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BARBARA J. SCHOTT, C.P.A.
HARRIS COUNTY AUDITOR

September 11, 2014

Mr. Tom Arbizu
Food Establishments Group MC 1987
Texas Department of State Health Services
P. O. Box 149347
Austin, Texas 78714-9347

Re: Harris County Public Health & Environmental Services Food Safety Program

Dear Mr. Arbizu:

As required by Chapter 437 of the Health and Safety Code we are enclosing the Harris County Public Health & Environmental Services Food Safety Program's Statement of Revenue, Expenditures, and Changes in Fund Balance (Statement) for the year ended February 28, 2014.

We are submitting pages 114, 122, 130, and 140 from our Comprehensive Annual Financial Report (CAFR) for the fiscal year ended February 28, 2014. The enclosures relate only to the Statement and do not extend to any other sections of the CAFR. If you would like a copy of the entire CAFR, please visit www.harriscountytexas.gov/auditor.

Sincerely,

A handwritten signature in blue ink, appearing to read "Barbara J. Schott", with a long horizontal flourish extending to the right.

Barbara J. Schott
County Auditor

cc: Umair A. Shah, M.D., M.P.H

Enclosures

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.

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.

HARRIS COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
February 28, 2014

	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Service	Juvenile Delinquency Prevention	Supplemental Guardianship
ASSETS						
Cash and cash equivalents	\$ 246,482	\$ 109,855	\$ 200,688	\$ 247,092	\$ 589	\$ 100,361
Investments	228,957	-	177,816	217,942	787	88,515
Receivables:						
Taxes, net	-	-	-	-	-	-
Accounts, net	-	105	-	-	-	-
Accrued interest	201	-	156	191	1	78
Other	25	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepays and other assets	6,532	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Total assets	<u>\$ 482,197</u>	<u>\$ 109,960</u>	<u>\$ 378,660</u>	<u>\$ 465,225</u>	<u>\$ 1,377</u>	<u>\$ 188,954</u>
LIABILITIES						
Vouchers payable	\$ 18,866	\$ 15,975	\$ 24,496	\$ 2,989	\$ -	\$ -
Accrued payroll and compensated absences	-	-	31,563	-	-	-
Retainage payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other units	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>18,866</u>	<u>15,975</u>	<u>56,059</u>	<u>2,989</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Unavailable revenue - other	-	105	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	6,532	-	-	-	-	-
Restricted	456,799	93,880	322,601	462,236	1,377	188,954
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>463,331</u>	<u>93,880</u>	<u>322,601</u>	<u>462,236</u>	<u>1,377</u>	<u>188,954</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 482,197</u>	<u>\$ 109,960</u>	<u>\$ 378,660</u>	<u>\$ 465,225</u>	<u>\$ 1,377</u>	<u>\$ 188,954</u>

(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, 2014

	Library Donation Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention	Supplemental Guardianship
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	114,672	1,833,430	1,153,620	456	177,300
Lease revenue	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Earnings on investments	1,282	-	989	2,228	4	441
Miscellaneous	449,287	-	-	10,934	-	-
Total revenues	<u>450,569</u>	<u>114,672</u>	<u>1,834,419</u>	<u>1,166,782</u>	<u>460</u>	<u>177,741</u>
EXPENDITURES						
Current operating:						
Administration of justice	-	33,061	-	829,622	-	-
Parks	-	-	-	-	-	-
County administration	-	-	-	-	-	-
Health and human services	320,887	-	1,759,247	-	-	73,346
Flood control	-	-	-	-	-	-
Tax administration	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>320,887</u>	<u>33,061</u>	<u>1,759,247</u>	<u>829,622</u>	<u>-</u>	<u>73,346</u>
Excess (deficiency) of revenues over (under) expenditures	<u>129,682</u>	<u>81,611</u>	<u>75,172</u>	<u>337,160</u>	<u>460</u>	<u>104,395</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceeds from loan	-	-	-	-	-	-
Proceeds from insurance recoveries	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total other financial sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	129,682	81,611	75,172	337,160	460	104,395
Fund balances, beginning	333,649	12,269	247,429	125,076	917	84,559
Fund balances, ending	<u>\$ 463,331</u>	<u>\$ 93,880</u>	<u>\$ 322,601</u>	<u>\$ 462,236</u>	<u>\$ 1,377</u>	<u>\$ 188,954</u>

(continued)

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

For the Year Ended February 28, 2014

	Adopted Budget	Budget	Actual	(Over) Under
Constable Pct 4 State Forfeited Assets	-	240,542	150,737	89,805
Constable Pct 4 Federal Forfeited Assets - Treasury	-	4,700	-	4,700
Constable Pct 5 Federal Forfeited Assets - Justice	-	676	-	676
Constable Pct 5 State Forfeited Assets	-	131,191	12,199	118,992
Constable Pct 5 Federal Forfeited Assets - Treasury	-	8,525	7,550	975
CA Forfeited Assets State SPU	36,628	96,952	-	96,952
Constable Pct 6 State Forfeited Assets	-	30,582	16,421	14,161
Constable Pct 8 State Forfeited Assets	-	24,929	1,967	22,962
Sheriff Forfeited Assets - Treasury	1,504,182	1,504,182	402,925	1,101,257
Sheriff Forfeited Assets - Justice	3,495,824	3,495,824	2,380,823	1,115,001
Sheriff Forfeited Assets - State	1,707,014	1,707,014	925,839	781,175
District Attorney Forfeited Assets - State	7,157,398	7,157,398	3,554,699	3,602,699
Constable Forfeited Assets - State	472,239	508,121	1,964	506,157
Forfeited Assets - Commissioner's Court	2,343,834	2,343,834	-	2,343,834
Fire Marshall Forfeited Assets	6,017	32,759	7,235	25,524
CA Forfeited Assets - Treasury	22,859	22,859	3,008	19,851
Sheriff Chapter 18 State Forfeited Assets	544,688	544,688	21,713	522,975
Constable Chapter 18 State Forfeited Assets	52,566	52,566	-	52,566
Total Law Enforcement Forfeited Fund	17,704,133	18,413,924	7,509,024	10,904,900
Criminal Courts Audio/Visual	58,785	58,785	-	58,785
Medicaid Admin Claim Reimbursement	1,624,252	1,646,783	527,138	1,119,645
Dispute Resolution	1,460,321	1,460,321	950,552	509,769
Fire Code Fee	5,771,707	5,798,167	3,221,818	2,576,349
LEOSE - Law Enforcement	459,974	459,974	64,017	395,957
Library Contribution Fund	570,490	570,490	311,350	259,140
Juvenile Probation Fee	54,925	54,925	33,061	21,864
Food Permit Fees	1,979,729	1,979,729	1,716,728	263,001
Court Reporter Services	1,176,431	1,176,431	827,720	348,711
Juvenile Delinquency Prevention	1,277	1,277	-	1,277
Supplemental Guardianship	253,308	253,308	73,347	179,961
Courthouse Security	1,733,485	1,733,485	1,643,369	90,116
Law Library	1,962,872	1,962,872	1,331,298	631,574
TIRZ Affordable Housing/Other Restricted Funds				
TIRZ Affordable Housing - Non Interest Bearing	664,941	664,941	664,939	2
TIRZ Affordable Housing - Interest Bearing	2,345,882	2,660,882	552,361	2,108,521
Restricted Fund	2,024,333	2,875,205	1,441,511	1,433,694
Restricted Fund - General	261,078	263,444	7,030	256,414
Total TIRZ Affordable Housing/Other Restricted	5,296,234	6,464,472	2,665,841	3,798,631
Hurricane Ike	-	2,005,900	1,936,921	68,979
Fire County Clerk Election	-	102,589	102,589	-
Hester House				
Hester House Operating	84,615	84,615	-	84,615
Hester House Construction	3,709,109	3,709,109	2,429,573	1,279,536
Total Hester House	3,793,724	3,793,724	2,429,573	1,364,151
Total Special Revenue Fund	\$ 346,590,586	\$ 354,706,973	\$ 156,415,572	\$ 198,291,401