

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2014-15 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 16, 2014

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$23,849,527	\$0	\$23,849,527		
Local Property Tax Rev-Current	21,243,775	-	21,243,775		
Local Property Tax Rev-Del, P&I	410,500	-	410,500		
Local Investment Earnings	8,000	-	8,000		
Local Grants	15,000	-	15,000		
Local Grants-Indirect Cost	0	-	0		
Local Miscellaneous Revenues	348,200	-	348,200		
Total Local Revenues:	45,875,002	-	45,875,002		
State FSP Compensation	320,000	-	320,000		
State TEA Health Insurance	588,000	-	588,000		
State Indirect Cost-TEA	30,650	-	30,650		
State ECI Lease Revenues	-	-	-		
Total State Revenues:	938,650	-	938,650		
Federal Grants Indirect Cost	1,693,286	-	1,693,286		
Total Estimated Revenues:	48,506,938	-	48,506,938		
<u>Other Resources</u>					
State TRS Matching	1,750,000	-	1,750,000		
Insurance Recovery	-	-	-		
Total Other Resources:	1,750,000	-	1,750,000		
Total Estimated Revenues & Other Resources:	\$50,256,938	\$0	\$50,256,938		
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$185,552	\$ -	\$185,552		
Alternative Certification Program	403,688	-	403,688		
Assistant Superintendent-Student Services	242,401	-	242,401		
Assistant Superintendent-Professional Services	249,473	-	249,473		
Board of Trustees	228,882	-	228,882		
Business Support Services	1,709,072	-	1,709,072		
Center for Safe & Secure Schools (CSSS)	917,461	-	917,461		
Center for School Governance & Executive Leadership	199,022	-	199,022		
Client Development Services	480,453	-	480,453		
Communications & Public Information	667,620	-	667,620		
CASE Local	160,484	-	160,484		
Department Wide (DW)	3,333,842	190,253	3,524,095	5.7%	(1,11)
Early Childhood Intervention-Local	630,816	-	630,816		
Education Foundation	201,583	-	201,583		
Facilities Support Services-	-	-	-		
Facilities Support Services-Local	0	-	0		
Choice Partners-Cooperative-Facility	1,682,931	-	1,682,931		
Choice Partners-Food Co-op	311,000	-	311,000		
Choice Partners-Purchasing Co-op	161,918	-	161,918		
Construction Services	129,077	-	129,077		
Construction Project Program	1,776,368	-	1,776,368		
Building & Vehicle Replacement	186,650	-	186,650		
Records Management Services	1,665,268	-	1,665,268		
Head Start-Local	0	-	0		
Human Resources	985,116	-	985,116		

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December 16, 2014

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Instructional Support Services					
Bilingual Education	219,791	-	219,791		
Division Wide	244,922	-	244,922		
Digital Learning & Instructional Learning	98,072	-	98,072		
Early Childhood Winter Conference	240,914	-	240,914		
English Language Arts	312,462	-	312,462		
Math	399,964	-	399,964		
Professional Development	47,428	-	47,428		
Science	172,182	-	172,182		
Social Studies	84,123	-	84,123		
Speaker Series	177,894	-	177,894		
Special Education	41,598	-	41,598		
Purchasing Support Services	520,039	-	520,039		
QZAB	0	-	0		
Research & Evaluation Institute	510,570	-	510,570		
Center for Grants Development	562,607	-	562,607		
Retirement Leave Benefits	150,000	-	150,000		
Scholastic Arts	103,871	-	103,871		
Special Schools & Services-					
ABC East	3,279,003	-	3,279,003		
ABC West	3,001,571	-	3,001,571		
Highpoint East	2,642,611	-	2,642,611		
Highpoint North	2,142,557	-	2,142,557		
Special Schools Administration	526,338	-	526,338		
Therapy Services	8,782,239	-	8,782,239		
Superintendent's Office	465,216	10,000	475,216	2.1%	(1)
State TEA Employee Portion Health Ins	588,000	-	588,000		
State TRS On Behalf Matching	1,750,000	-	1,750,000		
Technology Support Services-					
Chief Information Officer	188,326	-	188,326		
Technology Support Services	4,678,318	-	4,678,318		
Technology Cloud Project	314,750	-	314,750		
Total Appropriations:	48,754,043	200,253	48,954,296		
<u>Other Uses</u>					
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	171,886	-	171,886		
Transfer-DW to ECI Keep Pace Fund 481-Addl	1,536,045	(200,253)	1,335,792	-13.0%	(11)
Transfer-DW to ECI Keep Pace Fund 481	324,000		324,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	690,028		690,028		
Transfer-DW to Lease Debt Svc Fund 599	1,844,203		1,844,203		
Transfers Out-Other	330,000		330,000		
Total Other Uses:	5,446,949	(200,253)	5,246,696		
Total Appropriations & Other Uses:	54,200,992	-	54,200,992		
Excess/(Deficiency) Estimated Revenues					
& Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$3,944,054)	\$0	(\$3,944,054)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2013-14 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
December 16, 2014 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Business Support Services	\$0	-	\$0
CASE Local	-	-	0
Center for Safe & Secure Schools	(285,000)	-	(285,000)
Center for Tx Grants Development	-	-	0
Department Wide	-	(474,047)	(474,047)
ECl Local	0	(630,816)	(630,816)
Facility Support Services	(1,963,018)	-	(1,963,018)
Head Start	0	-	0
Local Construction Fund 170	0	-	0
Preschool Early Childhood (EC) Initiative	0	-	0
QZAB & Maintenance Tax Notes	0	-	0
QZAB Project	0	-	0
Records Management	0	-	0
Retirement Leave Fund 190	0	-	0
Superintendent's Office	0	-	0
Technology	(591,173)	-	(591,173)
Various Divisions-Carryover Encumbrances	0	-	0
Various-Assets Replacement Schedule	0	-	0
Total Fund Balance Appropriations:	(\$2,839,191)	(\$1,104,863)	(\$3,944,054)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$120,424	-	\$120,424
Deferred Revenues	26,494	-	26,494
Total Nonspendable Fund Balance	146,918	0	146,918
<u>Restricted Fund Balance</u>			
QZAB Project	117,019	-	117,019
Total Restricted Fund Balance	117,019	0	117,019
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,250,000	-	1,250,000
Unemployment Liability	158,000	-	158,000
Total Committed Fund Balance	1,408,000	0	1,408,000
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	1,500,000	(591,173)	908,827
Building and Vehicle Replacement Schedule	1,475,000	(186,650)	1,288,350
Carryover Encumbrances	237,958	-	237,958
Safe Alert Software-CSSS	285,000	(285,000)	0
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Early Childhood Intervention Funding	1,100,000	-	1,100,000
Future Construction (PFC)	1,200,000	-	1,200,000
Insurance Deductibles	500,000	-	500,000
Fund 199 Local Construction	1,776,368	(1,776,368)	0
New Payroll System	295,000	-	295,000
PFC Lease Payment	807,915	-	807,915
Preschool Preparedness Initiative Program	1,500,000	-	1,500,000
Program Start Up	50,000	-	50,000
QZAB Bond Payment	697,833	-	697,833
Total Assigned Fund Balance	\$11,528,374	(2,839,191)	\$8,689,183
Total Unassigned Fund Balance	11,614,702	(1,104,863)	10,509,839
Estimated Total Fund Balance, General Fund:	\$24,815,013	(\$3,944,054)	\$20,870,959

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2013-14 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499
December 16, 2014

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>							
Estimated Revenues							
Local Program Revenues		\$4,933,235	\$554,036	\$5,487,271			(7,8,9)
State Program Revenues		1,676,286	(5,120)	1,671,166			(10)
Federal Program Revenues		27,552,226	103,368	27,655,594			(2,3,4,5,6)
Total Estimated Revenues:		34,161,747	652,284	34,814,031			
Other Resources							
Transfer In-CASE After School Program		550,787	-	550,787			
Transfer In-Adult Education		35,000	-	35,000			
Transfer In-Head Start		371,886	-	371,886			
Transfer In-ECI KEEP PACE		1,955,045	(200,253)	1,754,792			(11)
Total Other Resources:		2,912,718	(200,253)	2,712,465			
Total Estimated Revenues & Other Resources:		\$37,074,465	\$452,031	\$37,526,496			
<u>APPROPRIATIONS & OTHER USES</u>							
Adult Education Program							
Fed TANF	09/01/13:11/30/14	\$53,341	-	\$53,341			
Fed TANF	07/01/14:06/30/15	\$122,814	-	\$122,814			
Fed ABE Regular	09/01/13:11/30/14	434,348	-	434,348			
Fed ABE Regular	07/01/14:06/30/15	2,358,838	-	2,358,838			
Fed ABE EL/Civics	09/01/13:11/30/14	-	-	0			
Fed ABE EL/Civics	07/01/14:06/30/15	407,410	-	407,410			
State ABE Regular	09/01/13:11/30/14	8,480	-	8,480			
State ABE Regular	07/01/14:06/30/15	519,070	-	519,070			
State TANF	09/01/13:11/30/14	1,869	-	1,869			
State TANF	07/01/14:06/30/15	63,268	-	63,268			
Local-EFHC IBM Grant	09/01/13:08/31/15	793	-	793			
Local-Dollar General	05/01/14:12/31/14	8,000	-	8,000			
Total Adult Education:		3,978,231	-	3,978,231			
Alternative Certification Program							
Fed DOE National Educator grant	10/01/13-09/30/14	56,269	-	56,269			
Fed DOE National Educator grant	10/01/14-09/30/15	166,590	-	166,590			
Total Alternative Certification Program:		222,859	-	222,859			
Cooperative for After School Enrichment (CASE)							
Fed/Local After School Partnership		0	84,049	84,049	100.0%		(2)
Fed/Local After School Partnership		0	71,024	71,024	100.0%		(3)
Fed/Local After School Partnership	10/01/13-09/30/14	424,510	-	424,510			
Fed/Local After School Partnership	10/01/14-09/30-15	2,509,517	-	2,509,517			
Fed 21 st Century CLC-Cycle VII	08/01/14-07/31/15	2,173,829	(35,359)	2,138,470	-1.6%		(4)
Fed 21 st Century CLC-Cycle VIII	08/01/14-07/31-15	2,158,164	(15,997)	2,142,167	-0.7%		(5)
Fed AmeriCorps-OneStar	08/01/14-07/31/15	306,659	(349)	306,310	-0.1%		(6)
Loc Houston Endowment-Rollover	01/01/12-12/31/14	36,200	-	36,200			
Loc Houston Endowment	01/01/14:12/31/14	768,119	36	768,155	0.0%		(7)
Loc Houston Endowment	01/01/15:12/31/15	990,000	-	990,000			
Loc-City of Houston	08/01/14-07/31/15	-	550,000	550,000	100.0%		(8)
Loc Americorps Fees	09/01/14-08/31/15	-	4,000	4,000	100.0%		(9)
Loc Houston Endowment ENRICH	09/01/13-08/31/14	94,574	-	94,574			
Total CASE:		9,461,572	657,404	10,118,976			

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	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>							
<u>Digital Learning & Instructional Technology (DLIT)</u>							
State Texas Virtual Schools Network	09/01/14-08/31/15	1,500,000	(5,120)	1,494,880	-0.3%		(10)
Total DLIT:		<u>1,500,000</u>	<u>(5,120)</u>	<u>1,494,880</u>			
<u>Head Start Program</u>							
Fed Head Start	01/01/14-12/31/14	5,403,221	-	5,403,221			
Fed Head Start	01/01/15-12/31/15	11,197,409	-	11,197,409			
Fed Head Start Training Funds	01/01/14-12/31/14	40,558	-	40,558			
Fed Head Start Training Funds	01/01/15-12/31/15	98,076	-	98,076			
Loc Head Start In-Kind Matching	01/01/14-12/31/14	3,000,000	-	3,000,000			
Loc Head Start In-Kind Matching	01/01/15-12/31/15	-	-	-			
Loc Head Start EFHC SuperMentors Projec	01/01/14-12/31-14	-	-	-			
Loc Hogg Foundation-Healthy Mind/Child	07/01/14-06/30/15	35,549	-	35,549			
Total Head Start:		<u>19,774,813</u>	<u>-</u>	<u>19,774,813</u>			
<u>Research & Evaluation</u>							
Fed-Lunar Plantary Institute	01/01/14-12/31/14	13,087	-	13,087			
Fed-Lunar Plantary Institute	01/01/15-12/31/15	-	-	-			
Fed-LPI-Science	01/01/14-12/31/14	16,523	-	16,523			
Fed-LPI-Science	01/01/15-12/31/15	-	-	-			
Total Research & Evaluation:		<u>29,610</u>	<u>-</u>	<u>29,610</u>			
<u>Therapy Services</u>							
Fed/State ECI KEEP PACE	09/01/12-08/31/14	568,736	-	568,736			
State ECI Keep Pace	09/01/12-08/31/14	231,063	-	231,063			
Fed/State ECI Maint of Effort	09/01/12-08/31/14	1,307,581	(200,253)	1,107,328	-15.3%		(11)
Total Therapy Services:		<u>2,107,380</u>	<u>(200,253)</u>	<u>1,907,127</u>			
Total Appropriations & Other Uses:		<u>\$ 37,074,465</u>	<u>\$ 452,031</u>	<u>\$ 37,526,496</u>			
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			

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