



Texas Comptroller
Leadership Circle
Platinum Member

HIGHLIGHTS
of
INTERIM FINANCIAL REPORT
September 30, 2014
and
BUDGET AMENDMENT REPORT
for the October 21, 2014 Board Meeting
(unaudited)

Prepared by
Business Support Services Division



Always Taking Care of Business!

Posted on our website at

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

Linked from State Comptroller's website

<http://www.texas transparency.org/local/schools.php>



Texas Comptroller
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Business Office Message

- JA – Named member of the GFOA Budget Committee
This will include providing comments for school district budget standards and best practices.
- Copy of the Business Office Newsletter is available at:



INTERIM FINANCIAL REPORT (unaudited)

GENERAL FUND Balance Sheet at September 30, 2014

	ACTUAL
<u>ASSETS</u>	
Cash and Temporary Investments	\$ 25,492,459
Property Taxes-Delinquent at September 1, 2014	971,717
Less: Allowances for Uncollectible Taxes	(29,152)
Due from Federal Agencies	(79,805)
Other Receivables	4,564,576
Inventories	106,468
Deferred Expenditures	5,981
Other Prepaid Items	24,665
TOTAL ASSETS:	\$ 31,056,908
<u>LIABILITIES</u>	
Accounts Payable	26,681
Bond Interest Payable	-
Due to Other Funds	(25,787)
Accrued Wages	1,100
Payroll Deductions	505,671
Due to Other Governments	-
Deferred Revenue	997,217
TOTAL LIABILITIES:	\$ 1,504,882
<u>FUND EQUITY</u>	
Unassigned Fund Balance	15,734,858
Non-Spendable Fund Balance	146,918
Restricted Fund Balance	117,019
Committed Fund Balance	1,408,000
Assigned Fund Balance	8,689,183
Excess(Deficiency) of Revenues & Other Resources Over(Under) Expenditures & Other Uses	1,241,932
TOTAL FUND EQUITY:	\$ 27,337,910
Fund Balance Appropriated Year-To-Date	2,214,116
TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE:	\$ 31,056,908

INTERIM FINANCIAL REPORT (unaudited)

ASST. SUPERINTENDENT FOR BUSINESS SERVICES' MESSAGE

As of September 30, 2014

The audited General Fund balance at 9/1/13 is \$24,815,013

Assigned: \$ 10,059,670

Unassigned: \$ 13,083,406

As of 9-30-2014, activity includes:

As year end adjustments are completed, a budget amendment will be submitted to the board for items assigned, restricted and committed that will roll forward into FY 2015.

Description	9/1/2013	Appropriated YTD	Estimated Balance
Non-Spendable	\$ 146,918	\$ -	\$ 146,918
Restricted	117,019	-	117,019
Committed	1,408,000	-	1,408,000
Assigned	10,429,252	(1,740,069)	8,689,183
Unassigned	12,713,824	(474,047)	12,239,777
Total Fund Balance	\$ 24,815,013	\$ (2,214,116)	\$22,600,897

INTERIM FINANCIAL REPORT (unaudited) As of September 30, 2014

Financial Ratios

FY 14-15
Two of 12
months
lapsed

- *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 September 30, 2014

Indicator of Financial Strength



Percent of Fund Balance to G/F Expenditures Ratio

What is the percent of rainy fund balance?

Unassigned Fund Balance
----- \$12,239,777
Total G/F Expenditures \$2,671,457

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

Working Capital Ratio

What is the cash flow availability for the organization?

Total Current Assets
Less Total Liabilities

31,056,908 – 1,504,882 = \$29,552,026

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

458% FY15

514% FY14

\$30M FY15

26\$M FY14

Details on Schedule 3

Details on Schedule 1

Budgeted
26%

Budgeted
\$18 M

INTERIM FINANCIAL REPORT (unaudited)

As of September 30, 2014

Indicator of Efficient Leverage Reserves



Unassigned Fund Balance Ratio

How much is available in reserves?

Unassigned Fund Balance \$15,734,858

Total Fund Balances \$29,552,026

Goal : >75%
Benchmark: 50% to 75%
Danger: <50%

Debt to Income Ratio

What is the ability of HCDE to cover its debt payments?

Annual Principal and Interest Payments on Term Debt and Capital Leases \$0

G/F Revenue Less Facility Charges
\$3,913,389 – \$200,716

Goal : <25% of annual revenue
Benchmark : 25% to <49%
Danger : Under < 50%

53% FY15

60% FY14

0% FY15

0% FY14

Details on Schedule 1

Details on Schedule 5

Budgeted
52%

Budgeted
7%

INTERIM FINANCIAL REPORT (unaudited)

As of September 30, 2014

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?																								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Total Tax Revenue</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td colspan="2" style="text-align: center;">-----</td> </tr> <tr> <td style="text-align: right;">Total Revenue</td> <td style="text-align: right;">\$4,255,495</td> </tr> <tr> <td style="padding-top: 20px;">Goal :</td> <td style="padding-top: 20px;">< 20% of revenue</td> </tr> <tr> <td>Benchmark:</td> <td>20% to 30%</td> </tr> <tr> <td>Danger:</td> <td>More than 30%</td> </tr> </table>	Total Tax Revenue	\$0	-----		Total Revenue	\$4,255,495	Goal :	< 20% of revenue	Benchmark:	20% to 30%	Danger:	More than 30%	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Indirect Cost General Fund</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td colspan="2" style="text-align: center;">-----</td> </tr> <tr> <td style="text-align: right;">Total General Fund Revenues</td> <td style="text-align: right;">\$3,913,389</td> </tr> <tr> <td style="padding-top: 20px;">Goal :</td> <td style="padding-top: 20px;">>5%</td> </tr> <tr> <td>Benchmark :</td> <td>2% to 5%</td> </tr> <tr> <td>Danger :</td> <td>Under < 2%</td> </tr> </table>	Indirect Cost General Fund	\$0	-----		Total General Fund Revenues	\$3,913,389	Goal :	>5%	Benchmark :	2% to 5%	Danger :	Under < 2%
Total Tax Revenue	\$0																								

Total Revenue	\$4,255,495																								
Goal :	< 20% of revenue																								
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Total General Fund Revenues	\$3,913,389																								
Goal :	>5%																								
Benchmark :	2% to 5%																								
Danger :	Under < 2%																								

0% FY15

0% FY14

Details on Schedule 2

0% FY15

0% FY14

Details on Schedule 3

Budgeted
22%

Budgeted
5%

INTERIM FINANCIAL REPORT (unaudited)

As of September 30, 2014

Indicator of revenue growth



Fee for Service Revenue Ratio

How are revenues spread across All Funds?

Total Fee for Service Revenues (G/F) \$3,849,755

Total Revenues \$4,255,495

Goal : > 30% of annual revenue
Benchmark: 10% to 29%
Danger: Under 10%

Fee for Service Revenue Growth Ratio

What is the market growth for fee for services?

Fee for Services Current Year Less Fee for Services Last Year

\$3,849,755 – 3,387,174

Fees for Service Last Year \$3,387,174

Goal : >3% + growth
Benchmark : 0% to 3%
Danger : Under < 0%

90% FY15

86% FY14

14% FY15

3% FY14

Details on Schedule 13-

Budgeted
25%

Details on Schedule 13-

Budgeted
6%

FY 2014-15 FUND BALANCE – BUDGETED ACTIVITY

FUND BALANCE CATEGORY	Sept 1, 2014 Beginning Unaudited	September				Est. F/Bal 8-31-15
Inventory	120,424					120,424
Asset Replace Schedule	1,500,000	(591,173)				908,827
Bldg & Vehicle Replacement Schedule	1,475,000	(186,650)				1,288,350
Carryover encumbrances	237,958					237,958
Deferred Revenue –HP Schools	103,300					103,300
Deferred revenues	26,494					26,494
Emp. Retire Leave Fund	1,250,000					1,250,000
PFC Construction	1,200,000					1,200,000
Early Childhood Intervention Funding	1,100,000					1,100,000
Insurance Deductibles	500,000					500,000
NEW Payroll System	295,000					295,000

FY 2014-15 FUND BALANCE – BUDGETED ACTIVITY

FUND BALANCE CATEGORY	Sept 1, 2014 Beginning Unaudited	September				Est. F/Bal 8-31-15
PFC Lease payment	807,915					807,915
Preschool Preparedness Initiative Program	1,500,000					1,500,000
Program start up	50,000					50,000
Local Construction Fund 170	677,246	(677,246)				0
QZAB Renovation Projects	117,019					117,019
QZAB bond payment	697,833					697,833
Safe & Secure Schools Project	285,000	(285,000)				0
Unemployment Liability	158,000					158,000
Total Reserves:	12,101,189	(1,740,069)				10,361,120
Unassigned:	12,713,824	(474,047)				12,239,777
Total Est. Fund Balance:	24,815,013	(2,214,116)				22,600,897

INTERIM FINANCIAL REPORT (unaudited)

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

Revenues

Budget to Actual at September 30, 2014

Fund	Budget	Received/Billed	%
General Fund	\$ 49,947,138	3,913,389	8%
September is the end of the 1st month or approximately 8% of the fiscal year.			
(1) This amount includes accounts receivable billed.			
Special Revenue Funds	32,715,769	106,904	0%
Most grant periods differ from fiscal year.			
(2) Grants are on monthly reimbursement basis; subsequently billed			
Debt Service Fund	2,534,231	-	0%
(3) This fund has activity in February (interest and principal payments) and August (interest only payment).			
PFC Fund	-	-	0%
Trust and Agency Fund	-	620	0%
Worker's Comp. Fund	464,082	33,753	7%
Internal Service Fund	5,779,058	200,829	3%
Total as of the end of the month	\$91,440,278	\$4,255,495	5%

INTERIM FINANCIAL REPORT (unaudited)

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

Expenditures

Budget to Actual at September 30, 2014

Fund	Budget	Encumbered/Spent	%
General Fund	\$52,161,254	\$2,671,457	11%
(1) Encumbrances as of the end of the month total. 3,022,961 Encumbrances September is the end of the 1st month or approximately 8% of the fiscal year.			
Special Revenue Fund	32,715,769	1,406,283	7%
(2) Encumbrances as of the end of the month total. 1,014,511 Encumbrances Most grant periods differ from fiscal year.			
Debt Service Fund	2,534,231	-	0%
(3) This fund has activity in February (interest and principal payments) and in August (interest only payment).			
PFC Fund	-	-	0%
Trust and Agency Fund	-	2,800	0%
Worker's Comp. Fund	464,082	11,068	2%
Internal Service Fund	5,779,058	1,386,806	24%
Total as of the end of the month	\$93,654,394	\$ 9,515,886	10%

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 Donations Report *

All Funds as of September 30, 2014

MONTH	CASH	IN-KIND	TOTAL
September	\$665	\$475	\$1,140
October			
November			
December			
January			
February			
March			
April			
May			
June			
July			
August			
Total:	\$665	\$475	\$1,140

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 Donations Report *

All Funds as of September 30, 2014

		CENTER FOR GRANTS DEVELOPMENT ON BEHALF OF HCDE DIVISIONS						
		September 1st through September 30th, 2014						
<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>
Donations								
Mittler	Christy		HCDE	ECI	Chest support and mounting brackets (2)		475.00	\$475.00
Pledges - Employee Giving Fund								
Mohammed	Patches K.	ABC West	HCDE	50% ECI/50% Head Start	Each pay period at a rate of \$1.00	\$24.00		\$24.00
Keys	Victor	ABC West	HCDE	Special Schools	Each pay period at a rate of \$1.00	\$24.00		\$24.00
Fenner	Kaylon C.	Therapy	HCDE	Therapy Services	One payment at the beginning of the school year \$50.00	\$50.00		\$50.00
Allen	Rebecca A.	Therapy	HCDE	Therapy Services	One payment at the beginning of the school year \$50.00	\$50.00		\$50.00
Mattox-Hall	Dee	Senior Director	HCDE	Special Schools	One payment at the beginning of the school year \$200.00	\$200.00		\$200.00
Rawlinson-Maynard	Gayla	Director	HCDE	Scholastic Art and Writing Awards	Each pay period at a rate of \$10.00	\$240.00		\$240.00
Olivier	Latonia	Asst. Principal ABC West	HCDE	Head Start	Each pay period at a rate of \$2.50 totaling \$50.00	\$50.00		\$50.00
Detwiler	Lynda R.	Teacher Adult Education	HCDE	Adult Education	One payment at the beginning of the school year of \$7.00	\$7.00		\$7.00
Anonymous			HCDE	Adult Education	One payment at the beginning of the school year of \$20.00	\$20.00		\$20.00
Housley	Carla R.	Secretary/Client Development	HCDE	CASE for Kids	Each pay period at a rate of \$5.00			
Sponsors								
								\$0.00
TOTALS						\$665.00	\$475.00	\$1,140.00

INTERIM FINANCIAL REPORT (unaudited) TAX COLLECTIONS COMPARATIVE ANALYSIS Fiscal Year-To-Date at September 30, 2014

See Tax Calculator at → <http://www.hcde-texas.org/default.aspx?name=TaxCalculator>

	Certified
	ADOPTED
	TAX RATE
Proposed Collections Tax Year 2014	0.005999
Certified Taxable Value per HCAD *	\$ 312,291,342,203
Values under protest or not certified	34,534,477,690
	346,825,819,893
<hr/>	
/ Rate per Taxable \$100	3,468,258,199
X Tax Rate	20,806,081
X Estimated 98% collection rate →	20,389,959
+Delinquent Tax Collections	270,000
+Special Assessments	10,000
+ Penalty & Interest	130,500
Estimated Current Tax Available	\$ 20,800,459

INTERIM FINANCIAL REPORT (unaudited)

TAX COLLECTIONS Fiscal Year-To-Date at September 30, 2014 (1st month/12 month)

TAX YEAR 2014 COLLECTION SUMMARY						
DESCRIPTION	BUDGET	CURRENT MONTH	Y-T-D	BALANCE (OVER) / UNDER	Y-T-D % OF BUDGET	
REVENUES:						
Current Tax	\$21,243,775	\$0	\$0	\$21,243,775	0%	
Delinquent Tax *	270,000	0	0	270,000	0%	
Penalty & Interest	130,500	0	0	130,500	0%	
Special Assessments and Miscellaneous*	10,000	0	0	10,000	0%	
Subtotal Revenues:	\$21,654,275	\$0	\$0	\$21,654,275	0.0%	
DESCRIPTION	BUDGET	CURRENT MONTH	Y-T-D	BALANCE (OVER) / UNDER	Y-T-D % OF BUDGET	
EXPENDITURES:						
LESS: HCAD Fees	\$155,000	\$0	\$0	\$155,000	0%	
LESS: HCTO Fees	400,500	0	0	400,500	1%	
Subtotal Expenditures:	\$555,500	\$0	\$0	\$555,500	0%	
Net Tax Collections:	\$21,098,775	\$0	\$0	\$21,098,775	0.0%	

- a) 2014 Tax Rate = $\$0.005999 / \100 Property Assessment/Appraisal - --> Annual Tax on a \$200,000 - \$40,000 = $\$160,000 / 100 \times .005999 =$ Residential Property = \$9.59 (net of 20% homestead exception .)
- b) $\$555,500 / \$21,654,275 = 2.5\%$ Collection and assessment costs

INTERIM FINANCIAL REPORT (unaudited)

DISBURSEMENTS – ALL FUNDS

September 2014

DESCRIPTION	DISBURSEMENTS	AMOUNT
All Funds	700 Checks	\$1,612,364.42
P Card – August 2014	432 Transactions	\$70,976.96
Bank ACH - payroll liabilities	3 Transfers	\$1,103,098.03
	Total:	\$2,786,439.41

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 September 30, 2014

<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>
Alternative Certification	\$ 24,429	\$ -	\$ 45,564	\$(21,135)	-87%	\$(21,135)
Choice Partners Cooperative	315,266	-	439,047	(123,781)	-39%	(123,781)
Records Management	118	-	131,570	(131,451)	10,976%	(131,451)
Special Education - Therapy Services	-	-	679,626	(679,626)	N/A	(679,626)

HIGHLIGHTS Of BUDGET AMENDMENT REPORT



Texas Comptroller
Leadership Circle
Platinum Member

**October 21, 2014
Board Meeting**

(unaudited)



Amendments

General Fund = \$ 1,380,555

Special Revenue Funds = \$ 3,854,110

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

General Fund

GENERAL FUND (199)

Center for Safe & Secure Schools (CSSS)

Adjustment – additional revenue

Increase revenues and expenditures-Revised Revenue Projections Contracts-Port Arthur ISD Rollover	30,594
Increase revenues and expenditures-Revised Revenue Projections CSSS Membership Dues	0
Total CSSS	30,594

Facilities Local

Increase expenditures-Rollover Purchase Orders-Local Construction -From Assigned Fund Balance	1,099,122
Total Facilities Local	1,099,122

Adjustment Rollover of project balances
HP North and facility projects

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

General Fund

Department Wide (DW)

Increase revenues and expenditures-Adjust budget for Indirect Cost Adult Ed Regular (Fd 230-4) FY 14	(3,576)
Increase revenues and expenditures-Set up budget for Indirect Cost Adult Ed EL Civics (fund 234-5)	21,443
Increase revenues and expenditures-Set up budget for Indirect Cost Adult Ed State (fund 381-5)	27,320
Increase revenues and expenditures-Set up budget for Indirect Cost Adult Ed Federal (fund 230-5)	122,308
Increase revenues and expenditures-Set up budget for Indirect Cost Adult Ed Federal TANF (fund 223-5)	6,464
Increase revenues and expenditures-Set up budget for Indirect Cost Adult Ed State TANF(fund 382-5)	3,330
Total Department Wide	177,289

Adjustment to line items – indirect cost changes per grants

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

General Fund

Instructional Support Services (ISS)

Increase expenditures Employee PR Reclassification-Early Childhood Winter Conference	24,331
Increase expenditures Employee PR Reclassification-Professional Development	8,428
Decrease expenditures Employee PR Reclassification-Social Studies	(30,463)
Decrease expenditures Employee PR Reclassification-Speaker Series	(5,339)
Increase expenditures Employee PR Reclassification-Special Education	(2,330)
Increase expenditures Employee PR Reclassification-Scholastic Arts	5,373
Total ISS	0

Adjustment to line items with no effect
on overall budget

Special Schools-ABC East

Increase revenues and expenditures- Revised Revenue Projections	2,500
Total Special Schools-ABC West	2,500

Adjustment to line items – increase
revenues

Total GENERAL FUND:

\$ 1,380,555

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

Special Revenue Fund

SPECIAL REVENUE FUND

Adult Education

Decrease revenues & expenditures-Adult Ed Federal TANF Adjust Rollover FY 14 Grant (Fund 223-4)	(2,063)
Decrease revenues & expenditures-Adult Ed Federal Regular Adjust Rollover FY 14 Grant (Fund 230-4)	(61,010)
Decrease revenues & expenditures-Adult Ed Federal EL Civics Reverse Rollover FY 14 Grant (Fund 234-4)	(19,713)
Increase revenues & expenditures-Adult Ed Federal Regular Adjust New Grant FY 15 Grant (Fund 230-5)	332,447
Increase revenues & expenditures-Adult Ed State Regular Adjust Rollover FY 14 Grant (Fund 381-4)	14,211
Decrease revenues & expenditures-Adult Ed State Regular Adjust New Grant FY 15 Grant (Fund 381-5)	(22,772)
Decrease revenues & expenditures-Adult Ed State TANF Adjust Grant FY 14 Grant (Fund 382-4)	(4,578)
Increase revenues & expenditures-Adult Ed State TANF Adjust New Grant FY 15 Grant (Fund 382-5)	7,856
Increase revenues & expenditures-Adult Ed Federal TANF Adjust New Grant FY 15 Grant (Fund 223-5)	9,239
Decrease revenues & expenditures-Adult Ed Federal Regular Adjust New Grant FY 15 Grant (Fund 230-5)	(46,202)
Total Adult Education	207,415

Adjustment to line items – for rollover of budgets and new grants

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

Special Revenue Fund

Alternative Certification Program (ACP)

Decrease revenues & expenditures-ACP Rollover Budget FY 14 (Fund 204-4)	(28,846)
<div style="border: 1px solid black; padding: 2px;">Adjustment to roll over of line items – less amount carried forward</div> Total ACP	(28,846)

SPECIAL REVENUE FUND (Continued)

Cooperative for After School Enrichment (CASE)

Decrease revenues & expenditures-After School Partnership FY 14 Rollover Budget (Fund 288-4)	(32,542)
Decrease revenues & expenditures-21st Century Cycle 8 FY 15 Grant (Fund 266-5)-NEW	(50)
Decrease revenues & expenditures-Americorps Adjust Rollover Budget FY 15 Grant (Fund 255-5)	(504)
Decrease revenues & expenditures-Local Houston Endowment-Adjust Rollover (Fund 463-4)	(17,843)
Decrease revenues & expenditures-Local Houston Endowment ENRICH Adjust Rollover (Fund 466-4)	(586)
<div style="border: 1px solid black; padding: 2px;">Adjustment to roll over of line items – less amount carried forward.</div> Total CASE	(51,525)

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

Special Revenue Fund

Head Start

Increase revenues & expenditures-Fed Head Start Regular Rollover Budget FY 14 Year 2 (Fund 205-4)	5,071,642
Increase revenues & expenditures-Fed Head Start Training Rollover Budget FY 14 Year 2 (Fund 206-4)	40,558
Increase revenues & expenditures-Local Hogg Foundation Adjust Rollover FY 14 Year 2 (Fund 496-4)	667
Total Head Start	5,112,867

Adjustment to line items – for rollover of budgets and new grants

Research & Evaluation and ISS-Science

Increase revenues & expenditures-Fed Lunar Planetary Institute-Adjust Rollover (Fund 203-4-BM 927)	406
Decrease revenues & expenditures-Fed Lunar Planetary Institute-Adjust Rollover (Fund 203-4-BM 303)	(1,404)
Total Research & Evaluation and ISS-Science	(998)

Adjustment for rollover of budgets - less amount carried forward

INTERIM FINANCIAL REPORT (unaudited)

FY 2014-15 BUDGET AMENDMENT REPORT

October 21, 2014

Special Revenue Fund

Early Childhood Intervention (ECI)

Decrease revenues and expenditures-ECI Federal Reverse Rollover Budget FY 14 (Fund 289-4)	(205,456)
Decrease revenues and expenditures-ECI Federal Adjust Budget to Contract FY 15 (Fund 289-5)	(52,173)
Decrease revenues and expenditures-ECI State Reverse Rollover Budget FY 14 (Fund 389-4)	(127,106)
Decrease revenues and expenditures-ECI State Adjust Budget to Contract FY 15 (Fund 389-5)	(47,896)
Decrease revenues and expenditures-ECI MOE Reverse Rollover Budget FY 14 (Fund 481-4)	(952,172)
Total ECI	<u>(1,384,803)</u>

Total SPECIAL REVENUE FUNDS:

\$ 3,854,110

Adjustment for rollover of budgets -
less amount carried forward and
reduction due to program ending in
December 2014.

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



Texas Comptroller
Leadership Circle
Platinum Member