



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 July 31, 2013  
and**

**BUDGET AMENDMENT REPORT  
for the August 20, 2013 Board Meeting**

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

**Always Taking Care of Business!**



4  
Fourth  
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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)

# NORTH FOREST ISD

- HCDE working with North Forest ISD has assisted the Business Office to earn the first ASBO Award in its history...
- HISD has engaged HCDE for the transition team for accounting and business functions.
  - Final payout of staff -Payroll
  - Coordinating Payables
  - Grant Closeout
  - Bank Reconciliations
  - TRS and Benefit Payments
  - Student and Employee Records

# INTERIM FINANCIAL REPORT (unaudited)

## GENERAL FUND Balance Sheet at July 31, 2013

	ACTUAL
<b><u>ASSETS</u></b>	
Cash and Temporary Investments	\$ 27,831,254
Property Taxes-Delinquent at September 1, 2012	1,072,919
Less: Allowances for Uncollectible Taxes	(32,187)
Due from Federal Agencies	53,716
Other Receivables	1,404,750
Inventories	107,686
Deferred Expenditures	-
Other Prepaid Items	24,665
<b>TOTAL ASSETS:</b>	<b>\$ 30,462,803</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	22,533
Bond Interest Payable	-
Due to Other Funds	-
Accrued Wages	-
Payroll Deductions	1,066,695
Due to Other Governments	-
Deferred Revenue	1,076,470
<b>TOTAL LIABILITIES:</b>	<b>\$ 2,165,698</b>
<b><u>FUND EQUITY</u></b>	
Unassigned Fund Balance	11,970,558
Non-Spendable Fund Balance	111,719
Restricted Fund Balance	-
Committed Fund Balance	1,408,000
Assigned Fund Balance	5,563,590
Excess(Deficiency) of Revenues & Other Resources Over(Under) Expenditures & Other Uses	6,473,434
<b>TOTAL FUND EQUITY:</b>	<b>\$ 25,527,301</b>
Fund Balance Appropriated Year-To-Date	2,769,804
<b>TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE:</b>	<b>\$ 30,462,803</b>

# INTERIM FINANCIAL REPORT (unaudited)

## ASST. SUPERINTENDENT FOR BUSINESS SERVICES' MESSAGE As of July 31, 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 7-31-2013, 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

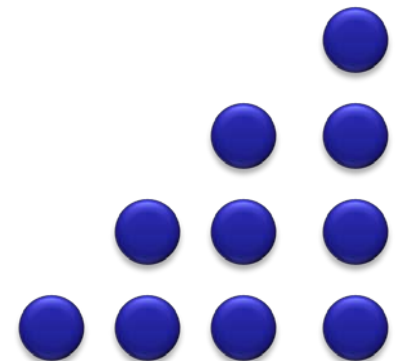
Description	9/1/2012	Appropriated YTD	Estimated Balance
<b>Non-Spendable</b>	\$ 111,719	\$ -	\$ 111,719
<b>Restricted</b>	\$ 428,228	(428,228)	-
<b>Committed</b>	\$ 1,408,000	-	\$ 1,408,000
<b>Assigned</b>	\$ 7,450,241	(1,886,651)	\$ 5,563,590
<b>Unassigned</b>	\$ 12,425,483	(454,925)	\$ 11,970,558
<b>Total Fund Balance</b>	\$ 21,823,671	\$ (2,769,804)	\$ 19,053,867

# INTERIM FINANCIAL REPORT (unaudited)

## As of July 31, 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 July 31, 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** 12,425,483  
 -----  
**Total G/F Expenditures** 37,510,840

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

**Total Current Assets Less Total Liabilities** 28,297,106  
 -----

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

**33%**

Budgeted  
31%

Details on Schedule 3

**\$30 M**

Budgeted  
15

Details on Schedule 1

# INTERIM FINANCIAL REPORT (unaudited)

## As of July 31, 2013

### *Indicator of Efficient Leverage Reserves*

- Unassigned Fund Balance Ratio**

How much is available in reserves?

<b>Unassigned Fund Balance</b>	<b>11,970,558</b>
-----	
<b>Total Fund Balances</b>	<b>19,053,867</b>

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

- Debt to Income Ratio**

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

<b>Annual Principal and Interest Payments on Term Debt and Capital Leases</b>	<b>2,177,744</b>
-----	
<b>G/F Revenue Less Facility Charges</b>	<b>39,528,528</b>

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

42%

Budgeted  
50%

6%

Budgeted  
7%

Details on Schedule 1

Details on Schedule 5

# INTERIM FINANCIAL REPORT (unaudited)

## As of July 31, 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 18,936,172**

**Total Revenue 80,836,258**

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

**Indirect Cost General Fund 1,609,656**

**Total General Fund Revenues 43,984,274**

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

**23%**

Budgeted  
19%

Details on Schedule 2

**4%**

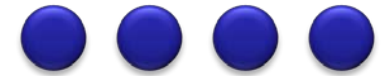
Budgeted  
5%

Details on Schedule 3

# INTERIM FINANCIAL REPORT (unaudited)

## As of July 31, 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>\$20,488,030</b></p> <p>-----</p> <p><b>Total Revenues \$80,836,258</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>\$20,488,030-\$19,417,172</b></p> <p><b>Fees for Service Last Year \$19,417,172</b></p> <p>Goal : &gt;3% + growth Benchmark : 0% to 3% Danger : Under &lt; 0%</p>

**25%**

Budgeted  
21%

Details on Schedule 13-

**6%**

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	April-July 13	Est. F/Bal 8-31-13
Inventory	107,799				\$107,799
Asset Replace Schedule	1,200,000				800,000
Bldg & Vehicle Replacement Schedule	1,300,000	(500,000)			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			(350,000)	280,000
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>April-July 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>(350,000)</b>	<b>\$7,083,309</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>(350,000)</b>	<b>\$19,053,867</b>

# INTERIM FINANCIAL REPORT (unaudited)

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

### Revenues

Budget to Actual at July 31, 2013

Fund	Budget	Received/Billed	%
<b>General Fund</b>	\$ 46,529,521	43,984,274	95%
July is the end of the 11th month or <b>approximately 91%</b> of the fiscal year.			
(1) This amount includes accounts receivable billed.			
<b>Special Revenue Funds</b>	52,778,036	30,289,934	57%
Most grant periods differ from fiscal year.			
(2) Grants are on monthly reimbursement basis; subsequently billed			
<b>Debt Service Fund</b>	2,652,898	1,793,876	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>	-	10,245	0%
<b>Worker's Comp. Fund</b>	464,082	380,300	82%
<b>Internal Service Fund</b>	5,811,200	4,377,610	75%
<b>Total as of the end of the month</b>	<b>\$108,235,737</b>	<b>\$80,836,258</b>	<b>75%</b>

# INTERIM FINANCIAL REPORT (unaudited)

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

### Expenditures

Budget to Actual at July 31, 2013

Fund	Budget	Encumbered/Spent	%
<b>General Fund</b>	\$49,315,196	\$37,510,840	79%
(1) Encumbrances as of the end of the month total. <span style="float: right;">1,554,931 Encumbrances</span> July is the end of the 11th month or <b>approximately 91%</b> of the fiscal year.			
<b>Special Revenue Fund</b>	52,778,036	33,378,351	73%
(2) Encumbrances as of the end of the month total. <span style="float: right;">5,156,903 Encumbrances</span> Most grant periods differ from fiscal year.			
<b>Debt Service Fund</b>	2,652,898	2,177,744	82%
(3) This fund has activity in February (interest and principal payments) and in August (interest only payment).			
<b>PFC Fund</b>	27,515 -	-	98%
<b>Trust and Agency Fund</b>	-	7,407	0%
<b>Worker's Comp. Fund</b>	464,082	233,636	50%
<b>Internal Service Fund</b>	5,811,200	5,665,889	80%
<b>Total as of the end of the month</b>	<b>\$ 111,048,927</b>	<b>\$84,712,564</b>	<b>76%</b>



# INTERIM FINANCIAL REPORT (unaudited)

FY 2012-13 Donations Report \*  
All Funds as of July 31, 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	\$ 2,700.00	\$28,038.00	\$30,738.00
January	\$11,180.00	\$3,429.00	\$14,609.00
February	\$2,092.86	\$12,754.00	\$14,846.86
March	0	\$2,195.27	\$2,195.27
April	\$372.00	\$2141.00	\$2,513.00
May	\$2772.00	\$12,584.00	\$15,626
June	\$319.40	\$2,689.17	\$3,008.57
July	0	0	0
August			
Total:	\$ 25,292.05	\$ 77,292.18	\$102,854.23

# INTERIM FINANCIAL REPORT (unaudited)

## TAX COLLECTIONS COMPARATIVE ANALYSIS Fiscal Year-To-Date at July 31, 2013

	August	September	October	January	February	March	April	May	June	July
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	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>	<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	\$ 290,302,621,474	\$ 289,721,367,016	\$ 289,366,512,903
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	162,953,665	149,618,240	134,162,625
	275,827,102,349	289,007,135,262	290,272,339,404	291,266,985,950	-	291,057,027,740	290,577,592,389	290,465,575,139	289,870,985,256	289,500,675,528
/ 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	2,904,655,751	2,898,709,853	2,895,006,755
X Tax Rate	18,251,479	19,123,602	19,207,321	19,273,136	19,265,885	19,259,244	19,227,519	19,220,107	19,180,763	19,156,260
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>	<b>19,027,906</b>	<b>18,988,955</b>	<b>18,964,697</b>
+Delinquent Tax Collections	250,000	250,000	250,000	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	10,000	10,000	10,000
+ Penalty & Interest	130,500	130,500	130,500	130,500	130,500	130,500	130,500	130,500	130,500	130,500
Estimated Current Tax Available	\$ 18,459,465	\$ 19,322,866	\$ 19,405,747	\$ 19,470,905	\$ 19,463,726	\$ 19,457,151	\$ 19,425,744	\$ 19,418,406	\$ 19,379,455	\$ 19,355,197

# INTERIM FINANCIAL REPORT (unaudited)

## TAX COLLECTIONS Fiscal Year-To-Date at July 31, 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	\$38,099	\$18,751,252	(\$492,624)	103%
Delinquent Tax *	250,000	25,046	196,521	\$53,479	79%
Penalty & Interest	130,500	15,542	182,717	(\$52,217)	140%
Special Assessments and Miscellaneous*	10,000	818	177,244	(\$167,244)	1772%
<b>Subtotal Revenues:</b>	<b>\$18,649,128</b>	<b>\$79,505</b>	<b>\$19,315,409</b>	<b>(\$666,281)</b>	<b>103.6%</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	\$151,258	\$3,742	98%
LESS: HCTO Fees	383,497	672	380,710	\$2,787	1%
<b>Subtotal Expenditures:</b>	<b>\$538,497</b>	<b>\$672</b>	<b>\$531,968</b>	<b>\$6,529</b>	<b>3%</b>
<b>Net Tax Collections:</b>	<b>\$18,110,631</b>	<b>\$78,833</b>	<b>\$18,783,441</b>	<b>(\$672,810)</b>	<b>103.7%</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.)  
 $\$531,968 / \$19,315,409 = 2.8\%$  Collection and assessment costs

# INTERIM FINANCIAL REPORT (unaudited)

## INTERIM CURRENT TAX REVENUE ESTIMATES REPORT

### Dated July 31, 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	\$289,366,512,903	\$289,366,512,903	\$289,366,512,903
<b>PLUS: Uncertified Roll Summary Report:</b>			
Scenario (1) Appraised value	792,971,317	-	-
Scenario (2) Owner's value	-	700,049,603	-
Scenario (3) Estimated final value	-	-	134,162,625
<b>Total taxable value, Certified and Uncertified:</b>	<u>\$290,159,484,220 (A)</u>	<u>\$290,066,562,506 (A)</u>	<u>\$289,500,675,528 (A)</u>
<b>Calculate Interim Current Tax Revenue Estimate:</b>			
1) (A) divided by 100	\$2,901,594,842 (B)	\$2,900,665,625 (B)	\$2,895,006,755 (B)
2) Current Tax Rate	<u>X 0.006617 (C)</u>	<u>X 0.006617 (C)</u>	<u>X 0.006617 (C)</u>
3) 2013 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	<u>\$19,199,853 (D)</u>	<u>\$19,193,704 (D)</u>	<u>\$19,156,260 (D)</u>
4) Interim Tax Rev Estimate @ 99% Collection Rate:	<u>\$19,007,855 (E)</u>	<u>\$19,001,767 (E)</u>	<u>\$18,964,697 (E)</u>
<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)	\$19,007,855 (E)	\$19,001,767 (E)	\$18,964,697 (E)
<b>LESS: Tax Revenue, Currently Budgeted</b>	<u>\$18,649,128 (F)</u>	<u>\$18,649,128 (F)</u>	<u>\$18,649,128 (F)</u>
<b>Total Interim Current Tax Revenue Estimate Over/(Under) Current Tax Revenue, Currently Budgeted, (E) - (F):</b>	<u>\$358,727</u>	<u>\$352,639</u>	<u>\$315,569</u>
<b>Total Current Tax Revenue Received, July 2013, 1993-571100**:</b>	<u>\$19,315,410</u>	<u>\$19,315,410</u>	<u>\$19,315,410</u>

# INTERIM FINANCIAL REPORT (unaudited)

## DISBURSEMENTS – ALL FUNDS July 2013

DESCRIPTION	DISBURSEMENTS	AMOUNT
All Funds	749 Checks	\$2,890,076.20
P Card – June 2013	475 Transactions	\$88,823.53
Bank ACH - payroll liabilities	3 Transfers	\$1,780,160.80
	<b>Total:</b>	<b>\$3,377,168.22</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 July 31, 2013

<b><u>BUDGET MANAGER TITLE</u></b>	<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	\$ 100,924	\$ 2,095	\$ 152,474	\$(49,455)	-51%	\$(51,550)
Choice Partners Cooperative	2,373,206	-	1,411,513	961,693	41%	961,693
Records Management	1,063,064	107,701	1,224,641	(53,875)	-15%	(161,576)
Special Education - Therapy Services	7,023,947	-	6,525,300	498,647	7%	498,647



**HIGHLIGHTS  
Of  
BUDGET AMENDMENT REPORT  
August 20, 2013  
Board Meeting**

**(unaudited)**

**Amendments**

**General Fund = \$ 558,522**

**Special Revenue Funds = \$ 1,127,532**



Texas Comptroller  
Leadership Circle  
Gold Member

# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

July 31, 2013

General Fund

### GENERAL FUND (199)

#### *Various Divisions and Department Wide (DW)*

Increase expenditures-Variou Divisions-Budget Distribution for Legal Fees	\$44,097
Decrease expenditures-DW Distribute Legal Fees Budget to Divisions	(44,097)
	<hr/>
Total Various Divisions and DW	0

#### *Department Wide (DW)*

Increase revenues and expenditures-Indirect Cost Adult Ed Fed Revised NOGA (Fund 230-3)	8,989
Increase revenues and expenditures-Indirect Cost Adult Ed Fed EL/Civics Revised NOGA (Fund 234-3)	226
Increase revenues and expenditures-Indirect Cost CASE Americorps-New year NOGA (Fund 255-4)	13,065
Increase revenues and expenditures-Indirect Cost CASE 21st Century Cycl 6-New year NOGA (Fund 267-4)	7,745
Increase revenues and expenditures-Indirect Cost ECI Revised Budget (Fund 289-4)	52,497
	<hr/>
Total Department Wide	82,522



# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

July 31, 2013

### General Fund

#### *Digital Learning*

Increase revenues and expenditures-Local Grant from Chevron	8,000
Total Digital Learning	<u>8,000</u>

#### *Retirement Leave Benefits*

Increase expenditures-Additional retirees for FY 2013-Funds comes from Committed Fund Balance	250,000
Total Retirement Leave Benefits	<u>250,000</u>

#### *Early Childhood Intervention (ECI)-Local*

Increase expenditures-Purchase Technology Equipment-Funds come from Assigned Fund Balances	110,000
Total ECI Local	<u>110,000</u>

#### *Special Schools-ABC East*

Increase revenues & expenditures-Revised Revenue Projections	108,000
Total Special Schools-ABC East	<u>108,000</u>

**Total GENERAL FUND:**

**\$ 558,522**

# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

July 31, 2013

General Fund

### *SPECIAL REVENUE FUND*

#### *Adult Education*

Increase revenues & expenditures-Fed Adult Ed Revised NOGA (Fund 230-3)	170,784
Increase revenues & expenditures-Fed Adult Ed EL/Civics Revised NOGA (Fund 234-3)	4,300
Increase revenues & expenditures-Fed Adult Ed EL/Civics Adjust Original NOGA (Fund 234-3)	267
Increase revenues & expenditures-State Adult Ed Adjust Original NOGA (Fund 381-3)	1,958
Total Adult Education	<hr/> 177,309

# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

July 31, 2013

General Fund

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

Increase revenues & expenditures-Fed CASE Americorps Adjust Original NOGA (Fund 255-3)

8,260

Increase revenues & expenditures-Fed CASE Americorps New Grant Year (Fund 255-4)

310,287

Increase revenues & expenditures-Fed CASE 21st Century Cycle 6 New Grant Year (Fund 267-4)

1,148,389

Total CASE

**1,466,936**

# INTERIM FINANCIAL REPORT (unaudited)

## FY 2012-13 BUDGET AMENDMENT REPORT

July 31, 2013

General Fund

### *Early Childhood Intervention (ECI)*

Decrease revenues and expenditures-Fed ECI Grant Revised Budget (Fund 289-3)	(189,803)
Decrease revenues and expenditures-State ECI Grant Revised Budget (Fund 389-3)	(74,413)
Decrease revenues and expenditures-Local ECI MOE Grant Revised Budget (Fund 481-3)	(252,497)
Total ECI	<u>(516,713)</u>

### **Total SPECIAL REVENUE FUNDS:**

**\$ 1,127,532**

# 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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