



Month: December 2023

**HARRIS COUNTY DEPARTMENT OF EDUCATION
CERTIFICATION OF FINANCIAL STATEMENTS**

- I. Assistant Superintendent's Message (Highlights)
- II. Investment Report (Monthly Highlights)
- III. Investment Portfolio Report (Monthly Report)
- IV. Highlights of Financial Statements
Donations Report Included in Highlights

Schedules

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- 2 Budget Summary - All Funds Combined
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We certify that the monthly financial statements are true, and correct to the best of our ability. We have reviewed the expenditures, revenues, and appropriations for accuracy and completeness in the general ledger for the month. Texas Education Agency's Financial Accountability System Resource Guide ("FASRG") Ver 15.0 has been followed to assure grant compliance.

Jesus Amezcua
Jesus Amezcua (Jan 12, 2024 22:57 CST)

/s/ Jesus J. Amezcua

Jesus J. Amezcua, CPA, Ph.D., Asst. Superintendent for Business Services

Marcia Leiva

/s/ Marcia Leiva

Marcia Leiva, Chief Accounting Officer

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS 100-199 BALANCE SHEET
Fiscal year to date: December 31, 2023

Schedule 1

ACTUAL

ASSETS

Cash and Temporary Investments	\$ 23,170,354
Property Taxes-Delinquent at September 1, 2023	1,187,680
Less: Allowances for Uncollectible Taxes	(23,754)
Due from Federal Agencies	94,448
Other Receivables	2,216,503
Inventories	143,120
Deferred Expenditures	-
Other Prepaid Items	34,607
TOTAL ASSETS:	\$ 26,822,958

LIABILITIES

Accounts Payable	10,610
Bond Interest Payable	-
Due to Other Funds	-
Accrued Wages	-
Payroll Deductions	1,243,414
Due to Other Governments	57,504
Deferred Revenue	1,258,706
TOTAL LIABILITIES:	\$ 2,570,234

FUND EQUITY

Unassigned Fund Balance	19,817,062
Non-Spendable Fund Balance	219,796
Restricted Fund Balance	-
Committed Fund Balance	2,014,976
Assigned Fund Balance	3,120,200
Excess(Deficiency) of Revenues & Other Resources Over(Under) Expenditures & Other Uses	(1,445,842)
TOTAL FUND EQUITY:	\$ 23,726,192

Fund Balance Appropriated Year-To-Date 526,532

TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE: **\$ 26,822,958**

Financial Strength Indicator: Working Capital

$$\begin{array}{rcl}
 \text{Total Current Assets} & 26,822,957 & \\
 = & & \\
 \text{- Total Current Liabilities} & - 2,570,234 & = \mathbf{24,252,724}
 \end{array}$$

Efficient Leverage Indicator

$$\begin{array}{rcl}
 \frac{\text{Unassigned Fund Balance}}{\text{Total Fund Balance}} & = \frac{19,817,062}{24,252,724} & = \mathbf{82 \%}
 \end{array}$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
BUDGET SUMMARY-ALL FUNDS COMBINED
Fiscal year to date: December 31, 2023

Schedule 2

	BUDGET	YTD REVENUES		VARIANCE	FY 23-24 % BUDGET REALIZED	FY 22-23 % BUDGET REALIZED
REVENUES & OTHER RESOURCES						
* General Fund-1XX	\$ 69,519,413	\$ 17,897,367		\$(51,622,046)	26%	28%
Special Revenue Funds-2XX, 3XX, 4XX	47,176,096	6,805,705		(40,370,391)	14%	25%
Debt Service Fund-599	3,349,975	-		(3,349,975)	0%	0%
PFC Capital Projects Fund-698&699	24,000,000	164,060		(23,835,940)	1%	65%
Trust and Agency Funds-8XX	-	2,516		2,516	0%	0%
Choice Partners-711	6,896,619	3,779,613		(3,117,006)	55%	27%
Workers' Compensation Fund-753	450,000	170,807		(279,193)	38%	68%
Internal Service Fund-Facilities-799	6,705,121	2,734,527		(3,970,594)	41%	42%
Total Revenues & Other Resources:	158,097,224	31,554,595		(126,542,629)	20%	32%
	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 23-24 % BUDGET USED	FY 22-23 % BUDGET USED
EXPENDITURES & OTHER USES						
* General Fund-1XX	70,839,732	19,343,209	2,787,724	48,708,799	31%	28%
Special Revenue Funds-2XX, 3XX, 4XX	47,176,096	10,043,599	7,258,981	29,873,516	37%	25%
Debt Service Fund-599	3,849,975	-	-	3,849,975	0%	0%
PFC Capital Projects Fund-698&699	39,206,706	1,453,804	15,488,583	22,264,320	43%	65%
Trust and Agency Funds-8XX	-	170	3,400	(3,570)	0%	0%
Choice Partners-711	8,396,619	3,779,613	278,581	4,338,425	48%	27%
Workers' Compensation Fund-753	450,000	444,468	-	5,532	99%	68%
Internal Service Fund-Facilities-799	6,705,121	2,734,527	1,226,973	2,743,620	59%	42%
Total Expenditures & Other Uses:	176,624,249	37,799,390	27,044,242	111,780,617	37%	32%
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	(18,527,025)	(6,244,794)				
Beginning Fund Balance-September 1st:	38,217,758	38,217,758				
Estimated Fund Balance:	\$ 19,690,733	\$ 31,972,964				

General Fund includes one-time projects, such as construction, assets & building replacement costs as software purchase

Current Tax Revenue to Total Revenue Ratio Indicator:

$$\frac{\text{Current Tax Revenue}}{\text{Total Revenue}} = \frac{4,131,661}{31,554,595} = 13.1 \%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS 100-199 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 3

	BUDGET	YTD REVENUES	VARIANCE	FY 23-24 % BUDGET REALIZED	FY 22-23 % BUDGET REALIZED
<u>REVENUES & OTHER RESOURCES</u>					
Revenues					
Local Customer Fees/Charges	\$ 28,018,979	\$ 9,740,294	\$(18,278,685)	35%	31%
Local Property Tax Rev-Current	30,400,840	4,131,661	(26,269,179)	14%	23%
Local Property Tax Rev-Del, P&I	100,000	(243,419)	(343,419)	-243%	-88%
Local Investment Earnings	1,000,000	529,856	(470,144)	53%	288%
Local Grants Indirect Cost Rev	1,827	727	(1,100)	40%	0%
Local Grants	-	-	-	0%	0%
Local Miscellaneous Revenue	141,000	47,629	(93,372)	34%	4%
Total Local:	59,662,646	14,206,748	(45,455,899)	24%	27%
State FSP-Compensation	200,000	78,694	(121,306)	39%	39%
State TEA-State Health Insurance	248,000	159,773	(88,227)	64%	64%
State Indirect Cost	-	-	-	0%	0%
Total State:	448,000	238,467	(209,533)	53%	53%
Federal Grants Indirect Cost	1,614,098	582,527	(1,031,571)	36%	23%
Total Revenues:	61,724,744	15,027,742	(46,697,002)	24%	27%
Other Resources					
Insurance Recovery	-	-	-	0%	0%
Local HCTO Tax Collection Fees	-	-	-	0%	0%
State TRS Matching	3,300,000	-	(3,300,000)	0%	0%
Transfers In-Choice Partners	4,494,669	2,869,626	(1,625,043)	64%	27%
Total Other Resources:	7,794,669	2,869,626	(4,925,043)	37%	16%
Total Revenues & Other Resources:	69,519,413	17,897,368	(51,622,045)	26%	25%

Indirect Cost to Tax Ratio Indicator:

$$\frac{\text{Indirect Cost General Fund}}{\text{Total General Fund Revenues}} = \frac{578,837}{17,897,368} = 3.2\%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS 100-199 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 3

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 23-24 % BUDGET USED	FY 22-23 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Expenditures						
Adult Education-Local	\$ 529,546	\$ 220,428	\$ -	\$ 309,118	42%	31%
Assistant Superintendent-Academic Support	371,922	119,653	686	251,583	32%	32%
Asst Supt-Education and Enrichment	345,199	113,988	4,077	227,134	34%	34%
Board of Trustees	210,130	57,184	4,341	148,605	29%	22%
COVID-19 Disaster Recovery	-	-	-	-	0%	0%
Business Support Services	2,225,235	616,515	132,232	1,476,488	34%	32%
Center for Educator Success	2,752,175	615,908	84,287	2,051,980	25%	25%
Center for Safe & Secure Schools	1,106,363	273,073	8,371	824,919	25%	32%
Communication	1,316,158	353,024	39,567	923,567	30%	25%
Client Engagement	750,064	209,990	13,417	526,657	30%	26%
Community Engagement	149,292	44,088	-	105,204	30%	21%
Ctr A/S Summ & Exp Learn	912,527	144,583	109,707	658,237	28%	52%
Department-Wide	4,996,796	2,216,354	1,062,608	1,717,833	66%	78%
Education Foundation	200,000	-	-	200,000	0%	100%
Equine Enrichment Center	-	-	-	-	0%	0%
Chief of Staff	328,763	108,050	106	220,607	33%	33%
Facilities						
Construction Services	251,680	77,951	1,767	171,962	32%	30%
Facilities Support Services	-	-	-	-	0%	0%
Local Construction Fund 170	-	-	-	-	0%	0%
Building Replacement Schedule	-	-	-	-	0%	0%
Records Management Services	2,237,875	729,119	166,447	1,342,309	40%	34%
Head Start-Local	8,000	-	-	8,000	0%	0%
Human Resources	1,420,041	421,010	20,538	978,492	31%	33%
Purchasing Support Services	919,709	240,323	30,172	649,214	29%	28%
QZAB & Maint Tax Notes FD	-	-	-	-	0%	0%
Research & Evaluation Institute	602,215	212,082	25,023	365,109	39%	25%
Texas Center for Grants Development	723,272	189,038	1,813	532,421	26%	27%
Retirement Leave Benefits Fund	200,000	24,542	-	175,458	12%	76%
Special Schools & Services						
Academic and Behavior School East	6,523,063	1,776,278	155,827	4,590,958	30%	31%
Academic and Behavior School West	5,900,483	1,642,000	60,842	4,197,641	29%	30%
Fortis Academy	1,661,066	516,983	77,514	1,066,569	36%	34%
Highpoint East School	4,588,995	1,485,375	198,619	2,905,001	37%	34%
Special Schools Administration	997,803	280,868	35,341	681,594	32%	29%
Superintendent's Office	734,108	281,089	1,154	451,865	38%	37%
State TEA Employee Portion Health Ins	248,000	-	-	248,000	0%	0%
State TRS On Behalf Payments	3,300,000	-	-	3,300,000	0%	0%
Technology						

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS 100-199 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 3

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 23-24 % BUDGET USED	FY 22-23 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Expenditures						
Chief Communications Officer	\$ 240,357	\$ 72,744	\$ 686	\$ 166,926	31%	33%
IT Services	4,292,248	1,559,082	549,181	2,183,985	49%	39%
School Based Therapy Services	15,395,885	4,741,887	3,399	10,650,599	31%	30%
Total Expenditures:	66,438,970	19,343,209	2,787,724	44,308,037	33%	34%
Other Uses						
Transfers Out-Special Revenue Funds	550,787	-	-	550,787	0%	0%
Transfers Out-Head Start Fund 205	500,000	-	-	500,000	0%	0%
Transfers Out-Head Start Fund 289	-	-	-	-	0%	0%
Transfers Out-Debt Service	3,349,975	-	-	3,349,975	0%	0%
Transfers Out-Department Wide	-	-	-	-	0%	0%
Transfers Out-COVID-19	-	-	-	-	0%	0%
Transfers Out-Star Reimagined	-	-	-	-	0%	0%
Transfers Out-La Porte	-	-	-	-	0%	0%
Transfers Out-Facilities	-	-	-	-	0%	0%
Total Other Uses:	4,400,762	-	-	4,400,762	0%	0%
Total Expenditures & Other Uses:	70,839,732	19,343,209	2,787,724	48,708,799	31%	30%
Excess/(Deficiency) Estimated Revenues						
Over/(Under) Expenditures:	(1,320,319)	(1,445,841)				
Beginning Fund Balance-September 1st:	21,185,399	21,185,399				
Estimated Fund Balance:	\$ 19,865,080	\$ 19,739,557				

Financial Strength Indicator: Fund Balance to GF Expenditures

$$\frac{\text{Unassigned Fund Balance}}{\text{Total General Fund Expenditures}} = \frac{19,817,062}{19,343,209} = \mathbf{1.02\%}$$

HARRIS COUNTY DEPARTMENT OF EDUCATION

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2023

Schedule 4 - SR Budget
Summary

	BUDGET	YTD REVENUES		VARIANCE	FY 23-24 % BUDGET REALIZED	FY 22-23 % BUDGET REALIZED
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Estimated Revenues						
Local Program Revenues	\$ 7,077,696	\$ 457,876		\$ 6,619,820	6%	4%
State Program Revenues						0%
* Federal Program Revenues	39,047,613	6,347,829		32,699,784	16%	14%
Total Estimated Revenues:	46,125,309	6,805,705		39,319,604	15%	12%
Other Resources						
Transfer In-CASE After School Program	550,787	-		550,787	0%	0%
Transfer In-Adult Ed	-	-		-	0%	0%
Transfer In-HeadStart	500,000	-		500,000	0%	0%
Transfer In-Star Reimagined	-	-		-	0%	0%
Total Other Resources:	1,050,787	-		1,050,787	0%	0%
Total Estimated Revenues & Other Resources:	\$ 47,176,096	\$ 6,805,705		\$ 40,370,391	14%	12%
	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 23-24 % BUDGET USED	FY 22-23 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Adult Education Program						
Fed Dist Learning 2213						0%
CDBG AEL Grant 2224						0%
Fed TANF 2234						0%
Fed TANF 2235						0%
Fed ABE Regular 2304	3,266,938	1,291,133	220,138	1,755,667	46%	0%
Fed ABE Regular 2305	150,000	-	-	150,000	0%	0%
Fed ABE EL/Civics 2344	358,379	308,316	15,066	34,997	90%	0%
Fed ABE EL/Civics 2345						0%
Employer Engagement 2372	80,084	81,288	2,273	(3,477)	104%	25%
Family Math Literacy Initiative - 2383	92,964	37,718	-	55,246	41%	1%
Access Grant - 4323	37,833	66,113				0%
Loc AdultEd Grant - 4984	1,108	-	-	1,108	0%	0%
Total Adult Education Program:	3,987,306	1,784,568	237,477	1,993,541	50%	12%
Center for Safe & Secure Schools						
STOP School Violence - 2103						0%
STOP School Violence - 2104						0%
STOP Grant In-Kind - 4913						0%
STOP Grant In-Kind - 4914						0%
JAMS Grant - 4643						0%
JAMS Grant In-Kind - 4743						0%
Total Center for Safe & Secure Schools:						0%
Chief of Staff						
Education Foundation	-	-	-	-	0%	0%
Your Voice Matters - 4644	182,964	-	-	182,964	0%	0%
Your Voice Matters - In-Kind - 4694	-	-	-	-	0%	0%
Total Schools:	182,964	-	-	182,964	0%	0%

HARRIS COUNTY DEPARTMENT OF EDUCATION

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2023

Schedule 4 - SR Budget
Summary

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 23-24 % BUDGET USED	FY 22-23 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Disaster Recovery						
COVID-19	\$ -	\$ 3,085	\$ -	\$(3,085)	0%	60%
Total Disaster Recovery:	-	3,085	-	(3,085)	0%	60%
Facilities						
Local Grants	-	-	-	-	0%	0%
Total Facilities:	-	-	-	-	0%	0%
The Center for Afterschool, Summer, and Expanded Learning						
Fed/Local After School Partnership - 2883	1,468,584	452,975	85,857	929,752	37%	1%
Fed/Local After School Partnership - 2884	2,304,173	13,327	37,377	2,253,469	2%	0%
Fed 21st Century CLC-Cycle XII - 2644	1,955,438	201,424	38,687	1,715,327	12%	0%
Fed 21st Century CLC-Cycle XI - 2654	1,593,895	495,227	70,741	1,027,927	36%	0%
Fed 21st Century CLC-Cycle XI - 2655	200,000	-	-	200,000	0%	0%
Fed 21st Century CLC-Cycle X - 2684	-	-	-	-	0%	0%
TCEQ Engaging Diverse Communities – 2242	31,900	-	42,183	(10,283)	132%	100%
Every Hour Counts - 4622	10,000	11,638	-	(1,638)	116%	0%
Loc Houston Endowment - 4633	-	-	-	-	-	4%
Loc Houston Endowment - 4634	250,000	6,710	20,000	223,290	11%	0%
Loc COH Connections Program - 4674	770,000	33,280	218,300	518,420	33%	0%
Loc Ecobot	6,284	-	-	6,284	0%	0%
County Connections - 4683	186,429	93,527	1,500	91,402	51%	0%
County Connections - 4684	800,000	-	-	800,000	0%	0%
Total The Center for Afterschool, Summer,	9,576,703	1,308,109	514,644	7,753,950	19%	3%
Head Start						
Fed Head Start - 2053	5,205,673	3,095,030	848,086	1,262,556	76%	5%
Fed Head Start - 2054	9,500,000	236	600,757	8,899,007	6%	0%
Fed Head Start Training Funds - 2063	37,219	16,216	4,437	16,566	55%	0%
Fed Head Start Training Funds - 2064	115,000	-	11,400	103,600	10%	0%
2022 Head Start Care Relief - 2122	2,353,912	1,946,561	45,562	361,788	85%	25%
Fed Early Head Start-Operations-2153	1,329,593	752	3,931	1,324,910	0%	47%
Fed Early Head Start-Operations-2154	4,578,462	913,647	806,478	2,858,337	38%	0%
Fed Early Head Start-T&TA-2163	60,438	6,308	275	53,855	11%	1%
Fed Early Head Start-T&TA-2164	97,813	1,766	3,210	92,838	5%	0%
Loc Early Head Start In-Kind - 4753	-	-	-	-	0%	2%
Loc Early Head Start In-Kind - 4754	160,000	8,225	-	151,775	5%	0%
Loc Head Start In-Kind Matching - 4793	1,000,057	268,143	2,375	729,539	27%	0%
Loc Head Start In-Kind Matching - 4794	3,208,000	-	-	3,208,000	0%	0%
Loc Head Start Hogg Foundation - 4963	-	-	-	-	-	0%
Loc Head Start Hogg Foundation - 4964	7,273	443	-	6,830	6%	0%
Head Start Other Local Grants - 4984	359,948	39,332	58,549	262,067	27%	0%
Fed Head Start - Coolwood - 2091	4,671,454	493,985	4,101,074	76,395	98%	99%
Fed Early Head Start - Startup - 2143	510,331	157,121	20,725	332,485	35%	0%
Coolwood Acquisition & Construction - 2181	136,150	-	-	136,150	0%	0%
Hogg Grant - Mental Health - 4952	-	-	-	-	-	0%
Total Head Start:	33,331,323	6,947,765	6,506,860	19,876,698	40%	35%

HARRIS COUNTY DEPARTMENT OF EDUCATION

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2023

Schedule 4 - SR Budget
Summary

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 23-24 % BUDGET USED	FY 22-23 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Center for Educator Success						
Texas Council for Developmental Disabilities	\$ -	\$ -	\$ -	\$ -	0%	0%
TCEQ/Audubon	-	-	-	-	0%	0%
Local Grants	-	-	-	-	0%	0%
DCF-EPP	97,800	-	-	97,800	0%	41%
Total Center for Educator Success:	97,800	-	-	97,800	0%	57%
Total Expenditures & Other Uses:	\$ 47,176,096	\$ 10,043,599	\$ 7,258,981	\$ 29,873,516	37%	33%
Excess/(Deficiency) Estimated Revenues						
Over/(Under) Expenditures:	\$	\$(3,237,705)				

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
DEBT SERVICE FUND 599 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 5

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>FUNDING SOURCES</u>				
Transfer In from General Fund	\$ 3,349,975	\$ -		\$(3,349,975)
Total Funding Sources:	3,349,975	-		(3,349,975)
<u>EXPENDITURES</u>				
Principal-PFC Bonds	2,486,175	-	-	2,486,175
Interest Expense-QZAB&MTN	1,363,800	-	-	1,363,800
Total Expenditures:	3,849,975	-	-	3,849,975
Excess/(Deficiency) Estimated Revenues				
Over/(Under) Expenditures:	(500,000)	-		
Beginning Fund Balance-September 1st:	500,756	500,756		
Estimated Fund Balance:	\$ 756	\$ 500,756		

A negative balance in the revenue variance column represents the amount pending to be collected as compared to the budget. A positive balance in the expenditure variance column represents the amount available to spend as compared to the budget.

Efficient Leverage Indicator: Debt to Income Ratio

Annual Principal & Interest
Payments on Term Debt &
Capital Leases

0

General Fund Revenues
less Facility Charges

17,897,367 - 2,734,527

= 0.00%

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
CAPITAL PROJECT FUND BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 6

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
Issuance of Bonds	\$ 10,000,000	\$ -		\$(10,000,000)
Investment Earnings	-	164,060		164,060
Transfers In-General Fund	2,000,000	-		(2,000,000)
Misc Revenue	5,000,000	-		(5,000,000)
Other Local Revenues	-	-		-
Maintenance Tax Notes Proceeds	7,000,000	-		(7,000,000)
Total Revenues:	24,000,000	164,060		(23,835,940)
<u>EXPENDITURES</u>				
Facilities Construction	39,206,706	1,453,804	15,488,583	22,264,320
Transfers Out to Debt Service Fund	-	-	-	-
Total Expenditures:	39,206,706	1,453,804	15,488,583	22,264,320
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	(15,206,706)	(1,289,744)		
Beginning Fund Balance-September 1st:	13,673,077	13,673,077		
Estimated Fund Balance:	\$(1,533,629)	\$ 12,383,333		

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
CHOICE PARTNERS FUND 711 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 7

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
5720-Local Revenue - School Districts	\$ 6,864,619	\$ 3,734,613		\$(3,130,006)
5740-Local Revenue - Other	32,000	45,000		13,000
Total Revenues:	6,896,619	3,779,613		(3,117,006)
<u>EXPENDITURES</u>				
6100-Payroll Costs	1,856,513	617,802	-	1,238,711
6200-Contracted Services	707,097	148,931	219,107	339,060
6300-Supplies and Materials	101,620	23,154	9,697	68,769
6400-Miscellaneous Operating Costs	1,236,720	120,100	49,778	1,066,842
8900-Transfers Out	4,494,669	2,869,626	-	1,625,043
Total Expenditures:	8,396,619	3,779,613	278,581	4,338,425
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	(1,500,000)	-		
Beginning Fund Balance-September 1st:	1,500,000	1,500,000		
Estimated Fund Balance:	\$ -	\$ 1,500,000		

A negative balance in the revenue variance column represents the amount pending to be collected as compared to the budget. A positive balance variance in the expenditure variance column represents the amount available to spend as compared to the budget.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 8

INTERIM FINANCIAL REPORTS (Unaudited)**WORKERS COMPENSATION FUND 753 BUDGET SUMMARY REPORT**

Fiscal year to date: December 31, 2023

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
Revenues	\$ 450,000	\$ 170,807		\$(279,193)
Total Revenues:	450,000	170,807		(279,193)
<u>EXPENDITURES</u>				
6400-Misc Operating Costs	450,000	444,468	-	5,532
Total Expenditures:	450,000	444,468	-	5,532
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	-	(273,661)		
Beginning Fund Balance-September 1st:	1,358,526	1,358,526		
Estimated Fund Balance:	<u>\$ 1,358,526</u>	<u>\$ 1,084,865</u>		

A negative balance in the revenue variance column represents the amount pending to be collected as compared to the budget. A positive balance in the expenditure variance column represents the amount available to spend as compared to the budget

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
INTERNAL SERVICE FUND 799 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2023

Schedule 9

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
Interdepartmental Revenues	\$ 6,705,121	\$ 2,734,527		\$(3,970,594)
Total Revenues:	6,705,121	2,734,527		(3,970,594)
<u>EXPENDITURES</u>				
6100-Payroll Costs	3,229,741	1,107,554	-	2,122,187
6200-Contracted Services	2,081,910	412,808	1,160,852	508,250
6300-Supplies and Materials	210,478	81,356	55,568	73,554
6400-Miscellaneous Operating Costs	1,173,799	1,132,810	10,554	30,436
6600-Capital Assets	9,193	-	-	9,193
Total Expenditures:	6,705,121	2,734,527	1,226,973	2,743,620
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	-	-		
Beginning Fund Balance-September 1st:	-	-		
Estimated Fund Balance:	\$ -	\$ -		

A negative balance in the revenue variance column represents the amount pending to be collected as compared to the budget. A positive balance in the expenditure variance column represents the amount available to spend as compared to the budget.

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
TRUST & AGENCY FUNDS 800-840 BUDGET SUMMARY REPORT
 Fiscal year to date: December 31, 2023

Schedule 10

	TOTAL
Revenues	\$ 2,516
Expenditures	170
Revenues Over/(Under) Expenditures:	\$ 2,346
Beginning Fund Balance-September 1st:	-
Estimated Fund Balance:	\$ 2,346

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 11

INTERIM FINANCIAL REPORTS (Unaudited)

LOCAL CONSTRUCTION PROJECTS-BM '087' BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2023

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>EXPENDITURES</u>				
ABS East	\$ 860	\$ -	\$ 856	\$ 4
Head Start	2,847,422	59,087	693,427	2,094,908
Facilities - Central Support	128,768	45,533	58,601	24,634
Total Expenditures:	2,977,050	104,620	752,885	2,119,546
Excess/(Deficiency) Estimated Revenues				
Over/(Under) Expenditures:	(2,977,050)	(104,620)		
Beginning Fund Balance-September 1st:	3,250,965	3,250,965		
Estimated Fund Balance:	\$ 273,915	\$ 3,146,345		

Capital Project Fund 695 - Local Construction

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Adult Education-Local			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	317,746	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	211,800	220,428	21,698
Total Revenues:	\$ 529,546	\$ 220,428	\$ 21,698
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 529,546	\$ 220,428	\$ 21,698
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	2,689	-
Contracted & Professional Services	1,054	413	-
Supplies & Materials	4,614	1,454	646
Other Operating Costs	523,878	215,873	27,052
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 529,546	\$ 220,428	\$ 27,698
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 529,546	\$ 220,428	\$ 27,698
Revenue Over/(Under) Expenditures:	\$ -	\$ -	\$(6,000)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Assistant Superintendent-Academic Support

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	371,922	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 371,922	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 371,922	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	331,597	108,872	105,499
Contracted & Professional Services	1,310	915	152
Supplies & Materials	3,728	788	305
Other Operating Costs	35,287	9,764	9,629
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 371,922	\$ 120,339	\$ 115,585
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 371,922	\$ 120,339	\$ 115,585
Revenue Over/(Under) Expenditures:	\$ -	\$(120,339)	\$(115,585)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Asst Supt-Education and Enrichment

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	345,199	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 345,199	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 345,199	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	310,823	101,297	101,406
Contracted & Professional Services	2,134	1,934	1,481
Supplies & Materials	3,752	3,195	1,597
Other Operating Costs	28,490	11,638	9,511
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 345,199	\$ 118,065	\$ 113,994
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 345,199	\$ 118,065	\$ 113,994
Revenue Over/(Under) Expenditures:	\$ -	\$(118,065)	\$(113,994)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Board of Trustees			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	210,130	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 210,130	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 210,130	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	69,422	23,254	21,175
Contracted & Professional Services	30,262	8,251	686
Supplies & Materials	21,588	8,474	4,667
Other Operating Costs	88,858	21,547	18,505
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 210,130	\$ 61,525	\$ 45,033
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 210,130	\$ 61,525	\$ 45,033
Revenue Over/(Under) Expenditures:	\$ -	\$(61,525)	\$(45,033)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

COVID-19 Disaster Recovery			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Business Support Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 152,000	\$ 43,473	\$ 4,650
Local Property Tax Rev-Current	1,680,110	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	9,200	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	393,125	110,881	160,687
Total Revenues:	\$ 2,225,235	\$ 163,554	\$ 165,337
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 2,225,235	\$ 163,554	\$ 165,337
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,727,362	500,669	464,831
Contracted & Professional Services	342,200	198,513	139,070
Supplies & Materials	52,250	7,103	19,816
Other Operating Costs	103,423	42,462	24,932
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 2,225,235	\$ 748,747	\$ 648,648
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 2,225,235	\$ 748,747	\$ 648,648
Revenue Over/(Under) Expenditures:	\$ -	\$(585,193)	\$(483,311)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Center for Educator Success			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 819,924	\$ 186,450	\$ 99,482
Local Property Tax Rev-Current	1,932,251	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 2,752,175	\$ 186,450	\$ 99,482
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 2,752,175	\$ 186,450	\$ 99,482
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,890,886	534,382	470,662
Contracted & Professional Services	375,556	76,896	103,002
Supplies & Materials	164,602	8,038	12,053
Other Operating Costs	321,131	80,878	73,025
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 2,752,175	\$ 700,195	\$ 658,742
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 2,752,175	\$ 700,195	\$ 658,742
Revenue Over/(Under) Expenditures:	\$ -	\$(513,745)	\$(559,260)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Center for Safe & Secure Schools			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 460,000	\$ 72,238	\$ 72,750
Local Property Tax Rev-Current	646,363	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 1,106,363	\$ 72,238	\$ 72,750
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,106,363	\$ 72,238	\$ 72,750
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	826,147	241,579	140,351
Contracted & Professional Services	142,710	7,955	142,415
Supplies & Materials	53,690	5,091	8,637
Other Operating Costs	83,816	26,820	17,873
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,106,363	\$ 281,444	\$ 309,277
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 1,106,363	\$ 281,444	\$ 309,277
Revenue Over/(Under) Expenditures:	\$ -	\$(209,206)	\$(236,527)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Communication			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	1,316,158	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 1,316,158	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,316,158	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,098,413	311,191	284,141
Contracted & Professional Services	81,616	34,223	229
Supplies & Materials	75,432	32,127	3,081
Other Operating Costs	60,697	15,051	15,292
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,316,158	\$ 392,591	\$ 302,742
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 1,316,158	\$ 392,591	\$ 302,742
Revenue Over/(Under) Expenditures:	\$ -	\$(392,591)	\$(302,742)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Client Engagement			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	750,064	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 750,064	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 750,064	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	616,601	178,318	147,053
Contracted & Professional Services	18,059	3,375	2,227
Supplies & Materials	32,610	14,846	4,857
Other Operating Costs	82,794	26,868	24,865
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 750,064	\$ 223,407	\$ 179,003
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 750,064	\$ 223,407	\$ 179,003
Revenue Over/(Under) Expenditures:	\$ -	\$(223,407)	\$(179,003)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Community Engagement			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	149,292	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 149,292	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 149,292	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	132,691	42,016	25,188
Contracted & Professional Services	-	-	-
Supplies & Materials	1,500	196	-
Other Operating Costs	15,101	1,876	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 149,292	\$ 44,088	\$ 25,188
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 149,292	\$ 44,088	\$ 25,188
Revenue Over/(Under) Expenditures:	\$ -	\$(44,088)	\$(25,188)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Ctr A/S Summ & Exp Learn			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 85,500	\$ 2,410	\$ 29,210
Local Property Tax Rev-Current	827,027	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 912,527	\$ 2,410	\$ 29,210
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 912,527	\$ 2,410	\$ 29,210
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	342,524	99,168	186,017
Contracted & Professional Services	316,872	91,275	174,109
Supplies & Materials	24,668	6,882	1,586
Other Operating Costs	228,463	56,964	45,688
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 912,527	\$ 254,290	\$ 407,399
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 912,527	\$ 254,290	\$ 407,399
Revenue Over/(Under) Expenditures:	\$ -	\$(251,880)	\$(378,189)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Department-Wide			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	2,236,275	4,131,661	6,428,099
Local Property Tax Rev-Del, P&I	100,000	(243,419)	(131,518)
Investment Earnings	1,000,000	529,856	303,458
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	71,000	4,932	753
Miscellaneous Revenues	-	-	86
Indirect Cost Rev-Local Grants	1,827	727	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 3,409,102	\$ 4,423,758	\$ 6,600,877
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	4,494,669	2,869,626	1,365,145
Total Other Resources:	\$ 4,494,669	\$ 2,869,626	\$ 1,365,145
Total Revenues & Other Resources:	\$ 7,903,771	\$ 7,293,384	\$ 7,966,023
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	(1,112,797)	-	-
Contracted & Professional Services	1,969,094	924,913	1,236,626
Supplies & Materials	71,377	91,278	24,648
Other Operating Costs	4,069,122	2,262,771	2,148,868
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 4,996,796	\$ 3,278,963	\$ 3,410,143
Other Uses			
Transfers Out-Special Revenue Funds	550,787	-	-
Transfers Out-Head Start Fund 205	500,000	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	3,349,975	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ 4,400,762	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 9,397,558	\$ 3,278,963	\$ 3,410,143
Revenue Over/(Under) Expenditures:	\$(1,493,787)	\$ 4,014,421	\$ 4,555,880

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Education Foundation			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	200,000	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 200,000	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 200,000	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	50,000	-	450,000
Supplies & Materials	150,000	-	150,000
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 200,000	\$ -	\$ 600,000
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 200,000	\$ -	\$ 600,000
Revenue Over/(Under) Expenditures:	\$ -	\$ -	\$(600,000)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Equine Enrichment Center			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Chief of Staff			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	328,763	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 328,763	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 328,763	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	317,969	104,303	101,093
Contracted & Professional Services	220	220	152
Supplies & Materials	695	90	90
Other Operating Costs	9,879	3,543	2,507
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 328,763	\$ 108,156	\$ 103,843
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 328,763	\$ 108,156	\$ 103,843
Revenue Over/(Under) Expenditures:	\$ -	\$(108,156)	\$(103,843)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Facilities-Choice Partners Cooperative			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ -	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ -	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ -	\$ -	\$ -
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ -	\$ -	\$ -
Revenue Over/(Under) Expenditures:	\$ -	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Facilities-Construction Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	251,680	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 251,680	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 251,680	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	225,484	75,219	55,798
Contracted & Professional Services	5,000	2,356	393
Supplies & Materials	3,900	-	-
Other Operating Costs	17,296	2,143	1,835
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 251,680	\$ 79,718	\$ 58,027
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 251,680	\$ 79,718	\$ 58,027
Revenue Over/(Under) Expenditures:	\$ -	\$(79,718)	\$(58,027)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Facilities-Facilities Support Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Facilities-Local Construction Fund 170

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Facilities-Building Replacement Schedule

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Facilities-Records Management Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 1,973,580	\$ 435,680	\$ 382,988
Local Property Tax Rev-Current	194,295	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	70,000	16,234	6,351
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 2,237,875	\$ 451,914	\$ 389,339
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 2,237,875	\$ 451,914	\$ 389,339
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,041,103	343,385	314,069
Contracted & Professional Services	189,000	92,279	44,358
Supplies & Materials	234,750	137,267	97,740
Other Operating Costs	773,022	322,635	261,598
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 2,237,875	\$ 895,566	\$ 717,765
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 2,237,875	\$ 895,566	\$ 717,765
Revenue Over/(Under) Expenditures:	\$ -	\$(443,652)	\$(328,427)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Head Start-Local			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	8,000	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 8,000	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 8,000	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	8,000	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 8,000	\$ -	\$ -
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 8,000	\$ -	\$ -
Revenue Over/(Under) Expenditures:	\$ -	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Human Resources			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	1,169,167	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	250,874	60,806	88,119
Total Revenues:	\$ 1,420,041	\$ 60,806	\$ 88,119
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,420,041	\$ 60,806	\$ 88,119
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,114,125	367,917	340,968
Contracted & Professional Services	56,500	21,622	34,909
Supplies & Materials	99,750	10,920	32,991
Other Operating Costs	149,666	41,089	34,892
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,420,041	\$ 441,549	\$ 443,760
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 1,420,041	\$ 441,549	\$ 443,760
Revenue Over/(Under) Expenditures:	\$ -	\$(380,743)	\$(355,642)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Purchasing Support Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	919,709	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 919,709	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 919,709	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	727,066	212,789	202,257
Contracted & Professional Services	91,550	15,587	-
Supplies & Materials	22,900	6,979	4,361
Other Operating Costs	78,193	35,139	27,242
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 919,709	\$ 270,495	\$ 233,860
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 919,709	\$ 270,495	\$ 233,860
Revenue Over/(Under) Expenditures:	\$ -	\$(270,495)	\$(233,860)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

QZAB & Maint Tax Notes FD

REVENUES & OTHER RESOURCES

Revenues

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ -	\$ -	\$ -

Other Resources

Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ -	\$ -	\$ -

EXPENDITURES & OTHER USES

Expenditures & Encumbrances

Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ -	\$ -	\$ -

Other Uses

Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ -	\$ -	\$ -
Revenue Over/(Under) Expenditures:	\$ -	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Research & Evaluation Institute			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 79,500	\$ -	\$ -
Local Property Tax Rev-Current	522,715	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 602,215	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 602,215	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	527,831	199,795	161,006
Contracted & Professional Services	2,100	1,560	1,620
Supplies & Materials	44,389	24,501	655
Other Operating Costs	27,895	11,250	4,587
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 602,215	\$ 237,106	\$ 167,867
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 602,215	\$ 237,106	\$ 167,867
Revenue Over/(Under) Expenditures:	\$ -	\$(237,106)	\$(167,867)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Texas Center for Grants Development

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 900	\$ -	\$ -
Local Property Tax Rev-Current	722,372	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 723,272	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 723,272	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	669,620	182,022	157,427
Contracted & Professional Services	11,617	2,417	403
Supplies & Materials	14,375	306	7,818
Other Operating Costs	27,660	6,105	5,924
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 723,272	\$ 190,851	\$ 171,572
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 723,272	\$ 190,851	\$ 171,572
Revenue Over/(Under) Expenditures:	\$ -	\$(190,851)	\$(171,572)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Retirement Leave Benefits Fund			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	200,000	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 200,000	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 200,000	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	200,000	24,542	113,449
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 200,000	\$ 24,542	\$ 113,449
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 200,000	\$ 24,542	\$ 113,449
Revenue Over/(Under) Expenditures:	\$ -	\$(24,542)	\$(113,449)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Special Schools & Services-Academic and Behavior School East

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 4,888,488	\$ 1,927,500	\$ 1,504,185
Local Property Tax Rev-Current	1,634,575	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 6,523,063	\$ 1,927,500	\$ 1,504,185
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 6,523,063	\$ 1,927,500	\$ 1,504,185
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	5,297,914	1,376,319	1,234,001
Contracted & Professional Services	249,810	192,765	179,404
Supplies & Materials	253,800	62,572	50,920
Other Operating Costs	721,539	300,449	142,948
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 6,523,063	\$ 1,932,105	\$ 1,607,273
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 6,523,063	\$ 1,932,105	\$ 1,607,273
Revenue Over/(Under) Expenditures:	\$ -	\$(4,605)	\$(103,088)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Special Schools & Services-Academic and Behavior School West

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 4,830,979	\$ 2,282,335	\$ 1,240,805
Local Property Tax Rev-Current	1,069,504	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	3,000	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 5,900,483	\$ 2,285,335	\$ 1,240,805
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 5,900,483	\$ 2,285,335	\$ 1,240,805
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	4,954,340	1,391,105	1,171,233
Contracted & Professional Services	166,756	90,565	106,421
Supplies & Materials	301,520	37,261	37,295
Other Operating Costs	477,867	183,912	158,661
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 5,900,483	\$ 1,702,842	\$ 1,473,610
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 5,900,483	\$ 1,702,842	\$ 1,473,610
Revenue Over/(Under) Expenditures:	\$ -	\$ 582,493	\$(232,805)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Special Schools & Services-Fortis Academy

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 209,150	\$ 66,400	\$ -
Local Property Tax Rev-Current	1,451,916	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	515
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 1,661,066	\$ 66,400	\$ 515
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,661,066	\$ 66,400	\$ 515
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,157,583	387,687	354,829
Contracted & Professional Services	124,718	88,385	85,536
Supplies & Materials	146,145	39,390	35,169
Other Operating Costs	232,620	79,035	70,483
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,661,066	\$ 594,497	\$ 546,018
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 1,661,066	\$ 594,497	\$ 546,018
Revenue Over/(Under) Expenditures:	\$ -	\$(528,097)	\$(545,503)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)

GENERAL FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2023

Special Schools & Services-Highpoint East School

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 2,502,150	\$ 1,219,320	\$ 688,575
Local Property Tax Rev-Current	2,086,845	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 4,588,995	\$ 1,219,320	\$ 688,575
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 4,588,995	\$ 1,219,320	\$ 688,575
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,576,087	1,114,241	967,420
Contracted & Professional Services	276,540	266,450	251,135
Supplies & Materials	137,269	51,159	29,256
Other Operating Costs	593,068	246,114	148,468
Debt Services	-	-	-
Capital Outlay	6,031	6,030	-
Total Expenditures & Encumbrances:	\$ 4,588,995	\$ 1,683,994	\$ 1,396,279
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 4,588,995	\$ 1,683,994	\$ 1,396,279
Revenue Over/(Under) Expenditures:	\$ -	\$(464,674)	\$(707,704)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Special Schools & Services-Special Schools Administration

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	971,271	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 971,271	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 971,271	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	723,433	237,858	211,002
Contracted & Professional Services	19,900	18,347	1,255
Supplies & Materials	144,432	34,515	14,829
Other Operating Costs	110,038	25,489	39,162
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 997,803	\$ 316,209	\$ 266,248
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 997,803	\$ 316,209	\$ 266,248
Revenue Over/(Under) Expenditures:	\$(26,532)	\$(316,209)	\$(266,248)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Superintendent's Office			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	734,108	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 734,108	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 734,108	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	619,729	258,509	247,004
Contracted & Professional Services	49,257	9,306	229
Supplies & Materials	11,970	1,398	2,422
Other Operating Costs	53,152	13,029	16,660
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 734,108	\$ 282,243	\$ 266,315
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 734,108	\$ 282,243	\$ 266,315
Revenue Over/(Under) Expenditures:	\$ -	\$(282,243)	\$(266,315)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

State TEA Employee Portion Health Ins

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	248,000	159,773	159,773
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ 248,000</u>	<u>\$ 159,773</u>	<u>\$ 159,773</u>
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ 248,000</u>	<u>\$ 159,773</u>	<u>\$ 159,773</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	248,000	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ 248,000</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ 248,000</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ 159,773</u>	<u>\$ 159,773</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

State TRS On Behalf Payments			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	-	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ -	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	3,300,000	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ 3,300,000	\$ -	\$ -
Total Revenues & Other Resources:	\$ 3,300,000	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,300,000	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 3,300,000	\$ -	\$ -
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 3,300,000	\$ -	\$ -
Revenue Over/(Under) Expenditures:	\$ -	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

INTERIM FINANCIAL REPORTS (Unaudited)**GENERAL FUNDS DETAIL BY DIVISION****ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR**

Fiscal year to date: December 31, 2023

Technology-Chief Communications Officer

	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	240,357	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 240,357	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 240,357	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	219,072	70,815	69,712
Contracted & Professional Services	1,500	915	5,152
Supplies & Materials	3,800	64	38
Other Operating Costs	15,985	1,637	2,564
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 240,357	\$ 73,431	\$ 77,466
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 240,357	\$ 73,431	\$ 77,466
Revenue Over/(Under) Expenditures:	\$ -	\$(73,431)	\$(77,466)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Technology-IT Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ -	\$ -	\$ -
Local Property Tax Rev-Current	3,533,949	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	758,299	185,995	269,539
Total Revenues:	\$ 4,292,248	\$ 185,995	\$ 269,539
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 4,292,248	\$ 185,995	\$ 269,539
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	2,756,613	902,829	751,240
Contracted & Professional Services	291,809	192,993	249,073
Supplies & Materials	1,054,791	907,380	523,135
Other Operating Costs	166,077	105,061	26,230
Debt Services	-	-	-
Capital Outlay	22,958	-	22,958
Total Expenditures & Encumbrances:	\$ 4,292,248	\$ 2,108,263	\$ 1,572,636
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 4,292,248	\$ 2,108,263	\$ 1,572,636
Revenue Over/(Under) Expenditures:	\$ -	\$(1,922,268)	\$(1,303,097)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

School Based Therapy Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 12,016,808	\$ 3,504,488	\$ 3,337,663
Local Property Tax Rev-Current	3,379,077	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 15,395,885	\$ 3,504,488	\$ 3,337,663
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 15,395,885	\$ 3,504,488	\$ 3,337,663
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	14,982,374	4,659,807	4,260,078
Contracted & Professional Services	44,900	16,458	4,567
Supplies & Materials	129,500	1,554	23,872
Other Operating Costs	239,111	67,468	57,443
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 15,395,885	\$ 4,745,286	\$ 4,345,960
Other Uses			
Transfers Out-Special Revenue Funds	-	-	-
Transfers Out-Head Start Fund 205	-	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	-	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 15,395,885	\$ 4,745,286	\$ 4,345,960
Revenue Over/(Under) Expenditures:	\$ -	\$(1,240,798)	\$(1,008,297)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 12

Total General Fund			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Customer Fees/Charges	\$ 28,018,979	\$ 9,740,294	\$ 7,360,308
Local Property Tax Rev-Current	30,400,840	4,131,661	6,428,099
Local Property Tax Rev-Del, P&I	100,000	(243,419)	(131,518)
Investment Earnings	1,000,000	529,856	303,458
Insurance Recovery	-	-	-
FSP-Compensation	200,000	78,694	78,694
TEA-State Health Ins-Employee Portion	248,000	159,773	159,773
Local Grants	-	-	-
Other Local Revenues	141,000	33,366	7,620
Miscellaneous Revenues	-	-	86
Indirect Cost Rev-Local Grants	1,827	727	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	1,614,098	578,110	540,043
Total Revenues:	\$ 61,724,744	\$ 15,009,062	\$ 14,746,562
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	3,300,000	-	-
Transfers In-Choice Partners	4,494,669	2,869,626	1,365,145
Total Other Resources:	\$ 7,794,669	\$ 2,869,626	\$ 1,365,145
Total Revenues & Other Resources:	\$ 69,519,413	\$ 17,878,687	\$ 16,111,707
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	48,892,012	14,052,578	12,658,909
Contracted & Professional Services	4,912,044	2,360,887	3,214,605
Supplies & Materials	3,263,797	1,494,829	1,092,483
Other Operating Costs	9,342,128	4,216,609	3,416,447
Debt Services	-	-	-
Capital Outlay	28,989	6,030	22,958
Total Expenditures & Encumbrances:	\$ 66,438,970	\$ 22,130,933	\$ 20,405,402
Other Uses			
Transfers Out-Special Revenue Funds	550,787	-	-
Transfers Out-Head Start Fund 205	500,000	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	3,349,975	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ 4,400,762	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 70,839,732	\$ 22,130,933	\$ 20,405,402
Revenue Over/(Under) Expenditures:	\$(1,320,319)	\$(4,252,246)	\$(4,293,695)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Adult Education Program			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ 38,941	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	3,948,365	1,193,617	911,581
Total Revenues:	\$ 3,987,306	\$ 1,193,617	\$ 911,581
Other Resources			
Transfers In	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 3,987,306	\$ 1,193,617	\$ 911,581
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	2,976,709	1,521,166	1,147,791
Contracted & Professional Services	871,007	441,946	412,763
Supplies & Materials	99,759	49,344	84,070
Other Operating Costs	39,831	9,661	15,405
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 3,987,306	\$ 2,022,117	\$ 1,660,029
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 3,987,306	\$ 2,022,117	\$ 1,660,029
Revenue Over/(Under) Expenditures:	\$ -	\$(828,501)	\$(748,448)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Center for Educator Success			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ 97,800	\$ 50,000	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	-	-	4,863
Total Revenues:	\$ 97,800	\$ 50,000	\$ 4,863
Other Resources			
Transfers In	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 97,800	\$ 50,000	\$ 4,863
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	7,294
Contracted & Professional Services	44,000	-	3,792
Supplies & Materials	10,000	-	-
Other Operating Costs	43,800	-	20,700
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 97,800	\$ -	\$ 31,785
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 97,800	\$ -	\$ 31,785
Revenue Over/(Under) Expenditures:	\$ -	\$ 50,000	\$(26,923)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Ctr A/S Summ & Exp Learn			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ 2,022,713	\$ 123,750	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	7,003,203	445,110	258,914
Total Revenues:	\$ 9,025,916	\$ 568,860	\$ 258,914
Other Resources			
Transfers In	550,787	-	-
Total Other Resources:	\$ 550,787	\$ -	\$ -
Total Revenues & Other Resources:	\$ 9,576,703	\$ 568,860	\$ 258,914
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,150,422	891,399	623,409
Contracted & Professional Services	4,946,055	768,210	564,704
Supplies & Materials	984,503	90,268	65,139
Other Operating Costs	495,723	72,876	64,296
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 9,576,703	\$ 1,822,753	\$ 1,317,548
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 9,576,703	\$ 1,822,753	\$ 1,317,548
Revenue Over/(Under) Expenditures:	\$ -	\$(1,253,893)	\$(1,058,635)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Head Start Program			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ 4,735,278	\$ 285,726	\$ 62,740
State Program Revenue	-	-	-
Federal Program Revenue	28,096,045	4,707,102	4,886,565
Total Revenues:	\$ 32,831,323	\$ 4,992,828	\$ 4,949,305
Other Resources			
Transfers In	500,000	-	-
Total Other Resources:	\$ 500,000	\$ -	\$ -
Total Revenues & Other Resources:	\$ 33,331,323	\$ 4,992,828	\$ 4,949,305
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	12,408,411	4,608,839	4,982,917
Contracted & Professional Services	7,060,357	2,731,083	2,377,355
Supplies & Materials	5,336,197	927,753	1,237,223
Other Operating Costs	5,038,022	321,782	257,005
Capital Outlay	3,488,336	4,868,253	7,491,695
Total Expenditures & Encumbrances:	\$ 33,331,323	\$ 13,457,710	\$ 16,346,195
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 33,331,323	\$ 13,457,710	\$ 16,346,195
Revenue Over/(Under) Expenditures:	\$ -	\$(8,464,881)	\$(11,396,890)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Center for Safe and Secure Schools			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ -	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	3,368
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,368</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,368</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$(3,368)</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Special Schools - ABS East			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ -	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

IT Services			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ -	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

COVID-19 Disaster Recovery			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ -	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
SPECIAL REVENUE FUNDS DETAIL BY DIVISION
ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR
Fiscal year to date: December 31, 2023

Schedule 13

Total Special Revenue Fund			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
<u>REVENUES & OTHER RESOURCES</u>			
Revenues			
Local Revenues	\$ 7,077,696	\$ 459,876	\$ 62,740
State Program Revenue	-	-	-
Federal Program Revenue	39,047,613	6,345,829	6,061,922
Total Revenues:	\$ 46,125,309	\$ 6,805,705	\$ 6,124,661
Other Resources			
Transfers In	1,050,787	-	-
Total Other Resources:	\$ 1,050,787	\$ -	\$ -
Total Revenues & Other Resources:	\$ 47,176,096	\$ 6,805,705	\$ 6,124,661
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	18,684,989	7,021,404	6,764,780
Contracted & Professional Services	12,935,819	3,941,240	3,358,613
Supplies & Materials	6,439,794	1,067,365	1,386,432
Other Operating Costs	5,627,158	404,319	357,406
Capital Outlay	3,488,336	4,868,253	7,491,695
Total Expenditures & Encumbrances:	\$ 47,176,096	\$ 17,302,580	\$ 19,358,926
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 47,176,096	\$ 17,302,580	\$ 19,358,926
Revenue Over/(Under) Expenditures:	\$ -	\$(10,496,875)	\$(13,234,264)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
REVENUES UPDATE - FY 2024 CUSTOMER FEES/CHARGES
Fiscal year to date: December 31, 2023

Schedule 14

	(a) BUDGET	(b) YTD ACTUAL	% REALIZED (b)/(a)
REVENUES-CUSTOMER FEES & CHARGES			
Business Support Services	152,000	43,473	29%
Center for Educator Success	819,924	186,450	23%
Center for Safe & Secure Schools	460,000	72,238	16%
Ctr A/S Summ & Exp Learn	85,500	2,410	3%
Facilities			
Records Management Services	1,973,580	435,680	22%
Research & Evaluation Institute	79,500	-	0%
Texas Center for Grants Development	900	-	0%
Special Schools & Services			
Academic and Behavior School East	4,888,488	1,927,500	39%
Academic and Behavior School West	4,830,979	2,282,335	47%
Fortis Academy	209,150	66,400	32%
Highpoint East School	2,502,150	1,219,320	49%
Technology			
School Based Therapy Services	12,016,808	3,504,488	29%
Total Revenues-Customer Fees & Charges:	\$ 28,018,979	\$ 9,740,294	35%

Fee for Service Revenue Growth Ratio

$$\frac{\text{Fee for Service Current Year less Fee for Service Previous Year}}{\text{Fee for Service Previous Year}} = \frac{9,740,294 - 7,360,308}{7,360,308} = 32.34\%$$

Revenue Growth Indicator

$$\frac{\text{Total Fee for Service Revenues (GF)}}{\text{Total Revenues}} = \frac{9,740,294}{31,554,595} = 30.87\%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
EXPENDITURES BY CLASS OBJECT GROUP - ALL FUNDS
Fiscal year to date: December 31, 2023

Schedule 15

	BUDGET	ACTUAL EXPENDITURES PLUS ENCUMBRANCES	VARIANCE	%SPENT
<u>CLASS OBJECT GROUPS</u>				
6100-Payroll Costs	\$ 73,145,496	\$ 23,071,972	\$ 50,073,524	31%
6200-Contracted Services	38,616,921	9,034,158	29,582,763	23%
6300-Supplies & Materials	10,120,713	2,815,658	7,305,055	27%
6400-Miscellaneous Operating Costs	17,833,900	6,382,730	11,451,170	35%
6500-Debt Service	3,849,975	-	3,849,975	0%
6600-Capital Outlay	24,161,813	20,669,487	3,492,326	85%
8900-Transfers Out	8,895,431	2,869,626	6,025,805	32%
TOTAL EXPENDITURES:	\$ 176,624,249	\$ 64,843,632	\$ 111,780,617	36%

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
CHART FOR PERFORMANCE MEASUREMENT
Fiscal year to date: December 31, 2023

Schedule 16

<u>BUDGET MANAGER TITLE</u>	<u>Revenues</u>	<u>Tax Subsidy</u>	<u>Expenditure and Encumbran</u>	<u>Includes Tax subsidy Variance</u>	<u>w/o Tax Profit Ratio</u>	<u>Profitability Variance</u>
Center for Educator Success	\$ 186,735	\$ -	\$ 700,195	\$(513,460)	-275%	\$(513,460)
Choice Partners Cooperative	3,779,613	-	4,058,194	(278,581)	-7%	(278,581)
Records Management	451,914	-	895,566	(443,652)	-98%	(443,652)
School Based Therapy Services	3,504,488	-	4,745,286	(1,240,798)	-35%	(1,240,798)
Schools	5,498,555	-	6,229,647	(731,092)	-13%	(731,092)

December 2023 Financials

Final Audit Report

2024-01-13

Created:	2024-01-12
By:	Marcia Leiva (mleiva@hcde-texas.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAoy_RfKpZ4YaCGKy7GEGYh9-60cBO81Tt


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