

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2014-15 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 18, 2015

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$24,213,775	70,000	\$24,283,775	0.3%	(1)
Local Property Tax Rev-Current	21,253,775	-	21,253,775		
Local Property Tax Rev-Del, P&I	400,500	-	400,500		
Local Investment Earnings	8,000	-	8,000		
Local Grants	15,000	-	15,000		
Local Grants-Indirect Cost	8,350	-	8,350		
Local Miscellaneous Revenues	353,076	-	353,076		
Total Local Revenues:	46,252,476	70,000	46,322,476	0.2%	
State FSP Compensation	320,000	-	320,000		
State TEA Health Insurance	588,000	-	588,000		
State Indirect Cost-TEA	27,074	-	27,074		
State ECI Lease Revenues	-	-	-		
Total State Revenues:	935,074	-	935,074		
Federal Grants Indirect Cost	1,797,382	-	1,797,382		
Total Estimated Revenues:	48,984,932	70,000	49,054,932	0.1%	
<u>Other Resources</u>					
State TRS Matching	1,750,000	-	1,750,000		
Insurance Recovery	-	-	-		
Total Other Resources:	1,750,000	-	1,750,000		
Total Estimated Revenues & Other Resources:	\$50,734,932	\$70,000	\$50,804,932	0.1%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$185,552	\$ -	\$185,552		
Alternative Certification Program	403,688	-	403,688		
Assistant Superintendent-Academic Support	290,281	-	290,281		
Assistant Superintendent-Education & Enrichment	249,473	1,120	250,593	0.4%	(3)
Board of Trustees	228,882	108,000	336,882	47.2%	(3)
Business Support Services	1,745,072	8,550	1,753,622	0.5%	(3)
Center for Safe & Secure Schools (CSSS)	826,867	3,200	830,067	0.4%	(3)
Center for School Governance & Executive Leadership	199,022	-	199,022		
Client Development Services	480,453	-	480,453		
Communications & Public Information	667,620	44,000	711,620	6.6%	(3)
CASE Local	160,484	8,510	168,994	5.3%	(3)
Department Wide (DW)	3,630,917	(213,786)	3,417,131	-5.9%	(2,3)
Early Childhood Intervention-Local	630,816	-	630,816		
Education Foundation	201,583	2,210	203,793	1.1%	(3)
External Relations-Local	115,000	-	115,000		
Facilities Support Services-	-	-	-		
Facilities Support Services-Local	0	-	0		
Choice Partners-Cooperative-Facility	1,682,931	-	1,682,931		
Choice Partners-Food Co-op	311,000	-	311,000		
Choice Partners-Purchasing Co-op	161,918	-	161,918		
Construction Services	129,077	-	129,077		
Construction Project Program	1,776,368	-	1,776,368		
Building & Vehicle Replacement	186,650	-	186,650		
Records Management Services	1,716,268	-	1,716,268		
Head Start-Local	0	-	0		
Human Resources	985,116	9,700	994,816	1.0%	(3)

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	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Instructional Support Services					
Bilingual Education	219,791	-	219,791		
Division Wide	244,922	-	244,922		
Digital Learning & Instructional Learning	98,072	-	98,072		
Early Childhood Winter Conference	240,914	-	240,914		
English Language Arts	312,462	-	312,462		
Math	399,964	-	399,964		
Professional Development	47,428	-	47,428		
Science	172,182	-	172,182		
Social Studies	84,123	-	84,123		
Speaker Series	177,894	-	177,894		
Special Education	46,098	-	46,098		
Purchasing Support Services	520,039	3,800	523,839	0.7%	(3)
QZAB	0	-	0		
Research & Evaluation Institute	485,412	-	485,412		
Center for Grants Development	562,607	-	562,607		
Retirement Leave Benefits	300,000	-	300,000		
Scholastic Arts	103,871	-	103,871		
Special Schools & Services-					
ABC East	3,365,903	71,180	3,437,083	2.1%	(1)
ABC West	3,337,847	1,640	3,339,487	0.0%	(3)
Highpoint East	2,642,611	1,160	2,643,771	0.0%	(3)
Highpoint North	2,142,557	1,300	2,143,857	0.1%	(3)
Special Schools Administration	526,338	6,510	532,848	1.2%	(3)
Therapy Services	8,782,239	3,750	8,785,989	0.0%	(3)
Superintendent's Office	469,776	46,000	515,776	9.8%	(3)
State TEA Employee Portion Health Ins	588,000	-	588,000		
State TRS On Behalf Matching	1,750,000	-	1,750,000		
Technology Support Services-					
Chief Information Officer	188,326	-	188,326		
Technology Support Services	4,678,318	2,300	4,680,618	0.0%	(3)
Technology Cloud Project	314,750	-	314,750		
Total Appropriations:	49,767,482	109,144	49,876,626	0.2%	
<u>Other Uses</u>					
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	171,886	-	171,886		
Transfer-DW to ECI Keep Pace Fund 481-Addl	1,335,792	-	1,335,792		
Transfer-DW to ECI Keep Pace Fund 481	324,000		324,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	690,028		690,028		
Transfer-DW to Lease Debt Svc Fund 599	1,844,203		1,844,203		
Transfers Out-Other	330,000		330,000		
Total Other Uses:	5,246,696	-	5,246,696		
Total Appropriations & Other Uses:	55,014,178	109,144	55,123,322	0.2%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$4,279,246)	(\$39,144)	(\$4,318,390)	0.9%	

* Refer to the detail fund balance information on the following page.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2014-15 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
August 18, 2015 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	(\$525,000)	-	(\$525,000)
Building and Vehicle Replacement Schedule	(\$550,000)	-	(\$550,000)
Capital Projects	5,521,446	(401,561)	5,119,885
Center for Safe & Secure Schools	(285,000)	-	(285,000)
Department Wide	-	(540,439)	(540,439)
Early Childhood Intervention Funding	(1,100,000)	-	(1,100,000)
ECI Local	0	(630,816)	(630,816)
Employee Courtesy Committee	(39,144)	-	(39,144)
External Relations-Local	0	(115,000)	(115,000)
Facility Support Services	(1,963,018)	-	(1,963,018)
Insurance Deductibles	(500,000)	-	(500,000)
ISS - Special Education	0	(3,800)	(3,800)
New Payroll System	(209,885)	-	(209,885)
Preschool Preparedness Initiative Program	(1,500,000)	-	(1,500,000)
Retirement Leave Fund 190	(400,000)	-	(400,000)
Technology	(591,173)	-	(591,173)
Unemployment Liability	(200,000)	-	(200,000)
Total Fund Balance Appropriations:	(\$2,341,774)	(1,691,616)	(\$4,033,390)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$118,266	-	\$118,266
Deferred Revenues	30,645	-	30,645
Total Nonspendable Fund Balance	148,911	0	148,911
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
Total Restricted Fund Balance	6,281	0	6,281
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,250,000	(400,000)	850,000
Preschool Preparedness Initiative Program	1,500,000	(1,500,000)	0
Unemployment Liability	400,000	(200,000)	200,000
Capital Projects	0	5,521,446	5,521,446
Total Committed Fund Balance	3,150,000	3,421,446	6,571,446
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	1,425,000	(1,116,173)	308,827
Building and Vehicle Replacement Schedule	1,450,000	(736,650)	713,350
Safe Alert Software-CSSS	285,000	(285,000)	0
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Early Childhood Intervention Funding	1,100,000	(1,100,000)	0
Insurance Deductibles	500,000	(500,000)	0
Fund 199 Local Construction	1,776,368	(1,776,368)	0
Employee Courtesy Committee	39,144	(39,144)	0
New Payroll System	209,885	(209,885)	0
PFC Lease Payment	807,915	-	807,915
QZAB Bond Payment	697,833	-	697,833
Total Assigned Fund Balance	\$8,394,445	(5,763,220)	\$2,631,225
Total Unassigned Fund Balance	14,901,562	(1,691,616)	13,209,946
Estimated Total Fund Balance, General Fund:	\$26,601,199	(\$4,033,390)	\$22,567,809

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2014-15 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499
August 18, 2015

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>							
Estimated Revenues							
Local Program Revenues		\$8,965,777	-	\$8,965,777			
State Program Revenues		2,741,179	78,000	2,819,179	2.8%	(4)	
Federal Program Revenues		30,993,546	371,847	31,365,393	1.2%	(4)	
Total Estimated Revenues:		42,700,502	449,847	43,150,349	1.1%		
Other Resources							
Transfer In-CASE After School Program		550,787	-	550,787			
Transfer In-Adult Education		35,000	-	35,000			
Transfer In-Head Start		371,886	-	371,886			
Transfer In-ECI KEEP PACE		1,754,792	-	1,754,792			
Total Other Resources:		2,712,465	-	2,712,465			
Total Estimated Revenues & Other Resources:		\$45,412,967	\$449,847	\$45,862,814	1.0%		
<u>APPROPRIATIONS & OTHER USES</u>							
Adult Education Program							
Fed TANF	09/01/13:11/30/14	\$53,341	-	\$53,341			
Fed TANF	07/01/14:09/30/15	\$122,814	22,500	\$145,314	18.3%	(4)	
Fed ABE Regular	09/01/13:11/30/14	434,348	-	434,348			
Fed ABE Regular	07/01/14:09/30/15	2,358,838	314,347	2,673,185	13.3%	(4)	
Fed ABE EL/Civics	07/01/14:09/30/15	407,410	35,000	442,410	8.6%	(4)	
State ABE Regular	09/01/13:11/30/14	8,480	-	8,480			
State ABE Regular	07/01/14:09/30/15	519,070	78,000	597,070	15.0%	(4)	
State TANF	09/01/13:11/30/14	1,869	-	1,869			
State TANF	07/01/14:09/30/15	63,268	-	63,268			
Local-EFHC IBM Grant	09/01/13:08/31/15	793	-	793			
Local-Dollar General	05/01/14:12/31/14	8,000	-	8,000			
Total Adult Education:		3,978,231	449,847	4,428,078	11.3%		
ISS - Special Education							
Texas Council for Developmental Disabilities	06/01/15-06/30/15	4,900	-	4,900			
Total ISS:		4,900	-	4,900			
Alternative Certification Program							
Fed DOE National Educator grant	10/01/13-09/30/14	17,772		17,772			
Fed DOE National Educator grant	10/01/14-09/30/15	205,114		205,114			
Total Alternative Certification Program:		222,886	-	222,886			
Cooperative for After School Enrichment (CASE)							
Fed/Local After School Partnership		84,049	-	84,049			
Fed/Local After School Partnership		71,024	-	71,024			
Fed/Local After School Partnership	10/01/13-09/30/14	424,510	-	424,510			
Fed/Local After School Partnership	10/01/14-09/30-15	2,509,517	-	2,509,517			
Fed 21 st Century CLC-Cycle VII	08/01/14-07/31/15	2,138,470	-	2,138,470			
Fed 21 st Century CLC-Cycle VIII	08/01/14-07/31-15	2,142,167	-	2,142,167			
Fed AmeriCorps-OneStar	08/01/14-07/31/15	274,310	-	274,310			
Loc Houston Endowment-Rollover	01/01/12-12/31/14	36,200	-	36,200			
Loc Houston Endowment	01/01/14:12/31/14	768,155	-	768,155			
Loc Houston Endowment	01/01/15:12/31/15	990,000	-	990,000			
Loc City of Houston	08/01/14-07/31/15	700,000	-	700,000			
Loc Americorps Fees	09/01/14-08/31/15	14,500	-	14,500			
Loc Harris County Education Foundation	01/27/15-07/31/15	50,000	-	50,000			
Loc Houston Endowment ENRICH	09/01/13-08/31/14	168,824	-	168,824			
Total CASE:		10,371,726	-	10,371,726			

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2014-15 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499
August 18, 2015

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>							
<u>Digital Learning & Instructional Technology (DLIT)</u>							
State Texas Virtual Schools Network	09/01/14-08/31/15	1,494,880	-	1,494,880			
Total DLIT:		1,494,880	-	1,494,880			
<u>Head Start Program</u>							
Fed Head Start	01/01/14-12/31/14	5,394,966	-	5,394,966			
Fed Head Start	01/01/15-12/31/15	11,775,346	-	11,775,346			
Fed Head Start Training Funds	01/01/14-12/31/14	48,813	-	48,813			
Fed Head Start Training Funds	01/01/15-12/31/15	98,076	-	98,076			
Fed Early Hed Start Operating	03/01/15-08/31/16	1,899,480	-	1,899,480			
Fed Early Head Start Training & TA	03/01/15-08/31/16	50,000	-	50,000			
Fed Early Head Start Start Up	03/01/15-08/31/16	718,705	-	718,705			
Loc Head Start In-Kind Matching	01/01/14-12/31/14	3,000,000	-	3,000,000			
Loc Head Start In-Kind Matching	01/01/15-12/31/15	2,978,789	-	2,978,789			
Loc Head Start - Kitchen Garden International		300	-	300			
Loc Hogg Foundation-Healthy Mind/Child	07/01/14-06/30/15	35,799	-	35,799			
Total Head Start:		26,000,274	-	26,000,274			
<u>Research & Evaluation</u>							
Fed-Lunar Plantary Institute	01/01/14-12/31/15	13,438	-	13,438			
Fed-LPI-Science	01/01/14-12/31/15	14,900	-	14,900			
Total Research & Evaluation:		28,338	-	28,338			
<u>Technology</u>							
Loc Digital Trust Foundation		178,450	-	178,450			
Total Technology:		178,450	-	178,450			
<u>Therapy Services</u>							
Fed/State ECI KEEP PACE	09/01/12-08/31/14	568,736	-	568,736			
State ECI Keep Pace	09/01/12-08/31/14	231,063	-	231,063			
Fed/State ECI Maint of Effort	09/01/12-08/31/14	2,333,483	-	2,333,483			
Total Therapy Services:		3,133,282	-	3,133,282			
Total Appropriations & Other Uses:		\$ 45,412,967	\$ 449,847	\$ 45,862,814	1.0%		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)							
Appropriations & Other Uses:		\$0	\$0	\$0			

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>FUNDING SOURCES</u>					
Transfer In from General Fund	1,844,203	-	1,844,203		
Transfer In Debt Service-QZAB	690,028	-	690,028		
Transfer In PFC 698 & 699	-	1,020,203	1,020,203	100.0%	(5)
Issuance of Bonds	-	4,255,000	4,255,000	100.0%	(5)
Total Funding Sources:	<u>2,534,231</u>	<u>5,275,203</u>	<u>7,809,434</u>		
<u>EXPENDITURES</u>					
Principal-PFC Bonds	1,420,000	-	1,420,000		
Principal-Maintenance Tax Note	200,000	-	200,000		
Principal-QZAB	451,428	-	451,428		
Interest-PFC Bonds	424,203	-	424,203		
Interest Expense-QZAB&MTN	38,600	-	38,600		
Refunded Bond Principal	-	5,074,620	5,074,620	100.0%	(5)
Bond Issuance Fees	-	171,524	171,524	100.0%	(5)
Transfer Out PFC 698 & 699	-	29,059	29,059	100.0%	(5)
Total Expenditures:	<u>2,534,231</u>	<u>5,275,203</u>	<u>7,809,434</u>		
EXCESS/(DEFICIENCY) ESTIMATED REVENUES					
OVER/(UNDER) EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>		

HARRIS COUNTY DEPARTMENT OF EDUCATION**FY 2014-15 BUDGET AMENDMENT REPORT - PUBLIC FACILITIES CORP FUNDS - 698-699****August 18, 2015**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>REVENUES</u>					
Interest Earnings	-	29	29	100.0%	(6)
Transfer In	-	29,059	29,059	100.0%	(6)
Misc Revenues	-	1,269	1,269	100.0%	(6)
Other Local Revenues	-	-	-		
Total Revenues:	<u>-</u>	<u>30,357</u>	<u>30,357</u>		
<u>EXPENDITURES</u>					
Transfer Out to Debt Service Fund	-	1,052,091	1,052,091	100.0%	(6)
Total Expenditures:	<u>-</u>	<u>1,052,091</u>	<u>1,052,091</u>		
EXCESS/(DEFICIENCY) ESTIMATED REVENUES	<u>-</u>	<u>-</u>	<u>-</u>		
OVE/(UNDER) EXPENDITURES:	<u>-</u>	<u>(1,021,734)</u>	<u>(1,021,734)</u>		