 144,333,891
Total Net Debt Applicable to the Limit as a percentage of Debt Limit	1.48%	1.31%	1.15%	1.16%	0.97%	0.83%	0.74%	0.66%	0.59%	0.48%

(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 $32,655,178 compared to applicable bonds outstanding at February 28, 2021 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 $0.03142 per $100 of taxable value, which includes $0.00493 per $100 of taxable value for debt service, was levied by the Flood Control District in tax year 2020.

Table 16

HARRIS COUNTY, TEXAS
REVENUE BOND COVERAGES

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

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
TOLL ROAD REVENUE BONDS						
2012	$ 525,353	$ 525,353	$ 44,405	$ 95,934	$ 140,339	3.74
2013	560,713	560,713	58,090	89,770	147,860	3.79
2014	609,966	609,966	53,795	87,537	141,332	4.32
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

Table 17

HARRIS COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS
(Unaudited)

Calendar Year	Population	Unemployment Rate	Personal Income (amounts in thousands)	Per Capita Personal Income
2011	4,178,574	7.2%	$ 204,593,445	$ 48,963
2012	4,253,700	6.0%	224,617,980	52,805
2013	4,336,853	5.5%	230,462,963	53,141
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%	n/a	n/a

Sources: Population - Bureau of the Census
Unemployment Rate - Texas Workforce Commission
Personal Income - Bureau of Economic Analysis

Table 18

HARRIS COUNTY, TEXAS
PRINCIPAL CORPORATE EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO*
(amounts in thousands)
(Unaudited)

	2020			2011		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Memorial Hermann Health System	35,360	1	1.11%			
Walmart Stores Inc.	29,797	2	0.93%			
H-E-B	29,657	3	0.93%			
Houston Methodist	26,098	4	0.82%			
The University of Texas MD Anderson Cancer Center	21,576	5	0.68%			
HCA Houston Healthcare	15,000	6	0.47%			
Kroger Company	14,868	7	0.47%			
Exxon Mobil Corp	13,000	8	0.41%	11,000	1	0.41%
Texas Children's Hospital	13,000	9	0.41%			
University of Houston	12,696	10	0.40%			
Shell Oil Company				10,750	2	0.40%
National Oilwell Varco				8,000	3	0.30%
Chevron Companies				7,000	4	0.26%
JP Morgan Chase				6,750	5	0.25%
Jacobs Technology				6,500	6	0.24%
Halliburton				6,200	7	0.23%
CenterPoint Energy				4,776	8	0.18%
KBR Inc.				4,557	9	0.17%
Conoco Phillips				3,750	10	0.14%
Walgreens				3,750	10	0.14%
	211,052			73,033		

* Based on calendar year.

Source: GHP Houston Facts - 2020; Houston Chronicle.

Note: Total County Employment for 2020 was an estimated 3,192,200 (based on prior year employment figures) and for 2011 was 2,665,000.

Table 19

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration of Justice	8,462	8,723	9,290	9,625	9,768	9,824	10,275	10,181	10,909	11,194
Parks	625	675	700	805	867	892	913	924	899	613
County Administration	2,901	2,957	3,021	3,166	3,280	3,406	3,460	3,481	3,054	3,222
Health and Human Service	1,385	1,326	1,334	1,369	1,432	1,450	1,488	1,487	1,622	1,582
Flood Control	308	290	300	291	287	293	290	316	325	331
Tax Administration	341	340	349	348	368	353	368	365	418	382
Roads and Bridges	561	536	550	448	451	563	568	542	659	489

Note: (1) As of February 28, 2021, it is estimated that approximately 4,391 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.

Source: Harris County HR and Payroll system

Table 20

HARRIS COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administration of Justice										
Law Enforcement Vehicles	2,000	2,096	1,932	2,080	2,042	2,259	2,472	2,510	2,667	2,675
Jail Facilities (Incl. Only Jails Owned by County)	2	2	2	2	2	2	2	2	3	4
Juvenile Probation Facilities (Incl. Only County Owned Facilities)	5	5	5	5	5	5	5	5	3	4
Forensic Center	1	1	1	1	1	1	1	1	1	1
Parks										
Number of Active Parks	151	167	162	185	187	189	189	168	181	179
County Administration										
Stadiums	2	2	2	2	2	2	2	2	2	2
Exhibition Center	1	1	1	1	1	1	1	1	1	1
Arena	1	1	1	1	1	1	1	1	1	1
Ferries	2	2	2	2	2	2	2	2	2	2
Health and Human Services										
Libraries (Incl. Only Library Buildings Owned by County)	18*	19	19	19	19	19	19	20	19	20
Veterinary Public Health Shelter	1	1	1	1	1	1	1	1	1	1
Flood Control										
Sites by Acreage (Incl. Easements and Fee Simple Ownership)										
Basins	16,081	16,107	16,298	16,342	16,385	16,516	16,686	16,848	17,012	17,490
Buyouts	958	1,016	1,034	1,040	1,043	1,046	1,065	1,087	1,133	1,300
Channels	21,117	21,143	21,236	21,286	21,429	21,581	21,630	22,014	22,470	23,166
Roads and Bridges										
Road Miles	6,425	6,531	6,639	6,441	6,353	6,436	6,483	6,567	6,697	6,724
Bridge Miles	34	33	34	23	23	24	23	23	24	23
Toll Road										
Road Miles	128	125	120	120	127	127	128	127	128	128
Lane Miles	676	631	634	704	747	747	753	753	753	807

Source: Various County Departments.

* Evelyn Meador Library excluded from total due to damage from Hurricane Ike. Evelyn Meador Library reopened in June 2011.

Table 21

HARRIS COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Years									
Function/Program	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
Administration of Justice										
District Courts*										
Criminal Courts- Cases Filed with District Clerk*****	46,034	51,733	51,244	51,281	49,043	50,120	52,803	46,994	48,117	49,802
Civil Courts- Cases Filed with District Clerk*****	47,908	53,681	56,424	56,424	57,139	59,443	63,168	70,606	71,755	71,398
Family & Juv. Courts- Cases Filed with District Clerk*****	71,369	78,988	67,968	65,905	63,453	69,761	68,588	72,146	70,658	64,582
County Courts*										
Criminal Courts- New Cases Filed*****	78,946	84,126	81,925	79,879	79,583	79,438	74,017	68,053	69,130	67,538
Civil Courts- New Cases Filed	29,381	23,897	18,021	16,065	15,374	15,313	15,861	17,793	22,809	24,124
Civil Courts- New Instruments Filed	534,960	430,236	296,144	267,185	235,806	232,281	165,157	284,715	301,583	282,382
Justices of the Peace Courts										
Criminal Filings	424,138	419,476	467,723	508,093	510,825	477,898	460,201	482,261	423,324	363,853
Civil Filings	91,401	93,275	93,877	93,170	93,027	92,827	105,096	109,427	128,494	147,073
Fire Marshal										
Fire Safety Inspections	9,595	8,239	10,042	12,411	10,941	11,260	9,217	13,779	12,275	16,950
Constables										
Traffic Tickets Issued	125,403	134,999	160,425	160,923	117,471	191,810	156,435	182,496	213,997	10,500
Civil Papers Executed	469,704	438,334	427,542	412,525	382,340	367,348	481,133	506,159	537,343	25,397
Criminal Warrants Executed	157,101	131,804	115,335	106,640	148,834	115,591	118,557	72,152	73,486	14,682
Juvenile Probation										
Juvenile Probation Referrals	17,275	15,950	14,244	13,298	13,293	12,260	11,425	10,860	11,044	9,747
Average Daily Population at Facilities	567	464	478	506	493	545	575	518	424	353
Sheriff										
Jail Prisoners, Average/Day	10,249	9,277	8,611	8,693	8,678	8,531	9,267	8,355	9,357	8,352
District Attorney										
Cases Filed DA Intake	113,697	113,517	103,251	101,977	106,866	106,007	113,891	92,706	96,736	96,458
Medical Examiner										
Harris County Autopsies**	3,858	3,678	4,158	4,389	4,388	4,659	4,973	4,759	4,474	4,130
Cases Investigated	9,290	9,209	10,132	10,879	10,836	11,111	11,094	11,983	11,496	10,876
Parks										
Precincts										
Number of Park Concessionaire Agreements	79	81	81	81	76	77	83	80	79	79
Number of Bus Trips	8,810	7,961	8,063	7,740	7,523	8,815	7,972	7,107	7,883	7,555
County Administration										
County Auditor										
Accounts Payable Checks and EFTs Issued ****	125,359	110,976	109,264	109,858	111,107	112,206	117,595	115,644	120,012	117,794
Payroll Checks/Direct Deposit/Pay Cards Processed	428,945	396,855	400,245	421,842	423,168	429,564	439,473	447,990	462,902	478,517
Audit Chargeable Service Hours	17,861	18,501	24,709	21,701	26,081	26,892	37,277	45,448	39,962	43,140
Purchasing										
Number of Purchase Orders Issued (for Harris County)	16,332	15,414	15,500	16,475	18,188	18,015	19,105	19,946	18,979	22,324
Management Services										
Tort Claims Incidents	2,455	2,552	2,695	2,752	3,133	3,040	3,331	3,136	3,136	3,746
Information Technology Center										
Traffic on Harris County Web Sites	265,887,822	205,115,853	256,117,211	296,585,554	297,098,374	203,745,789	269,514,827	258,325,044	154,053,090	139,200,435
County Clerk										
Marriage and Informal Marriage Licenses	31,132	33,136	33,344	33,792	35,154	38,443	39,994	37,701	34,514	33,458
Real Property Filings	561,177	554,367	607,421	636,019	583,185	587,732	589,976	573,186	579,918	589,868
Assumed Name Certificates (DBAs)	62,193	64,156	61,868	62,663	64,409	66,564	68,351	66,409	66,052	65,064

Table 21

HARRIS COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Years									
Function/Program	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
Health and Human Services										
Public Health and Environmental Services										
Food Inspections	17,728	18,185	16,461	16,936	15,189	15,742	16,209	17,583	18,285	19,125
Animals Adopted	1,289	1,569	1,428	1,839	1,894	2,757	3,858	5,372	5,952	6,227
Protective Services for Children & Adults										
Children in Conservatorship at Year End (August)	5,629	4,857	4,547	4,158	3,806	3,974	4,143	4,135	3,801	3,175
Adults Served by the Guardianship Program	1,422	1,400	1,334	1,343	1,296	1,215	1,204	1,210	2,362	1,158
County Library										
Library Program Attendance	432,987	413,516	415,304	422,926	441,793	430,992	446,356	446,935	442,462	469,242
Library Books/Materials Circulated	11,095,065	11,171,002	10,505,490	9,758,250	9,495,197	8,878,962	8,182,971	7,425,013	9,898,821	9,868,775
Flood Control										
Developer Plans Approved- Watershed Mgt.	1,831	2,051	2,078	2,431	2,250	2,122	1,852	2,447	2,109	2,143
Citizen Services Requests	1,738	1,393	1,847	1,385	1,376	1,692	1,933	1,779	1,663	1,509
Tax Administration										
Tax Assessor-Collector										
Tax Account/Statements	1,546,433	1,552,717	1,559,181	1,566,167	1,595,574	1,610,793	1,623,874	1,623,874	1,639,530	1,447,798
Auto Licenses/Registrations	3,281,378	3,504,597	3,498,655	3,588,535	3,814,888	3,777,824	3,673,827	3,664,488	3,994,447	3,783,884
Beer and Wine Licenses Issued	3,946	3,700	3,626	3,342	2,873	2,530	3,907	2,934	4,195	4,018
Liquor Licenses Issued	4,703	5,796	5,026	5,825	4,751	6,053	4,288	4,163	2,556	4,442
Voter Registration	1,852,463	1,892,314	1,935,268	2,005,512	2,006,280	2,111,284	2,193,149	2,264,051	2,366,086	2,390,864
Roads and Bridges										
Engineering Department										
Traffic Studies/Counts	681	591	835	407	521	559	720	422	472	560
Road Crossing Inspections ***	1,426	1,338	1,312	1,618	2,198	2,528	2,588	1,885	2,838	2,993
Road Crossing Permits ***	713	669	656	809	1,149	1,264	1,295	1,426	2,407	2,513
Toll Road										
Traffic Transactions	380,664,408	408,307,389	428,226,811	443,256,890	485,444,170	523,949,934	523,791,019	524,992,123	569,940,677	577,125,120

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.
*** 2011 number was corrected by the department.
**** 2012 number was corrected by the department. 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
TABLE OF TAX DEBT OUTSTANDING
(Unaudited)

	County's Total Outstanding Tax Debt (a)
Limited Tax Debt	$ 771,587,125
Unlimited Tax Debt	522,335,000
Flood Control	378,735,000
Toll Road Tax Bonds	191,020,000
Total	$ 1,863,677,125
Less: Toll Road Tax Bonds	(191,020,000)
Total (Approximately 0.26% of 2020 Assessed Value)	$ 1,672,657,125

(a) Excluding Flood Control District debt of $334,270,000 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
TABLE OF HISTORICAL TAX DEBT OUTSTANDING
(Unaudited)

The following table sets forth the County's ad valorem tax debt outstanding, as of the end of the Fiscal years 2011-2012 through 2020-2021.

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
2012	$ 2,990,172	$ 276,716,398	1.08%	$ 4,178,574	716	587
2013	2,825,047	290,501,987	0.97	4,253,700	664	551
2014	2,713,804	316,521,841	0.86	4,336,853	626	526
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

(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: Bureau of the Census.

Table 24

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

Fiscal	Hotel Occupancy Tax Bonds			Other Limited Tax Bonds			Total Limited Tax Debt		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	$ 18,060	$ 7,229	$ 25,289	$ 72,715	$ 28,278	$ 100,993	$ 90,775	$ 35,507	$ 126,282
2023	18,995	6,363	25,358	50,895	25,161	76,056	69,890	31,524	101,414
2024	8,156	17,170	25,326	44,755	22,776	67,531	52,911	39,946	92,857
2025	4,557	17,406	21,963	74,945	20,693	95,638	79,502	38,099	117,601
2026	4,284	17,679	21,963	41,130	16,945	58,075	45,414	34,624	80,038
2027	16,720	5,336	22,056	40,295	14,889	55,184	57,015	20,225	77,240
2028	17,645	4,477	22,122	40,465	12,874	53,339	58,110	17,351	75,461
2029	3,955	17,996	21,951	35,265	10,851	46,116	39,220	28,847	68,067
2030	18,610	3,570	22,180	15,110	9,088	24,198	33,720	12,658	46,378
2031	19,605	2,615	22,220	15,630	8,332	23,962	35,235	10,947	46,182
2032	20,685	1,608	22,293	16,130	7,587	23,717	36,815	9,195	46,010
2033	21,810	545	22,355	12,385	6,810	19,195	34,195	7,355	41,550
2034	-	-	-	13,010	6,190	19,200	13,010	6,190	19,200
2035	-	-	-	13,640	5,560	19,200	13,640	5,560	19,200
2036	-	-	-	14,300	4,899	19,199	14,300	4,899	19,199
2037	-	-	-	13,135	4,206	17,341	13,135	4,206	17,341
2038	-	-	-	13,765	3,571	17,336	13,765	3,571	17,336
2039	-	-	-	14,420	2,930	17,350	14,420	2,930	17,350
2040	-	-	-	15,090	2,257	17,347	15,090	2,257	17,347
2041	-	-	-	15,755	1,587	17,342	15,755	1,587	17,342
2042	-	-	-	6,370	887	7,257	6,370	887	7,257
2043	-	-	-	6,600	658	7,258	6,600	658	7,258
2044	-	-	-	6,840	421	7,261	6,840	421	7,261
2045	-	-	-	2,885	176	3,061	2,885	176	3,061
2046	-	-	-	2,975	89	3,064	2,975	89	3,064
Total	$ 173,082	$ 101,994	$ 275,076	$ 598,505	$ 217,715	$ 816,220	$ 771,587	$ 319,709	$ 1,091,296

Table 25

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

Fiscal	Limited Tax Debt (b)			Unlimited Tax Debt			Toll Road Unlimited Tax & Subordinate Lien Revenue Bonds			Flood Control (a)			Total County-Wide Tax Debt		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	$ 90,775	$ 35,507	$ 126,282	$ 34,800	$ 25,847	$ 60,647	$ 19,445	$ 9,486	$ 28,931	$ 36,805	$ 31,975	$ 68,780	$ 181,825	$ 102,815	$ 284,640
2023	69,890	31,524	101,414	40,475	24,133	64,608	20,240	8,449	28,689	36,465	30,146	66,611	167,070	94,252	261,322
2024	52,911	39,946	92,857	30,325	22,210	52,535	20,700	7,385	28,085	38,165	28,443	66,608	142,101	97,984	240,085
2025	79,502	38,099	117,601	48,400	20,760	69,160	21,165	6,297	27,462	39,595	26,597	66,192	188,662	91,753	280,415
2026	45,414	34,624	80,038	49,800	18,391	68,191	12,070	5,430	17,500	43,935	25,079	69,014	151,219	83,524	234,743
2027	57,015	20,225	77,240	50,135	15,901	66,036	12,090	4,796	16,886	45,710	22,882	68,592	164,950	63,804	228,754
2028	58,110	17,351	75,461	50,490	13,394	63,884	12,115	4,161	16,276	46,935	20,596	67,531	167,650	55,502	223,152
2029	39,220	28,847	68,067	50,985	10,870	61,855	12,135	3,524	15,659	48,305	18,249	66,554	150,645	61,490	212,135
2030	33,720	12,658	46,378	41,080	8,321	49,401	12,160	2,887	15,047	47,720	15,834	63,554	134,680	39,700	174,380
2031	35,235	10,947	46,182	38,915	6,267	45,182	12,185	2,247	14,432	35,390	13,448	48,838	121,725	32,909	154,634
2032	36,815	9,195	46,010	39,480	4,317	43,797	12,210	1,607	13,817	19,370	12,018	31,388	107,875	27,137	135,012
2033	34,195	7,355	41,550	15,050	2,372	17,422	12,240	965	13,205	20,340	11,049	31,389	81,825	21,741	103,566
2034	13,010	6,190	19,200	15,805	1,620	17,425	12,265	322	12,587	21,360	10,032	31,392	62,440	18,164	80,604
2035	13,640	5,560	19,200	16,595	830	17,425	-	-	-	22,325	9,063	31,388	52,560	15,453	68,013
2036	14,300	4,899	19,199	-	-	-	-	-	-	23,340	8,050	31,390	37,640	12,949	50,589
2037	13,135	4,206	17,341	-	-	-	-	-	-	24,280	7,117	31,397	37,415	11,323	48,738
2038	13,765	3,571	17,336	-	-	-	-	-	-	25,250	6,145	31,395	39,015	9,716	48,731
2039	14,420	2,930	17,350	-	-	-	-	-	-	26,260	5,135	31,395	40,680	8,065	48,745
2040	15,090	2,257	17,347	-	-	-	-	-	-	27,185	4,206	31,391	42,275	6,463	48,738
2041	15,755	1,587	17,342	-	-	-	-	-	-	12,810	3,243	16,053	28,565	4,830	33,395
2042	6,370	887	7,257	-	-	-	-	-	-	13,195	2,858	16,053	19,565	3,745	23,310
2043	6,600	658	7,258	-	-	-	-	-	-	13,720	2,331	16,051	20,320	2,989	23,309
2044	6,840	421	7,261	-	-	-	-	-	-	14,270	1,782	16,052	21,110	2,203	23,313
2045	2,885	176	3,061	-	-	-	-	-	-	14,840	1,211	16,051	17,725	1,387	19,112
2046	2,975	89	3,064	-	-	-	-	-	-	15,435	617	16,052	18,410	706	19,116
Total	$ 771,587	$ 319,709	$ 1,091,296	$ 522,335	$ 175,233	$ 697,568	$ 191,020	$ 57,556	$ 248,576	$ 713,005	$ 318,106	$ 1,031,111	$ 2,197,947	$ 870,604	$ 3,068,551

(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
TABLE OF COUNTY-WIDE BONDED DEBT SERVICE REQUIREMENTS
(Unaudited)
(amounts in thousands)

Fiscal	County-Wide Tax Debt (a)			Toll Road Senior Lien Revenue Bonds			Total County-Wide Bonded Debt		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	$ 181,825	$ 102,815	$ 284,640	$ 84,715	$ 98,054	$ 182,769	$ 266,540	$ 200,869	$ 467,409
2023	167,070	94,252	261,322	64,035	93,358	157,393	231,105	187,610	418,715
2024	142,101	97,984	240,085	67,315	90,074	157,389	209,416	188,058	397,474
2025	188,662	91,753	280,415	70,770	86,622	157,392	259,432	178,375	437,807
2026	151,219	83,524	234,743	74,400	82,993	157,393	225,619	166,517	392,136
2027	164,950	63,804	228,754	76,700	79,241	155,941	241,650	143,045	384,695
2028	167,650	55,502	223,152	79,800	75,353	155,153	247,450	130,855	378,305
2029	150,645	61,490	212,135	83,895	71,261	155,156	234,540	132,751	367,291
2030	134,680	39,700	174,380	88,195	66,958	155,153	222,875	106,658	329,533
2031	121,725	32,909	154,634	92,715	62,436	155,151	214,440	95,345	309,785
2032	107,875	27,137	135,012	100,155	57,614	157,769	208,030	84,751	292,781
2033	81,825	21,741	103,566	105,295	52,478	157,773	187,120	74,219	261,339
2034	62,440	18,164	80,604	110,475	47,293	157,768	172,915	65,457	238,372
2035	52,560	15,453	68,013	115,645	42,126	157,771	168,205	57,579	225,784
2036	37,640	12,949	50,589	120,860	36,911	157,771	158,500	49,860	208,360
2037	37,415	11,323	48,738	69,320	32,465	101,785	106,735	43,788	150,523
2038	39,015	9,716	48,731	60,660	29,724	90,384	99,675	39,440	139,115
2039	40,680	8,065	48,745	63,035	27,361	90,396	103,715	35,426	139,141
2040	42,275	6,463	48,738	52,005	25,009	77,014	94,280	31,472	125,752
2041	28,565	4,830	33,395	53,970	22,670	76,640	82,535	27,500	110,035
2042	19,565	3,745	23,310	48,540	20,346	68,886	68,105	24,091	92,196
2043	20,320	2,989	23,309	53,995	17,982	71,977	74,315	20,971	95,286
2044	21,110	2,203	23,313	56,360	15,461	71,821	77,470	17,664	95,134
2045	17,725	1,387	19,112	58,715	12,948	71,663	76,440	14,335	90,775
2046	18,410	706	19,116	61,155	10,447	71,602	79,565	11,153	90,718
2047	-	-	-	63,490	7,866	71,356	63,490	7,866	71,356
2048	-	-	-	65,990	5,205	71,195	65,990	5,205	71,195
2049	-	-	-	52,695	2,832	55,527	52,695	2,832	55,527
2050	-	-	-	25,325	1,350	26,675	25,325	1,350	26,675
2051	-	-	-	23,435	442	23,877	23,435	442	23,877
Total	$ 2,197,947	$ 870,604	$ 3,068,551	$ 2,143,660	$ 1,274,880	$ 3,418,540	$ 4,341,607	$ 2,145,484	$ 6,487,091

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

Table 27

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

As of February 28, 2021, the following County-wide ad valorem tax bonds authorized by the voters at elections held in September 1983, November 1999, November 2007, November 2015, and August 2018 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) programs and Series H (flood control projects).

County Ad Valorem Tax Bonds		
Limited Tax:		
Civil Justice Center	$ 33,000	
Parks	44,850	
Forensic Lab	5,181	
Family Law Center	70,000	
Total Limited Tax Bonds		$ 153,031
Unlimited Tax:		
Road Bonds	636,410	
Total Unlimited Tax Bonds		636,410
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		2,236,000
Total Harris County Ad Valorem Tax Bonds		3,040,589
Total Authorized but Unissued Bonds		$ 3,040,589

Table 28

HARRIS COUNTY, TEXAS
TABLE OF HOTEL OCCUPANCY TAX REVENUE
(Unaudited)

Fiscal Year	Revenues	Percentage Change From Prior Year
2012	26,814,924	15.03%
2013	29,916,638	11.57%
2014	36,408,662	21.70%
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%

Note: This table is prepared on the accrual basis.

Table 29

HARRIS COUNTY, TEXAS
TABLE OF OPERATING FUNDS BUDGET FOR THE COUNTY'S FISCAL YEAR 2021-22
(Unaudited)

On February 9, 2021 the Commissioners Court adopted the budget for the County for the Fiscal Year 2021-2022. The Fiscal Year 2021 budget included appropriations for some capital projects, which are financed from current revenues. The following is a summary of the Fiscal Year 2022 budget for the County's Current Operating Fund:

Cash Balance as of March 1, 2021	$ 1,314,401,575
Estimated Revenues:	
Ad Valorem and Miscellaneous Taxes	1,665,389,982
Charges for Services	233,362,271
Fines and Forfeitures	9,084,242
Intergovernmental Revenues	58,014,866
Interest	12,631,467
Other	45,397,724
Total Cash and Estimated Revenues	$ 3,338,282,127
Appropriations:	
Current Operating Expenses	$ 3,291,543,943
Capital Outlay:	
Roads	10,422,593
Parks	36,315,591
Total Appropriations	$ 3,338,282,127

Table 30

HARRIS COUNTY, TEXAS
TABLE OF COUNTY CAPITAL PROJECTS FUNDS BUDGETING
(Unaudited)

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 February 28, 2021 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	$ 178,118,305
Permanent Improvements	7,003,200
Flood Control	48,993,522
Total	$ 234,115,027

Table 31

HARRIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2021

	General Operating	Public Contingency	Mobility Fund	Infrastructure Fund	General Debt	Other	Total General Fund
ASSETS							
Cash and investments:							
Cash and cash equivalents	$ 380,742,733	$ 74,898,197	$ 93,439,459	$ 59,236,509	$ -	$ 315,757	$ 608,632,655
Investments	1,109,414,936	61,233,910	261,989,699	172,170,495	-	917,745	1,605,726,785
Receivables:							
Taxes, net	66,420,665	1,722,229	-	-	8,790,790	-	76,933,684
Accounts	25,591,390	200	1,012,797	-	-	-	26,604,387
Accrued interest	1,138,341	111,281	268,723	176,596	17,829	941	1,713,711
Capital leases	194,700	-	-	-	-	-	194,700
Other	54,031,746	12,638	-	-	51,471	954	54,096,809
Due from other funds	80,960,360	-	1,725,018	1,108,072	4,729	5,907	83,804,086
Prepaids and other assets	2,206,379	13,308	102,173	-	-	-	2,321,860
Inventory	2,530,982	-	-	-	-	-	2,530,982
Restricted cash and cash equivalents	-	-	-	-	133,310,718	-	133,310,718
Restricted investments	-	-	-	-	135,189,577	-	135,189,577
Advances to other funds	140,000	200,000	-	-	-	-	340,000
Notes receivable	50,100	-	-	-	-	-	50,100
Total assets	$ 1,723,422,332	$ 138,191,763	$ 358,537,869	$ 232,691,672	$ 277,365,114	$ 1,241,304	$ 2,731,450,054
LIABILITIES							
Vouchers payable	$ 71,567,612	$ 22,022,622	$ 13,874,145	$ -	$ 407,294	$ -	$ 107,871,673
Accrued payroll and compensated absences	153,804,841	625,197	2,881,927	-	-	-	157,311,965
Due to other funds	2,179	18,038,241	1,164	-	39,975	-	18,081,559
Retainage payable	637,410	4,079,086	7,731,472	-	-	-	12,447,968
Other liabilities	151,461	-	-	-	-	-	151,461
Unearned revenue	6,952,152	-	-	-	-	-	6,952,152
Total liabilities	233,115,655	44,765,146	24,488,708	-	447,269	-	302,816,778
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	9,352,969	-	-	-	-	-	9,352,969
Unavailable revenue - other	11,311,648	200	965,797	-	-	-	12,277,645
Total deferred inflows of resources	20,664,617	200	965,797	-	-	-	21,630,614
FUND BALANCES							
Nonspendable	4,877,361	213,308	102,173	-	-	-	5,192,842
Restricted	150,905,877	-	332,981,191	232,691,672	276,917,845	1,241,304	994,737,889
Assigned	27,414,385	-	-	-	-	-	27,414,385
Unassigned	1,286,444,437	93,213,109	-	-	-	-	1,379,657,546
Total fund balances	1,469,642,060	93,426,417	333,083,364	232,691,672	276,917,845	1,241,304	2,407,002,662
Total liabilities, deferred inflows of resources, and fund balances	$ 1,723,422,332	$ 138,191,763	$ 358,537,869	$ 232,691,672	$ 277,365,114	$ 1,241,304	$ 2,731,450,054

Table 32

HARRIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2021

	General Operating	Public Contingency	Mobility Fund	Infrastructure Fund	General Debt	Other	Consolidating Entries	Total General Fund
REVENUES								
Taxes	$ 1,638,149,776	$ 48,899,739	$ -	$ -	$ 251,560,387	$ -	$ -	$ 1,938,609,902
Charges for Services	230,789,713	-	-	-	-	53,750	-	230,843,463
Intergovernmental	58,573,372	-	760,338	-	-	-	-	59,333,710
User fees	53,405	-	-	-	-	-	-	53,405
Fines and forfeitures	9,895,917	-	-	-	-	-	-	9,895,917
Lease revenue	961,965	-	-	-	-	-	-	961,965
Interest	9,290,315	1,677,068	4,618,982	508,383	1,122,553	13,443	-	17,230,744
Miscellaneous	82,537,058	423,675	6,532,533	-	55,955	-	-	89,549,221
Total revenues	2,030,251,521	51,000,482	11,911,853	508,383	252,738,895	67,193	-	2,346,478,327
EXPENDITURES								
Current operating:								
Administration of justice	1,034,395,161	61,702,174	-	-	-	-	-	1,096,097,335
Parks	65,445,529	86,452	-	-	-	-	-	65,531,981
County administration	438,525,886	101,020,417	-	-	-	-	-	539,546,303
Health and human services	142,137,642	79,489,006	-	-	-	-	-	221,626,648
Tax administration	44,593,065	-	-	-	-	-	-	44,593,065
Roads and bridges	27,061,901	-	83,476,330	-	-	-	-	110,538,231
Capital outlay	13,265,263	1,350,175	53,531,490	-	-	-	-	68,146,928
Debt service:								
Principal retirement	1,700,300	-	-	-	84,785,000	-	-	86,485,300
Bond issuance costs	-	-	-	-	1,208,909	-	-	1,208,909
Interest and fiscal charges	23,464	-	-	-	43,709,222	-	-	43,732,686
Total expenditures	1,767,148,211	243,648,224	137,007,820	-	129,703,131	-	-	2,277,507,386
Excess (deficiency) of revenues over (under) expenditures	263,103,310	(192,647,742)	(125,095,967)	508,383	123,035,764	67,193	-	68,970,941
OTHER FINANCING SOURCES (USES)								
Transfers in	203,661,569	40,638,571	179,993,230	300,548,289	304,568,758	-	(520,911,562)	508,498,855
Transfers out	(269,895,595)	(1,186,016)	(417,775)	(68,365,000)	(325,456,061)	-	520,911,562	(144,408,885)
Proceeds from bonds issued	-	-	-	-	221,455,000	-	-	221,455,000
Premium on bonds issued	-	-	-	-	38,248,003	-	-	38,248,003
Escrow Payment	-	-	-	-	(199,939,322)	-	-	(199,939,322)
Payment to defease commercial paper	-	-	-	-	(136,800,000)	-	-	(136,800,000)
Sale of capital assets	315,789	-	-	-	-	-	-	315,789
Total other financing sources (uses)	(65,918,237)	39,452,555	179,575,455	232,183,289	(97,923,622)	-	-	287,369,440
Net changes in fund balances	197,185,073	(153,195,187)	54,479,488	232,691,672	25,112,142	67,193	-	356,340,381
Fund balances, beginning	1,272,456,987	246,621,604	278,603,876	-	251,805,703	1,174,111	-	2,050,662,281
Fund balances, ending	$ 1,469,642,060	$ 93,426,417	$ 333,083,364	$ 232,691,672	$ 276,917,845	$ 1,241,304	$ -	$ 2,407,002,662

COMPLIANCE SECTION

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Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance

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

Report on Compliance for Each Major Federal Program

We have audited Harris County, Texas's (the "County") compliance with the types of compliance requirements described 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 February 28, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; 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"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2021.

Other Matter

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2021-01. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Cost section. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-02, that we consider to be significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the 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.

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August 26, 2021

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Independent Auditors' Report on Compliance for Each Major State Program; Report on Internal Control over Compliance

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

Report on Compliance for Each Major State Program

We have audited Harris County, Texas's (the "County") compliance with the types of compliance requirements described in the State of Texas *Uniform Grant Management Standards* ("UGMS") that could have a direct and material effect on each of the County's major state programs for the year ended February 28, 2021. 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.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States and UGMS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended February 28, 2021.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 UGMS. Accordingly, this report is not suitable for any other purpose.

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August 26, 2021

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Independent Auditors' 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*

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

We have audited, in accordance with the 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, 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 February 28, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 26, 2021. We did not audit the financial statements of the following discretely presented component units: Harris County Hospital District, Harris Center for Mental Health and IDD, Harris County Housing Finance Corporation, Harris County Industrial Development Corporation, and Children's Assessment Center Foundation. We did not audit the financial statements of the following fiduciary funds: the Harris County Clerk Registry Fund and the Harris County District Clerk Registry Fund. We also did not audit the financial statements of the Harris County Sports & Convention Corporation and the Harris County Redevelopment Authority, nonmajor governmental funds. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, fiduciary funds and nonmajor governmental funds, is based solely on the reports of the other auditors. The financial statements of the Harris County Housing Finance Corporation, Harris County Industrial Development Corporation, the Harris County Clerk Registry Fund, the Harris County District Clerk Registry Fund, and the blended component units of the Harris County Sports & Convention Corporation and Harris County Redevelopment Authority were audited in accordance with generally accepted auditing standards, but were not audited in accordance with *Government Auditing Standards*.

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. 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control that is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-02 that we consider to be a significant deficiency.

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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-01.

County's Response to Finding

The County's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deloitte & Touche LLP

August 26, 2021

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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
	FEDERAL GRANTS					
	U.S. DEPARTMENT OF AGRICULTURE					
	PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF AGRICULTURE:					
1000	National School Lunch and Breakfast Program - Juvenile Probation	10.553	-	01283-NSLP	$ 194,279	$ -
	Total Child Nutrition Cluster (CFDA 10.553, 10.555)				194,279	-
	PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION:					
8320	Women, Infant and Children's Nutrition Grant Program - WIC	10.557	-	2017-049829-001	4,659,275	-
8320	Women, Infant and Children's Nutrition Grant Program - WIC	10.557	-	HHS000804400001	2,289,184	-
	Total CFDA 10.557				6,948,459	-
	TOTAL U.S. DEPARTMENT OF AGRICULTURE				7,142,738	-
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
	DIRECT PROGRAMS:					
7237	NSP RLF 1	14.218	N/A	-	252,771	-
7237	NSP RLF 1 Admin	14.218	N/A	-	28,414	-
7237	NSP RLF 3	14.218	N/A	-	88,410	-
7237	NSP RFL 3 Admin	14.218	N/A	-	49,643	-
7660	Community Development Block Grant/Entitlement Grants 2008	14.218	B-08-UC-48-0002	-	3,567	-
7660	Community Development Block Grant/Entitlement Grants 2010	14.218	B-10-UC-48-0002	-	8,908	-
7660	Community Development Block Grant/Entitlement Grants 2014	14.218	B-14-UC-48-0002	-	17,880	17,880
7660	Community Development Block Grant/Entitlement Grants 2016	14.218	B-16-UC-48-0002	-	104,550	-
7660	Community Development Block Grant/Entitlement Grants 2017	14.218	B-17-UC-48-0002	-	773,310	26,815
7660	Community Development Block Grant/Entitlement Grants 2018	14.218	B-18-UC-48-0002	-	1,412,623	287,004
7660	Community Development Block Grant/Entitlement Grants 2019	14.218	B-19-UC-48-0002	-	598,083	370,726
7660	Community Development Block Grant/Entitlement Grants 2020	14.218	B-20-UC-48-0002	-	4,051,112	286,583
9037	Community Development Block Grant - CARES Act Round 2 (CDBG-CV2)	14.218	B-20-UW-48-0002	-	2,285,214	136,741
	Total CDBG - Entitlement Grants Cluster (CFDA 14.218)				9,674,485	1,125,749
7130	Emergency Shelter Grant Program 2018	14.231	E-18-UC-48-0002	-	90,450	-
7130	Emergency Shelter Grant Program 2019	14.231	E-19-UC-48-0002	-	92,398	73,137
7130	Emergency Shelter Grant Program 2020	14.231	E-20-UC-48-0002	-	684,629	235,518
9041	Emergency Shelter Grant Program _ CARES Act Round 1 (ESG-CV1)	14.231	E-20-UW-48-0002	-	2,204	-
9041	Emergency Shelter Grant Program _ CARES Act Round 2 (ESG-CV2)	14.231	E-20-UW-48-0002	-	165	-
	PASS THROUGH FROM CITY OF HOUSTON VIA CHILD CARE COUNCIL OF GREATER HOUSTON:					
7135	Child Care Council 19 ESG	14.231	-	N/A	432,566	-
	Total CFDA 14.231				1,302,412	308,655
	DIRECT PROGRAMS:					
7140	HOME Investment Partnership Program 2016	14.239	M-16-UC-48-0215	-	434,006	1,475
7140	HOME Investment Partnership Program 2017	14.239	M-17-UC-48-0215	-	600,622	259,695
7140	HOME Investment Partnership Program 2018	14.239	M-18-UC-48-0215	-	624,628	650
7140	HOME Investment Partnership Program 2019	14.239	M-19-UC-48-0215	-	247,240	34,536
7140	HOME Investment Partnership Program 2020	14.239	M-20-UC-48-0215	-	875,465	-
	Total CFDA 14.239				2,781,961	296,356
7200	Continuum Care Program 2018	14.267	TX0313L6E001808	-	431,039	-
7200	Continuum Care Program 2019	14.267	TX0313L6E001909	-	82,549	-
	Total CFDA 14.267				513,588	-
7252	Lead-Based Paint Hazard Control Grant	14.900	TXLHB0708-18	-	769,606	-
	Total CFDA 14.900				769,606	-
	PASS THROUGH PROGRAMS, TEXAS GENERAL LAND OFFICE:					
7517	CDBG Supplemental Disaster Recovery Funds - Round 2.2	14.228	-	12-468-000-6624	(108,049)	-
8112	Community Development Block Grant/Disaster Recovery	14.228	-	12-494-000-6692	1,762,282	-
7347	CDBG Disaster Recovery Program Infrastructure Projects	14.228	B-16-DH-48-0001	18-415-000-B124	100,327	84,764
7347	CDBG Disaster Recovery Program Housing Projects	14.228	B-16-DH-48-0001	18-453-000-B164	244	-
7569	Community Development Block Grant/Disaster Recovery - Hurricane Harvey	14.228	B-17-DL-48-0002	18-495-000-B220	1,270,293	-
7654	Community Development Block Grant/Disaster Recovery - 2016 Flood Allocation	14.228	B-16-DL-48-0001	18-545-000-B292	562,668	-
7655	Community Development Block Grant/Disaster Recovery - Non-Housing '16	14.228	B-16-DL-48-0001	19-076-007-B356	449,087	12,600
7657	CDBG Disaster Recovery Program - Harvey Round 1 Funding	14.228	B-17-DM-48-0001	19-147-002-B490	61,871,316	20,517,258
	PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA):					
9055	Texas Emergency Rental Assistance Program (TERAP)	14.228	B-20-DW-48-0001	70200001041	587	-
	Total CFDA 14.228				65,908,755	20,614,622
	TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				80,950,807	22,345,382
	U.S. DEPARTMENT OF JUSTICE					
	DIRECT PROGRAMS:					
9002	Bringing Home the Wanderers: Search and Rescue for the Cognitively Impaired	16.015	2020-J1-BX-0007	-	9,214	-
	Total CFDA 16.015				9,214	-
9008	Coronavirus Emergency Supplemental Program	16.034	2020-VD-BX-0396	-	1,989,563	-
	PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
9022	COVID-19 Relief	16.034	2020-VD-BX-0002	4157301	3,358,496	-
	Total CFDA 16.034				5,348,059	-
	DIRECT PROGRAMS:					
7782	DNA Barcoding Strategy for Blow and Flesh Flies/Medicolegal Casework	16.560	2019-DU-BX-0022	-	2,644	
	Total CFDA 16.560				2,644	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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
7794	Victim Advocates	16.582	2019-V3-GX-0134	-	194,563	-
	Total CFDA 16.582				194,563	-
9018	COPS Hiring Program (CHP)	16.710	2020-UL-WX-0042	-	127,895	-
	Total CFDA 16.710				127,895	-
8778	DNA Capacity Enhancement and Backlog Reduction Program	16.741	2018-DN-BX-0098	-	559,646	-
8778	DNA Capacity Enhancement and Backlog Reduction Program	16.741	2019-DN-BX-0020	-	23,190	-
	Total CFDA 16.741				582,836	-
9029	Family First Reentry Program	16.812	2020-CZ-BX-0013	-	19,683	-
	Total CFDA 16.812				19,683	-
7665	Expansion of Harris County Body-Worn Camera (BWC) Program	16.835	2018-BC-BX-0033	-	205,000	-
	Total CFDA 16.835				205,000	-
2012	Constable Pct.1 Federal Forfeiture Assets - Justice Funds	16.922	TX1013100	-	44,201	-
2013	Sheriff Seized Assets - Justice Funds	16.922	N/A	-	910,094	-
2034	County Attorney Forfeited Assets - Special Prosecutor Justice Funds	16.922	TX101013A	-	6,000	-
	Total CFDA 16.922				960,295	-
	PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
7737	Victim Assistance Specialist	16.575	2019-V2-GX-0011	2460107	226,173	-
7496	Family Victimization Support Services	16.575	2019-V2-GX-0011	2812604	196,847	-
7246	HCDAO Victim Assistance Project	16.575	2018-V2-GX-0040	2877903	1,573,634	-
8005	HCPS Clinic Integrated Healthcare Expansion Project	16.575	2019-V2-GX-0011	3050203	231,920	-
8006	Senior Justice Assessment Center	16.575	2019-V2-GX-0011	3052003	328,128	-
7099	Domestic Violence Advocacy	16.575	2019-V2-GX-0011	3103403	247,638	-
7072	Crime Victim's Assistance Unit	16.575	2018-V2-GX-0040	3332003	88,200	-
7072	Crime Victim's Assistance Unit	16.575	2019-V2-GX-0011	3332004	44,390	-
7341	Victim Assistance Program Domestic Violence Deputy	16.575	2018-V2-GX-0040	3376503	64,427	-
7341	Victim Assistance Program Domestic Violence Deputy	16.575	2019-V2-GX-0011	3376504	24,659	-
7348	Continuum: TRIAD Child Sex Trafficking Project	16.575	2018-V2-GX-0040	3514603	541,359	-
7663	Support and Services for Foster Youth	16.575	2019-V2-GX-0011	3554102	259,638	-
7664	2018 ELTR: Girls Inspiring Future Triumphs (GIFT)	16.575	2018-V2-GX-0040	3554301	309,328	-
7664	2021 ELTR: Girls Inspiring Future Triumphs (GIFT)	16.575	2019-V2-GX-0011	3554302	165,895	-
7673	Family Victimization Services For Children Referred to Supervised Possession	16.575	2017-VA-GX-0006	3576702	223,834	-
7673	Family Victimization Services For Children Referred to Supervised Possession	16.575	2019-V2-GX-0011	3576703	148,787	-
7662	Domestic Violence Outreach and Response Team	16.575	2018-V2-GX-0040	3599202	1,303,288	-
7670	Sex Crimes Social Worker	16.575	2018-V2-GX-0040	3600902	469,975	-
7801	First Responder Mental Health Program	16.575	2018-V2-GX-0040	3829801	383,666	-
9030	Victim Assistance Program	16.575	2019-V2-GX-0011	3960701	23,770	23,770
	Total CFDA 16.575				6,855,556	23,770
7572	Special Victims Prosecution and Protective Order Project	16.588	2017-WF-AX-0053	1720416	134,831	-
7572	Special Victims Prosecution and Protective Order Project	16.588	2020-WF-AX-0002	1720417	65,012	-
7739	Specialized Investigator	16.588	2019-WF-AX-0022	2474509	39,660	-
7641	HCDA Adult Sex Crimes	16.588	2019-WF-AX-0022	3336903	88,013	-
7641	HCDA Adult Sex Crimes	16.588	2020-WF-AX-0002	3336904	72,981	-
	Total CFDA 16.588				400,497	-
8410	Residential Substance Abuse Treatment	16.593	2019-J2-BX-0052	1487722	585,962	585,962
8410	Residential Substance Abuse Treatment	16.593	2020-J2-BX-0002	1487723	172,277	172,277
7224	The Freedom Project	16.593	2019-J2-BX-0052	1487822	120,360	-
7224	The Freedom Project	16.593	2018-J2-BX-0007	1487823	76,362	-
	Total CFDA 16.593				954,961	758,239
7786	Operation North Star	16.609	2018-GP-BX-0066	3915301	47,047	-
7786	Operation North Star	16.609	2019-GP-BX-0026	3915302	1,193	-
	Total CFDA 16.609				48,240	-
8676	Forensic Science Improvement Program	16.742	2019-CD-BX-0017	1748014	235,420	-
	Total CFDA 16.742				235,420	-
7638	Human Trafficking	16.738	2019-DJ-BX-0016	3288903	10,389	-
7637	Mentoring Moms	16.738	2018-DJ-BX-0485	3316203	46,551	-
7789	Crime Scene Unit Equipment	16.738	2017-DJ-BX-0053	3770301	66,433	-
7788	Evidence Management System	16.738	2017-DJ-BX-0053	3829901	40,890	-
9028	Child Abuse Unit	16.738	2018-DJ-BX-0485	4011201	12,992	-
	PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
8715	2017 Justice Assistance Grant (JAG) Program	16.738	2017-DJ-BX-0568	-	81,836	-
8715	2018 Justice Assistance Grant (JAG) Program	16.738	2018-DJ-BX-0413	-	443,638	-
8715	2019 Justice Assistance Grant (JAG) Program	16.738	2019-DJ-BX-0564	-	264,407	-
8715	2020 Justice Assistance Grant (JAG) Program	16.738	2020-DJ-BX-0242	-	-	-
	Total CFDA 16.738				967,136	-
	PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
7626	Human Trafficking Rescue Alliance Task Force	16.320	2016-VT-BX-K010	-	976	-
7626	Human Trafficking Rescue Alliance Task Force	16.320	2019-VT-BX-K025	-	27,148	-
	Total CFDA 16.320				28,124	-
	TOTAL U.S. DEPARTMENT OF JUSTICE				16,940,123	782,009
	U.S. DEPARTMENT OF TRANSPORTATION					
	DIRECT PROGRAMS:					
7054	Houston Urbanized Area Grant - FY12 FTA 5307	20.507	TX-90-Y046-00	-	296	-
7054	Houston Urbanized Area Grant - FY13 FTA 5307	20.507	TX-90-Y081-01	-	94,056	-
7054	Houston Urbanized Area Grant - FY14 FTA 5307	20.507	TX-90-Y081-01	-	273,356	-
7054	Houston Urbanized Area Grant - FY15 FTA 5307	20.507	TX-2018-082-00	-	143,794	-
7054	Houston Urbanized Area Grant - FY16 FTA 5307	20.507	TX-2019-015-00	-	205,049	-
7054	Houston Urbanized Area Grant - FY17 FTA 5307	20.507	TX-2019-015-00	-	1,124,695	-
7054	Houston Urbanized Area Grant - FY18 FTA 5307	20.507	TX-2019-060-00	-	706,051	-
9042	Houston Urbanized Area Grant - FY20 FTA 5307 CARES Act	20.507	TX-2020-145-00	-	21,272	-
	Total Federal Transit Cluster (CFDA 20.507)				2,568,569	-
7416	FTA 5310 RIDES Program Grant	20.513	TX-2016-076-00	-	247,978	-
7416	FY16 FTA 5310 RIDES Program Grant	20.513	TX-2017-043-00	-	663,945	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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
7416	FY17 FTA 5310 RIDES Program Grant	20.513	TX-2019-055-00	-	62	-
7416	FY18 FTA 5310 RIDES Program Grant	20.513	TX-2020-050-00	-	69,369	-
	Total Transit Services Programs Cluster (CFDA 20.513)				981,354	-
	PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:					
7692	Towing Program	20.205	-	CSJ# 0912-00-487	568,596	-
8910	Motorist Assistance Program & Incident Management Unit	20.205	-	TDOT.19.0605-01	2,672,629	-
8910	Motorist Assistance Program & Incident Management Unit	20.205	-	TDOT.20.0608-01	158,416	-
	PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF TRANSPORTATION:					
7651	Traffic Signal and Communication Improvements	20.205	-	CSJ#0912-72-372; 0912-72-416; 0912-72-417	3,284,837	-
7653	Fairmont Parkway Intersection Improvements	20.205	-	CSJ# 0912-72-366	762,126	-
7668	Hurricane Harvey FHWA Emergency Relief	20.205	-	TX2017-2	6,210	-
	Total Highway Planning and Construction Cluster (CFDA 20.205)				7,452,814	-
7057	STEP - 2020 Comprehensive	20.600	18X9204020TX20	2020-HarrisP7-S-1YG-00092	(15,884)	-
7219	STEP - 2020 Comprehensive	20.600	69A37520300004020TX0	2020-HarrisP1-S-1YG-00018	33	-
7219	STEP - 2021 Comprehensive	20.600	69A37520300004020TX0	2021-HarrisP1-S-1YG-00002	1,236	-
8865	STEP - 2020 Comprehensive	20.600	18X9204020TX20	2020-Harris4-S-1YG-00035	19,974	-
8865	STEP - 2021 Comprehensive	20.600	18X9204020TX20	2021-Harris4-S-1YG-00127	3,743	-
8895	STEP - 2020 Comprehensive	20.600	18X9204020TX20	2020-HarrisCo-S-1YG-00079	228,296	-
8895	STEP - 2021 Comprehensive	20.600	18X9204020TX21	2021-HarrisCo-S-1YG-00070	154,996	-
9051	STEP - 2021 Comprehensive	20.600	18X9204020TX21	2021-HarrisP5-S-1YG-00113	2,061	-
7779	STEP - Commercial Motor Vehicle	20.600	69A37521300004020TX0	2020-HarrisP1-S-CMV-00038	354	-
8897	STEP - Commercial Motor Vehicle	20.600	69A37520300004020TX0	2020-HarrisCo-S-CMV-00026	42,860	-
8897	STEP - Commercial Motor Vehicle	20.600	69A37521300004020TX0	2021-HarrisCo-S-CMV-00018	21,083	-
9034	STEP - Commercial Motor Vehicle	20.600	69A37521300004020TX0	2021-HarrisP5-S-CMV-00032	1,610	-
9024	Intoxication Source and Prvention	20.600	69A37521300004020TX0	2021-HarrisDA-G-1YG-0133	77,784	-
7342	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2020-HarrisCO-IDM-00023	5,627	-
7376	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2020-HarrisP5-IDM-00019	15,599	-
7376	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2021-HarrisP5-IDM-00021	2,406	-
7459	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2020-Harris4-IDM-00015	12,892	-
7459	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2021-Harris4-IDM-00026	8,214	-
7793	STEP - Impaired Driving Mobilization	20.616	18X920405DTX19	2020-HarrisP1-IDM-00010	290	-
7562	No Refusal DWI Program	20.616	69A3752030000405DTXM	2020-HarrsiDA-G-1YG-0177	107,839	-
7562	No Refusal DWI Program	20.616	69A3752130000405DTXM	2021-HarrsiDA-G-1YG-0112	46,886	-
	Total Highway Safety Cluster (CFDA 20.600, 20.616)				737,899	-
	TOTAL U.S. DEPARTMENT OF TRANSPORTATION				11,740,636	-
	U.S. DEPARTMENT OF THE TREASURY					
	DIRECT PROGRAMS:					
2032	Sheriff Forfeiture Assets - Treasury	21.016	N/A	-	492,431	-
	Total CFDA 21.016				492,431	-
9005	Coronavirus Relief Fund	21.019	SLT0119	-	389,230,616	152,643,799
	Total CFDA 21.019				389,230,616	152,643,799
9050	Emergency Rental Assistance	21.023	1505-0266	-	20,742,500	20,742,500
	Total CFDA 21.023				20,742,500	20,742,500
	TOTAL U.S. DEPARTMENT OF TREASURY				410,465,547	173,386,299
	NATIONAL AERONAUTICS & SPACE ADMINISTRATION (NASA)					
	PASS THROUGH PROGRAMS, AMERICAN LIBRARY ASSOCIATION					
7624	NASA @ My Library Program - STEM Education Initiative	43.001	-	N/A	562	-
	Total CFDA 43.001				562	-
	TOTAL NATIONAL AERONAUTICS SPACE ADMINISTRATION				562	-
	INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
	PASS THROUGH PROGRAMS, TEXAS STATE LIBRARY AND ARCHIVES COMMISSION:					
8286	Interlibrary Loan FY20	45.310	LS-00-19-0044-19	901597	32,160	-
	Total CFDA 45.310				32,160	-
	TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES				32,160	-
	NATIONAL SCIENCE FOUNDATION					
	PASS THROUGH PROGRAM, VANDERBILT UNIVERSITY					
9036	NSF Convergence Accelerator Track D	47.083	2040688	UNIV61834	663	-
	Total CFDA 47.083				663	-
	TOTAL NATIONAL SCIENCE FOUNDATION				663	-
	U.S. ELECTION ASSISTANCE COMMISSION					
	PASS THROUGH PROGRAMS, TEXAS SECRETARY OF STATE					
9009	2020 Help America Vote Act (HAVA) CARES Act	90.404	-	TX20101CARES-101	3,632,452	-
	Total CFDA 90.404				3,632,452	-
	TOTAL U.S. ELECTION ASSISTANCE COMMISSION				3,632,452	-
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
	DIRECT PROGRAMS:					
	CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC):					

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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
7249	Educational Toolkit Designed to Reduce Foodborne Illness Risk Factors	93.070	U01EH001297	6U01EH001297-05-03	43,675	-
9049	Strengthening Foodborne Illness Surveilance and Response Capabilities	93.070	U01EH001361	1U01EH001361-01-00	2,525	-
	Total CFDA 93.070				46,200	-
7778	Harris County Opioid Surveilance and Prevention - (OD2A)	93.136	NU17CE924976	1NU17CE924976-01-00	236,583	-
7778	Harris County Opioid Surveilance and Prevention - (OD2A)	93.136	NU17CE924976	5NU17CE924976-02-00	213,436	-
	Total CFDA 93.136				450,019	-
7632	Childhood lead Poisoning Prevention	93.197	NUE2EH001368	5NUE2EH001368-03-00	216,889	-
	Total CFDA 93.197				216,889	-
	HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA):					
8200	Ryan White Title I - Formula & Supplemental	93.914	6H89HA00004-28-02	18H89HA00004	(1,267)	(1,267)
8200	Ryan White Title I - Formula & Supplemental	93.914	2H89HA00004-29-00	19H89HA00004	5,718,950	1,813,706
8200	Ryan White Title I - Formula & Supplemental	93.914	2H89HA00004-30-00	20H89HA00004	13,983,871	12,261,243
9032	Ryan White HIV/AIDS Program Part A COVID-19 Response	93.914	6H9AHA36918-01-02	20H9AHA36918	154,896	154,896
	Total CFDA 93.914				19,856,450	14,228,578
9019	Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program	93.686	1 UT8HA33934-01-00	20UT8HA33934	48,897	24,920
	Total CFDA 93.686				48,897	24,920
	PASS THROUGH PROGRAMS, NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS (NACCHO):					
7682	NACCHO Medical Reserve Corps 2020	93.008	6HITEP150032-02-13	MRC20-0152	5,627	-
	Total CFDA 93.008				5,627	-
7682	NACCHO: Voluntary National Retail Standards Mentorship	93.103	5U50FD005933-04	2020-012203	20,000	-
	Total CFDA 93.103				20,000	-
7682	GY20 NACCHO Overdose Prevention and Response Mentorship Program	93.421	6NU38OT00030601-02-01	2020-022501	14,037	-
	Total CFDA 93.421				14,037	-
	PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:					
7375	CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	74,720	-
7375	CPS/CRI CPS - Cities Readiness Initiative	93.069	NU90TP921879-01-00	537-18-0189-00001	154,869	-
7607	CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	211,669	-
7607	CPS/Hazards Public Health Emergency Preparedness	93.069	NU90TP921879-01-00	537-18-0119-00001	445,930	-
	Total CFDA 93.069				887,188	-
8090	TB/PC - Tuberculosis Prevention and Control - Federal	93.116	U52PS004694	HHS000686100018	339,442	-
8090	TB/PC - Tuberculosis Prevention and Control - Federal	93.116	U52PS004694	HHS000686100018	55,215	-
	Total CFDA 93.116				394,657	-
9043	IDCU/COVID	93.323	NU50CK000501	HHS000812700023	437,678	-
	Total CFDA 93.323				437,678	-
7676	Hurricane Harvey Crisis Project	93.354	CDC-RFA-TP18-1802	HHS000371500029	614,762	-
9038	Public Health Emergency Preparedness Coronavirus 2019 (COVID-19)	93.354	CDC-RFA-TP18-1802	HHS000769100001	1,163,679	-
	Total CFDA 93.354				1,778,441	-
7792	Texas Physical Activity and Nutrition Program	93.439	6 NU58DP006501-01-03	HHS00527600001	33,233	-
7792	Texas Physical Activity and Nutrition Program	93.439	6 NU58DP006501-01-03	HHS00527600001	28,162	-
	Total CFDA 93.439				61,395	-
7253	HIV Prevention Services	93.940	NU62PS92459	HHS000077800043	193,750	-
7253	HIV Prevention Services	93.940	NU62PS92459	HHS000077800043	53,072	-
	Total CFDA 93.940				246,822	-
8030	Regional Local Services System/Local Public Health Services Grant	93.991	1NB01OT009193-01-00	HHS00048560018	102,281	-
8030	Regional Local Services System/Local Public Health Services Grant	93.991	1NB01OT009193-01-00	HHS00048560018	9,367	-
7225	Texas Healthy Communities	93.991	-	HHS000438400005	52,309	-
7225	Texas Healthy Communities	93.991	-	HHS000438400005	12,407	-
	Total CFDA 93.991				176,364	-
	PASS THROUGH PROGRAMS, UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON:					
9035	CATCH Healthy Smiles	93.121	1UG3DE029213-01	SA0000995	9,229	-
	Total CFDA 93.121				9,229	-
	PASS THROUGH FROM U.S. COMMITTEE FOR REFUGEES AND IMMIGRANTS (USCRI) :					
7273	Refugee Medical Screening	93.566	-	2020-HARTX-04	1,068,021	-
7273	Refugee Medical Screening	93.566	-	2021-HARTX-05	625,451	-
	Total CFDA 93.566				1,693,472	-
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
	PASS THROUGH PROGRAMS, TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC):					
2316	Medicaid Administrative Claim Reimbursements	93.778		529-11-0041-00003	190,143	-
2316	Medicaid Administrative Claim Reimbursements	93.778		HHS000537900129	1,497,910	-
	Total CFDA 93.778				1,688,053	-
9046	Integrated Family Planning Opioid Response Pilot Project	93.788	H79TI081729	HHS000909700001	22,268	-
	Total CFDA 93.788				22,268	-
8050	Title V - Child Health and Dental Services	93.994	-	HHS000136500001	245,764	-
8050	Title V - Child Health and Dental Services	93.994	BO4MC30644	HHS000136500001	266,339	-
	Total CFDA 93.994				512,103	-
	PASS THROUGH PROGRAMS, WOMEN'S HEALTH AND FAMILY PLANNING ASSOCIATION OF TEXAS (WHFPT):					
8004	Title X - WHFP	93.217	FPHPA6401-01	N/A	16,016	-
8004	Title X - WHFP	93.217	FPHPA6401-01	N/A	136,887	-
8004	Title X - WHFP_COVID-19 Special Funds	93.217	FPHPA6401-01	N/A	7,552	-
	Total CFDA 93.217				160,455	-
	PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE ATTORNEY GENERAL:					
7003	Access and Visitation Shared Parenting	93.597	-	17-C0127	48,159	-
7003	Access and Visitation Shared Parenting	93.597	-	21-C0008	16,683	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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 CFDA 93.597				64,842	-
	PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES:					
8488	Community Youth Development FY20 - Gulfton	93.556	-	24426974	23,273	-
8488	Community Youth Development FY21 - Gulfton	93.556	-	24426974	39,262	
8488	Community Youth Development FY20 - Pasadena	93.556	-	24427235	23,272	-
8488	Community Youth Development FY21 - Pasadena	93.556	-	24427235	39,263	
	Total CFDA 93.556				125,070	-
7007	Title IV-E Legal Services	93.658	-	HHS000285100017	1,021,606	-
7007	Title IV-E Legal Services	93.658	-	HHS000285100017	614,919	-
7023	Title IV-E Child Welfare Services	93.658	-	24734653	51,599	-
	Total CFDA 93.658				1,688,124	-
8487	CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	-	24260531	157,198	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	-	24260531	501,463	-
8487	CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	93.674	-	HHS00788100001/24791692	108,590	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	93.674	-	HHS00788100001/24791692	314,782	-
	Total CFDA 93.674				1,082,033	-
	PASS THROUGH PROGRAMS, TEXAS CENTER FOR THE JUDICIARY:					
8116	Child Abuse Investigations: A Multidisciplinary Approach	93.643	1901TXCJA1	CJA-20-05	78,837	-
	Total CFDA 93.643				78,837	-
	PASS THROUGH PROGRAMS, TEXAS WORKFORCE COMMISSION:					
7024	Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	-	2820TAN001	170,926	-
7024	Temporary Assistance for Needy Families (TANF) - Foster Youth Project	93.558	-	2821TAN001	99,517	-
	Total TANF Cluster (CFDA 93.558)				270,443	-
	PASS THROUGH PROGRAMS, UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON:					
7617	Western Gulf Center of Excellence for Vector-Borne Diseases	93.084	1U01CK000512-01	17-017	221,472	-
7617	Western Gulf Center of Excellence for Vector-Borne Diseases	93.084	1U01CK000512-01	17-017	22,684	-
	Total CFDA 93.084				244,156	-
	PASS THROUGH PROGRAMS, CENTER FOR CHILDREN AND FAMILY FUTURES:					
7567	Collaborative Community Court Teams	93.670	-	N/A	9,087	-
	Total CFDA 93.670				9,087	-
	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				32,288,836	14,253,498
	OFFICE OF NATIONAL DRUG CONTROL POLICY					
	DIRECT PROGRAMS:					
8008	Major Drug Squads 2019	95.001	G19HN0004A	-	87,827	-
8008	Houston Money Laundering Initiative 2019	95.001	G19HN0004A	-	318,841	-
8008	Houston Investigative Support Center 2019	95.001	G19HN0004A	-	55,703	-
8008	Truck, Air, Rail, and Port 2019	95.001	G19HN0004A	-	16,838	-
8008	Emerging Threat - Data Analysis Services 2019	95.001	G19HN0004A	-	486,157	-
8008	Major Drug Squads 2020	95.001	G20HN0004A	-	52,959	-
8008	Houston Money Laundering Initiative 2020	95.001	G20HN0004A	-	269,614	-
8008	Houston Investigative Support Center 2020	95.001	G20HN0004A	-	32,481	-
8008	Truck, Air, Rail, and Port 2020	95.001	G20HN0004A	-	10,399	-
	Total CFDA 95.001				1,330,819	-
	TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				1,330,819	-
	U.S. DEPARTMENT OF HOMELAND SECURITY					
	DIRECT PROGRAMS:					
8034	Port Security Grant Program	97.056	EMW-2017-PU-00263	-	162,823	-
8034	Port Security Grant Program	97.056	EMW-2018-PU-00095	-	515,330	-
8034	Port Security Grant Program	97.056	EMW-2019-PU-00049	-	881,109	-
8034	Port Security Grant Program	97.056	EMW-2020-PU-00064	-	2,006	-
	Total CFDA 97.056				1,561,268	-
	PASS THROUGH PROGRAMS, COALITION FOR THE HOMELESS:					
7280	National Emergency Food & Shelter Program (EFSP) Phase 36	97.024	-	LRO 782800-71	8,623	-
	PASS THROUGH PROGRAMS, ALLIANCE OF COMMUNITY ASSISTANCE MINISTRIES (ACAM):					
7280	National Emergency Food and Shelter Program (EFSP) Phase 37	97.024	-	LRO 782800-071	223,580	-
9012	FEMA EFSP Phase CARES	97.024	-	LRO 782800-071	84,921	-
	Total CFDA 97.024				317,124	-
	PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:					
7094	FEMA - Public Assistance - Hurricane IKE	97.036	1791DRTXP0000001	FEMA-DR-1791-TX	(7,263)	-
7234	Flood of May 2015	97.036	4223DRTXP0000001	PA-06-TX-4223	(42,804)	-
7634	FEMA - Public Assistance - Hurricane Harvey	97.036	4332DRTXP0000001	PA-06-TX-4332	1,354,215	-
9003	Public Assistance Grant, 4485, Texas COVID-19 Pandemic	97.036	4485DRTXP0000001	PA-06-TX-4485	12,345,750	-
	Total CFDA 97.036				13,649,898	-
7289	FY20 Emergency Management Performance Grant (EMPG)	97.042	EMT-2020-EP-00004	-	207,974	-
	Total CFDA 97.042				207,974	-
	PASS THROUGH PROGRAMS, TEXAS GENERAL LAND OFFICE (GLO) VIA HOUSTON-GALVESTON AREA COUNCIL:					
7344	Harvey - FEMA Direct Housing Program	97.048	HSFE06-17-0-0002	HSFE06-17-0-0002	1,601	-
	Total CFDA 97.048				1,601	-
	PASS THROUGH PROGRAMS, OFFICE OF THE GOVERNOR,					

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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
	HOMELAND SECURITY GRANTS DIVISION (HSGD):					
7016	HC - HazMat Sustainment Project	97.067	EMW-2019-SS-00034-S01	2972505	56,320	-
7016	HC- Interoperable Communications Maintenance & Enhancements	97.067	EMW-2018-SS-00022-S01	2973204	109,476	-
7016	Harris County - Interoperable Communications Maintenance & Enhancements	97.067	EMW-2019-SS-00034-S01	2973205	2,176,134	-
7016	HC - M&A	97.067	EMW-2018-SS-00022-S01	2986304	10,391	-
7016	Harris County M&A	97.067	EMW-2019-SS-00034-S01	2986305	254,596	-
8525	HC - Mobile Command Post Equipment	97.067	EMW-2018-SS-00022-S01	3393702	15,757	-
8525	HCSO Bomb Unit - Command Vehicle Light Tower Upgrade	97.067	EMW-2019-SS-00034-S01	3659102	27,144	-
8525	HCSO SWAT Unit - Safety and Tactical Equipment	97.067	EMW-2019-SS-00034-S01	3663202	100,478	-
7016	HC - Law Enforcement Special Responses: HCSO Air, Bomb, SWAT, Marine, and SRG	97.067	EMW-2019-SS-00034-S01	3691102	533,268	-
7016	HC - Community Preparedness and Regional Planning	97.067	EMW-2019-SS-00034-S01	3691202	322,500	-
7016	HC - Community Preparedness and Regional Planning	97.067	EMW-2020-SS-00054	3691203	45,041	-
7016	HC - Community Preparedness and Regional Planning Sustainment Activities	97.067	EMW-2019-SS-00034-S01	3691302	21,844	-
7016	HC - NRG	97.067	EMW-2018-SS-00022-S01	3691601	1,299,852	-
7016	HC - EOC Digital Conversion	97.067	EMW-2018-SS-00022-S01	3691701	432,495	-
7016	HC -Mass Fatality Management Training & Equipment	97.067	EMW-2019-SS-00034-S01	3911901	35,017	-
	Total CFDA 97.067				5,440,313	-
	TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				21,178,178	-
	TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 585,703,521	$ 210,767,188
	STATE GRANTS					
	TEXAS DEPARTMENT OF STATE HEALTH SERVICES					
	DIRECT PROGRAMS:					
7243	IDCU/SUREB Infectious Disease Ctrl Unit - Surveillance and Epidemiology	N/A		HHS000436300014	82,963	-
7243	IDCU/SUREB Infectious Disease Ctrl Unit - Surveillance and Epidemiology	N/A		HHS000436300014	60,615	-
7243	IDCU/SUREB Infectious Disease Ctrl Unit - Surveillance and Epidemiology	N/A		HHS000436300014	340,350	-
8020	Tuberculosis Prevention and Control - State	N/A		HHS000486600001	354,253	-
8020	Tuberculosis Prevention and Control - State	N/A		HHS000486600001	295,436	-
7796	Immunization Grant Program	N/A		HHS000540500001	140,574	-
7796	Immunization Grant Program	N/A		HHS000540500001	61,448	-
7253	HIV Prevention Services	N/A		HHS000077800043	155,127	-
	PASS THROUGH PROGRAMS, THE HOUSTON REGIONAL HIV/AIDS RESOURCE GROUP, INC.:					
8515	Early Medical Intervention Program	N/A		20HCS00SS	68,909	-
8515	Early Medical Intervention Program	N/A		21HCS00SS	88,066	-
	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		24304271	94,570	-
7259	Health Outcomes Through Early Prevention and Support - Depelchin	N/A		24304271	77,358	-
	TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES				1,819,669	-
	TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)					
	DIRECT PROGRAMS:					
7209	Harris County Jail Diversion Program	N/A		2016-048312-001D	5,417,152	5,417,152
7266	Healthy Texas Women	N/A		529-16-0132-00018-4	141,612	-
7266	Healthy Texas Women - Fee For Service (FFS)	N/A		529-16-0132-00018-4	355	-
7266	Healthy Texas Women	N/A		529-16-0132-00018-4	201,137	-
7266	Healthy Texas Women - Fee For Service (FFS)	N/A		529-16-0132-00018-4	18,362	-
8110	Family Planning Program FY20	N/A		529-16-0102-00025-4	557,607	-
8110	Family Planning Program FY20 - Fee For Service (FFS)	N/A		529-16-0102-00025-4	198,116	-
8110	Family Planning Program FY21	N/A		529-16-0102-00025-4	384,890	-
8110	Family Planning Program FY21 - Fee For Service (FFS)	N/A		529-16-0102-00025-4	239,347	-
	TOTAL HEALTH AND HUMAN SERVICES COMMISSION				7,158,578	5,417,152
	TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION					
	DIRECT PROGRAMS:					
7019	STAR - Success Through Addiction Recovery Drug Court Program	N/A		1692017	84,168	84,168
7019	STAR - Success Through Addiction Recovery Drug Court Program	N/A		1692018	26,512	26,512
8768	311th District Family Intervention Court	N/A		1737416	47,700	-
8768	Family Intervention Court (Positive Pathways)	N/A		1737417	3,949	-
7553	Veterans Treatment Court	N/A		2283011	74,247	74,247
7553	Veterans Treatment Court	N/A		2283012	46,884	46,884
7301	Texas Anti-Gang Center	N/A		2542808	864,198	-
7301	Texas Anti-Gang Center	N/A		2542809	584,604	-
7248	Misdemeanor Veterans Court	N/A		2894905	37,152	37,152
7248	Misdemeanor Veterans Court	N/A		2894906	18,634	18,634
7614	Harris County DWI Sober Court	N/A		3084504	234,025	234,025
7614	Harris County DWI Sober Court	N/A		3084505	97,755	97,755
8046	Felony Mental Health Courts	N/A		3018204	55,054	55,054
8046	Felony Mental Health Courts	N/A		3018205	35,488	35,488
7539	Project 180	N/A		3514502	477,207	-
7795	HCDA Human Trafficking Social Work Project	N/A		3781001	158,000	-
7781	Sobriety Over Addiction and Relapse (SOAR) Drug Court	N/A		3827801	3,146	-
7781	Sobriety Over Addiction and Relapse (SOAR) Drug Court	N/A		3827802	934	-
9007	Digital Forensic Unit Project	N/A		3932001	150,000	-
9000	Opioid Antagonist	N/A		3936101	59,400	-
9006	Medically-Assisted Treatment and Recovery Program	N/A		3936201	1,731	-
9011	Harris County Constable Precinct Ones Child Sex Trafficking	N/A		3944501	51,605	-
9013	Triad Home Safe	N/A		3955901	64,241	-
9010	Gulf Coast Coalition Against Sexual Exploitation	N/A		3966301	305,889	-

TEXAS OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION (Continued)

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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
	PASS THROUGH PROGRAMS, THE CITY OF HOUSTON					
7267	ICAC Task Force	N/A		10000107-2019	47,900	-
	PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:					
8641	Regional Law Enforcement Training Program	N/A		N/A	46,376	-
	TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION				3,576,799	709,919
	TEXAS OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION (HSGD):					
	DIRECT PROGRAMS:					
7268	Border Prosecution Unit - TAG	N/A		3154604	378,856	-
	TOTAL TEXAS OFFICE OF THE GOVERNOR, HSGD				378,856	-
	TEXAS PARKS AND WILDLIFE DEPARTMENT					
	DIRECT PROGRAMS:					
7568	HC Pct. 4 - Kickerillo - Mischer Preserve/Trails as Parks	N/A		52-000701	16,556	-
7629	Alabonson Sports and Nature Complex	N/A		55-000035	369,443	-
9020	The Hills at Sims Greenway Regional Detention Basin	N/A		C500-03-00	639,400	-
	TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT				1,025,399	-
	TEXAS DEPARTMENT OF TRANSPORTATION					
	DIRECT PROGRAMS:					
7652	Peninsula St and Jacintoport Blvd.	N/A		0912-72-374	1,165,710	-
	TOTAL TEXAS DEPARTMENT OF TRANSPORTATION				1,165,710	-
	TEXAS DEPARTMENT OF MOTOR VEHICLES					
	PASS THROUGH PROGRAMS, MOTOR VEHICLE CRIME PREVENTION AUTHORITY (MVCPA) :					
8710	Harris County Sheriff's Auto Theft Unit	N/A		608-20-1010000	437,037	-
8710	Harris County Sheriff's Auto Theft Unit	N/A		608-21-1010000	315,584	-
	TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES				752,621	-
	TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
	DIRECT PROGRAMS:					
7659	Clear Creek Restoration	N/A		582-19-90427	25,224	-
	TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY				25,224	-
	TEXAS WATER DEVELOPMENT BOARD					
	DIRECT PROGRAMS:					
7806	Lake Houston Dredging	N/A		20-004	7,621,408	7,621,408
	TOTAL TEXAS WATER DEVELOPMENT BOARD				7,621,408	7,621,408
	THE SUPREME COURT OF TEXAS					
	DIRECT PROGRAMS:					
7709	Dedicated MDL Court - Harris County	N/A		201-20-00001	53,657	-
7709	Dedicated MDL Court - Harris County	N/A		201-21-00001	50,489	-
7787	Technological Remote Access to Court Hearings	N/A		201-20-060	6,295	-
	TOTAL THE SUPREME COURT OF TEXAS				110,441	-
	TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES					
	DIRECT PROGRAMS:					
8488	Community Youth Development FY20 - Gulfton	N/A		24426974	245,199	-
8488	Community Youth Development FY21 - Gulfton	N/A		24426974	132,335	101,082
8488	Community Youth Development FY20 - Pasadena	N/A		24427235	213,270	-
8488	Community Youth Development FY21 - Pasadena	N/A		24427235	129,286	102,503
8487	CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	N/A		24260531	39,299	-
8487	CFCIP; Independent Living Program (PAL- Title IVE) - PAC 204	N/A		24791692	27,147	-
8487	Chafee Foster Care Independence Program (PAL- Title IVE) - PAC 206	N/A		24791692	78,695	-
	TOTAL TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES				865,231	203,585
	TEXAS OFFICE OF COURT ADMINISTRATION					
	DIRECT PROGRAMS FROM TEXAS INDIGENT DEFENSE COMMISSION:					
1000	Indigent Defense Formula Grant	N/A		212-20-101	3,804,883	-
1000	FY20 Supplemental Capital Defense Formula Grant Program	N/A		212-20-101SC	325,334	-
7661	Statewide Indigent Defense Mentoring, Training, and Leadership	N/A		18-TS-101b	105,853	-
9017	Public Defender Mental Health Division Expansion	N/A		20-MH-101	233,926	-
7784	Indigent Defense: Managed Assigned Counsel Program	N/A		212-20-D06	59,169	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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 TEXAS OFFICE OF COURT ADMINISTRATION				4,529,165	-
	TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS (TDHCA)					
	PASS THROUGH PROGRAM, CITY OF HOUSTON:					
9047	Texas Homeless Housing and Services Program (HHSP)	N/A		18217000009	38,298	-
	TOTAL TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS				38,298	-
	TEXAS OFFICE OF THE ATTORNEY GENERAL					
	DIRECT PROGRAMS:					
8270	Texas Automated Victim Notification - VINE	N/A		2003440	118,674	-
8270	Texas Automated Victim Notification - VINE	N/A		2003440	29,656	-
	PASS THROUGH PROGRAMS, TEXAS COUNCIL ON FAMILY VIOLENCE (TCFV):					
7346	Domestic Violence High Risk Team	N/A		N/A	10,635	-
	TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL				158,965	-
	TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM:					
	DIRECT PROGRAMS:					
7634	Hurricane Harvey - State Assistance	N/A		TDEM-4332-PA	69,575	-
	TOTAL TEXAS DEPARTMENT OF PUBLIC SAFETY/TDEM				69,575	-
	TEXAS VETERANS COMMISSION					
	DIRECT PROGRAMS:					
7206	Veterans Assistance Program 2019-2020	N/A		VSO_19_002	128,584	-
7206	Veterans Assistance Program 2020-2021	N/A		VSO_20-001	188,978	-
	TOTAL TEXAS VETERANS COMMISSION				317,562	-
	TOTAL EXPENDITURES OF STATE AWARDS				$ 29,613,501	$ 13,952,064
	GRAND TOTAL EXPENDITURES OF FEDERAL & STATE AWARDS				$ 615,317,022	$ 224,719,252

See notes to schedule.

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL & STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2021

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 modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("OMB Uniform Guidance") and Texas Uniform Grant Management Standards ("UGMS"); 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 sub-recipients are treated as expenditures when paid to the sub-recipient.

2. Reconciliation of the Schedule of Expenditures of Federal and State Awards to Grants Special Revenue Fund of the Comprehensive Annual Financial Report for the year ended February 28, 2021:

Federal expenditures per schedule	$ 585,703,521
State expenditures per schedule	29,613,501
Subtotal	615,317,022
Add:	
Trial Balance adjustments for modified accrual basis of accounting	32,519,530
County funded portion of grants	15,646,968
Local grants	14,381,362
Prior Period Expenditures	212,742
Transfer Out	196,305
Less:	
Grants - other fund types	(7,465,274)
Total	$ 670,808,655
Balance per Annual Report - Grants Special Revenue Fund	$ 670,808,655

3. Reporting Entity - The County, for purposes of the supplementary schedule of expenditures of federal and state awards includes all the funds of the primary government as defined by the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." It does not include the following component units of the County as follows:

   Harris County Hospital District
   Harris County Flood Control District
   Harris County Juvenile Board
   Harris Center for Mental Health and IDD (formerly MHMRA)
   The Children's Assessment Center Foundation

   These component units also receive federal financial assistance but separately satisfy the audit requirements of OMB Uniform Grant Guidance and UGMS and by engaging other auditors to perform an audit in accordance with OMB Uniform Grant Guidance and UGMS.

4. 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.

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 YEAR ENDED FEBRUARY 28, 2021

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Federal and State Awards

Type of auditors' 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) or UGMS 510 (a)?	No.

Identification of major programs:

Name of Major Federal/State Program	CFDA Number
CDBG Disaster Recovery Program-Harvey	14.228
Coronavirus Emergency Supplemental & DNA Barcode	16.034
Emergency Rental Assistance	21.023
Coronavirus Relief Fund	21.019
HAVA CARES Act	90.404
FEMA Public Assistance	97.036
Homeland Security Grants	97.067
Medicaid Cluster	93.778
Lake Houston Dredging	State

Dollar threshold used to distinguish between Type A and Type B programs:	$3,000,000 and $888,405 for federal and state, respectively
Auditee qualified as a low-risk auditee?	Yes.

II. FINANCIAL STATEMENT FINDINGS SECTION

Program	Finding/Noncompliance	Questioned Cost
n/a	**2021-02– Significant Deficiency in aggregate over logical access**	$0

Condition: The below access security controls were not effectively designed and/or implemented for the PeopleSoft platform, including the relevant applications (PeopleSoft FCSM and HCM) and the supporting databases:

1) Application - FSCM, HCM: There is no formalized process to notify IT and further disable contractor access upon termination.
2) Application – HCM: There is 1 active vendor-supplied account whose password has not changed from its default value. Further, we confirmed with management that the account maintained inappropriate administrator access (which includes the ability to migrate changes).
3) Application - FSCM, HCM: User access reviews were not performed during the FY21 audit period.
4) Application – FSCM, HCM: We noted that currently IT is responsible for all roles within Peoplesoft, so there are no designated role owners outside of the IT department and therefore no business input into what access permissions make up the roles assigned to end users. In addition, there is no formalized process to approve changes to roles.
5) Database - FSCM, HCM: There are no password settings enforced on certain local Oracle database accounts.
6) Database – FSCM, HCM: County only utilizes one shared/generic account to administer the Oracle databases. As such, the DBA team is not utilizing their respective end-user accounts to perform the same functions required to perform their daily job responsibilities for accountability purposes.

Criteria: Logical access controls are designed and implemented appropriately to address the risks that users have access privileges beyond those necessary to perform their assigned duties, which may create improper segregation of duties and that systems are not adequately configured or updated to restrict system access to properly authorized and appropriate users.

Asserted Effect: The nature of these issues presents a heightened risk of unauthorized access and/or inappropriate activity by both internal and/or external users.

Cause: The County did not design and/or implement appropriate controls to address the risks associated with logical access at the application and database layers as a result of the PeopleSoft implementation

Program	Finding/Noncompliance	Questioned Cost
	Recommendation: As there are several distinct findings associated with logical access, there are different recommendations to resolve the issues above: 1) Establish a formalized process to notify IT of contractor terminations where IT will revoke all contractor access upon receipt of the notification. 2) Rotate the password of the identified account from its default value. 3) Establish a formalized process for management to review PeopleSoft FSCM and HCM user access for appropriateness on a frequent basis. 4) Establish a formalized process where business authorizes and approvals the creation or modification of roles within the PeopleSoft platform. 5) Implement password settings on PeopleSoft database accounts in accordance with Harris County Password Policy. 6) Create unique user accounts for each authorized DBA user within the PeopleSoft databases and implement a policy requiring each user to utilize their respective end-user account to perform actions unless specifically authorized to utilize the SYS account. Status: Subsequent to the audit period, Deloitte obtained evidence that the password to the account identified in Condition #2 above was rotated from its default value. Management has established a remediation plan for each of the remaining issues identified above. Corrective Action Plan of Management: See Management's Corrective Action Plan. County Contact Person(s): General Rick Noriega, CIO Lori Brown, Enterprise Applications Technology Manager	

III. FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

Program	Finding/Noncompliance	Questioned Cost
FEMA Public Assistance #97.036	**2021-01– Significant Deficiency - Controls over Compliance**	$0

Condition: During testing performed over the reporting requirements of the Public Assistance grant, Harris County could not provide the underlying supporting documentation for 7 out of 7 quarterly progress reports submitted for open projects.

Criteria: In accordance with 2 CFR 200.328, the County is required to submit performance reports at the interval required by the awarding agency and must use OMB-approved data elements for collection of performance information. The reporting elements should be based upon supporting detailed information. Additionally, 2 CFR section 200.514(c). 2. requires reports for federal awards to include all activity of the reporting period, supported by applicable accounting or performance records, in order to ensure activity is fairly presented in accordance with governing requirements

Asserted Effect: The violation of compliance requirements could result in suspension or termination of grant funding and the progress reports could be misstated or not reflective of the actual project progress.

Cause: The County relied on a third-party to compile the information presented on the reports based on their experience and knowledge of each project. However, the supporting documentation was not retained.

Recommendation: Harris County should ensure documentation used in preparing progress reports is retained and all information included in the report, including numerical values are supportable.

Corrective Action Plan of Management: See Management's Corrective Action Plan.

County Contact Person: Shain Carrizal, Sr. Director, Human Resources & Risk Management

IV. STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Program	Finding/Noncompliance	Questioned Cost
Harris County -Non-major Fund	**20-01: Significant Deficiency in Internal Control over Harris County Non-major Fund Revenues, Expenditures, and Vouchers Payable** Condition: 1) During testing performed related to the Harris County Non-major fund Vouchers Payable, it was identified that fund had a debit Voucher Payable balance of which should normally reflect a credit balance. 2) During testing performed related to the Harris County Non-major Fund Expenditure, it was identified that Harris County was grossing up revenue and expenditures related to Harris Health construction projects which are a pass through revenue and expenditures. This resulted in incorrectly overstating Revenues and Expenditures. Asserted Effect: The County's financial statements were misstated prior to correction of the entries. Cause: 1) At year end, Harris County repaid the Harris Health System for previous prepayments that were made to the County as part of a hospital construction project. When recording the repayment journal entry, the entry incorrectly debited vouchers payable and credited expense which resulted in understatement of both Expenditures and Vouchers Payable. 2) As Harris County is only facilitating the hospital construction project as a pass through for Harris Health System, it should not record revenue nor expenditure on this project. Recommendation: The County should ensure all reconciliation controls are designed at a detailed and precise enough level to ensure transactions recorded are complete and accurate. Status: Please see Status of Prior Year Findings. Harris County Contact Person: Brandy Shaw, Director of Financial Accounting	n/a

Program	Finding/Noncompliance	Questioned Cost
Harris County Toll Road Authority Statement of Cash Flow	**20-02: Significant Deficiency in Internal Control over Financial Reporting for Harris County Toll Road Authority Statement of Cash Flows** Condition: During testing performed related to the Harris County Toll Road Authority (HCTRA) Cash Flows, we identified a formula error in the supporting documents which caused a misstatement of $82.7 million related to Purchases of Investments and $72.8 million related to Proceeds from Sale and Maturity of Investments within the Investing Activities of the Cash Flow. This resulted in a net impact of $3.4 million to non-capital financing activities and a $6.5 million effect to capital and related financing activities. This misstatement was corrected in the final version of the financial statements. Asserted Effect: The County's financial statements were initially misstated prior to the correction of the error. Cause: A formula error was not identified in the Cash Flows review process by Management. Recommendation: The County should ensure the control associated to the review of the statement of cash flows is detailed and precise to ensure that financial statements presented are materially correct. Status: Please see Status of Prior Year Findings Harris County Contact Person: Brandy Shaw, Director of Financial Accounting	n/a
U.S. Department of Homeland Security Port Security Program – CFDA#97.056	**20-03 – Significant Control Deficiency in Internal Control over Inventory** Condition: Harris County could not locate or provide evidence that 3 of 25 equipment selections were still in use and currently being safeguarded in accordance with Uniform Grant Guidance requirements. Nor could they provide evidence of an inventory performed in the last two years. Asserted Effect: The violation of compliance requirements could result in suspension or termination of grant funding and equipment could be listed as in use when it is actually obsolete/discarded. Cause: The applicable department, the Harris County Sheriff's Office ("HCSO"), did not perform a full inventory count in in the past two years	$0

Program	Finding/Noncompliance	Questioned Cost
	and were not able to provide an updated inventory listing. They are planning on implementing a new inventory management system and performing a full inventory count in FY21, however this was not in place for the year under audit. Recommendation: Harris County should ensure that the HCSO identifies, integrates and performs appropriate inventory county procedures and implements the planned inventory management system and applies to all departments. Status: Please see Status of Prior Year Findings County Contact Person: Michael Lanham, Director of Finance	

Leslie Wilks Garcia, C.P.A., M.Jur.
First Assistant County Auditor

Errika Perkins, C.P.A., C.I.A.
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HARRIS COUNTY AUDITOR

CORRECTIVE ACTION PLAN

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-01	As a subrecipient, Harris County was required to provide the OMB-approved data elements on a quarterly basis in the non-Federal entity's (TDEM) system of record (GMS), and was not required to provide supporting documentation. Harris County developed the Quarterly Progress Reports (QPR) using available project data at the time of reporting. Although Harris County believes it was in full compliance with 2 CFR 200.328, OMB-approved data elements, Federal Emergency Management Agency's (FEMA) Public Assistance Program and Policy Guide FP 104-009-2, and the Texas Department of Emergency Management's Grant Terms and Conditions, Harris County will develop a process to provide and maintain documentation in preparation of future quarterly progress reports.	October 2021	Shane Carrizal, Sr. Director of Human Resources and Risk Management
2021-02	Management has resolved both findings associated with the passwords control. Management has initiated a plan to create individual user accounts on the PeopleSoft databases to ensure accountability of end-user access. Further, management is formalizing a schedule for access certification to ensure future reviews are performed in a timely manner. Additionally, management is defining a process for approving the creation/modification of roles in the system which includes communicating roles and responsibilities to designated role owners.	June 2021	General Rick Noriega, CIO Lori Brown, Enterprise Applications Technology Manager

Leslie Wilks Garcia, C.P.A., M.Jur.
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STATUS OF PRIOR YEAR FINDINGS

Finding Number	Status of Prior Year Findings	Completion Date	Responsible Contact Person
2020-01	The Financial Accounting Director reviewed and analyzed the respective balances that were adjusted for reasonableness. Both items noted last year relate to the Harris Health System pass through projects. As of the end fiscal year 2020 this project has ceased to continue and will no longer run through the County's financials.	August 2020	Brandy Shaw, Director of Financial Accounting
2020-02	The Director of Financial Accounting reviews the Cash Flows for formula errors at the end of the fiscal year as this is a once a year task. Also, the First Assistant County Auditor or the Toll Road Controller/CFO also do a review of the Toll Road cash flow.	July 2021	Brandy Shaw, Director of Financial Accounting
2020-03	The Harris County Sheriff's Office hired two inventory specialists and they performed an inventory audit and reconciliation on the Port Security Program. The inventory listing will be updated and bi-annual audits will be conducted in accordance with Harris County policy.	November 2020	Michael Lanham, Director of Finance