



4  
Fourth  
Year  
Award



# HCDE

HARRIS COUNTY DEPARTMENT OF EDUCATION



Texas Comptroller  
Leadership Circle  
Gold Member

(unaudited)  
Prepared by  
Business Support Services Division

**HIGHLIGHTS  
Of  
INTERIM FINANCIAL REPORT  
at April 30, 2013  
and**

**BUDGET AMENDMENT REPORT  
for the May 21, 2013 Board Meeting**

**(unaudited)  
Prepared by  
Business Support Services Division**

**Always Taking Care of Business!**



4  
Fourth  
Year  
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Texas Comptroller  
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**Posted on our website at**

<http://www.hcde-texas.org/default.aspx?name=BusinessServicesHome>

**Linked from State Comptroller's website**

<http://www.texastransparency.org/local/schools.php>

# 5 Awards Update of 7 coming

1. HCDE has received the ASBO – Award for the CAFR and Budget Document for the year ended 8-31-2013. (2)
2. HCDE has received the Letter of Distinction for the Investment Policy for the 2 yr period. (1)
3. Received the Transparency Award for the 4<sup>th</sup> year in a ROW. (1)
4. HCDE has received the GFOA – Award for Budget Document for the year ended 8-31-2013. (1)

# INTERIM FINANCIAL REPORT (unaudited)

## GENERAL FUND Balance Sheet at April 30, 2013

	<u>ACTUAL</u>
<b><u>ASSETS</u></b>	
Cash and Temporary Investments	\$ 30,773,869
Property Taxes-Delinquent at September 1, 2012	1,072,919
Less: Allowances for Uncollectible Taxes	(32,187)
Due from Federal Agencies	63,986
Other Receivables	2,111,260
Inventories	143,764
Deferred Expenditures	-
Other Prepaid Items	24,665
<b>TOTAL ASSETS:</b>	<b><u><u>\$ 34,158,277</u></u></b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	86,424
Bond Interest Payable	-
Due to Other Funds	-
Accrued Wages	-
Payroll Deductions	727,788
Due to Other Governments	-
Deferred Revenue	1,067,852
<b>TOTAL LIABILITIES:</b>	<b><u><u>\$ 1,882,064</u></u></b>
<b><u>FUND EQUITY</u></b>	
Unassigned Fund Balance	12,670,204
Non-Spendable Fund Balance	111,719
Restricted Fund Balance	-
Committed Fund Balance	1,408,000
Assigned Fund Balance	5,213,590
Excess(Deficiency) of Revenues & Other Resources Over(Under) Expenditures & Other Uses	10,452,896
<b>TOTAL FUND EQUITY:</b>	<b><u><u>\$ 29,856,409</u></u></b>
Fund Balance Appropriated Year-To-Date	2,419,804
<b>TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE:</b>	<b><u><u>\$ 34,158,277</u></u></b>

# INTERIM FINANCIAL REPORT (unaudited)

## ASST. SUPERINTENDENT FOR BUSINESS SERVICES' MESSAGE

As of April 30, 2013

**The audited projected General Fund balance at 9/1/12 is \$21,823,671**

- Assigned       \$ 7,450,241
- Unassigned   \$ 12,425,483

As of 4-30-2013, the estimated activity is: As the end of the year close is completed, a budget amendment will be submitted to the board for items assigned, restricted and

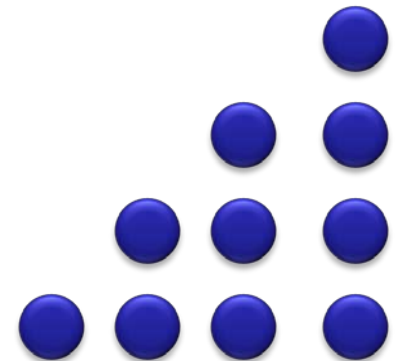
Description	9/1/2012	Appropriated YTD	Estimated Balance
Non-Spendable	\$ 111,719	\$ -	\$ 111,719
Restricted	428,228	(428,228)	-
Committed	1,408,000	-	1,408,000
Assigned	7,450,241	(1,536,651)	5,913,590
Unassigned	12,425,483	(454,925)	11,970,558
<b>Total Fund Balance</b>	<b>\$ 21,823,671</b>	<b>\$ (2,419,804)</b>	<b>\$19,403,867</b>

# INTERIM FINANCIAL REPORT (unaudited)

## As of April 30, 2013

### Financial Ratios

- *Level One - Indicator of financial strength*
- *Level Two - Indicator of efficient leverage*
- *Level Three - Indicators of efficiency*
- *Level Four - Indicator of revenue growth*



# INTERIM FINANCIAL REPORT (unaudited)

## As of April 30, 2013

### *Indicator of Financial Strength*



- Percent of Fund Balance to G/F Expenditures Ratio**

What is the percent of rainy fund balance?

- Working Capital Ratio**

What is the cash flow availability for the organization?

**Unassigned Fund Balance** 12,670,204  
 -----  
**Total G/F Expenditures** 38,086,391

Goal : > 30% of G/F Exp.  
 Benchmark: 10% to 29%  
 Danger: Under 10%

**Total Current Assets Less Total Liabilities** 32,276,212  
 -----

Goal : >\$15,000,000  
 Benchmark : \$10M to \$15M  
 Danger : Under < \$10M

43%

Budgeted  
31%

\$32 M

Details on Schedule 3

Details on Schedule 1



# INTERIM FINANCIAL REPORT (unaudited)

## As of April 30, 2013

### *Indicator of Efficient Leverage Reserves*



<ul style="list-style-type: none"> <li>• <b>Unassigned Fund Balance Ratio</b></li> </ul> <p>How much is available in reserves?</p>	<ul style="list-style-type: none"> <li>• <b>Debt to Income Ratio</b></li> </ul> <p>What is the ability of HCDE to cover its debt payments?</p>
<p><b>Unassigned Fund Balance</b> 12,670,204</p> <p style="text-align: center;">-----</p> <p><b>Total Fund Balances</b> 29,856,409</p> <p>Goal : &gt;75%</p> <p>Benchmark: 50% to 75%</p> <p>Danger: &lt;50%</p>	<p><b>Annual Principal and Interest Payments on Term Debt and Capital Leases</b> 1,793,859</p> <p style="text-align: center;">-----</p> <p><b>G/F Revenue Less Facility Charges</b> 34,856,533</p> <p>Goal : &lt;25% of annual revenue</p> <p>Benchmark : 25% to &lt;49%</p> <p>Danger : Under &lt; 50%</p>

42%

Details on Schedule 1

Budgeted  
50%

.05%

Details on Schedule 5

# INTERIM FINANCIAL REPORT (unaudited)

## As of April 30, 2013

### *Indicators of efficiency*



- Tax Revenue to Total Revenue Ratio**

How efficient is HCDE at leveraging local taxes?

- Indirect Cost to Tax Ratio**

How much dependency on indirect cost from grants?

**Total Tax Revenue 18,740,694**  
-----  
**Total Revenue 62,285,940**

**Indirect Cost General Fund 1,143,894**  
-----  
**Total General Fund Revenues 38,086,391**

Goal : < 20% of revenue  
Benchmark: 20% to 30%  
Danger: More than 30%

Goal : >5%  
Benchmark : 2% to 5%  
Danger : Under < 2%

**30%**

Budgeted  
19%

**3%**

Budgeted  
5%

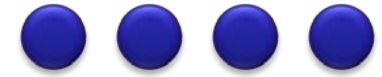
Details on Schedule 2

Details on Schedule 3

# INTERIM FINANCIAL REPORT (unaudited)

## As of April 30, 2013

*Indicator of revenue growth*



<ul style="list-style-type: none"> <li><b>Fee for Service Revenue Ratio</b> How are revenues spread across All Funds?</li> </ul>	<ul style="list-style-type: none"> <li><b>Fee for Service Revenue Growth Ratio</b> What is the market growth for fee for services?</li> </ul>
<p><b>Total Fee for Service Revenues (G/F)</b> <b>\$16,166,121</b></p> <p>-----</p> <p><b>Total Revenues \$62,285,584</b></p> <p>Goal : &gt; 30% of annual revenue Benchmark: 10% to 29% Danger: Under 10%</p>	<p><b>Fee for Services Current Year Less Fee for Services Last Year</b> <b>\$16,166,121-15,500,100</b></p> <p>-----</p> <p><b>Fees for Service Last Year \$15,500,100</b></p> <p>Goal : &gt;3% + growth Benchmark : 0% to 3% Danger : Under &lt; 0%</p>

**26%**

Budgeted  
21%

Details on Schedule 13-

**4.3%**

Budgeted  
-4%

Details on Schedule 13-

## FY 2012-13 FUND BALANCE – BUDGETED ACTIVITY

FUND BALANCE CATEGORY	Sept 1, 2012 Beginning Unaudited	Sept. 12 – Dec.12	Feb-April 13	Est. F/Bal 8-31-13
Inventory	107,799			\$107,799
Asset Replace Schedule	1,300,000	(500,000)		800,000
Bldg & Vehicle Replacement Schedule	1,200,000			1,200,000
Carryover encumbrances	98,413		(91,651)	6,762
Deferred Revenue –HP Schools	103,300			103,300
Deferred revenues	3,920			3,920
Emp. Retire Leave Fund	1,250,000			1,250,000
PFC Construction	630,000			630,000
Early Childhood Intervention Funding	700,000			700,000
Insurance Deductibles	400,000			400,000
NEW Payroll System	250,000	(250,000)		0

## FY 2012-13 FUND BALANCE – BUDGETED ACTIVITY

<b>FUND BALANCE CATEGORY</b>	<b>Sept 1, 2012 Beginning Unaudited</b>	<b>Dec'12</b>	<b>Jan'13</b>	<b>Feb-Apr'13</b>	<b>Est. F/Bal 8-31-13</b>
PFC Lease payment	<b>807,915</b>				<b>807,915</b>
Program start up	<b>565,000</b>				<b>565,000</b>
Local Construction Fund 170	<b>572,780</b>	<b>(570,000)</b>			<b>2,780</b>
QZAB Renovation Projects	<b>428,228</b>	<b>(428,228)</b>			<b>0</b>
QZAB bond payment	<b>697,833</b>				<b>697,833</b>
Safe & Secure Schools Project	<b>125,000</b>	<b>(125,000)</b>			<b>0</b>
Unemployment Liability	<b>158,000</b>				<b>158,000</b>
<b>Total Reserves:</b>	<b>9,398,188</b>	<b>(1,873,228)</b>		<b>(91,651)</b>	<b>\$7,433,309</b>
<b>Unassigned:</b>	<b>12,425,483</b>	<b>(154,925)</b>	<b>(300,000)</b>		<b>11,970,558</b>
<b>Total Est. Fund Balance:</b>	<b>21,823,671</b>	<b>(2,028,153)</b>	<b>(300,000)</b>	<b>(91,651)</b>	<b>\$19,403,867</b>

# INTERIM FINANCIAL REPORT (unaudited)

## GENERAL, SPECIAL REVENUE, DEBT SERVICE FUNDS AND INTERNAL SERVICE FUNDS

### Revenues

Budget to Actual at April 30, 2013

Fund	Budget	Received/Billed	%
<b>General Fund</b>	\$ 46,090,389	\$ 38,086,391	73%
April is the end of the 8th month or <b>approximately 67%</b> of the fiscal year.			
(1) This amount includes accounts receivable billed.			
<b>Special Revenue Funds</b>	48,941,145	18,891,109	39%
Most grant periods differ from fiscal year.			
(2) Grants are on monthly reimbursement basis; subsequently billed			
<b>Debt Service Fund</b>	2,652,898	1,793,859	68%
(3) This fund has activity in February (interest and principal payments) and in August (interest only payment).			
<b>PFC Fund</b>	-	18	0%
<b>Trust and Agency Fund</b>	-	4,416	0%
<b>Worker's Comp. Fund</b>	464,082	279,769	60%
<b>Internal Service Fund</b>	5,811,200	2,808,183	48%
<b>Total as of the end of the month</b>	<b>103,959,714</b>	<b>\$ 61,863,745</b>	<b>60%</b>

# INTERIM FINANCIAL REPORT (unaudited)

## GENERAL, SPECIAL REVENUE, DEBT SERVICE FUNDS and INTERNAL SERVICE FUNDS

### Expenditures

Budget to Actual at April 30, 2013

Fund	Budget	Encumbered/Spent	%
<b>General Fund</b>	\$48,510,193	\$27,633,850	56%
(1) Encumbrances as of the end of the month total. 1,422,799 Encumbrances April is the end of the 8th month or <b>approximately 67%</b> of the fiscal year.			
<b>Special Revenue Fund</b>	48,941,145	22,656,404	46%
(2) Encumbrances as of the end of the month total. 7,727,507 Encumbrances Most grant periods differ from fiscal year.			
<b>Debt Service Fund</b>	2,652,898	1,793,859	68%
(3) This fund has activity in February (interest and principal payments) and in August (interest only payment).			
<b>PFC Fund</b>	-	-	0%
<b>Trust and Agency Fund</b>	-	5,387	0%
<b>Worker's Comp. Fund</b>	464,082	191,914	41%
<b>Internal Service Fund</b>	5,811,200	3,229,503	56%
<b>Total as of the end of the month</b>	<b>\$ 106,379,518</b>	<b>\$55,510,918</b>	<b>52%</b>

# INTERIM FINANCIAL REPORT (unaudited)

FY 2012-13 Donations Report \*  
All Funds as of April 30, 2013

MONTH	CASH	IN-KIND	TOTAL
September	\$ 2,850.00	\$ 1 ,447.00	\$4,297.00
October	\$1,186.39	\$3,844.00	\$5,030.39
November	\$1,819.40	\$8,170.74	\$9,990.14
December	\$ 2,700	\$28,038	\$30,738
January	\$11,180	\$3,429	\$14,609
February	\$2,092.86	\$12,754	\$14,846.86
March	0	\$2,195.27	\$2,195.27
April	\$372.00	\$2141.00	\$2,513.00
May			
June			
July			
August			
Total:	\$ 22,200.65	\$ 62,019.01	\$84,219.66



# INTERIM FINANCIAL REPORT (unaudited)

## HCDE Donation Report

RESOURCE DEVELOPMENT ON BEHALF OF HCDE DIVISIONS								
April 1st through April 30th, 2013								
<i>Donor Last Name</i>	<i>Donor First Name</i>	<i>Organization/Division</i>	<i>Site</i>	<i>Sponsored Division</i>	<i>Description of Donation</i>	<i>Cash Totals</i>	<i>In-kind Totals</i>	<i>Totals</i>
Zeno	Darrell	Zeno's Delectable Desserts	HCDE	CASE	Food-Cheesecake bites for After School Partnership Fair		\$70.00	\$70.00
Luna	Albert	Shine Dental	HCDE	Head Start	Toothbrushes		\$115.00	\$115.00
Smith	Tashauna		HCDE	Head Start	Vacuum Cleaner		\$67.00	\$67.00
Sosa	Patricia	Houston Food Bank	HCDE	Head Start	Food Sacks		\$240.00	\$240.00
Pender	Jo	Assistance League of Houston	HCDE	Head Start	Books for Enrichment, Resource Material, Crayons, and Teacher Resource Books		\$414.00	\$414.00
Garga	Lizbel	Houston Food Bank	HCDE	Head Start	Buddy Bag Packs		\$960.00	\$960.00
		Bocca Deli	HCDE	Research & Evaluation	Gift cards (5)		\$50.00	\$50.00
		Barbecue Inn	HCDE	Research & Evaluation	Gift card		\$25.00	\$25.00
James	Stephen	Raising Cane's Chicken Fingers	HCDE	Special Schools	Food for Cinco de Mayo Event		\$200.00	\$200.00
Wilks	Lewis A.	Coastal Securities	HCDE	Business Services	School Finance Luncheon Mtg Meals	\$371.90		\$371.90
<b>TOTALS</b>						<b>\$372</b>	<b>\$2,141</b>	<b>\$2,513</b>

Legend: CASE=Cooperative for After-School Enrichment

Compiled by: Resource Development

Note: Reported donations are derived from work performed by HCDE divisions.

2/28/2013

# INTERIM FINANCIAL REPORT (unaudited)

## TAX COLLECTIONS COMPARATIVE ANALYSIS Fiscal Year-To-Date at April 30, 2013

	August	September	October	January	February	March	April
	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE
Proposed Collections Tax Year 2012	<b>0.006617</b>	<b>0.006617</b>	<b>0.006617</b>	<b>0.006617</b>	<b>0.006617</b>	<b>0.006617</b>	<b>0.006617</b>
Certified Taxable Value per HCAD *	\$ 258,924,593,035	\$ 275,257,461,225	\$ 282,032,945,388	\$ 290,306,211,979	\$ 290,529,597,830	\$ 290,720,199,966	\$ 290,499,247,476
Values under protest or not certified	16,902,509,314	13,749,674,037	8,239,394,016	960,773,971	627,802,255	336,827,774	78,344,913
	<b>275,827,102,349</b>	<b>289,007,135,262</b>	<b>290,272,339,404</b>	<b>291,266,985,950</b>	-	<b>291,057,027,740</b>	<b>290,577,592,389</b>
/ Rate per Taxable \$100	2,758,271,023	2,890,071,353	2,902,723,394	2,912,669,860	2,911,574,001	2,910,570,277	2,905,775,924
X Tax Rate	18,251,479	19,123,602	19,207,321	19,273,136	19,265,885	19,259,244	19,227,519
X Estimated 99% collection rate	<b>18,068,965</b>	<b>18,932,366</b>	<b>19,015,247</b>	<b>19,080,405</b>	<b>19,073,226</b>	<b>19,066,651</b>	<b>19,035,244</b>
+Delinquent Tax Collections	250,000	250,000	250,000	250,000	250,000	250,000	250,000
+Special Assessments	10,000	10,000	10,000	10,000	10,000	10,000	10,000
+ Penalty & Interest	130,500	130,500	130,500	130,500	130,500	130,500	130,500
<b>Estimated Current Tax Available</b>	<b>\$ 18,459,465</b>	<b>\$ 19,322,866</b>	<b>\$ 19,405,747</b>	<b>\$ 19,470,905</b>	<b>\$ 19,463,726</b>	<b>\$ 19,457,151</b>	<b>\$ 19,425,744</b>

# INTERIM FINANCIAL REPORT (unaudited)

## TAX COLLECTIONS Fiscal Year-To-Date at April 30, 2013

TAX YEAR 2012 COLLECTION SUMMARY					
DESCRIPTION	BUDGET	CURRENT MONTH	Y-T-D	BALANCE (OVER) / UNDER	Y-T-D % OF BUDGET
<b>REVENUES:</b>					
Current Tax	\$18,258,628	\$174,784	\$18,558,273	(\$299,645)	102%
Delinquent Tax *	250,000	16,190	144,214	\$105,786	58%
Penalty & Interest	130,500	22,100	129,642	\$858	99%
Special Assessments and Miscellaneous*	10,000	1,009	174,746	(\$164,746)	1747%
<b>Subtotal Revenues:</b>	<b>\$18,649,128</b>	<b>\$214,082</b>	<b>\$19,014,551</b>	<b>(\$365,423)</b>	<b>102.0%</b>
DESCRIPTION	BUDGET	CURRENT MONTH	Y-T-D	BALANCE (OVER) / UNDER	Y-T-D % OF BUDGET
<b>EXPENDITURES:</b>					
LESS: HCAD Fees	\$155,000	\$0	\$113,005	\$41,995	73%
LESS: HCTO Fees	383,497	0	379,595	\$3,902	1%
<b>Subtotal Expenditures:</b>	<b>\$538,497</b>	<b>\$0</b>	<b>\$492,600</b>	<b>\$45,897</b>	<b>3%</b>
<b>Net Tax Collections:</b>	<b>\$18,110,631</b>	<b>\$214,082</b>	<b>\$18,521,951</b>	<b>(\$411,320)</b>	<b>102.3%</b>

2012 Tax Rate = \$0.006617/\$100 Property Assessment/Appraisal

Annual Tax on a \$200,000 Residential Property = \$13.23 (Without considering any eligible exemptions.)

# INTERIM FINANCIAL REPORT (unaudited)

## INTERIM CURRENT TAX REVENUE ESTIMATES REPORT

### Dated April 30, 2013

	SCENARIO (1) APPRAISED VALUE HCAD	SCENARIO (2) OWNER'S VALUE OWNER REQUESTED	SCENARIO (3) EST FINAL VALUE COMMITTEE RECOMMENDED
<b>Property Use Category Recap-Certified To Date -Report:</b>			
Taxable value	\$290,499,247,476	\$290,499,247,476	\$290,499,247,476
<b>PLUS: Uncertified Roll Summary Report:</b>			
Scenario (1) Appraised value	137,200,863	-	-
Scenario (2) Owner's value	-	142,490,236	-
Scenario (3) Estimated final value	-	-	78,344,913
<b>Total taxable value, Certified and Uncertified:</b>	<u>\$290,636,448,339</u> (A)	<u>\$290,641,737,712</u> (A)	<u>\$290,577,592,389</u> (A)
<b>Calculate Interim Current Tax Revenue Estimate:</b>			
1) (A) divided by 100	\$2,906,364,483 (B)	\$2,906,417,377 (B)	\$2,905,775,924 (B)
2) Current Tax Rate	<u>X 0.006617</u> (C)	<u>X 0.006617</u> (C)	<u>X 0.006617</u> (C)
3) 2013 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	<u>\$19,231,414</u> (D)	<u>\$19,231,764</u> (D)	<u>\$19,227,519</u> (D)
4) Interim Tax Rev Estimate @ 99% Collection Rate:	<u>\$19,039,100</u> (E)	<u>\$19,039,446</u> (E)	<u>\$19,035,244</u> (E)
<b>Comparison of Interim Tax Rev Estimate @ 99% Collection Rate with Interim Current Tax Revenue Est:</b>			
Interim Current Tax Revenue Estimate Over/(Under)			
Current Tax Revenue, Currently Budgeted:			
Interim Current Tax Revenue Estimate (E)	\$19,039,100 (E)	\$19,039,446 (E)	\$19,035,244 (E)
<b>LESS: Tax Revenue, Currently Budgeted</b>	<u>\$18,649,128</u> (F)	<u>\$18,649,128</u> (F)	<u>\$18,649,128</u> (F)
<b>Total Interim Current Tax Revenue Estimate Over/(Under)</b>			
Current Tax Revenue, Currently Budgeted, (E) - (F):	<u>\$389,972</u>	<u>\$390,318</u>	<u>\$386,116</u>
<b>Total Current Tax Revenue Received, April, 2013, 1993-571100**:</b>	<u>\$18,558,273</u>	<u>\$18,558,273</u>	<u>\$18,558,273</u>

# INTERIM FINANCIAL REPORT (unaudited)

## DISBURSEMENTS – ALL FUNDS

April 2013

DESCRIPTION	DISBURSEMENTS	AMOUNT
All Funds	796 Checks	\$2,883,976.61
P Card – April 2013	417 Transactions	\$63,314.11.
Bank ACH - payroll liabilities	3 Transfers	\$1,452,461.06
	<b>Total:</b>	<b>\$2,728,076.32</b>

### Notes:

(A) All Purchase Orders and Payment Authorizations are reviewed before disbursement.

(B) All Procurement Card charges are reviewed by cardholder, supervisor, and business office staff each month.

(C) A report on CH Local expenditures is included in the monthly report.

# INTERIM FINANCIAL REPORT (unaudited)

## Segment Division Data

As of April 30, 2013

<b><u>BUDGET MANAGER TITLE</u></b>	<b><u>Revenues</u></b>	<b><u>Tax Subsidy</u></b>	<b><u>Expenditure and Encumbran</u></b>	<b><u>Includes Tax subsidy Variance</u></b>	<b><u>w/o Tax Profit Ratio</u></b>	<b><u>Profitability Variance</u></b>
Alternative Certification	\$ 83,330	\$ 2,095	\$ 126,213	\$(40,789)	-51%	\$(42,884)
Choice Partners Cooperative	2,015,088	-	1,199,455	815,633	40%	815,633
Records Management	860,176	37,296	1,025,220	(127,748)	-19%	(165,044)
Special Education - Therapy Services	5,210,628	-	5,185,576	25,052	0%	25,052



**HIGHLIGHTS  
Of  
BUDGET AMENDMENT REPORT  
May 21, 2013  
Board Meeting**

**(unaudited)**

**Amendments**

**General Fund = \$ 371,390**

**Special Revenue Funds = \$ 1,552,190**



Texas Comptroller  
Leadership Circle  
Gold Member

# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

April 30, 2013

General Fund

### GENERAL FUND (199)

#### Adult Education-Local

Increase revenues & expenditures-Set up budget for Donation-Wal-Mart	1,500	(9)
Total Adult Education-Local	1,500	

#### Facilities-Local Construction & Highpoint East

Increase expenditures-Local Construction-Cover Walkway Cost	\$ 121,830	(1)
Decrease expenditures-Highpoint East-Cover Walkway Costs	(121,830)	(1)
Total Facilities-Local Construction & Highpoint East	0	

#### Facilities-Local Construction

Increase expenditures-Local Construction-Land Purchase & Construction-Head Start-Sheffield (Fr Resvd FB)	350,000	
Total Facilities-Local Construction	350,000	



# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

April 30, 2013

General Fund

### *Department Wide*

Increase revenues and expenditures-Additional Funds EL Civics Grant Adult Ed Indirect Cost	900	(4)
Total Department Wide	900	

### *Instructional Support Services (ISS) -Math*

Increase revenues & expenditures-Revised Revenues Projections	18,990	(2)
Total ISS-Math	18,990	

Total GENERAL FUND:

**\$ 371,390**

# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

April 30, 2013

General Fund

### SPECIAL REVENUE FUND

#### Adult Education

Increase revenues & expenditures-Fed-Revised NOGA Adult Ed Regular (Fund 230-3)	8,823	(3)
Increase revenues & expenditures-Fed-Revised NOGA Adult Ed EL/Civics (Fund 234-3)	17,500	(4)
Total Adult Education	<u>26,323</u>	

#### Cooperative for After School Enrichment (CASE)

Increase revenues & expenditures Local EFHC Grant Energy City (New) (Fund 498-3)	4,050	(5)
Total Research & Evaluation	<u>4,050</u>	

#### Head Start

Increase revenues & expenditures-Local Head Start-Set Up Budget for Transfer In (Fund 205-2)	156,917	(6)
Increase revenues & expenditures-Set up Budget for Head Start In-Kind (Fund 479-2)	1,364,904	(7)
Total Head Start	<u>1,521,821</u>	

#### Research & Evaluation

Decrease revenues & expenditures-Adjust Report to General Ledger & NOGA (Fund 203-2)	(4)	(8)
Total Research & Evaluation	<u>(4)</u>	

Total SPECIAL REVENUE FUNDS:

\$ 1,552,190

# INTERIM FINANCIAL REPORT (unaudited)

I certify that the foregoing information is true and accurate to the best of my knowledge.

/s/ Jesus J. Amezcua, CPA, Asst. Supt. for Business Support Services

/s/ Rosa Maria Torres, Chief Accounting Officer

/s/ John Weber, MBA, RTSBA, Accounting and Reporting  
Compliance Officer

/s/ Antonia Yvette Hamm, RTSBA, Accounting Manager

\*\*\*

Q & A



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