



Month: December 2024

**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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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.

Marcia Leiva

Jan 10, 2025

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

Jesus Amezcua (Jan 10, 2025 20:33 CST)

Jan 10, 2025

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, 2024

Schedule 1

	<u>ACTUAL</u>
<u>ASSETS</u>	
Cash and Temporary Investments	\$ 27,895,732
Property Taxes-Delinquent at September 1, 2024	1,407,688
Less: Allowances for Uncollectible Taxes	(28,154)
Due from Federal Agencies	31,700
Other Receivables	2,789,443
Inventories	151,823
Deferred Expenditures	-
Other Prepaid Items	133,417
TOTAL ASSETS:	<u>\$ 32,381,650</u>
<u>LIABILITIES</u>	
Accounts Payable	13,857
Bond Interest Payable	-
Due to Other Funds	-
Accrued Wages	-
Payroll Deductions	1,584,457
Due to Other Governments	179,958
Deferred Revenue	1,402,414
TOTAL LIABILITIES:	<u>\$ 3,180,685</u>
<u>FUND EQUITY</u>	
Unassigned Fund Balance	22,335,222
Non-Spendable Fund Balance	193,782
Restricted Fund Balance	-
Committed Fund Balance	2,988,291
Assigned Fund Balance	9,120,200
Excess(Deficiency) of Revenues & Other Resources Over(Under) Expenditures & Other Uses	(5,436,531)
TOTAL FUND EQUITY:	<u>\$ 29,200,964</u>
Fund Balance Appropriated Year-To-Date	-
TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE:	<u>\$ 32,381,650</u>

Financial Strength Indicator: Working Capital

$$\begin{array}{rcl}
 \text{Total Current Assets} & 32,381,650 & \\
 = & & = \mathbf{29,200,964} \\
 - \text{Total Current Liabilities} & - 3,180,685 &
 \end{array}$$

Efficient Leverage Indicator

$$\frac{\text{Unassigned Fund Balance}}{\text{Total Fund Balance}} = \frac{22,335,222}{29,200,964} = \mathbf{76 \%}$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
BUDGET SUMMARY-ALL FUNDS COMBINED
Fiscal year to date: December 31, 2024

Schedule 2

	BUDGET	YTD REVENUES		VARIANCE	FY 24-25 % BUDGET REALIZED	FY 23-24 % BUDGET REALIZED
REVENUES & OTHER RESOURCES						
* General Fund-1XX	\$ 74,743,271	\$ 14,997,481		\$(59,745,790)	20%	29%
Special Revenue Funds-2XX, 3XX, 4XX	44,318,889	7,549,532		(36,769,357)	17%	26%
Debt Service Fund-599	3,718,469	-		(3,718,469)	0%	0%
PFC Capital Projects Fund-698&699	-	273,098		273,098	0%	27%
Trust and Agency Funds-8XX	-	2,890		2,890	0%	0%
Choice Partners-711	8,183,177	4,433,235		(3,749,942)	54%	51%
Workers' Compensation Fund-753	475,000	133,450		(341,550)	28%	68%
Internal Service Fund-Facilities-799	6,830,194	2,783,574		(4,046,620)	41%	50%
Total Revenues & Other Resources:	138,269,000	30,173,259		(108,095,741)	22%	29%
	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 24-25 % BUDGET USED	FY 23-24 % BUDGET USED
EXPENDITURES & OTHER USES						
* General Fund-1XX	74,743,271	20,434,013	3,094,391	51,214,867	31%	29%
Special Revenue Funds-2XX, 3XX, 4XX	44,318,889	9,422,130	3,291,148	31,605,610	29%	26%
Debt Service Fund-599	3,691,361	-	-	3,691,361	0%	0%
PFC Capital Projects Fund-698&699	19,136,596	2,013,474	5,995,404	11,127,718	42%	27%
Trust and Agency Funds-8XX	-	414	2,986	(3,400)	0%	0%
Choice Partners-711	9,543,331	4,433,235	222,229	4,887,867	49%	51%
Workers' Compensation Fund-753	475,000	748	-	474,252	0%	68%
Internal Service Fund-Facilities-799	6,830,194	2,783,574	1,392,292	2,654,328	61%	50%
Total Expenditures & Other Uses:	158,738,642	39,087,589	13,998,450	105,652,603	33%	29%
Excess/(Deficiency) Estimated Revenues						
Over/(Under) Expenditures:	(20,469,642)	(8,914,329)				
Beginning Fund Balance-September 1st:	52,983,501	52,983,501				
Estimated Fund Balance:	\$ 32,513,859	\$ 44,069,172				

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

Current Tax Revenue to Total Revenue Ratio Indicator:

$$\frac{\text{Current Tax Revenue}}{\text{Total Revenue}} = \frac{3,034,744}{30,173,259} = 10.1 \%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS 100-199 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2024

Schedule 3

	BUDGET	YTD REVENUES	VARIANCE	FY 24-25 % BUDGET REALIZED	FY 23-24 % BUDGET REALIZED
<u>REVENUES & OTHER RESOURCES</u>					
Revenues					
Local Customer Fees/Charges	\$ 29,414,667	\$ 7,181,891	\$(22,232,776)	24%	35%
Local Property Tax Rev-Current	32,084,041	3,034,744	(29,049,297)	9%	14%
Local Property Tax Rev-Del, P&I	100,000	(199,321)	(299,321)	-199%	-243%
Local Investment Earnings	1,184,370	503,430	(680,940)	43%	53%
Local Grants Indirect Cost Rev	-	727	727	0%	40%
Local Grants	-	-	-	0%	0%
Local Miscellaneous Revenue	85,000	40,289	(44,711)	47%	37%
Total Local:	62,868,078	10,561,761	(52,306,317)	17%	24%
State FSP-Compensation	169,950	78,694	(91,256)	46%	39%
State TEA-State Health Insurance	345,050	159,773	(185,277)	46%	64%
State Indirect Cost	-	-	-	0%	0%
Total State:	515,000	238,467	(276,533)	46%	53%
Federal Grants Indirect Cost	2,676,232	668,306	(2,007,926)	25%	36%
Total Revenues:	66,059,310	11,468,534	(54,590,776)	17%	24%
Other Resources					
Insurance Recovery	-	-	-	0%	0%
Local HCTO Tax Collection Fees	-	-	-	0%	0%
State TRS Matching	3,400,000	-	(3,400,000)	0%	0%
Transfers In-Choice Partners	5,283,961	3,528,947	(1,755,014)	67%	64%
Total Other Resources:	8,683,961	3,528,947	(5,155,014)	41%	37%
Total Revenues & Other Resources:	74,743,271	14,997,481	(59,745,790)	20%	26%

Indirect Cost to Tax Ratio Indicator:

$$\frac{\text{Indirect Cost General Fund}}{\text{Total General Fund Revenues}} = \frac{669,033}{14,997,481} = 4.5\%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
GENERAL FUNDS 100-199 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2024

Schedule 3

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 24-25 % BUDGET USED	FY 23-24 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Expenditures						
Adult Education-Local	\$ 613,114	\$ 247,108	\$ 54	\$ 365,952	40%	42%
Assistant Superintendent-Academic Support	390,382	120,786	695	268,901	31%	32%
Asst Supt-Education and Enrichment	356,180	117,801	1,182	237,197	33%	34%
Board of Trustees	190,690	56,637	2,138	131,915	31%	29%
COVID-19 Disaster Recovery	-	-	-	-	0%	0%
Business Support Services	2,428,733	729,433	172,875	1,526,425	37%	34%
Center for Educator Success	2,790,607	663,411	83,708	2,043,488	27%	25%
Center for Safe & Secure Schools	1,159,909	301,614	6,760	851,535	27%	25%
Communication	1,481,510	438,097	961	1,042,453	30%	30%
Client Engagement	790,403	280,627	874	508,902	36%	30%
Community Engagement	147,007	45,529	1,061	100,417	32%	30%
Ctr A/S Summ & Exp Learn	910,835	188,107	136,334	586,394	36%	28%
Department-Wide	6,258,543	2,092,463	1,150,221	3,015,859	52%	66%
Education Foundation	200,000	-	200,000	-	100%	0%
Equine Enrichment Center	-	-	-	-	0%	0%
Chief of Staff	357,775	112,165	40	245,570	31%	33%
Facilities						
Construction Services	275,727	80,709	1,389	193,628	30%	32%
Facilities Support Services	-	-	-	-	0%	0%
Local Construction Fund 170	-	-	-	-	0%	0%
Building Replacement Schedule	-	-	-	-	0%	0%
Records Management Services	2,593,961	837,821	209,074	1,547,066	40%	40%
Head Start-Local	8,000	-	-	8,000	0%	0%
Human Resources	1,459,467	434,920	19,388	1,005,159	31%	31%
Purchasing Support Services	986,845	296,682	8,301	681,862	31%	29%
QZAB & Maint Tax Notes FD	-	-	-	-	0%	0%
Research & Evaluation Institute	705,994	209,963	1,456	494,575	30%	39%
Texas Center for Grants Development	667,509	218,397	2,126	446,987	33%	26%
Retirement Leave Benefits Fund	200,000	132,555	-	67,445	66%	12%
Special Schools & Services						
Academic and Behavior School East	6,185,768	1,893,740	202,406	4,089,622	34%	30%
Academic and Behavior School West	5,997,826	1,853,904	256,887	3,887,036	35%	29%
Fortis Academy	1,680,574	512,064	79,880	1,088,630	35%	36%
Highpoint East School	4,526,076	1,526,972	194,517	2,804,586	38%	37%
Special Schools Administration	1,024,812	303,525	19,711	701,576	32%	32%
Superintendent's Office	783,497	294,889	482	488,125	38%	38%
State TEA Employee Portion Health Ins	345,050	-	-	345,050	0%	0%
State TRS On Behalf Payments	3,400,000	-	-	3,400,000	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, 2024

Schedule 3

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 24-25 % BUDGET USED	FY 23-24 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Expenditures						
Chief Communications Officer	\$ 246,703	\$ 75,377	\$ 695	\$ 170,630	31%	31%
IT Services	4,836,035	1,522,785	327,381	2,985,870	38%	49%
School Based Therapy Services	16,074,483	4,845,932	13,794	11,214,757	30%	31%
Total Expenditures:	70,074,015	20,434,013	3,094,391	46,545,611	34%	33%
Other Uses						
Transfers Out-Special Revenue Funds	550,787	-	-	550,787	0%	0%
Transfers Out-Head Start Fund 205	400,000	-	-	400,000	0%	0%
Transfers Out-Head Start Fund 289	-	-	-	-	0%	0%
Transfers Out-Debt Service	3,718,469	-	-	3,718,469	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-Adult Ed	-	-	-	-	0%	0%
Transfers Out-Facilities	-	-	-	-	0%	0%
Total Other Uses:	4,669,256	-	-	4,669,256	0%	0%
Total Expenditures & Other Uses:	74,743,271	20,434,013	3,094,391	51,214,867	31%	31%
Excess/(Deficiency) Estimated Revenues						
Over/(Under) Expenditures:	-	(5,436,531)				
Beginning Fund Balance-September 1st:	24,378,242	24,378,242				
Estimated Fund Balance:	\$ 24,378,242	\$ 18,941,711				

Financial Strength Indicator: Fund Balance to GF Expenditures

$$\frac{\text{Unassigned Fund Balance}}{\text{Total General Fund Expenditures}} = \frac{22,335,222}{20,434,013} = \mathbf{109.30\%}$$

HARRIS COUNTY DEPARTMENT OF EDUCATION

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2024

Schedule 4 - SR Budget
Summary

	BUDGET	YTD REVENUES		VARIANCE	FY 24-25 % BUDGET REALIZED	FY 23-24 % BUDGET REALIZED
<u>EST REV & OTHER RESOURCES</u>						
Estimated Revenues						
Local Program Revenues	\$ 8,519,028	\$ 628,458		\$ 7,890,570	7%	6%
State Program Revenues						0%
* Federal Program Revenues	34,849,074	6,921,074		27,928,000	20%	16%
Total Estimated Revenues:	43,368,102	7,549,532		35,818,570	17%	15%
Other Resources						
Transfer In-CASE After School Program	550,787	-		550,787	0%	0%
Transfer In-Adult Ed	-	-		-	0%	0%
Transfer In-HeadStart	400,000	-		400,000	0%	0%
Transfer In-Star Reimagined	-	-		-	0%	0%
Total Other Resources:	950,787	-		950,787	0%	0%
Total Est Rev & Other Resources:	\$ 44,318,889	\$ 7,549,532		\$ 36,769,357	17%	14%
	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 24-25 % BUDGET USED	FY 23-24 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Administration						
Your Voice Matters Project 4645	102,712	69,278	17,687	15,747	85%	0%
Your Voice Matters Proj In Kind 4695	10,100	1,944	109	8,048	20%	0%
Total Administration:	112,812	71,222	17,795	23,795	79%	
Business Services						
LOC-OTHER LOCAL GRANTS 4985	-	380	-	(380)	0%	0%
Total Business Services:	-	380	-	(380)	0%	
Adult Education Program						
Fed Dist Learning 2214						0%
CDBG AEL Grant 2225						0%
Fed TANF 2235						0%
Fed TANF 2236						0%
Fed ABE Regular 2304	-	-	-	-	0%	41%
Fed ABE Regular 2305						0%
Fed ABE Regular 2306						0%
Fed ABE EL/Civics 2345						0%
Fed ABE EL/Civics 2346						0%
TWC FEDERAL ADULT ED 2315	3,761,000	1,631,508	128,436	2,001,056	47%	0%
TWC ADULT ED - EL CIVICS 2435	800,000	306,340	2,201	491,460	39%	0%
Employer Engagement 2372						104%
Family Math Literacy Initiative - 2383						41%
Access Grant - 4324	150,000	4,679	-	145,321	3%	0%
Access Grant - 4325	78,700	-	-	78,700	0%	0%
Loc AdultEd Grant - 4985	1,108	-	-	1,108	0%	0%
Total Adult Education Program:	4,790,808	1,942,526	130,637	2,717,645	43%	41%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 4 - SR Budget
Summary

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2024

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 24-25 % BUDGET USED	FY 23-24 % BUDGET USED
<u>EXPENDITURES & OTHER USES</u>						
Schools						
PRAIRIE VIEW IN-KIND 4655	\$ -	\$ -	\$ -	\$ -	0%	0%
Leaders ABS East	113,000	-	-	113,000	0%	0%
Leaders ABS West	113,000	105,687	-	7,313	94%	0%
Fortis	-	-	-	-	0%	0%
Leaders Highpoint	113,000	-	-	113,000	0%	0%
Total Schools:	339,000	105,687	-	233,313	31%	0%
Disaster Recovery						
COVID-19						0%
Total Disaster Recovery:						0%
Facilities						
Local Grants	-	-	-	-	0%	0%
Total Facilities:	-	-	-	-	0%	0%
The Center for Afterschool, Summer, and Expanded Learning						
Fed/Local After School Partnership - 2884	950,000	460,209	25,649	464,142	51%	2%
Fed/Local After School Partnership - 2885	2,537,958	133,467	28,029	2,376,461	6%	0%
Fed 21st Century CLC-Cycle XII - 2645	1,959,336	182,933	259,541	1,516,863	23%	0%
Fed 21st Century CLC-Cycle XI - 2654	-	422	-	(422)	0%	36%
Fed 21st Century CLC-Cycle XI - 2655	1,426,612	371,233	33,981	1,021,397	28%	0%
Fed 21st Century CLC-Cycle XI - 2656	300,000	-	-	300,000	0%	0%
Fed 21st Century Cycle XII- 2646	500,000	-	-	500,000	0%	0%
Fed 21st Century CLC-Cycle X - 2685						0%
TCEQ Engaging Diverse Communities – 2242	-	-	-	-	0%	132%
Every Hour Counts - 4622	-	-	-	-	0%	116%
Loc Houston Endowment - 4634						11%
Loc Houston Endowment - 4635	120,000	26,707	-	93,293	22%	0%
Loc COH Connections Program - 4675	770,000	5,744	551,000	213,256	72%	0%
Loc Ecobot	20,897	1,225	1,400	18,272	13%	0%
County Connections - 4684	450,000	259,446	-	190,554	58%	0%
County Connections - 4685	1,823,600	-	-	1,823,600	0%	0%
Total The Center for Afterschool, Summer,	10,858,403	1,441,387	899,600	8,517,416	22%	13%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 4 - SR Budget
Summary

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: December 31, 2024

	BUDGET	YTD EXPENDITURE	ENCUM- BRANCES	VARIANCE	FY 24-25 % BUDGET USED	FY 23-24 % BUDGET USED
EXPENDITURES & OTHER USES						
Head Start						
Fed Head Start - 2054	\$ 4,880,562	\$ 4,098,345	\$ 1,160,611	\$(378,394)	108%	6%
Fed Head Start - 2055	11,900,000	-	-	11,900,000	0%	0%
Fed Head Start Training Funds - 2064	79,482	34,777	21,951	22,754	71%	10%
Fed Head Start Training Funds - 2065	115,000	-	-	115,000	0%	0%
2022 Head Start Care Relief - 2122						85%
Fed Early Head Start-Operations-2154	955,060	53,165	-	901,895	6%	38%
Fed Early Head Start-Operations-2155	4,893,666	1,339,104	720,018	2,834,544	42%	0%
Fed Early Head Start-T&TA-2164	74,273	4,454	-	69,819	6%	5%
Fed Early Head Start-T&TA-2165	96,929	5,118	6,000	85,812	11%	0%
HEAD START OP & TRAINING - 2895	-	17	212,167	(212,184)	0%	0%
Loc Early Head Start In-Kind - 4754	-	-	-	-	0%	5%
Loc Early Head Start In-Kind - 4755	180,000	13,863	-	166,137	8%	0%
Loc Head Start In-Kind Matching - 4794	1,100,000	-	-	1,100,000	0%	0%
Loc Head Start In-Kind Matching - 4795	3,208,000	-	-	3,208,000	0%	0%
Loc Head Start Hogg Foundation - 4963						0%
Loc Head Start Hogg Foundation - 4964						6%
Loc Head Start Hogg Foundation - 4965	7,833	1,286	-	6,547	16%	0%
Loc Head Start Hogg Foundation - 4966	7,273	-	-	7,273	0%	0%
Head Start Other Local Grants - 4985	284,986	169,268	36,946	78,772	72%	0%
Fed Head Start - Coolwood - 2091	223,483	134,415	81,680	7,388	97%	98%
Fed Early Head Start - Startup - 2143						35%
Coolwood Acquisition & Construction - 2181						0%
Hogg Grant - Mental Health - 4953						0%
Total Head Start:	28,006,547	5,853,812	2,239,373	19,913,363	29%	36%
Center for Educator Success						
Texas Council for Developmental Disabilities	7,500	-	-	7,500	0%	0%
TCEQ/Audubon						0%
Local Grants	-	-	-	-	0%	0%
Loc CES ENDOWMENT	150,000	310	3,743	145,947	3%	0%
DCF-EPP	53,819	6,807	-	47,012	13%	0%
Total Center for Educator Success:	211,319	7,117	3,743	200,459	5%	0%
Total Expenditures & Other Uses:	\$ 44,318,889	\$ 9,422,130	\$ 3,291,148	\$ 31,605,610	29%	33%
Excess/(Deficiency) Estimated Revenues						
Over/(Under) Expenditures:	\$ -	\$(1,872,599)				

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
DEBT SERVICE FUND 599 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2024

Schedule 5

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>FUNDING SOURCES</u>				
Transfer In Debt Service-QZAB	\$ 3,718,469	\$ -		\$(3,718,469)
Total Funding Sources:	3,718,469	-		(3,718,469)
<u>EXPENDITURES</u>				
Principal-PFC Bonds	1,480,000	-	-	1,480,000
Interest-PFC Bonds	2,211,361	-	-	2,211,361
Total Expenditures:	3,691,361	-	-	3,691,361
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	27,108	-		
Beginning Fund Balance-September 1st:	755,169	755,169		
Estimated Fund Balance:	<u>\$ 782,277</u>	<u>\$ 755,169</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.

Efficient Leverage Indicator: Debt to Income Ratio

$$\frac{\text{Annual Principal \& Interest Payments on Term Debt \& Capital Leases}}{\text{General Fund Revenues less Facility Charges}} = \frac{0}{14,997,481 - 2,783,574} = 0.00\%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
CAPITAL PROJECT FUND BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2024

Schedule 6

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
Issuance of Bonds	\$ -	\$ -		\$ -
Investment Earnings	-	273,098		273,098
Transfers In-General Fund	-	-		-
Misc Revenue	-	-		-
Other Local Revenues	-	-		-
Maintenance Tax Notes Proceeds	-	-		-
Total Revenues:	-	273,098		273,098
<u>EXPENDITURES</u>				
Facilities Construction	19,036,596	2,013,474	5,995,404	11,027,718
Transfers Out to Debt Service Fund	-	-	-	-
Total Expenditures:	19,036,596	2,013,474	5,995,404	11,027,718
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	(19,036,596)	(1,740,376)		
Beginning Fund Balance-September 1st:	24,745,941	24,745,941		
Estimated Fund Balance:	<u>\$ 5,709,345</u>	<u>\$ 23,005,565</u>		

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
CHOICE PARTNERS FUND 711 BUDGET SUMMARY REPORT
Fiscal year to date: December 31, 2024

Schedule 7

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
5720-Local Revenue - School Districts	\$ 8,148,177	\$ 4,425,586		\$(3,722,591)
5740-Local Revenue - Other	35,000	7,649		(27,351)
Total Revenues:	8,183,177	4,433,235		(3,749,942)
<u>EXPENDITURES</u>				
6100-Payroll Costs	2,069,321	635,764	-	1,433,557
6200-Contracted Services	935,050	131,906	183,524	619,620
6300-Supplies and Materials	98,120	17,734	6,017	74,369
6400-Miscellaneous Operating Costs	1,256,879	118,884	32,688	1,105,307
8900-Transfers Out	5,183,961	3,528,947	-	1,655,014
Total Expenditures:	9,543,331	4,433,235	222,229	4,887,867
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	(1,360,154)	-		
Beginning Fund Balance-September 1st:	23	23		
Estimated Fund Balance:	\$(1,360,131)	\$ 23		

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

Schedule 8

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

Fiscal year to date: December 31, 2024

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
Revenues	\$ 475,000	\$ 133,450		\$(341,550)
Total Revenues:	475,000	133,450		(341,550)
<u>EXPENDITURES</u>				
6400-Misc Operating Costs	475,000	748	-	474,252
Total Expenditures:	475,000	748	-	474,252
Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures:	-	132,702		
Beginning Fund Balance-September 1st:	1,350,878	1,350,878		
Estimated Fund Balance:	<u>\$ 1,350,878</u>	<u>\$ 1,483,580</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, 2024

Schedule 9

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>REVENUES</u>				
Interdepartmental Revenues	\$ 6,830,194	\$ 2,783,574		\$(4,046,620)
Total Revenues:	6,830,194	2,783,574		(4,046,620)
<u>EXPENDITURES</u>				
6100-Payroll Costs	3,284,771	1,133,664	-	2,151,107
6200-Contracted Services	1,901,973	386,016	1,189,769	326,188
6300-Supplies and Materials	301,837	95,481	64,129	142,227
6400-Miscellaneous Operating Costs	1,341,613	1,168,413	138,394	34,806
6600-Capital Assets	-	-	-	-
Total Expenditures:	6,830,194	2,783,574	1,392,292	2,654,328
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, 2024

Schedule 10

	TOTAL
Revenues	\$ 2,890
Expenditures	414
Revenues Over/(Under) Expenditures:	\$ 2,475
Beginning Fund Balance-September 1st:	-
Estimated Fund Balance:	\$ 2,475

Revenues and Expenditures are reclassified to the balance sheet at the year end

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, 2024

	BUDGET	YTD ACTUAL	ENCUM- BRANCES	VARIANCE
<u>EXPENDITURES</u>				
ABS East	\$ 860	\$ -	\$ 856	\$ 4
Head Start	2,012,067	69,606	177,949	1,764,512
Facilities - Central Support	43,604	2,811	16,159	24,634
Total Expenditures:	2,056,531	72,417	194,965	1,789,149
Excess/(Deficiency) Estimated Revenues				
Over/(Under) Expenditures:	(2,056,531)	(72,417)		
Beginning Fund Balance-September 1st:	24,745,941	24,745,941		
Estimated Fund Balance:	\$ 22,689,410	\$ 24,673,524		

Capital Projects Fund 695 - Local Construction

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, 2024

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	313,114	-	-
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	300,000	247,108	220,428
Total Revenues:	\$ 613,114	\$ 247,108	\$ 220,428
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 613,114	\$ 247,108	\$ 220,428
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	2,689
Contracted & Professional Services	1,054	1,005	413
Supplies & Materials	4,614	33	1,454
Other Operating Costs	607,446	246,125	215,873
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 613,114	\$ 247,162	\$ 220,428
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:	\$ 613,114	\$ 247,162	\$ 220,428
Revenue Over/(Under) Expenditures:	\$ -	\$(54)	\$ -

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, 2024

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	390,382	-	-
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:	\$ 390,382	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 390,382	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	349,966	111,261	108,872
Contracted & Professional Services	1,510	1,023	915
Supplies & Materials	3,728	173	788
Other Operating Costs	35,178	9,025	9,764
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 390,382	\$ 121,481	\$ 120,339
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:	\$ 390,382	\$ 121,481	\$ 120,339
Revenue Over/(Under) Expenditures:	\$ -	\$(121,481)	\$(120,339)

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, 2024

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	356,180	-	-
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:	\$ 356,180	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 356,180	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	321,687	104,030	101,297
Contracted & Professional Services	2,134	1,631	1,934
Supplies & Materials	4,730	2,393	3,195
Other Operating Costs	27,629	10,929	11,638
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 356,180	\$ 118,983	\$ 118,065
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:	\$ 356,180	\$ 118,983	\$ 118,065
Revenue Over/(Under) Expenditures:	\$ -	\$(118,983)	\$(118,065)

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, 2024

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	190,690	-	-
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:	\$ 190,690	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 190,690	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	73,337	24,152	23,254
Contracted & Professional Services	7,012	4,414	8,251
Supplies & Materials	21,588	7,056	8,474
Other Operating Costs	88,753	23,152	21,547
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 190,690	\$ 58,775	\$ 61,525
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:	\$ 190,690	\$ 58,775	\$ 61,525
Revenue Over/(Under) Expenditures:	\$ -	\$(58,775)	\$(61,525)

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, 2024

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:	\$ -	\$ -	\$ -
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

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, 2024

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	\$ 221	\$ 43,473
Local Property Tax Rev-Current	1,619,594	-	-
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	657,139	130,571	110,881
Total Revenues:	\$ 2,428,733	\$ 130,793	\$ 163,554
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 2,428,733	\$ 130,793	\$ 163,554
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,935,634	565,513	500,669
Contracted & Professional Services	352,200	283,070	198,513
Supplies & Materials	52,250	12,962	7,103
Other Operating Costs	88,649	40,763	42,462
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 2,428,733	\$ 902,308	\$ 748,747
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:	\$ 2,428,733	\$ 902,308	\$ 748,747
Revenue Over/(Under) Expenditures:	\$ -	\$(771,515)	\$(585,193)

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, 2024

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	\$ 890,324	\$ 163,131	\$ 186,450
Local Property Tax Rev-Current	1,900,283	-	-
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:	\$ 2,790,607	\$ 163,131	\$ 186,450
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 2,790,607	\$ 163,131	\$ 186,450
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,932,450	570,454	534,382
Contracted & Professional Services	360,906	95,142	76,896
Supplies & Materials	165,902	16,737	8,038
Other Operating Costs	331,349	64,785	80,878
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 2,790,607	\$ 747,119	\$ 700,195
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:	\$ 2,790,607	\$ 747,119	\$ 700,195
Revenue Over/(Under) Expenditures:	\$ -	\$(583,988)	\$(513,745)

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, 2024

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	\$ 443,592	\$ 54,273	\$ 72,238
Local Property Tax Rev-Current	716,317	-	-
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:	\$ 1,159,909	\$ 54,273	\$ 72,238
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,159,909	\$ 54,273	\$ 72,238
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	879,318	265,828	241,579
Contracted & Professional Services	142,710	7,214	7,955
Supplies & Materials	50,690	6,477	5,091
Other Operating Costs	87,191	28,856	26,820
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,159,909	\$ 308,374	\$ 281,444
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:	\$ 1,159,909	\$ 308,374	\$ 281,444
Revenue Over/(Under) Expenditures:	\$ -	\$(254,101)	\$(209,206)

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, 2024

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	1,481,510	-	-
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:	\$ 1,481,510	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,481,510	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,262,007	406,763	311,191
Contracted & Professional Services	86,616	1,710	34,223
Supplies & Materials	63,432	11,599	32,127
Other Operating Costs	69,455	18,985	15,051
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,481,510	\$ 439,057	\$ 392,591
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:	\$ 1,481,510	\$ 439,057	\$ 392,591
Revenue Over/(Under) Expenditures:	\$ -	\$(439,057)	\$(392,591)

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, 2024

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	790,403	-	-
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:	\$ 790,403	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 790,403	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	619,052	203,040	178,318
Contracted & Professional Services	15,630	8,118	3,375
Supplies & Materials	22,860	5,268	14,846
Other Operating Costs	132,861	65,075	26,868
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 790,403	\$ 281,501	\$ 223,407
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:	\$ 790,403	\$ 281,501	\$ 223,407
Revenue Over/(Under) Expenditures:	\$ -	\$(281,501)	\$(223,407)

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, 2024

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	147,007	-	-
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:	\$ 147,007	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 147,007	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	123,933	41,292	42,016
Contracted & Professional Services	-	-	-
Supplies & Materials	1,500	-	196
Other Operating Costs	21,574	5,298	1,876
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 147,007	\$ 46,590	\$ 44,088
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:	\$ 147,007	\$ 46,590	\$ 44,088
Revenue Over/(Under) Expenditures:	\$ -	\$(46,590)	\$(44,088)

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, 2024

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	\$ 80,500	\$ 24,390	\$ 2,410
Local Property Tax Rev-Current	830,335	-	-
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:	\$ 910,835	\$ 24,390	\$ 2,410
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 910,835	\$ 24,390	\$ 2,410
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	338,366	83,778	99,168
Contracted & Professional Services	321,872	124,458	91,275
Supplies & Materials	19,668	6,472	6,882
Other Operating Costs	230,929	109,733	56,964
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 910,835	\$ 324,441	\$ 254,290
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:	\$ 910,835	\$ 324,441	\$ 254,290
Revenue Over/(Under) Expenditures:	\$ -	\$(300,051)	\$(251,880)

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, 2024

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	4,272,541	3,034,744	4,131,661
Local Property Tax Rev-Del, P&I	100,000	(199,321)	(243,419)
Investment Earnings	1,184,370	503,430	529,856
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	-	2,443	4,932
Miscellaneous Revenues	-	25,294	18,680
Indirect Cost Rev-Local Grants	-	727	727
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 5,556,911	\$ 3,367,318	\$ 4,442,437
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	5,283,961	3,528,947	2,869,626
Total Other Resources:	\$ 5,283,961	\$ 3,528,947	\$ 2,869,626
Total Revenues & Other Resources:	\$ 10,840,872	\$ 6,896,265	\$ 7,312,063
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	(19,485)	603,176	-
Contracted & Professional Services	2,102,867	1,009,317	924,913
Supplies & Materials	745,004	39,623	91,278
Other Operating Costs	3,430,157	1,590,567	2,262,771
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 6,258,543	\$ 3,242,684	\$ 3,278,963
Other Uses			
Transfers Out-Special Revenue Funds	550,787	-	-
Transfers Out-Head Start Fund 205	400,000	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	3,718,469	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ 4,669,256	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 10,927,799	\$ 3,242,684	\$ 3,278,963
Revenue Over/(Under) Expenditures:	\$(86,927)	\$ 3,653,581	\$ 4,033,101

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, 2024

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	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	200,000	200,000	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 200,000	\$ 200,000	\$ -
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	\$ 200,000	\$ -
Revenue Over/(Under) Expenditures:	\$ -	\$(200,000)	\$ -

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, 2024

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, 2024

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	357,775	-	-
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:	\$ 357,775	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 357,775	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	329,157	107,062	104,303
Contracted & Professional Services	1,220	-	220
Supplies & Materials	1,320	140	90
Other Operating Costs	26,078	5,002	3,543
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 357,775	\$ 112,205	\$ 108,156
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:	\$ 357,775	\$ 112,205	\$ 108,156
Revenue Over/(Under) Expenditures:	\$ -	\$(112,205)	\$(108,156)

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, 2024

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

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, 2024

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	275,727	-	-
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:	\$ 275,727	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 275,727	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	249,436	77,442	75,219
Contracted & Professional Services	8,000	2,541	2,356
Supplies & Materials	2,900	-	-
Other Operating Costs	15,391	2,116	2,143
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 275,727	\$ 82,099	\$ 79,718
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:	\$ 275,727	\$ 82,099	\$ 79,718
Revenue Over/(Under) Expenditures:	\$ -	\$(82,099)	\$(79,718)

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, 2024

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

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, 2024

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

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, 2024

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, 2024

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	\$ 1,925,400	\$ 654,715	\$ 435,680
Local Property Tax Rev-Current	505,538	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	80,000	12,552	16,234
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	<u>\$ 2,510,938</u>	<u>\$ 667,267</u>	<u>\$ 451,914</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>\$ 2,510,938</u>	<u>\$ 667,267</u>	<u>\$ 451,914</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,089,430	347,443	343,385
Contracted & Professional Services	156,410	133,365	92,279
Supplies & Materials	198,330	123,670	137,267
Other Operating Costs	1,084,791	442,418	322,635
Debt Services	-	-	-
Capital Outlay	65,000	-	-
Total Expenditures & Encumbrances:	<u>\$ 2,593,961</u>	<u>\$ 1,046,895</u>	<u>\$ 895,566</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>\$ 2,593,961</u>	<u>\$ 1,046,895</u>	<u>\$ 895,566</u>
Revenue Over/(Under) Expenditures:	<u>\$(83,023)</u>	<u>\$(379,628)</u>	<u>\$(443,652)</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, 2024

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, 2024

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	1,042,446	-	-
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	417,021	71,604	60,806
Total Revenues:	\$ 1,459,467	\$ 71,604	\$ 60,806
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,459,467	\$ 71,604	\$ 60,806
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,134,475	371,255	367,917
Contracted & Professional Services	56,900	20,622	21,622
Supplies & Materials	99,750	36,181	10,920
Other Operating Costs	168,342	26,250	41,089
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,459,467	\$ 454,308	\$ 441,549
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:	\$ 1,459,467	\$ 454,308	\$ 441,549
Revenue Over/(Under) Expenditures:	\$ -	\$(382,704)	\$(380,743)

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, 2024

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	986,845	-	-
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:	\$ 986,845	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 986,845	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	812,158	244,620	212,789
Contracted & Professional Services	38,300	6,141	15,587
Supplies & Materials	48,840	28,967	6,979
Other Operating Costs	87,547	25,255	35,139
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 986,845	\$ 304,983	\$ 270,495
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:	\$ 986,845	\$ 304,983	\$ 270,495
Revenue Over/(Under) Expenditures:	\$ -	\$(304,983)	\$(270,495)

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, 2024

QZAB & Maint Tax Notes FD

	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, 2024

Research & Evaluation Institute			
	CURRENT YEAR- BUDGET	CURRENT YEAR- ACTUAL REV, EXP AND ENC	PRIOR YEAR- ACTUAL REV, EXP & ENC
REVENUES & OTHER RESOURCES			
Revenues			
Customer Fees/Charges	\$ 79,500	\$ 39,856	\$ -
Local Property Tax Rev-Current	626,494	-	-
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:	\$ 705,994	\$ 39,856	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 705,994	\$ 39,856	\$ -
EXPENDITURES & OTHER USES			
Expenditures & Encumbrances			
Payroll Costs	631,466	176,540	199,795
Contracted & Professional Services	2,000	2,000	1,560
Supplies & Materials	44,064	26,542	24,501
Other Operating Costs	28,464	6,337	11,250
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 705,994	\$ 211,419	\$ 237,106
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:	\$ 705,994	\$ 211,419	\$ 237,106
Revenue Over/(Under) Expenditures:	\$ -	\$(171,563)	\$(237,106)

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, 2024

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	\$ 1,000	\$ -	\$ -
Local Property Tax Rev-Current	666,509	-	-
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:	\$ 667,509	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 667,509	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	613,643	202,763	182,022
Contracted & Professional Services	11,200	5,372	2,417
Supplies & Materials	16,800	3,072	306
Other Operating Costs	25,866	9,314	6,105
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 667,509	\$ 220,522	\$ 190,851
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:	\$ 667,509	\$ 220,522	\$ 190,851
Revenue Over/(Under) Expenditures:	\$ -	\$(220,522)	\$(190,851)

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, 2024

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	132,555	24,542
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 200,000	\$ 132,555	\$ 24,542
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	\$ 132,555	\$ 24,542
Revenue Over/(Under) Expenditures:	\$ -	\$(132,555)	\$(24,542)

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, 2024

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	\$ 4,779,563	\$ 57,750	\$ 1,927,500
Local Property Tax Rev-Current	1,406,205	-	-
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>\$ 6,185,768</u>	<u>\$ 57,750</u>	<u>\$ 1,927,500</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>\$ 6,185,768</u>	<u>\$ 57,750</u>	<u>\$ 1,927,500</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	5,060,356	1,482,429	1,376,319
Contracted & Professional Services	153,520	130,391	192,765
Supplies & Materials	234,100	184,376	62,572
Other Operating Costs	737,792	298,950	300,449
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ 6,185,768</u>	<u>\$ 2,096,146</u>	<u>\$ 1,932,105</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>\$ 6,185,768</u>	<u>\$ 2,096,146</u>	<u>\$ 1,932,105</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$(2,038,396)</u>	<u>\$(4,605)</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, 2024

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	\$ 5,086,800	\$ 1,572,089	\$ 2,282,335
Local Property Tax Rev-Current	911,026	-	-
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:	\$ 5,997,826	\$ 1,572,089	\$ 2,285,335
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 5,997,826	\$ 1,572,089	\$ 2,285,335
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	5,032,793	1,559,330	1,391,105
Contracted & Professional Services	178,146	126,341	90,565
Supplies & Materials	297,520	235,638	37,261
Other Operating Costs	489,367	189,481	183,912
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 5,997,826	\$ 2,110,790	\$ 1,702,842
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:	\$ 5,997,826	\$ 2,110,790	\$ 1,702,842
Revenue Over/(Under) Expenditures:	\$ -	\$(538,702)	\$ 582,493

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, 2024

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	\$ 242,680	\$ 101,345	\$ 66,400
Local Property Tax Rev-Current	1,433,894	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	4,000	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 1,680,574	\$ 101,345	\$ 66,400
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,680,574	\$ 101,345	\$ 66,400
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	1,165,265	368,406	387,687
Contracted & Professional Services	129,986	109,036	88,385
Supplies & Materials	164,599	35,163	39,390
Other Operating Costs	220,724	79,339	79,035
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,680,574	\$ 591,944	\$ 594,497
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:	\$ 1,680,574	\$ 591,944	\$ 594,497
Revenue Over/(Under) Expenditures:	\$ -	\$(490,599)	\$(528,097)

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, 2024

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	\$ 2,752,850	\$ 977,215	\$ 1,219,320
Local Property Tax Rev-Current	1,773,226	-	-
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:	\$ 4,526,076	\$ 977,215	\$ 1,219,320
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 4,526,076	\$ 977,215	\$ 1,219,320
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,486,602	1,126,368	1,114,241
Contracted & Professional Services	295,225	287,973	266,450
Supplies & Materials	139,585	62,159	51,159
Other Operating Costs	604,664	244,990	246,114
Debt Services	-	-	-
Capital Outlay	-	-	6,030
Total Expenditures & Encumbrances:	\$ 4,526,076	\$ 1,721,490	\$ 1,683,994
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:	\$ 4,526,076	\$ 1,721,490	\$ 1,683,994
Revenue Over/(Under) Expenditures:	\$ -	\$(744,275)	\$(464,674)

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, 2024

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	1,023,812	-	-
Local Property Tax Rev-Del, P&I	-	-	-
Investment Earnings	-	-	-
Insurance Recovery	-	-	-
FSP-Compensation	-	-	-
TEA-State Health Ins-Employee Portion	-	-	-
Local Grants	-	-	-
Other Local Revenues	1,000	-	-
Miscellaneous Revenues	-	-	-
Indirect Cost Rev-Local Grants	-	-	-
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	-	-	-
Total Revenues:	\$ 1,024,812	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 1,024,812	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	750,287	244,096	237,858
Contracted & Professional Services	27,300	11,547	18,347
Supplies & Materials	155,432	38,526	34,515
Other Operating Costs	91,793	29,067	25,489
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 1,024,812	\$ 323,236	\$ 316,209
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:	\$ 1,024,812	\$ 323,236	\$ 316,209
Revenue Over/(Under) Expenditures:	\$ -	\$(323,236)	\$(316,209)

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, 2024

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	783,497	-	-
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:	\$ 783,497	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 783,497	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	668,887	279,743	258,509
Contracted & Professional Services	49,257	1,665	9,306
Supplies & Materials	13,970	2,117	1,398
Other Operating Costs	51,383	11,847	13,029
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 783,497	\$ 295,372	\$ 282,243
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:	\$ 783,497	\$ 295,372	\$ 282,243
Revenue Over/(Under) Expenditures:	\$ -	\$(295,372)	\$(282,243)

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, 2024

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	345,050	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>\$ 345,050</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>\$ 345,050</u>	<u>\$ 159,773</u>	<u>\$ 159,773</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	345,050	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ 345,050</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>\$ 345,050</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ 159,773</u>	<u>\$ 159,773</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, 2024

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	3,400,000	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ 3,400,000	\$ -	\$ -
Total Revenues & Other Resources:	\$ 3,400,000	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,400,000	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 3,400,000	\$ -	\$ -
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:	\$ 3,400,000	\$ -	\$ -
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, 2024

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	246,703	-	-
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:	\$ 246,703	\$ -	\$ -
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 246,703	\$ -	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	225,361	72,379	70,815
Contracted & Professional Services	1,500	924	915
Supplies & Materials	3,700	246	64
Other Operating Costs	16,142	2,524	1,637
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 246,703	\$ 76,073	\$ 73,431
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:	\$ 246,703	\$ 76,073	\$ 73,431
Revenue Over/(Under) Expenditures:	\$ -	\$(76,073)	\$(73,431)

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, 2024

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	3,533,963	-	-
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	1,302,072	219,023	185,995
Total Revenues:	\$ 4,836,035	\$ 219,023	\$ 185,995
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 4,836,035	\$ 219,023	\$ 185,995
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,118,780	942,107	902,829
Contracted & Professional Services	372,809	213,767	192,993
Supplies & Materials	1,190,901	639,210	907,380
Other Operating Costs	130,587	55,082	105,061
Debt Services	-	-	-
Capital Outlay	22,958	-	-
Total Expenditures & Encumbrances:	\$ 4,836,035	\$ 1,850,165	\$ 2,108,263
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:	\$ 4,836,035	\$ 1,850,165	\$ 2,108,263
Revenue Over/(Under) Expenditures:	\$ -	\$(1,631,143)	\$(1,922,268)

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, 2024

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	\$ 12,980,458	\$ 3,536,906	\$ 3,504,488
Local Property Tax Rev-Current	3,094,025	-	-
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:	\$ 16,074,483	\$ 3,536,906	\$ 3,504,488
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	-	-	-
Transfers In-Choice Partners	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 16,074,483	\$ 3,536,906	\$ 3,504,488
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	15,705,811	4,776,116	4,659,807
Contracted & Professional Services	52,860	20,500	16,458
Supplies & Materials	72,900	1,665	1,554
Other Operating Costs	242,912	61,445	67,468
Debt Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 16,074,483	\$ 4,859,726	\$ 4,745,286
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:	\$ 16,074,483	\$ 4,859,726	\$ 4,745,286
Revenue Over/(Under) Expenditures:	\$ -	\$(1,322,820)	\$(1,240,798)

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, 2024

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	\$ 29,414,667	\$ 7,181,891	\$ 9,740,294
Local Property Tax Rev-Current	32,084,041	3,034,744	4,131,661
Local Property Tax Rev-Del, P&I	100,000	(199,321)	(243,419)
Investment Earnings	1,184,370	503,430	529,856
Insurance Recovery	-	-	-
FSP-Compensation	169,950	78,694	78,694
TEA-State Health Ins-Employee Portion	345,050	159,773	159,773
Local Grants	-	-	-
Other Local Revenues	85,000	14,995	33,366
Miscellaneous Revenues	-	25,294	18,680
Indirect Cost Rev-Local Grants	-	727	727
Indirect Cost Rev-State	-	-	-
Indirect Cost Rev-Federal Grants	2,676,232	668,306	578,110
Total Revenues:	\$ 66,059,310	\$ 11,468,534	\$ 15,027,741
Other Resources			
Local HCTO Tax Collection Fees	-	-	-
State TRS Matching	3,400,000	-	-
Transfers In-Choice Partners	5,283,961	3,528,947	2,869,626
Total Other Resources:	\$ 8,683,961	\$ 3,528,947	\$ 2,869,626
Total Revenues & Other Resources:	\$ 74,743,271	\$ 14,997,481	\$ 17,897,367
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	51,835,222	15,489,943	14,052,578
Contracted & Professional Services	4,929,144	2,609,287	2,360,887
Supplies & Materials	3,840,677	1,526,464	1,494,829
Other Operating Costs	9,381,014	3,902,709	4,216,609
Debt Services	-	-	-
Capital Outlay	87,958	-	6,030
Total Expenditures & Encumbrances:	\$ 70,074,015	\$ 23,528,404	\$ 22,130,933
Other Uses			
Transfers Out-Special Revenue Funds	550,787	-	-
Transfers Out-Head Start Fund 205	400,000	-	-
Transfers Out-Head Start Fund 289	-	-	-
Transfers Out-Debt Service	3,718,469	-	-
Transfers Out-PFC Fund	-	-	-
Transfers Out-Department Wide	-	-	-
Transfers Out-COVID-19	-	-	-
Transfers Out-Star Reimagined	-	-	-
Total Other Uses:	\$ 4,669,256	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 74,743,271	\$ 23,528,404	\$ 22,130,933
Revenue Over/(Under) Expenditures:	\$ -	\$(8,530,922)	\$(4,233,566)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

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	\$ 229,808	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	4,561,000	1,313,137	1,193,617
Total Revenues:	\$ 4,790,808	\$ 1,313,137	\$ 1,193,617
Other Resources			
Transfers In	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 4,790,808	\$ 1,313,137	\$ 1,193,617
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	3,879,243	1,593,503	1,521,166
Contracted & Professional Services	487,794	259,894	441,946
Supplies & Materials	373,138	209,285	49,344
Other Operating Costs	50,633	10,481	9,661
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 4,790,808	\$ 2,073,163	\$ 2,022,117
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 4,790,808	\$ 2,073,163	\$ 2,022,117
Revenue Over/(Under) Expenditures:	\$ -	\$(760,026)	\$(828,501)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

Administration - 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			
Local Revenues	\$ 112,812	\$ -	\$ -
State Program Revenue	-	-	-
Federal Program Revenue	-	-	-
Total Revenues:	<u>\$ 112,812</u>	<u>\$ -</u>	<u>\$ -</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ 112,812</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	56,455	45,791	-
Contracted & Professional Services	3,080	229	-
Supplies & Materials	23,090	15,996	-
Other Operating Costs	30,187	27,002	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ 112,812</u>	<u>\$ 89,017</u>	<u>\$ -</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ 112,812</u>	<u>\$ 89,017</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$(89,017)</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

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

Fiscal year to date: December 31, 2024

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	\$ 53,819	\$ 53,819	\$ 50,000
State Program Revenue	-	-	-
Federal Program Revenue	-	-	-
Total Revenues:	<u>\$ 53,819</u>	<u>\$ 53,819</u>	<u>\$ 50,000</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ 53,819</u>	<u>\$ 53,819</u>	<u>\$ 50,000</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	-	-	-
Contracted & Professional Services	30,289	3,000	-
Supplies & Materials	3,713	-	-
Other Operating Costs	19,817	3,807	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ 53,819</u>	<u>\$ 6,807</u>	<u>\$ -</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ 53,819</u>	<u>\$ 6,807</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ 47,012</u>	<u>\$ 50,000</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

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	\$ 910,897	\$ -	\$ 123,750
State Program Revenue	-	-	-
Federal Program Revenue	9,396,719	1,386,268	445,110
Total Revenues:	\$ 10,307,616	\$ 1,386,268	\$ 568,860
Other Resources			
Transfers In	550,787	-	-
Total Other Resources:	\$ 550,787	\$ -	\$ -
Total Revenues & Other Resources:	\$ 10,858,403	\$ 1,386,268	\$ 568,860
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	4,630,565	954,193	891,399
Contracted & Professional Services	5,052,721	1,290,717	768,210
Supplies & Materials	804,141	74,717	90,268
Other Operating Costs	370,976	21,361	72,876
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 10,858,403	\$ 2,340,987	\$ 1,822,753
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 10,858,403	\$ 2,340,987	\$ 1,822,753
Revenue Over/(Under) Expenditures:	\$ -	\$(954,719)	\$(1,253,893)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

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	\$ 5,011,575	\$ 24,296	\$ 285,726
State Program Revenue	-	-	-
Federal Program Revenue	22,594,972	4,355,331	4,707,102
Total Revenues:	\$ 27,606,547	\$ 4,379,627	\$ 4,992,828
Other Resources			
Transfers In	400,000	-	-
Total Other Resources:	\$ 400,000	\$ -	\$ -
Total Revenues & Other Resources:	\$ 28,006,547	\$ 4,379,627	\$ 4,992,828
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	16,416,942	4,579,573	4,608,839
Contracted & Professional Services	3,107,526	1,855,169	2,731,083
Supplies & Materials	2,202,010	775,682	927,753
Other Operating Costs	5,427,206	97,155	321,782
Capital Outlay	852,863	785,606	4,868,253
Total Expenditures & Encumbrances:	\$ 28,006,547	\$ 8,093,184	\$ 13,457,710
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 28,006,547	\$ 8,093,184	\$ 13,457,710
Revenue Over/(Under) Expenditures:	\$ -	\$(3,713,557)	\$(8,464,881)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

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	-	-	-
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

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

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	113,000	16,720	-
Total Revenues:	\$ 113,000	\$ 16,720	\$ -
Other Resources			
Transfers In	-	-	-
Total Other Resources:	\$ -	\$ -	\$ -
Total Revenues & Other Resources:	\$ 113,000	\$ 16,720	\$ -
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	113,000	-	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	\$ 113,000	\$ -	\$ -
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 113,000	\$ -	\$ -
Revenue Over/(Under) Expenditures:	\$ -	\$ 16,720	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

Special Schools - ABS West

	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	113,000	213,780	-
Total Revenues:	<u>\$ 113,000</u>	<u>\$ 213,780</u>	<u>\$ -</u>
Other Resources			
Transfers In	-	-	-
Total Other Resources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Resources:	<u>\$ 113,000</u>	<u>\$ 213,780</u>	<u>\$ -</u>
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	113,000	105,687	-
Contracted & Professional Services	-	-	-
Supplies & Materials	-	-	-
Other Operating Costs	-	-	-
Capital Outlay	-	-	-
Total Expenditures & Encumbrances:	<u>\$ 113,000</u>	<u>\$ 105,687</u>	<u>\$ -</u>
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Other Uses:	<u>\$ 113,000</u>	<u>\$ 105,687</u>	<u>\$ -</u>
Revenue Over/(Under) Expenditures:	<u>\$ -</u>	<u>\$ 108,093</u>	<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 13

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS DETAIL BY DIVISION

ACTUALS AND ENCUMBRANCES-CURRENT YEAR V. PRIOR YEAR

Fiscal year to date: December 31, 2024

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

Schedule 13

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

Fiscal year to date: December 31, 2024

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	\$ 6,468,911	\$ 228,115	\$ 459,876
State Program Revenue	-	-	-
Federal Program Revenue	36,899,191	7,321,417	6,345,829
Total Revenues:	\$ 43,368,102	\$ 7,549,532	\$ 6,805,705
Other Resources			
Transfers In	950,787	-	-
Total Other Resources:	\$ 950,787	\$ -	\$ -
Total Revenues & Other Resources:	\$ 44,318,889	\$ 7,549,532	\$ 6,805,705
<u>EXPENDITURES & OTHER USES</u>			
Expenditures & Encumbrances			
Payroll Costs	25,322,205	7,278,747	7,021,404
Contracted & Professional Services	8,735,660	3,409,008	3,941,240
Supplies & Materials	3,426,092	1,079,423	1,067,365
Other Operating Costs	5,982,069	160,495	404,319
Capital Outlay	852,863	785,606	4,868,253
Total Expenditures & Encumbrances:	\$ 44,318,889	\$ 12,713,279	\$ 17,302,580
Other Uses			
Transfers Out	-	-	-
Total Other Uses:	\$ -	\$ -	\$ -
Total Expenditures & Other Uses:	\$ 44,318,889	\$ 12,713,279	\$ 17,302,580
Revenue Over/(Under) Expenditures:	\$ -	\$(5,163,747)	\$(10,496,875)

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
REVENUES UPDATE - FY 2025 CUSTOMER FEES/CHARGES
Fiscal year to date: December 31, 2024

Schedule 14

	(a) BUDGET	(b) YTD ACTUAL	% REALIZED (b)/(a)
REVENUES-CUSTOMER FEES & CHARGES			
Business Support Services	152,000	221	0%
Center for Educator Success	890,324	163,131	18%
Center for Safe & Secure Schools	443,592	54,273	12%
Ctr A/S Summ & Exp Learn	80,500	24,390	30%
Facilities			
Records Management Services	1,925,400	654,715	34%
Research & Evaluation Institute	79,500	39,856	50%
Texas Center for Grants Development	1,000	-	0%
Special Schools & Services			
Academic and Behavior School East	4,779,563	57,750	1%
Academic and Behavior School West	5,086,800	1,572,089	31%
Fortis Academy	242,680	101,345	42%
Highpoint East School	2,752,850	977,215	35%
Technology			
School Based Therapy Services	12,980,458	3,536,906	27%
Total Revenues-Customer Fees & Charges:	\$ 29,414,667	\$ 7,181,891	24%

Fee for Service Revenue Growth Ratio

$$\frac{\text{Fee for Service Current Year less Fee for Service Previous Year}}{\text{Fee for Service Previous Year}} = \frac{7,181,891 - 9,740,294}{9,740,294} = -26.27\%$$

Revenue Growth Indicator

$$\frac{\text{Total Fee for Service Revenues (GF)}}{\text{Total Revenues}} = \frac{7,181,891}{30,173,259} = 23.80\%$$

HARRIS COUNTY DEPARTMENT OF EDUCATION
EXPENDITURES BY CLASS OBJECT GROUP - ALL FUNDS
Fiscal year to date: December 31, 2024

Schedule 15

	BUDGET	ACTUAL EXPENDITURES PLUS ENCUMBRANCES	VARIANCE	%SPENT
<u>CLASS OBJECT GROUPS</u>				
6100-Payroll Costs	\$ 82,511,519	\$ 24,538,118	\$ 57,973,401	29%
6200-Contracted Services	17,003,059	8,338,345	8,664,714	49%
6300-Supplies & Materials	8,022,422	3,138,922	4,883,501	39%
6400-Miscellaneous Operating Costs	18,436,575	5,522,331	12,914,244	29%
6500-Debt Service	3,691,361	-	3,691,361	0%
6600-Capital Outlay	19,120,489	8,019,375	11,101,114	41%
8900-Transfers Out	9,953,217	3,528,947	6,424,270	35%
TOTAL EXPENDITURES:	\$ 158,738,642	\$ 53,086,039	\$ 105,652,603	33%

HARRIS COUNTY DEPARTMENT OF EDUCATION
INTERIM FINANCIAL REPORTS (Unaudited)
CHART FOR PERFORMANCE MEASUREMENT
Fiscal year to date: December 31, 2024

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	\$ 156,691	\$ -	\$ 747,119	\$(590,428)	-377%	\$(590,428)
Choice Partners Cooperative	4,433,235	-	4,655,464	(222,229)	-5%	(222,229)
Records Management	667,267	-	1,046,895	(379,628)	-57%	(379,628)
School Based Therapy Services	3,536,906	-	4,859,726	(1,322,820)	-37%	(1,322,820)
Schools	2,708,399	-	6,843,606	(4,135,207)	-153%	(4,135,207)







DEC 2024 Financial Statements

Final Audit Report

2025-01-11

Created:	2025-01-09
By:	Anai Rodriguez (Anai.Rodriguez@hcde-texas.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOwYyKWKc_Q1i2ksbodwp6l8f-9GhLN5W

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