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

November 1, 2013

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, 2013.

Effective with this submittal, we are submitting pages 114, 122, 130, and 140 from our Comprehensive Annual Financial Report (CAFR) for the fiscal year ended February 28, 2013. 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.harriscountytx.gov/auditor.

Sincerely,

Barbara J. Schott
County Auditor

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

Enclosures

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, 2013

	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Service	Juvenile Delinquency Prevention
ASSETS					
Cash and cash equivalents	$ 183,139	$ 5,531	$ 140,236	$ 68,661	$ 577
Investments	151,768	4,753	115,778	56,361	340
Receivables:					
Taxes, net	-	-	-	-	-
Accounts, net	-	-	-	-	-
Accrued interest	144	5	110	54	-
Other, net	-	-	-	-	-
Due from other funds	-	1,980	-	-	-
Prepaids and other assets	7,997	-	-	-	-
Inventories	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	$ 343,048	$ 12,269	$ 256,124	$ 125,076	$ 917
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$ 9,399	$ -	$ 8,695	$ -	$ -
Accrued payroll and compensated absences	-	-	-	-	-
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	9,399	-	8,695	-	-
Fund Balances:					
Nonspendable	7,997	-	-	-	-
Restricted	325,652	12,269	247,429	125,076	917
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	333,649	12,269	247,429	125,076	917
Total liabilities and fund balances	$ 343,048	$ 12,269	$ 256,124	$ 125,076	$ 917

(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, 2013

	Library Contribution Fund	Juvenile Probation Fee	Food Permit Fee	Court Reporter Services	Juvenile Delinquency Prevention
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Charges for services	-	32,222	1,700,795	1,174,335	914
Lease revenue	-	-	-	-	-
Intergovernmental	3,000	-	-	-	-
Earnings on investments	1,280	47	1,518	2,741	3
Miscellaneous	274,088	-	320	-	-
Total revenues	278,368	32,269	1,702,633	1,177,076	917
EXPENDITURES					
Current operating:					
Administration of justice	-	5,522	-	1,052,000	-
Parks	-	-	-	-	-
County administration	-	-	-	-	-
Health and human services	227,780	-	1,455,204	-	-
Flood control		-	-	-	-
Tax administration	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Capital outlay	-	14,478	-	-	-
Total expenditures	227,780	20,000	1,455,204	1,052,000	-
Excess (deficiency) of revenues over (under) expenditures	50,588	12,269	247,429	125,076	917
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from insurance recoveries	-	-	-	-	-
Proceeds from loan	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financial sources (uses)	-	-	-	-	-
Net changes in fund balances	50,588	12,269	247,429	125,076	917
Fund balances, beginning	283,061	-	-	-	-
Fund balances, ending	$ 333,649	$ 12,269	$ 247,429	$ 125,076	$ 917

(continued)

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

For the Year Ended February 28, 2013

	Adopted Budget	Budget	Actual	(Over) Under
Law Enforcement Forfeited Fund				
District Attorney Seized Assets - Treasury	12,695	12,695	-	12,695
District Attorney Seized Assets - Justice	197,934	197,934	-	197,934
Constable Seized Assets - Treasury	14,078	14,078	-	14,078
Constable Seized Assets - Justice	94,443	94,443	-	94,443
Sheriff Seized Assets - Treasury	1,659,873	1,659,873	322,951	1,336,922
Sheriff Seized Assets - Justice	2,876,524	2,876,524	447,771	2,428,753
Sheriff Seized Assets - State	1,746,143	1,746,143	1,204,904	541,239
District Attorney Seized Assets - State	6,915,026	6,915,026	3,169,604	3,745,422
Constable Seized Assets - State	446,392	446,392	88,653	357,739
Seized Assets - Commissioner's Court	2,542,865	2,542,865	568,591	1,974,274
Fire Marshall Seized Assets	8,895	8,895	4,235	4,660
CA Forfeited Assets - State	17,363	17,363	958	16,405
Sheriff Chapter 18 State Forfeited	23,147	404,911	1,000	403,911
Constable Chapter 18 State Forfeited	52,578	52,578	-	52,578
Total Law Enforcement Forfeited Fund	16,607,956	16,989,720	5,808,667	11,181,053
Crim Courts Audio/Visual	57,884	57,884	-	57,884
Dispute Resolution	1,484,970	1,484,970	967,962	517,008
Fire Code Fee	2,200,000	2,200,000	1,959,697	240,303
Fire County Clerk Election	14,415,549	14,998,049	14,878,924	119,125
LEOSE - Law Enforcement	595,135	595,135	153,191	441,944
Library Donation Fund	505,749	505,749	253,782	251,967
Juvenile Probation Fee	20,000	20,000	20,000	-
Law Library	1,993,366	1,993,366	1,321,375	671,991
Food Permit Fees	1,614,400	1,615,271	1,446,729	168,542
Court Reporter Services	1,280,000	1,280,000	1,052,000	228,000
Juvenile Deliquency Prevention	600	600	-	600
Supplemental Guardianship	161,000	161,000	89,021	71,979
Courthouse Security	1,635,995	1,635,995	1,635,144	851
Medicaid Admin Claim Reimbursement	2,533,307	2,670,440	1,034,689	1,635,751
Restricted Fund				
Restricted Fund	3,082,254	3,655,015	1,039,110	2,615,905
Restricted Fund - General	197,573	199,073	19,103	179,970
Total Restricted Fund	3,279,827	3,854,088	1,058,213	2,795,875
TIRZ Affordable Housing				
TIRZ Affordable Housing - Non Interest Bearing	1,036,167	1,036,167	369,550	666,617
TIRZ Affordable Housing - Interest Bearing	1,652,695	1,652,695	-	1,652,695
Total TIRZ Affordable Housing	2,688,862	2,688,862	369,550	2,319,312
Hurricane Ike	5,779,639	5,779,639	2,937,952	2,841,687
Total Special Revenue Fund	$ 339,452,920	$ 342,072,583	$ 139,615,763	$202,456,820