

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2013-14 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
October 21, 2014

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$23,724,263	\$104,144	\$23,828,407	0.4%	(1,9,36)
Local Property Tax Rev-Current	21,243,775	-	21,243,775		
Local Property Tax Rev-Del, P&I	410,500	-	410,500		
Local Investment Earnings	8,000	-	8,000		
Local Grants	15,000	-	15,000		
Local Grants-Indirect Cost	0	-	0		
Local Miscellaneous Revenues	348,200	-	348,200		
Total Local Revenues:	45,749,738	104,144	45,853,882		
State FSP Compensation	320,000	-	320,000		
State TEA Health Insurance	588,000	-	588,000		
State Indirect Cost-TEA	-	30,650	30,650	100.0%	(15,30)
State ECI Lease Revenues	-	-	-		
Total State Revenues:	908,000	30,650	938,650		
Federal Grants Indirect Cost	1,539,400	146,639	1,686,039	9.5%	(13,14,28,29)
Total Estimated Revenues:	48,197,138	281,433	48,478,571		
<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:	\$49,947,138	\$281,433	\$50,228,571		
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$185,552	\$ -	\$185,552		
Alternative Certification Program	403,688	-	403,688		
Assistant Superintendent-Student Services	242,401	-	242,401		
Assistant Superintendent-Professional Services	249,473	-	249,473		
Board of Trustees	228,882	-	228,882		
Business Support Services	1,687,952	-	1,687,952		
Center for Safe & Secure Schools (CSSS)	815,817	101,644	917,461	12.5%	(1,36)
Center for School Governance & Executive Leadership	199,022	-	199,022		
Client Development Services	480,453	-	480,453		
Communications & Public Information	667,620	-	667,620		
CASE Local	160,484	-	160,484		
Department Wide (DW)	3,149,306	177,289	3,326,595	5.6%	(13-15,28,29,30)
Early Childhood Intervention-Local	0	-	0		
Education Foundation	201,583	-	201,583		
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	677,246	1,099,122	1,776,368	162.3%	(2)
Building & Vehicle Replacement	186,650	-	186,650		
Records Management Services	1,665,268	-	1,665,268		
Head Start-Local	0	-	0		
Human Resources	985,116	-	985,116		

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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	216,583	24,331	240,914	11.2%	(3)
English Language Arts	312,462	-	312,462		
Math	399,964	-	399,964		
Professional Development	39,000	8,428	47,428	21.6%	(4)
Science	172,182	-	172,182		
Social Studies	114,586	(30,463)	84,123	-26.6%	(5)
Speaker Series	183,233	(5,339)	177,894	-2.9%	(6)
Special Education	43,928	(2,330)	41,598	-5.3%	(7)
Purchasing Support Services	520,039	-	520,039		
QZAB	0	-	0		
Research & Evaluation Institute	510,570	-	510,570		
Center for Grants Development	562,607	-	562,607		
Retirement Leave Benefits	150,000	-	150,000		
Scholastic Arts	98,498	5,373	103,871	5.5%	(8)
Special Schools & Services-		-			
ABC East	3,276,503	2,500	3,279,003	0.1%	(9)
ABC West	3,001,571	-	3,001,571		
Highpoint East	2,642,611	-	2,642,611		
Highpoint North	2,142,557	-	2,142,557		
Special Schools Administration	526,338	-	526,338		
Therapy Services	8,782,239	-	8,782,239		
Superintendent's Office	465,216	-	465,216		
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	-	4,678,318		
Technology Cloud Project	314,750	-	314,750		
Total Appropriations:	46,714,305	1,380,555	48,094,860		
<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	1,536,045		1,536,045		
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:	5,446,949	-	5,446,949		
Total Appropriations & Other Uses:	52,161,254	1,380,555	53,541,809		
Excess/(Deficiency) Estimated Revenues					
& Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$2,214,116)	(\$1,099,122)	(\$3,313,238)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2013-14 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
October 21, 2014
(Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Business Support Services	\$0	-	\$0
CASE Local	-	-	0
Center for Safe & Secure Schools	(285,000)	-	(285,000)
Center for Tx Grants Development	-	-	0
Department Wide	-	(474,047)	(474,047)
ECl Local	0	-	0
Facility Support Services	(1,963,018)	-	(1,963,018)
Head Start	0	-	0
Local Construction Fund 170	0	-	0
Preschool Early Childhood (EC) Initiative	0	-	0
QZAB & Maintenance Tax Notes	0	-	0
QZAB Project	0	-	0
Records Management	0	-	0
Retirement Leave Fund 190	0	-	0
Superintendent's Office	0	-	0
Technology	(591,173)	-	(591,173)
Various Divisions-Carryover Encumbrances	0	-	0
Various-Assets Replacement Schedule	0	-	0
Total Fund Balance Appropriations:	(\$2,839,191)	(\$474,047)	(\$3,313,238)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$120,424	-	\$120,424
Deferred Revenues	26,494	-	26,494
Total Nonspendable Fund Balance	146,918	0	146,918
<u>Restricted Fund Balance</u>			
QZAB Project	117,019	-	117,019
Total Restricted Fund Balance	117,019	0	117,019
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,250,000	-	1,250,000
Unemployment Liability	158,000	-	158,000
Total Committed Fund Balance	1,408,000	0	1,408,000
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	1,500,000	(591,173)	908,827
Building and Vehicle Replacement Schedule	1,475,000	(186,650)	1,288,350
Carryover Encumbrances	237,958	-	237,958
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
Future Construction (PFC)	1,200,000	-	1,200,000
Insurance Deductibles	500,000	-	500,000
Fund 199 Local Construction	1,776,368	(1,776,368)	0
New Payroll System	295,000	-	295,000
PFC Lease Payment	807,915	-	807,915
Preschool Preparedness Initiative Program	1,500,000	-	1,500,000
Program Start Up	50,000	-	50,000
QZAB Bond Payment	697,833	-	697,833
Total Assigned Fund Balance	\$11,528,374	(2,839,191)	\$8,689,183
Total Unassigned Fund Balance	11,614,702	(474,047)	11,140,655
Estimated Total Fund Balance, General Fund:	\$24,815,013	(\$3,313,238)	\$21,501,775

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2013-14 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499
October 21, 2014

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>							
Estimated Revenues							
Local Program Revenues		\$4,950,997	(\$17,762)	\$4,933,235	-0.4%	(18,34,35)	
State Program Revenues		2,849,256	(1,132,457)	1,716,799		(14,15,16,23,24,25,30)	
Federal Program Revenues		22,002,798	5,004,329	27,007,127	22.7%	(10-13,17,19-22,26-29)	
Total Estimated Revenues:		29,803,051	3,854,110	33,657,161		(31,32,33)	
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		1,955,045	-	1,955,045			
Total Other Resources:		2,912,718	-	2,912,718			
Total Estimated Revenues & Other Resources:		\$32,715,769	\$3,854,110	\$36,569,879			
<u>APPROPRIATIONS & OTHER USES</u>							
Adult Education Program							
Fed TANF	09/01/13:11/30/14	\$43,400	(2,063)	\$41,337	-4.8%	(10)	
Fed TANF	07/01/14:06/30/15	\$113,575	9,239	\$122,814	8.1%	(29)	
Fed ABE Regular	09/01/13:11/30/14	495,432	(61,010)	434,422	-12.3%	(11)	
Fed ABE Regular	07/01/14:06/30/15	2,370,040	(46,202)	2,323,838	-1.9%	(28)	
Fed ABE EL/Civics	09/01/13:11/30/14	19,713	(19,713)	0	-100.0%	(12)	
Fed ABE EL/Civics	07/01/14:06/30/15	74,963	332,447	407,410	443.5%	(13)	
State ABE Regular	09/01/13:11/30/14	22,778	14,211	36,989	62.4%	(14)	
State ABE Regular	07/01/14:06/30/15	541,842	(22,772)	519,070	-4.2%	(15)	
State TANF	09/01/13:11/30/14	18,451	(4,578)	13,873	-24.8%	(16)	
State TANF	07/01/14:06/30/15	55,412	7,856	63,268	14.2%	(30)	
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:		3,764,399	207,415	3,971,814			
Alternative Certification Program							
Fed DOE National Educator grant	10/01/13-09/30/14	85,115	(28,846)	56,269	-33.9%	(17)	
Fed DOE National Educator grant	10/01/14-09/30/15	-	-	-			
Total Alternative Certification Program:		85,115	(28,846)	56,269			
Cooperative for After School Enrichment (CASE)							
Fed/Local After School Partnership	10/01/13-09/30/14	457,052	(32,542)	424,510	-7.1%	(31)	
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	2,173,829	-	2,173,829			
Fed 21 st Century CLC-Cycle VIII	08/01/14-07/31-15	2,158,214	(50)	2,158,164	0.0%	(32)	
Fed AmeriCorps-OneStar	08/01/14-07/31/15	307,163	(504)	306,659	-0.2%	(33)	
Loc Houston Endowment-Rollover	01/01/12-12/31/14	36,200	-	36,200			
Loc Houston Endowment	01/01/14:12/31/14	785,962	(17,843)	768,119	-2.3%	(34)	
Loc Houston Endowment	01/01/15:12/31/15	990,000	-	990,000			
Loc-City of Houston	08/01/14-07/31/15	-	-	-			
Loc Americorps Fees	09/01/13-08/31/14	-	-	-			
Loc Houston Endowment ENRICH	09/01/13-08/31/14	95,160	(586)	94,574	-0.6%	(35)	
Total CASE:		9,513,097	(51,525)	9,461,572			

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HARRIS COUNTY DEPARTMENT OF EDUCATION
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October 21, 2014

	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	1,500,000	-	1,500,000			
Total DLIT:		<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>			
<u>Head Start Program</u>							
Fed Head Start	01/01/14-12/31/14	-	5,071,642	5,071,642	100.0%		(26)
Fed Head Start	01/01/15-12/31/15	11,197,409	-	11,197,409			
Fed Head Start Training Funds	01/01/14-12/31/14	-	40,558	40,558	100.0%		(27)
Fed Head Start Training Funds	01/01/15-12/31/15	98,076	-	98,076			
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	-	-	-			
Loc Head Start EFHC SuperMentors Projec	01/01/14-12/31-14	-	-	-			
Loc Hogg Foundation-Healthy Mind/Child	07/01/14-06/30/15	34,882	667	35,549	1.9%		(18)
Total Head Start:		<u>14,330,367</u>	<u>5,112,867</u>	<u>19,443,234</u>			
<u>Research & Evaluation</u>							
Fed-Lunar Plantary Institute	01/01/14-12/31/14	12,681	406	13,087	3.2%		(19)
Fed-Lunar Plantary Institute	01/01/15-12/31/15	-	-	-			
Fed-LPI-Science	01/01/14-12/31/14	17,927	(1,404)	16,523	-7.8%		(20)
Fed-LPI-Science	01/01/15-12/31/15	-	-	-			
Total Research & Evaluation:		<u>30,608</u>	<u>(998)</u>	<u>29,610</u>			
<u>Therapy Services</u>							
Fed/State ECI KEEP PACE	09/01/12-08/31/14	826,365	(257,629)	568,736	-31.2%		(21,22)
State ECI Keep Pace	09/01/12-08/31/14	406,065	(175,002)	231,063	-43.1%		(23,24)
Fed/State ECI Maint of Effort	09/01/12-08/31/14	2,259,753	(952,172)	1,307,581	-42.1%		(25)
Total Therapy Services:		<u>3,492,183</u>	<u>(1,384,803)</u>	<u>2,107,380</u>			
Total Appropriations & Other Uses:		<u>\$ 32,715,769</u>	<u>\$ 3,854,110</u>	<u>\$ 36,569,879</u>			
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			

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