



Month: May 2023

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

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

Schedules

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- 5 Debt Service Fund (599) Budget Summary Report
- 6 Capital Project Fund Budget Summary Report
- 7 Choice Partners Fund (711) Budget Summary Report
- 8 Workers Comp. Fund (753) Budget Summary Report
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We certify that the monthly financial statements are true, and correct to the best of our ability. We have reviewed the expenditures, revenues, and appropriations for accuracy and completeness in the general ledger for the month. Texas Education Agency's Financial Accountability System Resource Guide ("FASRG") Ver 15.0 has been followed to assure grant compliance.

Jesus Amezcua
Jesus Amezcua (Jun 14, 2023 23:34 CDT)

/s/ Jesus J. Amezcua Jun 14, 2023

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

Marcia Leiva

/s/ Marcia Leiva Jun 14, 2023

Marcia Leiva, Chief Accounting Officer

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

Schedule 1

| | <u>ACTUAL</u> |
|---|----------------------|
| <u>ASSETS</u> | |
| Cash and Temporary Investments | \$ 32,051,524 |
| Property Taxes-Delinquent at September 1, 2022 | 1,075,851 |
| Less: Allowances for Uncollectible Taxes | (21,517) |
| Due from Federal Agencies | - |
| Other Receivables | 2,910,477 |
| Inventories | 167,288 |
| Deferred Expenditures | - |
| Other Prepaid Items | 37,001 |
| TOTAL ASSETS: | \$ 36,220,623 |
| <u>LIABILITIES</u> | |
| Accounts Payable | 10,610 |
| Bond Interest Payable | - |
| Due to Other Funds | - |
| Accrued Wages | - |
| Payroll Deductions | 1,493,916 |
| Due to Other Governments | 60,263 |
| Deferred Revenue | 1,071,499 |
| TOTAL LIABILITIES: | \$ 2,636,288 |
| <u>FUND EQUITY</u> | |
| Unassigned Fund Balance | 16,959,899 |
| Non-Spendable Fund Balance | 219,796 |
| Restricted Fund Balance | - |
| Committed Fund Balance | 2,014,976 |
| Assigned Fund Balance | 3,571,629 |
| Excess(Deficiency) of Revenues & Other Resources | 7,665,271 |
| Over(Under) Expenditures & Other Uses | |
| TOTAL FUND EQUITY: | \$ 30,431,571 |
| Fund Balance Appropriated Year-To-Date | 3,152,764 |
| TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE: | \$ 36,220,623 |

Financial Strength Indicator: Working Capital

$$\begin{array}{rcl}
 \text{Total Current Assets} & 36,220,623 & \\
 = & & \\
 \text{- Total Current Liabilities} & - 2,636,288 & = \mathbf{33,584,335}
 \end{array}$$

Efficient Leverage Indicator

$$\begin{array}{rcl}
 \frac{\text{Unassigned Fund Balance}}{\text{Total Fund Balance}} & = \frac{16,959,899}{33,584,335} & = \mathbf{50 \%}
 \end{array}$$

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

Schedule 2

| | BUDGET | YTD REVENUES | | VARIANCE | FY 22-23 % BUDGET REALIZED | FY 21-22 % BUDGET REALIZED |
|--|----------------------|----------------------|-------------------|---------------------|-------------------------------------|-------------------------------------|
| REVENUES & OTHER RESOURCES | | | | | | |
| * General Fund-1XX | \$ 63,433,739 | \$ 53,312,163 | | \$(10,121,576) | 84% | 72% |
| Special Revenue Funds-2XX, 3XX, 4XX | 53,130,767 | 23,264,152 | | (29,866,615) | 44% | 43% |
| Debt Service Fund-599 | 2,959,100 | 2,861,704 | | (97,396) | 97% | 92% |
| PFC Capital Projects Fund-698&699 | 3,586,100 | 4,198,769 | | 612,669 | 117% | 76% |
| Trust and Agency Funds-8XX | - | 5,248 | | 5,248 | 0% | 0% |
| Choice Partners-711 | 7,459,809 | 5,193,306 | | (2,266,503) | 70% | 74% |
| Workers' Compensation Fund-753 | 457,702 | 256,642 | | (201,060) | 56% | 78% |
| Internal Service Fund-Facilities-799 | 6,109,292 | 4,373,070 | | (1,736,222) | 72% | 75% |
| Total Revenues & Other Resources: | 137,136,509 | 93,465,054 | | (43,671,455) | 68% | 64% |
| | | | | | | |
| | BUDGET | YTD EXPENDITURE | ENCUM- BRANCES | VARIANCE | FY 22-23 % BUDGET USED | FY 21-22 % BUDGET USED |
| EXPENDITURES & OTHER USES | | | | | | |
| * General Fund-1XX | 68,167,404 | 45,646,892 | 2,405,045 | 20,115,467 | 70% | 72% |
| Special Revenue Funds-2XX, 3XX, 4XX | 53,130,757 | 24,107,486 | 11,323,191 | 17,700,080 | 67% | 43% |
| Debt Service Fund-599 | 4,097,770 | 2,944,268 | - | 1,153,502 | 72% | 92% |
| PFC Capital Projects Fund-698&699 | 37,919,465 | 16,184,676 | 10,743,317 | 10,991,472 | 71% | 76% |
| Trust and Agency Funds-8XX | - | 1,691 | 1,879 | (3,570) | 0% | 0% |
| Choice Partners-711 | 8,959,809 | 5,193,306 | 180,334 | 3,586,169 | 60% | 74% |
| Workers' Compensation Fund-753 | 457,702 | 454,485 | - | 3,217 | 99% | 78% |
| Internal Service Fund-Facilities-799 | 6,109,292 | 4,372,840 | 480,730 | 1,255,722 | 79% | 75% |
| Total Expenditures & Other Uses: | 178,842,199 | 98,905,644 | 25,134,496 | 54,802,059 | 69% | 64% |
| Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures: | (41,705,690) | (5,440,590) | | | | |
| Beginning Fund Balance-September 1st: | 64,851,106 | 64,851,106 | | | | |
| Estimated Fund Balance: | \$ 23,145,416 | \$ 59,410,516 | | | | |

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

Current Tax Revenue to Total Revenue Ratio Indicator:

$$\frac{\text{Current Tax Revenue}}{\text{Total Revenue}} = \frac{27,636,655}{93,465,054} = 29.6 \%$$

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

Schedule 3

| | BUDGET | YTD REVENUES | VARIANCE | FY 22-23 % BUDGET REALIZED | FY 21-22 % BUDGET REALIZED |
|--|-------------------|-------------------|---------------------|-------------------------------------|-------------------------------------|
| <u>REVENUES & OTHER RESOURCES</u> | | | | | |
| Revenues | | | | | |
| Local Customer Fees/Charges | \$ 24,116,757 | \$ 19,141,258 | \$(4,975,499) | 79% | 74% |
| Local Property Tax Rev-Current | 27,673,745 | 27,636,655 | (37,090) | 100% | 98% |
| Local Property Tax Rev-Del, P&I | 150,000 | (20,911) | (170,911) | -14% | 18% |
| Local Investment Earnings | 105,540 | 1,119,181 | 1,013,641 | 1,060% | 74% |
| Local Grants Indirect Cost Rev | 727 | (373) | (1,100) | -51% | 0% |
| Local Grants | - | - | - | 0% | 0% |
| Local Miscellaneous Revenue | 192,000 | 189,547 | (2,453) | 99% | 200% |
| Total Local: | 52,238,769 | 48,065,356 | (4,173,413) | 92% | 86% |
| State FSP-Compensation | 200,000 | 139,860 | (60,140) | 70% | 38% |
| State TEA-State Health Insurance | 248,000 | 283,958 | 35,958 | 114% | 0% |
| State Indirect Cost | - | - | - | 0% | 0% |
| Total State: | 448,000 | 423,818 | (24,182) | 95% | 115% |
| Federal Grants Indirect Cost | 2,348,098 | 1,422,862 | (925,236) | 61% | 48% |
| Total Revenues: | 55,034,867 | 49,912,036 | (5,122,831) | 91% | 85% |
| Other Resources | | | | | |
| Insurance Recovery | - | 2,803 | 2,803 | 0% | 0% |
| Local HCTO Tax Collection Fees | - | - | - | 0% | 0% |
| State TRS Matching | 3,250,000 | - | (3,250,000) | 0% | 0% |
| Transfers In-Choice Partners | 5,148,872 | 3,397,324 | (1,751,548) | 66% | 70% |
| Total Other Resources: | 8,398,872 | 3,400,127 | (4,998,745) | 40% | 41% |
| Total Revenues & Other Resources: | 63,433,739 | 53,312,163 | (10,121,576) | 84% | 79% |

Indirect Cost to Tax Ratio Indicator:

$$\frac{\text{Indirect Cost General Fund}}{\text{Total General Fund Revenues}} = \frac{1,422,489}{53,312,163} = 2.7\%$$

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

Schedule 3

| | BUDGET | YTD EXPENDITURE | ENCUM- BRANCES | VARIANCE | FY 22-23 % BUDGET USED | FY 21-22 % BUDGET USED |
|---|-----------|--------------------|-------------------|-----------|---------------------------------|---------------------------------|
| <u>EXPENDITURES & OTHER USES</u> | | | | | | |
| Expenditures | | | | | | |
| Adult Education-Local | \$ 88,486 | \$ 62,474 | \$ - | \$ 26,012 | 71% | 70% |
| Assistant Superintendent-Academic Support | 358,370 | 265,068 | - | 93,302 | 74% | 71% |
| Asst Supt-Education and Enrichment | 335,469 | 259,142 | 668 | 75,659 | 77% | 76% |
| Board of Trustees | 207,115 | 126,325 | - | 80,790 | 61% | 62% |
| COVID-19 Disaster Recovery | - | - | - | - | 0% | 0% |
| Business Support Services | 2,003,734 | 1,332,184 | 80,521 | 591,029 | 71% | 66% |
| Center for Educator Success | 2,633,730 | 1,399,990 | 61,925 | 1,171,815 | 56% | 56% |
| Center for Safe & Secure Schools | 966,161 | 648,447 | 3,024 | 314,690 | 67% | 66% |
| Communication | 1,216,193 | 719,101 | 1,794 | 495,298 | 59% | 61% |
| Client Engagement | 696,960 | 476,240 | 98 | 220,622 | 68% | 64% |
| Community Engagement | 120,000 | 77,692 | 43 | 42,266 | 65% | 0% |
| Ctr A/S Summ & Exp Learn | 778,964 | 599,939 | 83,586 | 95,439 | 88% | 75% |
| Department-Wide | 4,396,284 | 3,973,573 | 1,217,535 | (794,824) | 118% | 88% |
| Education Foundation | 600,000 | 450,083 | 150,000 | (83) | 100% | 99% |
| Equine Enrichment Center | - | - | - | - | 0% | 0% |
| Chief of Staff | 320,650 | 239,182 | - | 81,468 | 75% | 70% |
| Facilities | | | | | | |
| Construction Services | 196,007 | 154,416 | - | 41,591 | 79% | 54% |
| Facilities Support Services | - | - | - | - | 0% | 0% |
| Local Construction Fund 170 | - | - | - | - | 0% | 0% |
| Building Replacement Schedule | - | - | - | - | 0% | 0% |
| Records Management Services | 2,139,286 | 1,417,721 | 55,263 | 666,301 | 69% | 72% |
| Head Start-Local | 8,000 | 1,040 | - | 6,960 | 13% | 15% |
| Human Resources | 1,343,901 | 928,307 | 27,336 | 388,258 | 71% | 71% |
| Purchasing Support Services | 840,294 | 512,905 | 19,579 | 307,810 | 63% | 69% |
| QZAB & Maint Tax Notes FD | - | - | - | - | 0% | 0% |
| Research & Evaluation Institute | 681,489 | 394,199 | 5,235 | 282,055 | 59% | 64% |
| Texas Center for Grants Development | 634,830 | 399,449 | - | 235,381 | 63% | 66% |
| Retirement Leave Benefits Fund | 150,000 | 315,072 | - | (165,072) | 210% | 115% |
| Special Schools & Services | | | | | | |
| Academic and Behavior School East | 5,242,144 | 3,278,627 | 146,139 | 1,817,378 | 65% | 62% |
| Academic and Behavior School West | 4,907,782 | 3,128,043 | 140,771 | 1,638,969 | 67% | 60% |
| Fortis Academy | 1,602,212 | 1,061,640 | 46,432 | 494,140 | 69% | 66% |
| Highpoint East School | 4,137,154 | 2,747,738 | 72,933 | 1,316,483 | 68% | 72% |
| Special Schools Administration | 911,967 | 592,212 | 43,974 | 275,781 | 70% | 74% |
| Superintendent's Office | 710,818 | 524,814 | 983 | 185,021 | 74% | 76% |
| State TRS On Behalf Payments | 3,250,000 | - | - | 3,250,000 | 0% | 0% |
| Technology | | | | | | |
| Chief Communications Officer | 233,840 | 169,249 | 1,400 | 63,191 | 73% | 70% |

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

Schedule 3

| | BUDGET | YTD EXPENDITURE | ENCUM- BRANCES | VARIANCE | FY 22-23 % BUDGET USED | FY 21-22 % BUDGET USED |
|---|----------------------|----------------------|-------------------|-------------------|---------------------------------|---------------------------------|
| <u>EXPENDITURES & OTHER USES</u> | | | | | | |
| Expenditures | | | | | | |
| IT Services | \$ 4,048,815 | \$ 2,946,814 | \$ 197,699 | \$ 904,302 | 78% | 71% |
| School Based Therapy Services | 14,389,098 | 9,762,809 | 48,107 | 4,578,182 | 68% | 66% |
| Total Expenditures: | 60,149,753 | 38,964,496 | 2,405,045 | 18,780,213 | 69% | 65% |
| Other Uses | | | | | | |
| Transfers Out-Special Revenue Funds | 550,787 | 18,141 | - | 532,646 | 3% | 0% |
| Transfers Out-Head Start Fund 205 | 921,664 | 371,743 | - | 549,921 | 40% | 30% |
| Transfers Out-Head Start Fund 289 | - | - | - | - | 0% | 0% |
| Transfers Out-Debt Service | 4,593,900 | 4,341,212 | - | 252,688 | 94% | 100% |
| Transfers Out-Department Wide | 1,951,300 | 1,951,300 | - | - | 100% | 100% |
| Transfers Out-COVID-19 | - | - | - | - | 0% | 100% |
| Transfers Out-Star Reimagined | - | - | - | - | 0% | 29% |
| Transfers Out-La Porte | - | - | - | - | 0% | 0% |
| Transfers Out-Facilities | - | - | - | - | 0% | 0% |
| Total Other Uses: | 8,017,651 | 6,682,396 | - | 1,335,255 | 83% | 81% |
| Total Expenditures & Other Uses: | 68,167,404 | 45,646,892 | 2,405,045 | 20,115,467 | 70% | 66% |
| Excess/(Deficiency) Estimated Revenues | | | | | | |
| Over/(Under) Expenditures: | (4,733,665) | 7,665,271 | | | | |
| Beginning Fund Balance-September 1st: | 25,919,064 | 25,919,064 | | | | |
| Estimated Fund Balance: | \$ 21,185,399 | \$ 33,584,335 | | | | |

Financial Strength Indicator: Fund Balance to GF Expenditures

$$\frac{\text{Unassigned Fund Balance}}{\text{Total General Fund Expenditures}} = \frac{16,959,899}{45,646,892} = 37.15\%$$

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: May 31, 2023

| | BUDGET | YTD REVENUES | | VARIANCE | FY 22-23 % BUDGET REALIZED | FY 21-22 % BUDGET REALIZED |
|--|----------------------|----------------------|-------------------|----------------------|-------------------------------------|-------------------------------------|
| <u>ESTIMATED REVENUES & OTHER RESOURCES</u> | | | | | | |
| Estimated Revenues | | | | | | |
| Local Program Revenues | \$ 7,288,611 | \$ 2,741,193 | | \$ 4,547,418 | 38% | 40% |
| State Program Revenues | | | | | | 0% |
| * Federal Program Revenues | 44,791,359 | 20,133,075 | | 24,658,294 | 45% | 37% |
| Total Estimated Revenues: | 52,079,970 | 22,874,268 | | 29,205,712 | 44% | 37% |
| Other Resources | | | | | | |
| Transfer In-CASE After School Program | 550,787 | 18,141 | | 532,646 | 3% | 0% |
| Transfer In-Adult Ed | - | - | | - | 0% | 0% |
| Transfer In-HeadStart | 500,000 | 371,743 | | 128,257 | 74% | 30% |
| Transfer In-Star Reimagined | - | - | | - | 0% | 0% |
| Total Other Resources: | 1,050,787 | 389,884 | | 660,903 | 37% | 15% |
| Total Estimated Revenues & Other Resources: | \$ 53,130,757 | \$ 23,264,152 | | \$ 29,866,615 | 44% | 37% |
| | | | | | | |
| | BUDGET | YTD EXPENDITURE | ENCUM- BRANCES | VARIANCE | FY 22-23 % BUDGET USED | FY 21-22 % BUDGET USED |
| <u>EXPENDITURES & OTHER USES</u> | | | | | | |
| Adult Education Program | | | | | | |
| Fed Dist Learning 2212 | | | | | | 0% |
| Fed TANF 2233 | | | | | | 0% |
| Fed TANF 2234 | | | | | | 0% |
| Fed ABE Regular 2303 | 3,975,018 | 2,767,018 | 454,980 | 753,020 | 81% | 0% |
| Fed ABE Regular 2304 | - | - | - | - | 0% | 0% |
| Fed ABE EL/Civics 2343 | - | - | - | - | 0% | 0% |
| Fed ABE EL/Civics 2344 | - | - | - | - | 0% | 0% |
| Employer Engagement 2372 Family | 356,586 | 230,381 | 3,452 | 122,753 | 66% | 0% |
| Math Literacy Initiative - 2383 | 441,246 | 126,010 | 140,749 | 174,487 | 60% | 0% |
| Access Grant - 4323 | 56,081 | 5,534 | - | 50,547 | 10% | 0% |
| Loc AdultEd Grant - 4983 | 1,108 | - | - | 1,108 | 0% | 0% |
| Total Adult Education Program: | 4,830,039 | 3,128,943 | 599,181 | 1,101,915 | 78% | 0% |
| Center for Safe & Secure Schools | | | | | | |
| STOP School Violence - 2102 | 8,844 | 3,368 | - | 5,476 | 38% | 59% |
| STOP School Violence - 2103 | - | - | - | - | 0% | 0% |
| STOP Grant In-Kind - 4912 | 50,000 | - | - | 50,000 | 0% | 15% |
| STOP Grant In-Kind - 4913 | - | - | - | - | 0% | 0% |
| JAMS Grant - 4642 | | | | | | 0% |
| JAMS Grant In-Kind - 4742 | | | | | | 0% |
| Total Center for Safe & Secure Schools: | 58,844 | 3,368 | - | 55,476 | 6% | 40% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: May 31, 2023

Schedule 4 - SR Budget
Summary

| | BUDGET | YTD EXPENDITURE | ENCUM- BRANCES | VARIANCE | FY 22-23 % BUDGET USED | FY 21-22 % BUDGET USED |
|--|------------------|--------------------|-------------------|------------------|---------------------------------|---------------------------------|
| <u>EXPENDITURES & OTHER USES</u> | | | | | | |
| Schools | | | | | | |
| ABS East | \$ - | \$ - | \$ - | \$ - | 0% | 0% |
| ABS West | - | - | - | - | 0% | 0% |
| Fortis | | | | | | 0% |
| Highpoint | | | | | | 0% |
| Total Schools: | - | - | - | - | 0% | 0% |
| Disaster Recovery | | | | | | |
| COVID-19 | 870,324 | 688,458 | 125,325 | 56,541 | 94% | 32% |
| Total Disaster Recovery: | 870,324 | 688,458 | 125,325 | 56,541 | 94% | 32% |
| Facilities | | | | | | |
| Local Grants | 5,343 | 4,414 | - | 929 | 83% | 0% |
| Total Facilities: | 5,343 | 4,414 | - | 929 | 83% | |
| The Center for Afterschool, Summer, and Expanded Learning | | | | | | |
| Fed/Local After School Partnership - 2882 | 1,143,762 | 849,146 | 163,630 | 130,986 | 89% | 35% |
| Fed/Local After School Partnership - 2883 | 2,304,173 | 95,035 | 542,119 | 1,667,019 | 28% | 0% |
| Fed 21st Century CLC-Cycle XI - 2653 | 1,614,881 | 1,058,593 | 284,610 | 271,678 | 83% | 0% |
| Fed 21st Century CLC-Cycle X - 2683 | 1,481,877 | 634,772 | 801,419 | 45,686 | 97% | 0% |
| TCEQ Engaging Diverse Communities – 2242 | 51,910 | - | 51,900 | 10 | 100% | 0% |
| Every Hour Counts - 4623 | 60,000 | 28,700 | | | | 0% |
| Loc Houston Endowment - 4632 | | | | | | 10% |
| Loc Houston Endowment - 4633 | 434,891 | 52,058 | 22,803 | 360,030 | 17% | 0% |
| Loc COH Connections Program - 4673 | 770,000 | 531,257 | 136,600 | 102,143 | 87% | 0% |
| Loc Ecobot | 10,909 | 250 | - | 10,659 | 2% | 47% |
| County Connections - 4682 | - | 23,834 | - | (23,834) | 0% | 1% |
| County Connections - 4683 | 15,000 | - | - | 15,000 | 0% | 0% |
| Total The Center for Afterschool, Summer, | 7,887,403 | 3,244,945 | 2,003,080 | 2,579,377 | 67% | 21% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

INTERIM FINANCIAL REPORTS (Unaudited)

SPECIAL REVENUE FUNDS 200-499 BUDGET SUMMARY REPORT

Fiscal year to date: May 31, 2023

Schedule 4 - SR Budget
Summary

| | BUDGET | YTD EXPENDITURE | ENCUM- BRANCES | VARIANCE | FY 22-23 % BUDGET USED | FY 21-22 % BUDGET USED |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|---------------------------------|
| <u>EXPENDITURES & OTHER USES</u> | | | | | | |
| Head Start | | | | | | |
| Fed Head Start - 2052 | \$ 4,312,554 | \$ 4,184,301 | \$ 801 | \$ 127,452 | 97% | 54% |
| Fed Head Start - 2053 | 11,485,334 | 4,940,126 | 903,320 | 5,641,888 | 51% | 0% |
| Fed Head Start Training Funds - 2062 | 50,095 | 41,530 | - | 8,565 | 83% | 58% |
| Fed Head Start Training Funds - 2063 | 113,547 | 38,501 | 31,732 | 43,314 | 62% | 0% |
| 2022 Head Start Care Relief - 2122 | 4,120,979 | 1,711,568 | 52,453 | 2,356,959 | 43% | 0% |
| Fed Early Head Start-Operations-2152 | 550,000 | 14,741 | - | 535,259 | 3% | 53% |
| Fed Early Head Start-Operations-2153 | 4,304,866 | 2,077,188 | 971,133 | 1,256,545 | 71% | 0% |
| Fed Early Head Start-T&TA-2162 | 15,000 | - | - | 15,000 | 0% | 43% |
| Fed Early Head Start-T&TA-2163 | 97,709 | 11,551 | 22,335 | 63,822 | 35% | 0% |
| Loc Early Head Start In-Kind - 4752 | | | | | | 9% |
| Loc Early Head Start In-Kind - 4753 | 140,997 | 91,513 | - | 49,484 | 65% | 0% |
| Loc Head Start In-Kind Matching - 4792 | 1,200,813 | 1,001,539 | - | 199,274 | 83% | 37% |
| Loc Head Start In-Kind Matching - 4793 | 3,222,890 | 309,785 | 5,225 | 2,907,880 | 10% | 0% |
| Loc Head Start Hogg Foundation - 4963 | 7,273 | 1,286 | - | 5,987 | 18% | 0% |
| Loc Head Start Hogg Foundation - 4964 | 7,273 | - | - | 7,273 | 0% | 0% |
| Head Start Other Local Grants - 4983 | 369,719 | 2,200 | - | 367,519 | 99% | 0% |
| Fed Head Start - Coolwood - 2091 | 7,408,308 | 1,589,562 | 5,769,471 | 49,275 | 96% | 7% |
| Fed Early Head Start - Startup - 2143 | 1,819,649 | 907,353 | 836,745 | 75,551 | 1% | 0% |
| Coolwood Acquisition & Construction - 2181 | 136,000 | - | - | 136,000 | 0% | 61% |
| Hogg Grant - Mental Health - 4951 | 15,990 | 15,990 | - | - | 100% | 0% |
| Total Head Start: | 39,378,996 | 16,938,736 | 8,593,215 | 13,847,045 | 63% | 37% |
| The Teaching and Learning Center | | | | | | |
| Texas Council for Developmental Disabilities | 5,860 | 5,274 | - | 586 | 90% | 0% |
| DCF-EPP | 50,000 | 20,700 | 2,390 | 26,910 | 46% | 0% |
| TCEQ/Audubon | 43,948 | 43,948 | - | - | 100% | 30% |
| Local Grants | - | - | - | - | 0% | 0% |
| Total The Teaching and Learning Center: | 49,808 | 49,222 | - | 586 | 99% | 30% |
| Total Expenditures & Other Uses: | \$ 53,130,757 | \$ 24,128,186 | \$ 11,325,581 | \$ 17,676,990 | 66% | 35% |
| Excess/(Deficiency) Estimated Revenues | | | | | | |
| Over/(Under) Expenditures: | \$ - | \$ (864,034) | | | | |

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

Schedule 5

| | BUDGET | YTD ACTUAL | ENCUM- BRANCES | VARIANCE |
|---|--------------------|---------------------|-------------------|------------------|
| <u>FUNDING SOURCES</u> | | | | |
| Transfer In from General Fund | \$ 2,959,100 | \$ 254,400 | | \$(2,704,700) |
| Transfer In Debt Service-QZAB | - | 2,607,304 | | 2,607,304 |
| Total Funding Sources: | 2,959,100 | 2,861,704 | | (97,396) |
| <u>EXPENDITURES</u> | | | | |
| Principal-PFC Bonds | 2,055,000 | 2,055,000 | - | - |
| Principal-QZAB | 451,429 | 82,563 | - | 368,866 |
| Interest-PFC Bonds | - | 552,304 | - | (552,304) |
| Interest Expense-QZAB&MTN | 1,591,341 | 254,400 | - | 1,336,941 |
| Total Expenditures: | 4,097,770 | 2,944,268 | - | 1,153,502 |
| Excess/(Deficiency) Estimated Revenues | | | | |
| Over/(Under) Expenditures: | (1,138,670) | (82,563) | | |
| Beginning Fund Balance-September 1st: | 1,367,956 | 1,367,956 | | |
| Estimated Fund Balance: | \$ 229,286 | \$ 1,285,393 | | |

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

$$\begin{array}{rcl}
 \text{Annual Principal \& Interest} \\
 \text{Payments on Term Debt \&} \\
 \text{Capital Leases} & = & \frac{2,944,268}{53,312,163 - 4,372,840} = 6.02\% \\
 \text{General Fund Revenues} & & \\
 \text{less Facility Charges} & &
 \end{array}$$

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

Schedule 6

| | BUDGET | YTD ACTUAL | ENCUM- BRANCES | VARIANCE |
|--|---------------------|----------------------|-------------------|-------------------|
| <u>REVENUES</u> | | | | |
| Issuance of Bonds | \$ - | \$ - | | \$ - |
| Investment Earnings | - | 612,669 | | 612,669 |
| Transfers In-General Fund | 3,586,100 | 3,586,100 | | - |
| Misc Revenue | - | - | | - |
| Other Local Revenues | - | - | | - |
| Maintenance Tax Notes Proceeds | - | - | | - |
| Total Revenues: | 3,586,100 | 4,198,769 | | 612,669 |
| <u>EXPENDITURES</u> | | | | |
| Facilities Construction | 37,919,465 | 16,029,384 | 10,743,317 | 11,146,764 |
| Transfers Out to Debt Service Fund | - | 155,292 | - | (155,292) |
| Total Expenditures: | 37,919,465 | 16,184,676 | 10,743,317 | 10,991,472 |
| Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures: | (34,333,365) | (11,985,908) | | |
| Beginning Fund Balance-September 1st: | 34,705,560 | 34,705,560 | | |
| Estimated Fund Balance: | \$ 372,195 | \$ 22,719,652 | | |

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

Schedule 7

| | BUDGET | YTD ACTUAL | ENCUM- BRANCES | VARIANCE |
|--|--------------------|---------------------|-------------------|--------------------|
| <u>REVENUES</u> | | | | |
| 5720-Local Revenue - School Districts | \$ 7,427,809 | \$ 5,158,297 | | \$(2,269,512) |
| 5740-Local Revenue - Other | 32,000 | 35,009 | | 3,009 |
| Total Revenues: | 7,459,809 | 5,193,306 | | (2,266,503) |
| <u>EXPENDITURES</u> | | | | |
| 6100-Payroll Costs | 1,741,160 | 1,211,629 | - | 529,531 |
| 6200-Contracted Services | 727,900 | 302,541 | 141,481 | 283,878 |
| 6300-Supplies and Materials | 135,570 | 34,691 | 3,992 | 96,887 |
| 6400-Miscellaneous Operating Costs | 1,206,307 | 247,121 | 34,861 | 924,325 |
| 8900-Transfers Out | 5,148,872 | 3,397,324 | - | 1,751,548 |
| Total Expenditures: | 8,959,809 | 5,193,306 | 180,334 | 3,586,169 |
| Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures: | (1,500,000) | - | | |
| Beginning Fund Balance-September 1st: | 1,500,000 | 1,500,000 | | |
| Estimated Fund Balance: | \$ - | \$ 1,500,000 | | |

A negative balance in the revenue variance column represents the amount pending to be collected as compared to the budget. A positive balance 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: May 31, 2023

| | BUDGET | YTD ACTUAL | ENCUM- BRANCES | VARIANCE |
|--|---------------------|---------------------|-------------------|-------------|
| <u>REVENUES</u> | | | | |
| Revenues | \$ 457,702 | \$ 256,642 | | \$(201,060) |
| Total Revenues: | 457,702 | 256,642 | | (201,060) |
| <u>EXPENDITURES</u> | | | | |
| 6400-Misc Operating Costs | 457,702 | 454,485 | - | 3,217 |
| Total Expenditures: | 457,702 | 454,485 | - | 3,217 |
| Excess/(Deficiency) Estimated Revenues Over/(Under) Expenditures: | - | (197,843) | | |
| Beginning Fund Balance-September 1st: | 1,358,526 | 1,358,526 | | |
| Estimated Fund Balance: | <u>\$ 1,358,526</u> | <u>\$ 1,160,683</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: May 31, 2023

Schedule 9

| | BUDGET | YTD ACTUAL | ENCUM- BRANCES | VARIANCE |
|---|------------------|------------------|-------------------|--------------------|
| <u>REVENUES</u> | | | | |
| Interdepartmental Revenues | \$ 6,109,292 | \$ 4,373,070 | | \$(1,736,222) |
| Total Revenues: | 6,109,292 | 4,373,070 | | (1,736,222) |
| <u>EXPENDITURES</u> | | | | |
| 6100-Payroll Costs | 2,983,712 | 2,261,081 | - | 722,631 |
| 6200-Contracted Services | 1,920,961 | 1,059,726 | 420,442 | 440,793 |
| 6300-Supplies and Materials | 354,645 | 258,571 | 42,976 | 53,098 |
| 6400-Miscellaneous Operating Costs | 823,897 | 774,435 | 10,263 | 39,199 |
| 6600-Capital Assets | 26,077 | 19,027 | 7,049 | 1 |
| Total Expenditures: | 6,109,292 | 4,372,840 | 480,730 | 1,255,722 |
| Excess/(Deficiency) Estimated Revenues | | | | |
| Over/(Under) Expenditures: | - | 230 | | |
| Beginning Fund Balance-September 1st: | - | - | | |
| Estimated Fund Balance: | \$ - | \$ 230 | | |

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: May 31, 2023

Schedule 10

| | TOTAL |
|--|-----------------|
| Revenues | \$ 5,248 |
| Expenditures | 1,691 |
| Revenues Over/(Under) Expenditures: | \$ 3,557 |
| Beginning Fund Balance-September 1st: | - |
| Estimated Fund Balance: | \$ 3,557 |

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: May 31, 2023

| | BUDGET | YTD ACTUAL | ENCUM- BRANCES | VARIANCE |
|---|---------------------|---------------------|-------------------|------------------|
| <u>REVENUES</u> | | | | |
| Revenues | \$ 1,951,300 | \$ 1,951,300 | | \$ - |
| Total Revenues: | 1,951,300 | 1,951,300 | | - |
| <u>EXPENDITURES</u> | | | | |
| ABS East | 28,955 | 28,096 | 856 | 3 |
| ABS West | 157,000 | - | 4,000 | 153,000 |
| Fortis Academy | 319,085 | - | - | 319,085 |
| Head Start | 169,075 | 169,074 | 1 | - |
| Facilities - Central Support | 1,139,335 | 367,091 | 366,010 | 406,235 |
| Facilities - Post Oak | 1,235,265 | - | - | 1,235,265 |
| Total Expenditures: | 3,048,715 | 564,261 | 370,866 | 2,113,588 |
| Excess/(Deficiency) Estimated Revenues | | | | |
| Over/(Under) Expenditures: | (1,097,415) | 1,387,039 | | |
| Beginning Fund Balance-September 1st: | 2,282,956 | 2,282,956 | | |
| Estimated Fund Balance: | \$ 1,185,541 | \$ 3,669,995 | | |

Capital Projects Fund 695 - Local Construction

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

Schedule 12

| Adult Education-Local | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | - | - | - |
| 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 | 88,486 | 62,474 | 126,771 |
| Total Revenues: | \$ 88,486 | \$ 62,474 | \$ 126,771 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 88,486 | \$ 62,474 | \$ 126,771 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | - | - | 438 |
| Contracted & Professional Services | 3,279 | 1,925 | 3,226 |
| Supplies & Materials | 3,834 | 1,128 | 5,507 |
| Other Operating Costs | 81,373 | 59,421 | 117,601 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 88,486 | \$ 62,474 | \$ 126,771 |
| 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: | \$ 88,486 | \$ 62,474 | \$ 126,771 |
| 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: May 31, 2023

Assistant Superintendent-Academic Support

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 358,370 | 265,068 | 238,129 |
| 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: | \$ 358,370 | \$ 265,068 | \$ 238,129 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 358,370 | \$ 265,068 | \$ 238,129 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 317,766 | 240,159 | 217,296 |
| Contracted & Professional Services | 1,310 | 457 | 305 |
| Supplies & Materials | 2,578 | 668 | 381 |
| Other Operating Costs | 36,716 | 23,784 | 20,147 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 358,370 | \$ 265,068 | \$ 238,129 |
| 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: | \$ 358,370 | \$ 265,068 | \$ 238,129 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$ - |

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

Schedule 12

| 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 | 335,469 | 259,142 | 230,788 |
| 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: | \$ 335,469 | \$ 259,142 | \$ 230,788 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 335,469 | \$ 259,142 | \$ 230,788 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 300,735 | 232,018 | 203,123 |
| Contracted & Professional Services | 1,929 | 1,786 | 1,703 |
| Supplies & Materials | 4,034 | 2,376 | 5,381 |
| Other Operating Costs | 28,771 | 23,631 | 20,831 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 335,469 | \$ 259,810 | \$ 231,037 |
| 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: | \$ 335,469 | \$ 259,810 | \$ 231,037 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(668) | \$(249) |

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

Schedule 12

| 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 | 207,115 | 126,325 | 127,686 |
| 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: | \$ 207,115 | \$ 126,325 | \$ 127,686 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 207,115 | \$ 126,325 | \$ 127,686 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 64,975 | 47,736 | 46,863 |
| Contracted & Professional Services | 32,012 | 12,394 | 31,994 |
| Supplies & Materials | 10,138 | 5,354 | 1,811 |
| Other Operating Costs | 99,990 | 60,841 | 47,017 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 207,115 | \$ 126,325 | \$ 127,686 |
| 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: | \$ 207,115 | \$ 126,325 | \$ 127,686 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$ - |

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

Schedule 12

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

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

Schedule 12

| Business Support Services | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 100,000 | \$ 89,983 | \$ 18,513 |
| Local Property Tax Rev-Current | 1,203,568 | 820,481 | 946,798 |
| 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 | 700,166 | 421,720 | 376,981 |
| Total Revenues: | \$ 2,003,734 | \$ 1,332,184 | \$ 1,343,292 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 2,003,734 | \$ 1,332,184 | \$ 1,343,292 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 1,503,664 | 1,024,818 | 964,271 |
| Contracted & Professional Services | 347,700 | 262,264 | 315,365 |
| Supplies & Materials | 56,835 | 52,887 | 39,953 |
| Other Operating Costs | 95,535 | 72,736 | 70,791 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 2,003,734 | \$ 1,412,705 | \$ 1,390,381 |
| 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: | \$ 2,003,734 | \$ 1,412,705 | \$ 1,390,381 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(80,521) | \$(47,089) |

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

Schedule 12

| Center for Educator Success | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 660,000 | \$ 249,121 | \$ 923,111 |
| Local Property Tax Rev-Current | 1,973,730 | 1,145,869 | 594,697 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | 5,000 | 7,600 |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 2,633,730 | \$ 1,399,990 | \$ 1,525,408 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 2,633,730 | \$ 1,399,990 | \$ 1,525,408 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 1,726,247 | 1,090,992 | 1,063,027 |
| Contracted & Professional Services | 363,821 | 159,833 | 185,370 |
| Supplies & Materials | 167,306 | 40,034 | 78,256 |
| Other Operating Costs | 376,356 | 171,057 | 124,463 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | 7,722 |
| Total Expenditures & Encumbrances: | \$ 2,633,730 | \$ 1,461,915 | \$ 1,458,838 |
| 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: | \$ 2,633,730 | \$ 1,461,915 | \$ 1,458,838 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(61,925) | \$ 66,570 |

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: May 31, 2023

| Center for Safe & Secure Schools | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 620,631 | \$ 487,856 | \$ 236,036 |
| Local Property Tax Rev-Current | 345,530 | 160,591 | 150,037 |
| 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: | \$ 966,161 | \$ 648,447 | \$ 386,073 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 966,161 | \$ 648,447 | \$ 386,073 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 690,486 | 422,509 | 268,939 |
| Contracted & Professional Services | 148,350 | 140,617 | 102,204 |
| Supplies & Materials | 45,675 | 27,453 | 1,824 |
| Other Operating Costs | 81,650 | 60,892 | 31,495 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 966,161 | \$ 651,471 | \$ 404,462 |
| 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: | \$ 966,161 | \$ 651,471 | \$ 404,462 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(3,024) | \$(18,389) |

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

Schedule 12

| 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 | 1,216,193 | 719,101 | 673,705 |
| 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: | \$ 1,216,193 | \$ 719,101 | \$ 673,705 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 1,216,193 | \$ 719,101 | \$ 673,705 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 997,324 | 672,818 | 621,396 |
| Contracted & Professional Services | 90,616 | 2,130 | 15,313 |
| Supplies & Materials | 64,432 | 12,736 | 15,083 |
| Other Operating Costs | 63,821 | 33,211 | 34,150 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 1,216,193 | \$ 720,895 | \$ 685,943 |
| 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: | \$ 1,216,193 | \$ 720,895 | \$ 685,943 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(1,794) | \$(12,238) |

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

Schedule 12

| 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 | 696,960 | 476,240 | 404,158 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | - | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 696,960 | \$ 476,240 | \$ 404,158 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 696,960 | \$ 476,240 | \$ 404,158 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 562,914 | 375,798 | 320,303 |
| Contracted & Professional Services | 10,959 | 5,777 | 24,532 |
| Supplies & Materials | 17,510 | 10,597 | 7,530 |
| Other Operating Costs | 105,577 | 84,166 | 53,961 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 696,960 | \$ 476,338 | \$ 406,327 |
| 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: | \$ 696,960 | \$ 476,338 | \$ 406,327 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(98) | \$(2,169) |

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

Schedule 12

| Community Engagement | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 120,000 | 77,692 | - |
| 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: | \$ 120,000 | \$ 77,692 | \$ - |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 120,000 | \$ 77,692 | \$ - |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 105,000 | 76,720 | - |
| Contracted & Professional Services | - | - | - |
| Supplies & Materials | 8,000 | 393 | - |
| Other Operating Costs | 7,000 | 621 | - |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 120,000 | \$ 77,734 | \$ - |
| 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: | \$ 120,000 | \$ 77,734 | \$ - |
| Revenue Over/(Under) Expenditures: | \$ - | \$(43) | \$ - |

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: May 31, 2023

| Ctr A/S Summ & Exp Learn | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 114,400 | \$ 30,560 | \$ 56,950 |
| Local Property Tax Rev-Current | 664,564 | 569,379 | 435,995 |
| 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: | \$ 778,964 | \$ 599,939 | \$ 492,945 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 778,964 | \$ 599,939 | \$ 492,945 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 341,194 | 333,468 | 223,518 |
| Contracted & Professional Services | 310,193 | 264,864 | 281,680 |
| Supplies & Materials | 13,902 | 5,023 | 22,466 |
| Other Operating Costs | 113,675 | 80,170 | 73,352 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 778,964 | \$ 683,525 | \$ 601,016 |
| 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: | \$ 778,964 | \$ 683,525 | \$ 601,016 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(83,586) | \$(108,071) |

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: May 31, 2023

| 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 | \$ - | \$ - | \$ 459 |
| Local Property Tax Rev-Current | 1,706,131 | 13,725,119 | 11,465,371 |
| Local Property Tax Rev-Del, P&I | 150,000 | (20,911) | 52,655 |
| Investment Earnings | 105,540 | 1,119,181 | 36,823 |
| Insurance Recovery | - | - | 22,622 |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | 71,000 | 126,261 | 36,589 |
| Miscellaneous Revenues | 50,000 | 784 | 51,457 |
| Indirect Cost Rev-Local Grants | 727 | (373) | 727 |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 2,083,398 | \$ 14,950,062 | \$ 11,666,704 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | 5,148,872 | 3,397,324 | 3,064,238 |
| Total Other Resources: | \$ 5,148,872 | \$ 3,397,324 | \$ 3,064,238 |
| Total Revenues & Other Resources: | \$ 7,232,270 | \$ 18,347,386 | \$ 14,730,942 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | (2,017,000) | - | - |
| Contracted & Professional Services | 1,921,039 | 1,637,955 | 2,184,496 |
| Supplies & Materials | 20,431 | 63,937 | 88,711 |
| Other Operating Costs | 4,471,814 | 3,488,458 | 2,285,070 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 4,396,284 | \$ 5,190,349 | \$ 4,558,277 |
| Other Uses | | | |
| Transfers Out-Special Revenue Funds | 550,787 | 18,141 | - |
| Transfers Out-Head Start Fund 205 | 921,664 | 371,743 | 178,335 |
| Transfers Out-Head Start Fund 289 | - | - | - |
| Transfers Out-Debt Service | 4,593,900 | 4,341,212 | 2,857,214 |
| Transfers Out-PFC Fund | - | - | - |
| Transfers Out-Department Wide | 1,951,300 | 1,951,300 | 1,806,000 |
| Transfers Out-COVID-19 | - | - | 300,000 |
| Transfers Out-Star Reimagined | - | - | 112,317 |
| Total Other Uses: | \$ 8,017,651 | \$ 6,682,396 | \$ 5,253,867 |
| Total Expenditures & Other Uses: | \$ 12,413,935 | \$ 11,872,746 | \$ 9,812,143 |
| Revenue Over/(Under) Expenditures: | \$(5,181,665) | \$ 6,474,640 | \$ 4,918,799 |

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: May 31, 2023

| Education Foundation | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 600,000 | 100 | - |
| 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: | \$ 600,000 | \$ 100 | \$ - |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 600,000 | \$ 100 | \$ - |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | - | - | - |
| Contracted & Professional Services | 450,000 | 450,083 | 405,425 |
| Supplies & Materials | 150,000 | 150,000 | 101,300 |
| Other Operating Costs | - | - | - |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 600,000 | \$ 600,083 | \$ 506,725 |
| 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: | \$ 600,000 | \$ 600,083 | \$ 506,725 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(599,982) | \$(506,725) |

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

Schedule 12

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

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

Schedule 12

| 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 | 320,650 | 239,182 | 202,506 |
| 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: | \$ 320,650 | \$ 239,182 | \$ 202,506 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 320,650 | \$ 239,182 | \$ 202,506 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 304,476 | 227,398 | 197,885 |
| Contracted & Professional Services | 820 | 457 | 610 |
| Supplies & Materials | 2,525 | 2,069 | 217 |
| Other Operating Costs | 12,829 | 9,258 | 3,795 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 320,650 | \$ 239,182 | \$ 202,506 |
| 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: | \$ 320,650 | \$ 239,182 | \$ 202,506 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$ - |

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

Schedule 12

| Facilities-Choice Partners Cooperative | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | - | - | - |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | - | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | <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: May 31, 2023

| Facilities-Construction Services | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| REVENUES & OTHER RESOURCES | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 196,007 | 151,613 | 121,321 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | 2,803 | - |
| 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: | \$ 196,007 | \$ 154,416 | \$ 121,321 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 196,007 | \$ 154,416 | \$ 121,321 |
| EXPENDITURES & OTHER USES | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 169,519 | 145,566 | 116,355 |
| Contracted & Professional Services | 5,195 | 3,364 | 1,266 |
| Supplies & Materials | 4,608 | 1,608 | - |
| Other Operating Costs | 16,685 | 3,878 | 3,700 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 196,007 | \$ 154,416 | \$ 121,321 |
| 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: | \$ 196,007 | \$ 154,416 | \$ 121,321 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$ - |

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

Schedule 12

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

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

Schedule 12

Facilities-Local Construction Fund 170

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

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

Schedule 12

Facilities-Building Replacement Schedule

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

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

Fiscal year to date: May 31, 2023

| Facilities-Records Management Services | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 1,848,413 | \$ 1,321,861 | \$ 1,160,202 |
| Local Property Tax Rev-Current | 220,873 | 48,393 | 219,622 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | 70,000 | 47,467 | 44,915 |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 2,139,286 | \$ 1,417,721 | \$ 1,424,739 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 2,139,286 | \$ 1,417,721 | \$ 1,424,739 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 991,580 | 694,762 | 650,852 |
| Contracted & Professional Services | 166,670 | 75,336 | 125,957 |
| Supplies & Materials | 198,880 | 143,145 | 162,333 |
| Other Operating Costs | 775,056 | 552,660 | 546,293 |
| Debt Services | - | - | - |
| Capital Outlay | 7,100 | 7,082 | - |
| Total Expenditures & Encumbrances: | \$ 2,139,286 | \$ 1,472,985 | \$ 1,485,435 |
| 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: | \$ 2,139,286 | \$ 1,472,985 | \$ 1,485,435 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(55,263) | \$(60,696) |

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

Schedule 12

| Head Start-Local | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 8,000 | 1,040 | 1,181 |
| 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 | \$ 1,040 | \$ 1,181 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 8,000 | \$ 1,040 | \$ 1,181 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | - | - | - |
| Contracted & Professional Services | - | - | - |
| Supplies & Materials | - | - | - |
| Other Operating Costs | 8,000 | 1,040 | 1,181 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 8,000 | \$ 1,040 | \$ 1,181 |
| 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 | \$ 1,040 | \$ 1,181 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$ - |

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

Schedule 12

| 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 | 952,623 | 697,041 | 588,799 |
| 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 | 391,278 | 231,266 | 206,732 |
| Total Revenues: | \$ 1,343,901 | \$ 928,307 | \$ 795,530 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 1,343,901 | \$ 928,307 | \$ 795,530 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 1,036,760 | 776,382 | 658,885 |
| Contracted & Professional Services | 53,500 | 48,532 | 37,757 |
| Supplies & Materials | 96,750 | 38,406 | 41,840 |
| Other Operating Costs | 156,891 | 92,323 | 86,018 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 1,343,901 | \$ 955,643 | \$ 824,500 |
| 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: | \$ 1,343,901 | \$ 955,643 | \$ 824,500 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(27,336) | \$(28,970) |

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

Schedule 12

| 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 | 840,294 | 512,905 | 496,697 |
| 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: | \$ 840,294 | \$ 512,905 | \$ 496,697 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 840,294 | \$ 512,905 | \$ 496,697 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 666,542 | 457,977 | 442,433 |
| Contracted & Professional Services | 56,700 | 15,483 | 17,778 |
| Supplies & Materials | 27,900 | 7,557 | 9,186 |
| Other Operating Costs | 89,152 | 51,467 | 38,835 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 840,294 | \$ 532,484 | \$ 508,232 |
| 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: | \$ 840,294 | \$ 532,484 | \$ 508,232 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(19,579) | \$(11,535) |

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

Schedule 12

QZAB & Maint Tax Notes FD

REVENUES & OTHER RESOURCES

Revenues

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

Other Resources

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

EXPENDITURES & OTHER USES

Expenditures & Encumbrances

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

Other Uses

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

Schedule 12

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

Fiscal year to date: May 31, 2023

| Research & Evaluation Institute | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 79,500 | \$ 64,750 | \$ 39,750 |
| Local Property Tax Rev-Current | 601,989 | 329,449 | 370,371 |
| 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: | \$ 681,489 | \$ 394,199 | \$ 410,121 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 681,489 | \$ 394,199 | \$ 410,121 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 622,662 | 354,621 | 376,600 |
| Contracted & Professional Services | 2,503 | 2,109 | 1,555 |
| Supplies & Materials | 31,279 | 26,337 | 22,541 |
| Other Operating Costs | 25,045 | 16,367 | 16,805 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 681,489 | \$ 399,434 | \$ 417,501 |
| 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: | \$ 681,489 | \$ 399,434 | \$ 417,501 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(5,235) | \$(7,379) |

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

Schedule 12

| 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 | \$ 1,200 | \$ 175 | \$ 120 |
| Local Property Tax Rev-Current | 633,630 | 399,274 | 409,715 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | - | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 634,830 | \$ 399,449 | \$ 409,835 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 634,830 | \$ 399,449 | \$ 409,835 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 576,636 | 381,388 | 385,812 |
| Contracted & Professional Services | 9,127 | 1,208 | 1,611 |
| Supplies & Materials | 15,200 | 3,670 | 10,504 |
| Other Operating Costs | 33,867 | 13,183 | 13,637 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 634,830 | \$ 399,449 | \$ 411,565 |
| 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: | \$ 634,830 | \$ 399,449 | \$ 411,565 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$(1,730) |

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

Schedule 12

| Retirement Leave Benefits Fund | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 150,000 | 315,072 | 172,104 |
| 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: | \$ 150,000 | \$ 315,072 | \$ 172,104 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 150,000 | \$ 315,072 | \$ 172,104 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 150,000 | 315,072 | 172,104 |
| Contracted & Professional Services | - | - | - |
| Supplies & Materials | - | - | - |
| Other Operating Costs | - | - | - |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 150,000 | \$ 315,072 | \$ 172,104 |
| 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: | \$ 150,000 | \$ 315,072 | \$ 172,104 |
| 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: May 31, 2023

Special Schools & Services-Academic and Behavior School East

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 3,835,621 | \$ 3,271,983 | \$ 2,947,274 |
| Local Property Tax Rev-Current | 1,406,523 | 6,645 | - |
| 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: | \$ 5,242,144 | \$ 3,278,627 | \$ 2,947,274 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 5,242,144 | \$ 3,278,627 | \$ 2,947,274 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 4,485,809 | 2,794,893 | 2,402,006 |
| Contracted & Professional Services | 185,150 | 183,736 | 187,487 |
| Supplies & Materials | 176,175 | 153,973 | 91,636 |
| Other Operating Costs | 395,010 | 292,164 | 275,407 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 5,242,144 | \$ 3,424,766 | \$ 2,956,535 |
| 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: | \$ 5,242,144 | \$ 3,424,766 | \$ 2,956,535 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(146,139) | \$(9,262) |

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: May 31, 2023

Special Schools & Services-Academic and Behavior School West

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 3,029,205 | \$ 2,763,048 | \$ 1,750,400 |
| Local Property Tax Rev-Current | 1,878,577 | 364,995 | 1,044,049 |
| 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: | \$ 4,907,782 | \$ 3,128,043 | \$ 2,794,449 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 4,907,782 | \$ 3,128,043 | \$ 2,794,449 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 4,055,545 | 2,632,801 | 2,345,925 |
| Contracted & Professional Services | 131,956 | 121,581 | 104,173 |
| Supplies & Materials | 220,423 | 156,100 | 53,540 |
| Other Operating Costs | 499,858 | 358,331 | 323,635 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 4,907,782 | \$ 3,268,813 | \$ 2,827,273 |
| Other Uses | | | |
| Transfers Out-Special Revenue Funds | - | - | - |
| Transfers Out-Head Start Fund 205 | - | - | - |
| Transfers Out-Head Start Fund 289 | - | - | - |
| Transfers Out-Debt Service | - | - | - |
| Transfers Out-PFC Fund | - | - | - |
| Transfers Out-Department Wide | - | - | - |
| Transfers Out-COVID-19 | - | - | - |
| Transfers Out-Star Reimagined | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 4,907,782 | \$ 3,268,813 | \$ 2,827,273 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(140,771) | \$(32,824) |

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: May 31, 2023

Special Schools & Services-Fortis Academy

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 183,124 | \$ 195,625 | \$ 150,000 |
| Local Property Tax Rev-Current | 1,419,088 | 865,500 | 680,181 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | 515 | 547 |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 1,602,212 | \$ 1,061,640 | \$ 830,728 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 1,602,212 | \$ 1,061,640 | \$ 830,728 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 1,089,312 | 795,003 | 566,548 |
| Contracted & Professional Services | 116,596 | 97,519 | 95,207 |
| Supplies & Materials | 156,139 | 62,745 | 114,289 |
| Other Operating Costs | 240,165 | 152,806 | 140,332 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 1,602,212 | \$ 1,108,072 | \$ 916,375 |
| 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: | \$ 1,602,212 | \$ 1,108,072 | \$ 916,375 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(46,432) | \$(85,647) |

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: May 31, 2023

Special Schools & Services-Highpoint East School

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ 2,333,500 | \$ 2,163,711 | \$ 1,667,165 |
| Local Property Tax Rev-Current | 1,803,654 | 584,027 | 836,266 |
| 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: | \$ 4,137,154 | \$ 2,747,738 | \$ 2,503,431 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 4,137,154 | \$ 2,747,738 | \$ 2,503,431 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 3,329,831 | 2,213,363 | 1,961,811 |
| Contracted & Professional Services | 259,340 | 251,782 | 261,290 |
| Supplies & Materials | 102,115 | 46,933 | 72,228 |
| Other Operating Costs | 445,868 | 308,592 | 294,816 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 4,137,154 | \$ 2,820,671 | \$ 2,590,145 |
| 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: | \$ 4,137,154 | \$ 2,820,671 | \$ 2,590,145 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(72,933) | \$(86,714) |

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

Schedule 12

Special Schools & Services-Special Schools Administration

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 910,967 | 582,712 | 730,652 |
| 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 | 9,500 | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 911,967 | \$ 592,212 | \$ 730,652 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 911,967 | \$ 592,212 | \$ 730,652 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 626,554 | 438,964 | 426,033 |
| Contracted & Professional Services | 38,900 | 38,319 | 253,547 |
| Supplies & Materials | 144,366 | 78,751 | 21,845 |
| Other Operating Costs | 102,147 | 80,152 | 39,636 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 911,967 | \$ 636,186 | \$ 741,061 |
| 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: | \$ 911,967 | \$ 636,186 | \$ 741,061 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(43,974) | \$(10,409) |

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

Schedule 12

| Superintendent's Office | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | 710,818 | 524,814 | 495,624 |
| 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: | \$ 710,818 | \$ 524,814 | \$ 495,624 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 710,818 | \$ 524,814 | \$ 495,624 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 595,730 | 477,387 | 444,341 |
| Contracted & Professional Services | 48,207 | 8,797 | 26,331 |
| Supplies & Materials | 11,970 | 3,509 | 1,209 |
| Other Operating Costs | 54,911 | 36,104 | 24,122 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 710,818 | \$ 525,797 | \$ 496,002 |
| 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: | \$ 710,818 | \$ 525,797 | \$ 496,002 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(983) | \$(378) |

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

Schedule 12

State TEA Employee Portion Health Ins

| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
|---|-------------------------|---|---|
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | - | - | - |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | 248,000 | 283,958 | 283,958 |
| Local Grants | - | - | - |
| Other Local Revenues | - | - | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | <u>\$ 248,000</u> | <u>\$ 283,958</u> | <u>\$ 283,958</u> |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Revenues & Other Resources: | <u>\$ 248,000</u> | <u>\$ 283,958</u> | <u>\$ 283,958</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>\$ 248,000</u> | <u>\$ 283,958</u> | <u>\$ 283,958</u> |

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

Schedule 12

| State TRS On Behalf Payments | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Customer Fees/Charges | \$ - | \$ - | \$ - |
| Local Property Tax Rev-Current | - | - | - |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | - | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ - | \$ - | \$ - |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | 3,250,000 | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ 3,250,000 | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 3,250,000 | \$ - | \$ - |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 3,250,000 | - | - |
| Contracted & Professional Services | - | - | - |
| Supplies & Materials | - | - | - |
| Other Operating Costs | - | - | - |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 3,250,000 | \$ - | \$ - |
| 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: | \$ 3,250,000 | \$ - | \$ - |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$ - |

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

Schedule 12

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 | 233,840 | 169,249 | 146,492 |
| 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: | \$ 233,840 | \$ 169,249 | \$ 146,492 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 233,840 | \$ 169,249 | \$ 146,492 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 212,379 | 158,977 | 139,930 |
| Contracted & Professional Services | 6,000 | 5,457 | 305 |
| Supplies & Materials | 1,440 | 288 | 2,496 |
| Other Operating Costs | 14,021 | 5,926 | 3,762 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 233,840 | \$ 170,649 | \$ 146,492 |
| 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: | \$ 233,840 | \$ 170,649 | \$ 146,492 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(1,400) | \$ - |

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: May 31, 2023

| 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 | \$ 41,346 | \$ - | \$ - |
| Local Property Tax Rev-Current | 2,839,301 | 2,239,412 | 2,184,836 |
| 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 | 1,168,168 | 707,402 | 632,356 |
| Total Revenues: | \$ 4,048,815 | \$ 2,946,814 | \$ 2,817,192 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 4,048,815 | \$ 2,946,814 | \$ 2,817,192 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 2,453,604 | 1,711,740 | 1,712,787 |
| Contracted & Professional Services | 332,809 | 282,788 | 341,290 |
| Supplies & Materials | 1,136,467 | 1,064,363 | 780,418 |
| Other Operating Costs | 102,977 | 62,664 | 82,401 |
| Debt Services | - | - | - |
| Capital Outlay | 22,958 | 22,958 | - |
| Total Expenditures & Encumbrances: | \$ 4,048,815 | \$ 3,144,513 | \$ 2,916,896 |
| 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: | \$ 4,048,815 | \$ 3,144,513 | \$ 2,916,896 |
| Revenue Over/(Under) Expenditures: | \$(82,692) | \$(197,699) | \$(99,704) |

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: May 31, 2023

| 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 | \$ 11,269,817 | \$ 8,502,586 | \$ 7,513,122 |
| Local Property Tax Rev-Current | 3,119,281 | 1,260,224 | 1,185,922 |
| Local Property Tax Rev-Del, P&I | - | - | - |
| Investment Earnings | - | - | - |
| Insurance Recovery | - | - | - |
| FSP-Compensation | - | - | - |
| TEA-State Health Ins-Employee Portion | - | - | - |
| Local Grants | - | - | - |
| Other Local Revenues | - | - | - |
| Miscellaneous Revenues | - | - | - |
| Indirect Cost Rev-Local Grants | - | - | - |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | - | - | - |
| Total Revenues: | \$ 14,389,098 | \$ 9,762,809 | \$ 8,699,043 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | - | - | - |
| Transfers In-Choice Partners | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 14,389,098 | \$ 9,762,809 | \$ 8,699,043 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 13,981,837 | 9,555,429 | 8,480,474 |
| Contracted & Professional Services | 37,500 | 12,144 | 15,318 |
| Supplies & Materials | 155,460 | 101,481 | 99,055 |
| Other Operating Costs | 214,301 | 141,863 | 117,193 |
| Debt Services | - | - | - |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 14,389,098 | \$ 9,810,916 | \$ 8,712,039 |
| 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: | \$ 14,389,098 | \$ 9,810,916 | \$ 8,712,039 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(48,107) | \$(12,995) |

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: May 31, 2023

| 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 | \$ 24,116,757 | \$ 19,141,258 | \$ 16,463,101 |
| Local Property Tax Rev-Current | 27,673,745 | 27,636,655 | 25,153,702 |
| Local Property Tax Rev-Del, P&I | 150,000 | (20,911) | 52,655 |
| Investment Earnings | 105,540 | 1,119,181 | 36,823 |
| Insurance Recovery | - | 2,803 | 22,622 |
| FSP-Compensation | 200,000 | 139,860 | 139,860 |
| TEA-State Health Ins-Employee Portion | 248,000 | 283,958 | 283,958 |
| Local Grants | - | - | - |
| Other Local Revenues | 142,000 | 188,762 | 90,652 |
| Miscellaneous Revenues | 50,000 | 784 | 51,457 |
| Indirect Cost Rev-Local Grants | 727 | (373) | 727 |
| Indirect Cost Rev-State | - | - | - |
| Indirect Cost Rev-Federal Grants | 2,348,098 | 1,422,862 | 1,342,839 |
| Total Revenues: | \$ 55,034,867 | \$ 49,914,839 | \$ 43,638,396 |
| Other Resources | | | |
| Local HCTO Tax Collection Fees | - | - | - |
| State TRS Matching | 3,250,000 | - | - |
| Transfers In-Choice Partners | 5,148,872 | 3,397,324 | 3,064,238 |
| Total Other Resources: | \$ 8,398,872 | \$ 3,397,324 | \$ 3,064,238 |
| Total Revenues & Other Resources: | \$ 63,433,739 | \$ 53,312,163 | \$ 46,702,634 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 43,192,081 | 28,648,759 | 25,409,953 |
| Contracted & Professional Services | 5,132,181 | 4,088,697 | 5,023,093 |
| Supplies & Materials | 3,046,372 | 2,263,521 | 1,851,540 |
| Other Operating Costs | 8,749,061 | 6,337,765 | 4,890,446 |
| Debt Services | - | - | - |
| Capital Outlay | 30,058 | 30,040 | 7,722 |
| Total Expenditures & Encumbrances: | \$ 60,149,753 | \$ 41,369,540 | \$ 37,182,754 |
| Other Uses | | | |
| Transfers Out-Special Revenue Funds | 550,787 | 18,141 | - |
| Transfers Out-Head Start Fund 205 | 921,664 | 371,743 | 178,335 |
| Transfers Out-Head Start Fund 289 | - | - | - |
| Transfers Out-Debt Service | 4,593,900 | 4,341,212 | 2,857,214 |
| Transfers Out-PFC Fund | - | - | - |
| Transfers Out-Department Wide | 1,951,300 | 1,951,300 | 1,806,000 |
| Transfers Out-COVID-19 | - | - | 300,000 |
| Transfers Out-Star Reimagined | - | - | 112,317 |
| Total Other Uses: | \$ 8,017,651 | \$ 6,682,396 | \$ 5,253,867 |
| Total Expenditures & Other Uses: | \$ 68,167,404 | \$ 48,051,937 | \$ 42,436,620 |
| Revenue Over/(Under) Expenditures: | \$(4,733,665) | \$ 5,260,226 | \$ 4,266,014 |

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

Schedule 13

| Adult Education Program | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ 57,189 | \$ - | \$ - |
| State Program Revenue | - | - | - |
| Federal Program Revenue | 4,772,850 | 2,742,999 | 2,260,685 |
| Total Revenues: | \$ 4,830,039 | \$ 2,742,999 | \$ 2,260,685 |
| Other Resources | | | |
| Transfers In | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 4,830,039 | \$ 2,742,999 | \$ 2,260,685 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 3,298,118 | 2,702,678 | 2,242,848 |
| Contracted & Professional Services | 771,420 | 641,512 | 580,378 |
| Supplies & Materials | 690,356 | 357,381 | 203,040 |
| Other Operating Costs | 70,145 | 26,552 | 32,518 |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 4,830,039 | \$ 3,728,124 | \$ 3,058,783 |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 4,830,039 | \$ 3,728,124 | \$ 3,058,783 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(985,124) | \$(798,098) |

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

Schedule 13

| Center for Educator Success | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ 50,000 | \$ 28,700 | \$ 50,000 |
| State Program Revenue | - | - | - |
| Federal Program Revenue | 43,948 | 4,863 | 3,000 |
| Total Revenues: | \$ 93,948 | \$ 33,563 | \$ 53,000 |
| Other Resources | | | |
| Transfers In | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 93,948 | \$ 33,563 | \$ 53,000 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | - | 7,022 | 1,460 |
| Contracted & Professional Services | 68,248 | 36,926 | 17,000 |
| Supplies & Materials | 5,000 | 2,390 | - |
| Other Operating Costs | 20,700 | 20,700 | 3,000 |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 93,948 | \$ 67,038 | \$ 21,460 |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 93,948 | \$ 67,038 | \$ 21,460 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(33,475) | \$ 31,540 |

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

Schedule 13

| Ctr A/S Summ & Exp Learn | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ 1,290,800 | \$ 650,185 | \$ 522,041 |
| State Program Revenue | - | - | - |
| Federal Program Revenue | 6,045,816 | 2,593,904 | 1,802,582 |
| Total Revenues: | \$ 7,336,616 | \$ 3,244,089 | \$ 2,324,622 |
| Other Resources | | | |
| Transfers In | 550,787 | 18,141 | 4,700 |
| Total Other Resources: | \$ 550,787 | \$ 18,141 | \$ 4,700 |
| Total Revenues & Other Resources: | \$ 7,887,403 | \$ 3,262,230 | \$ 2,329,322 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 2,934,253 | 1,553,617 | 1,609,713 |
| Contracted & Professional Services | 3,521,929 | 2,805,822 | 2,449,939 |
| Supplies & Materials | 519,762 | 159,105 | 130,565 |
| Other Operating Costs | 911,459 | 758,182 | 690,751 |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 7,887,403 | \$ 5,276,726 | \$ 4,880,967 |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 7,887,403 | \$ 5,276,726 | \$ 4,880,967 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(2,014,495) | \$(2,551,645) |

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

Schedule 13

| Head Start Program | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ 4,964,955 | \$ 1,437,345 | \$ 2,898,406 |
| State Program Revenue | - | - | - |
| Federal Program Revenue | 34,784,375 | 15,398,216 | 11,351,522 |
| Total Revenues: | \$ 39,749,330 | \$ 16,835,561 | \$ 14,249,928 |
| Other Resources | | | |
| Transfers In | 500,000 | 371,743 | 178,335 |
| Total Other Resources: | \$ 500,000 | \$ 371,743 | \$ 178,335 |
| Total Revenues & Other Resources: | \$ 40,249,330 | \$ 17,207,304 | \$ 14,428,264 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 15,637,827 | 10,541,206 | 9,195,735 |
| Contracted & Professional Services | 4,192,675 | 2,854,422 | 2,590,970 |
| Supplies & Materials | 4,113,079 | 1,832,305 | 1,241,901 |
| Other Operating Costs | 6,159,960 | 1,802,506 | 2,983,480 |
| Capital Outlay | 10,145,779 | 9,315,295 | 826,139 |
| Total Expenditures & Encumbrances: | \$ 40,249,320 | \$ 26,345,734 | \$ 16,838,225 |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 40,249,320 | \$ 26,345,734 | \$ 16,838,225 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(9,138,430) | \$(2,409,962) |

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

Schedule 13

| Center for Safe and Secure Schools | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ 50,000 | \$ - | \$ 25,734 |
| State Program Revenue | - | - | - |
| Federal Program Revenue | 8,844 | 3,368 | 61,758 |
| Total Revenues: | \$ 58,844 | \$ 3,368 | \$ 87,492 |
| Other Resources | | | |
| Transfers In | - | - | - |
| Total Other Resources: | \$ - | \$ - | \$ - |
| Total Revenues & Other Resources: | \$ 58,844 | \$ 3,368 | \$ 87,492 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 55,844 | 3,368 | 41,047 |
| Contracted & Professional Services | 1,000 | - | 52,000 |
| Supplies & Materials | 1,000 | - | 1,718 |
| Other Operating Costs | 1,000 | - | 2,190 |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | \$ 58,844 | \$ 3,368 | \$ 96,955 |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 58,844 | \$ 3,368 | \$ 96,955 |
| Revenue Over/(Under) Expenditures: | \$ - | \$ - | \$(9,463) |

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

Schedule 13

| Special Schools - ABS East | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ - | \$ - | \$ 1,504 |
| State Program Revenue | - | - | - |
| Federal Program Revenue | - | - | - |
| Total Revenues: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,504</u> |
| Other Resources | | | |
| Transfers In | - | - | 24,557 |
| Total Other Resources: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 24,557</u> |
| Total Revenues & Other Resources: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 26,061</u> |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | - | - | - |
| Contracted & Professional Services | - | - | - |
| Supplies & Materials | - | - | 22,449 |
| Other Operating Costs | - | - | 5,902 |
| Capital Outlay | - | - | - |
| Total Expenditures & Encumbrances: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 28,350</u> |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Expenditures & Other Uses: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 28,350</u> |
| Revenue Over/(Under) Expenditures: | <u>\$ -</u> | <u>\$ -</u> | <u>\$(2,290)</u> |

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

Schedule 13

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

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

Schedule 13

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

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

Schedule 13

| Total Special Revenue Fund | | | |
|---|-------------------------|---|---|
| | CURRENT YEAR- BUDGET | CURRENT YEAR- ACTUAL REV, EXP AND ENC | PRIOR YEAR- ACTUAL REV, EXP & ENC |
| <u>REVENUES & OTHER RESOURCES</u> | | | |
| Revenues | | | |
| Local Revenues | \$ 6,418,287 | \$ 2,125,644 | \$ 3,499,181 |
| State Program Revenue | - | - | - |
| Federal Program Revenue | 45,661,683 | 20,748,624 | 15,479,547 |
| Total Revenues: | \$ 52,079,980 | \$ 22,874,268 | \$ 18,978,728 |
| Other Resources | | | |
| Transfers In | 1,050,787 | 389,884 | 290,653 |
| Total Other Resources: | \$ 1,050,787 | \$ 389,884 | \$ 290,653 |
| Total Revenues & Other Resources: | \$ 53,130,757 | \$ 23,264,152 | \$ 19,269,381 |
| <u>EXPENDITURES & OTHER USES</u> | | | |
| Expenditures & Encumbrances | | | |
| Payroll Costs | 21,926,042 | 14,807,892 | 13,090,802 |
| Contracted & Professional Services | 8,561,132 | 6,343,956 | 5,760,443 |
| Supplies & Materials | 5,334,540 | 2,355,595 | 1,618,342 |
| Other Operating Costs | 7,163,264 | 2,607,941 | 3,725,841 |
| Capital Outlay | 10,145,779 | 9,315,295 | 826,139 |
| Total Expenditures & Encumbrances: | \$ 53,130,757 | \$ 35,430,677 | \$ 25,021,566 |
| Other Uses | | | |
| Transfers Out | - | - | - |
| Total Other Uses: | \$ - | \$ - | \$ - |
| Total Expenditures & Other Uses: | \$ 53,130,757 | \$ 35,430,677 | \$ 25,021,566 |
| Revenue Over/(Under) Expenditures: | \$ - | \$(12,166,525) | \$(5,752,185) |

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

Schedule 14

| | (a) BUDGET | (b) YTD ACTUAL | % REALIZED (b)/(a) |
|--|----------------------|----------------------|--------------------------|
| REVENUES-CUSTOMER FEES & CHARGES | | | |
| Business Support Services | 100,000 | 89,983 | 90% |
| Center for Educator Success | 660,000 | 249,121 | 38% |
| Center for Safe & Secure Schools | 620,631 | 487,856 | 79% |
| Ctr A/S Summ & Exp Learn | 114,400 | 30,560 | 27% |
| Facilities | | | |
| Records Management Services | 1,848,413 | 1,321,861 | 72% |
| Research & Evaluation Institute | 79,500 | 64,750 | 81% |
| Texas Center for Grants Development | 1,200 | 175 | 15% |
| Special Schools & Services | | | |
| Academic and Behavior School East | 3,835,621 | 3,271,983 | 85% |
| Academic and Behavior School West | 3,029,205 | 2,763,048 | 91% |
| Fortis Academy | 183,124 | 195,625 | 107% |
| Highpoint East School | 2,333,500 | 2,163,711 | 93% |
| Technology | | | |
| IT Services | 41,346 | - | 0% |
| School Based Therapy Services | 11,269,817 | 8,502,586 | 75% |
| Total Revenues-Customer Fees & Charges: | \$ 24,116,757 | \$ 19,141,258 | 79% |

Fee for Service Revenue Growth Ratio

$$\frac{\text{Fee for Service Current Year less Fee for Service Previous Year}}{\text{Fee for Service Previous Year}} = \frac{19,141,258 - 16,463,101}{16,463,101} = 16.27\%$$

Revenue Growth Indicator

$$\frac{\text{Total Fee for Service Revenues (GF)}}{\text{Total Revenues}} = \frac{19,141,258}{93,465,054} = 20.48\%$$

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

Schedule 15

| | BUDGET | ACTUAL EXPENDITURES PLUS ENCUMBRANCES | VARIANCE | %SPENT |
|------------------------------------|-----------------------|--|----------------------|------------|
| <u>CLASS OBJECT GROUPS</u> | | | | |
| 6100-Payroll Costs | \$ 69,842,995 | \$ 47,185,705 | \$ 22,657,290 | 67% |
| 6200-Contracted Services | 18,454,960 | 14,214,808 | 4,240,152 | 77% |
| 6300-Supplies & Materials | 9,588,745 | 4,980,534 | 4,608,210 | 51% |
| 6400-Miscellaneous Operating Costs | 18,400,232 | 10,467,628 | 7,932,604 | 56% |
| 6500-Debt Service | 4,097,770 | 2,944,268 | 1,153,502 | 71% |
| 6600-Capital Outlay | 45,290,974 | 34,012,183 | 11,278,790 | 75% |
| 8900-Transfers Out | 13,166,523 | 10,235,013 | 2,931,510 | 77% |
| TOTAL EXPENDITURES: | \$ 178,842,199 | \$ 124,040,140 | \$ 54,802,059 | 69% |

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

Schedule 16

| <u>BUDGET MANAGER TITLE</u> | <u>Revenues</u> | <u>Tax Subsidy</u> | <u>Expenditure and Encumbran</u> | <u>Includes Tax subsidy Variance</u> | <u>w/o Tax Profit Ratio</u> | <u>Profitability Variance</u> |
|------------------------------------|------------------------|-------------------------------|---|---|--|--|
| Center for Educator Success | \$ 254,121 | \$ 1,145,869 | \$ 12,459 | \$(105,239) | -492% | \$(1,251,109) |
| Choice Partners Cooperative | 5,193,306 | - | 5,373,640 | (180,334) | -3% | (180,334) |
| Records Management | 1,369,328 | 48,393 | 1,472,985 | (55,263) | -8% | (103,656) |
| School Based Therapy Services | 8,502,586 | 1,260,224 | 9,810,916 | (48,107) | -15% | (1,308,331) |
| Schools | 8,404,382 | 2,403,878 | 11,258,508 | (450,249) | -34% | (2,854,127) |







Financials May 2023

Final Audit Report

2023-06-15

| | |
|-----------------|--|
| Created: | 2023-06-12 |
| By: | Julia Watts (Julia.Watts@hcde-texas.org) |
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