

# Business Support Service

Board Report



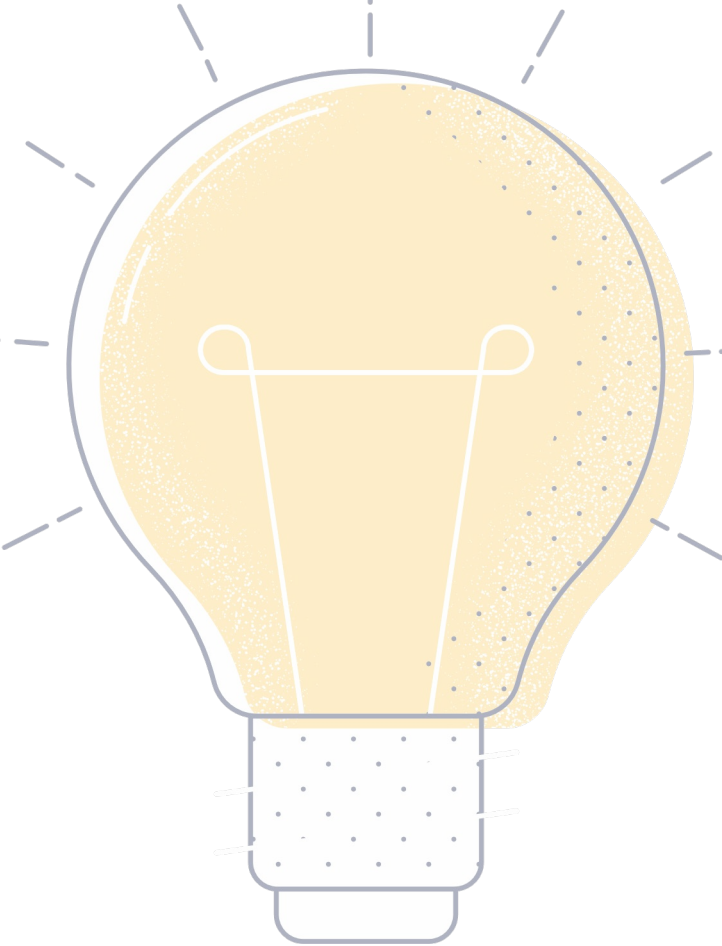
Presented by:  
Assistant Superintendent for Business Support Services  
July 21, 2021



Jesus J. Amezcua, Ph. D.,  
CPA, RTSBA  
Assistant Superintendent  
for Business Support Services

Stephanie Barnett  
Chief Accounting Officer





Business Services is committed to financial transparency and providing excellent customer service to all stakeholders. We are responsible for timely and accurate reporting of accounting, accounts payable, payroll, budget, accounts receivable, fixed assets, debt management, investments and grants management. We also manage the Education's Foundation and the Public Finance Corporation records.

## Executive Summary

# Business Services Staff



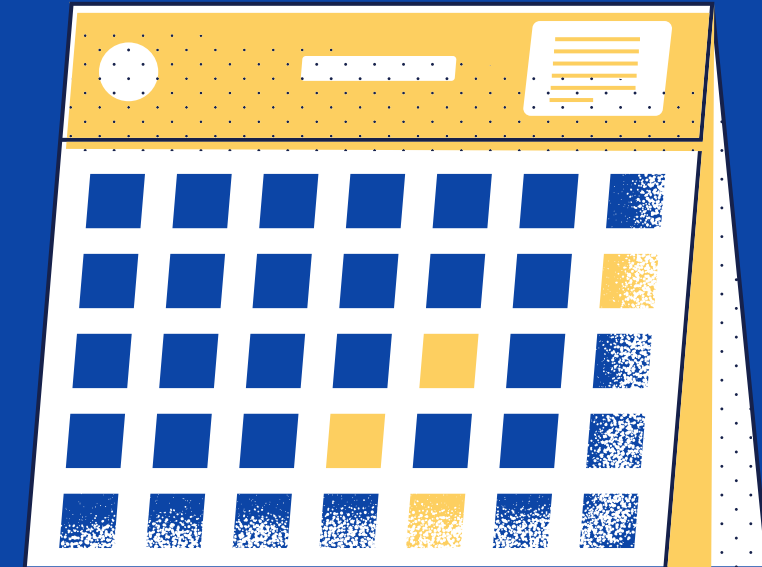
Pictured from left to right

Front Row: Jessica Bermea, Priscilla Hines, Dr. Jesus Amezcua, Marcia Leiva, and Stephanie Ritchie.

Back Row: Jaime Martinez, Natalya Sumner, Diana Garcia, Rubi Platero, Cynthia Goodwin, Lynette Adams, Laboria Shequaia Harris, Katina Washington, Ana Munoz, Yolanda Davis, Desirae Deleon and Brandy Bullock.



# Functions of Business Services



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Provide accurately and timely financial information to internal and external customers.

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Process payroll accurately and timely.

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Process vendor payments accurately and timely.

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Safeguard our assets and investments.

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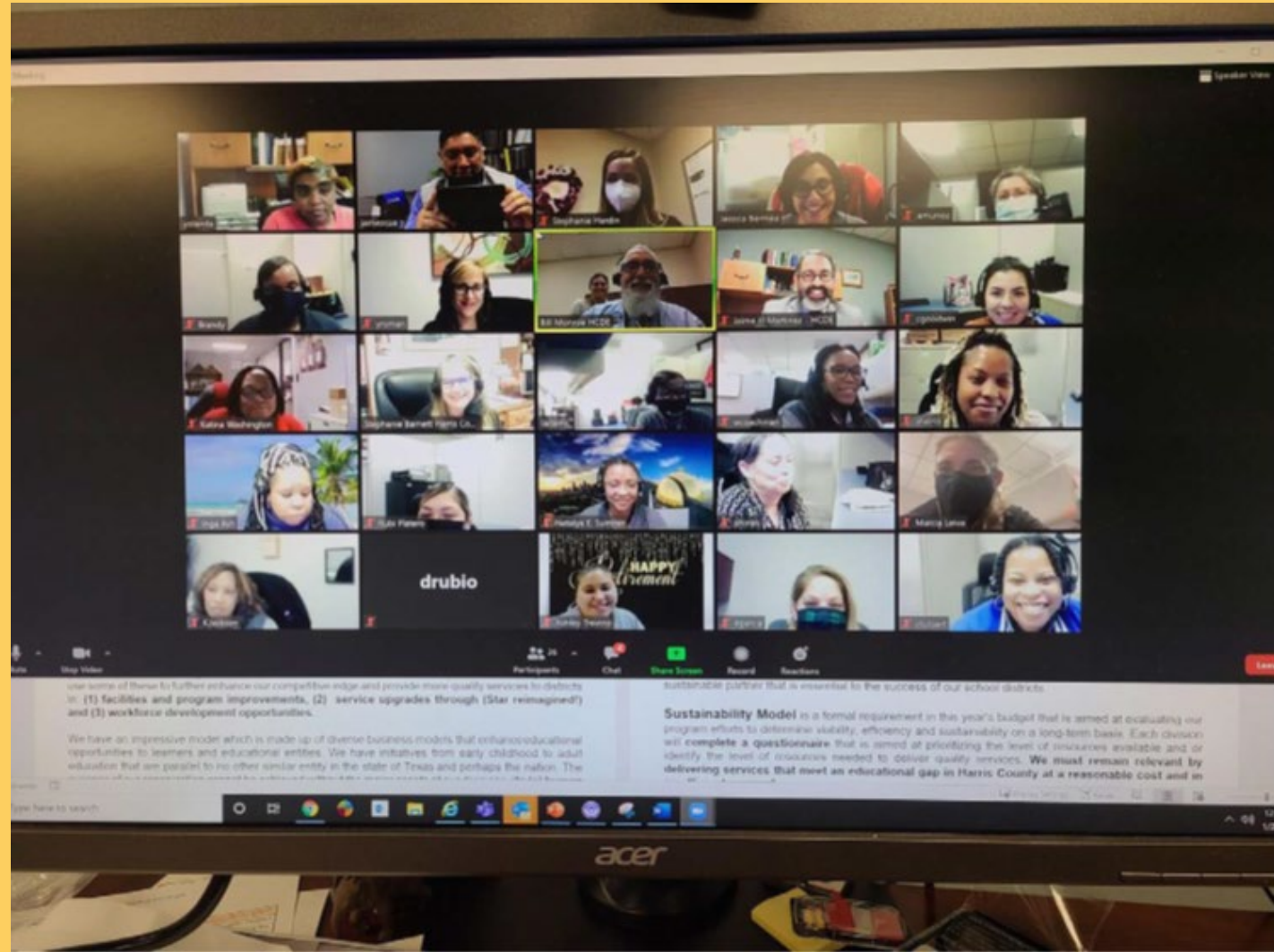
Maximize receivable collections.

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Continue receiving prestigious financial awards for the annual financial report, budget report, investment policies and financial transparency.

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Automate more work flows to become more efficient and effective.



# New Online Processes

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Implemented the adobe sign software which allowed for approvals and signatures on lines for all invoices, AP batches, contracts, P.O. change orders, accounts receivable adjustment and many other forms.



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Implemented the appdiction app which allowed payments authorization approval online with supporting documentation.



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COVID19 pandemic allowed us new opportunities to enhance our processes; Staff worked diligently from home and continued to process payroll, accounts payable vendor payment and daily transactions timely.

# Business Services Awards

## CAFR



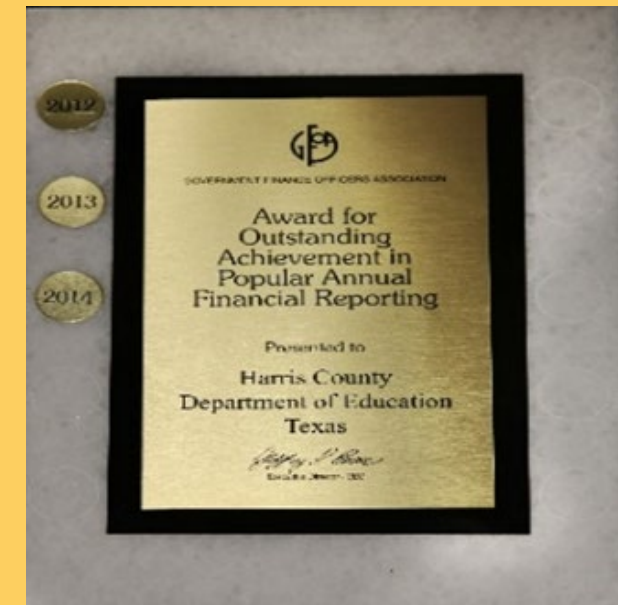
GFOA & ASBO AWARD-18 & 16  
CONSECUTIVE YEARS

## BUDGET



GFOA & ASBO AWARD-11  
CONSECUTIVE YEARS

## PAFR



GFOA AWARD-12  
CONSECUTIVE YEARS



# Business Services Awards



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Received three stars from the Texas Comptroller's Office on Transparency regarding traditional finances, debt and purchasing.

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Received the Certification from the Government Treasurer's Association of Texas (GTOT) for the investment policy.

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The Pinnacle Award recognizes school business professionals for their resourcefulness and creativity in solving the challenges that school districts face today. This is the first time HCDE has received the award.



The School Finance Council is a program that hosts regular support and best practices meetings for school district business managers and chief financial officers.

Topics include legislative updates, bond issuance, economic analysis, investment trainings, EDGAR, COVID 19 and ethics classes. Guest speakers from TEA, IRS, Comptroller's Office, Federal Reserve and other entities regularly participated in the zoom meetings to make presentations.

The School Finance Council has partnered with Texas Association for School Business Officials (TASBO) to provide continuing certification credits.



The School Finance Council meets monthly with over 648 participants from 25 school districts and charter schools. Offering these meeting via zoom increased participation by 19% as compared to prior years.

# Operating Measures

Payroll processes checks the 15th and last day of the month. Utilizes adobe sign for all timesheets, forms and documents.

| Fiscal Year | Number of Employees | Total Amount   |
|-------------|---------------------|----------------|
| 2015-16     | 1,069               | \$43.7 Million |
| 2016-17     | 1,241               | \$45.9 Million |
| 2017-18     | 1,212               | \$42.4 Million |
| 2018-19     | 1,251               | \$44.1 Million |
| 2019-20     | 1,198               | \$45.3 Million |

PR processed 1,162 IRS-W2 forms totaling \$39M of taxable wages.

Accounts Payable processes checks every Friday. Utilizes adobe sign for all invoices, forms and documents.

| Fiscal Year | Number of Transactions | Total Amount |
|-------------|------------------------|--------------|
| 2015-16     | 10,494                 | \$20,930,478 |
| 2016-17     | 10,524                 | \$16,913,630 |
| 2017-18     | 10,623                 | \$17,073,433 |
| 2018-19     | 9,469                  | \$18,521,157 |
| 2019-20     | 7,502                  | \$14,485,066 |

AP processed 148 IRS-1099NEC forms totaling \$5.3M and 3 IRS-1099 MISC totaling \$836,995.

# Operating Measures

Accounts Receivable process invoices monthly. Utilizes adobe sign for all invoice adjustment, voids and refunds.

| Fiscal Year | Amount Billed | Amount Received |
|-------------|---------------|-----------------|
| 2015-16     | \$23,221,104  | \$21,790,880    |
| 2016-17     | \$29,062,422  | \$24,997,594    |
| 2017-18     | \$24,206,309  | \$25,052,511    |
| 2018-19     | \$29,000,852  | \$20,000,299    |
| 2019-20     | \$26,878,514  | \$26,247,886    |

AR processes invoices for 10 different divisions.

Budget cycle is year-round. Budget reviews are in April. Final approval in July. Utilizes adobe sign for documents.

| Fiscal Year | Adopted Budget Estimated Revenues All Funds | Adopted Appropriations All Funds |
|-------------|---|----------------------------------|
| 2015-16     | \$86,227,609                                | \$87,681,677                     |
| 2016-17     | \$104,431,489                               | \$111,278,489                    |
| 2017-18     | \$99,850,987                                | \$114,521,059                    |
| 2018-19     | \$102,910,372                               | \$117,335,372                    |
| 2019-20     | \$112,907,418                               | \$128,418,154                    |

There were over 930 budget amendment/transfers processed

# Operating Measures

Accounting manages 27 funds ranging from \$500 to \$12.7 Million. Utilizes adobe sign for grant drawdown and quarterly certifications forms.

| Fiscal Year | Number of Special Rev Grants | Total Grant Expenditures |
|-------------|------------------------------|--------------------------|
| 2015-16     | 27                           | \$29,232,905             |
| 2016-17     | 22                           | \$29,415,589             |
| 2017-18     | 20                           | \$30,703,257             |
| 2018-19     | 22                           | \$29,774,438             |
| 2019-20     | 24                           | \$29,331,233             |

Processed over 2,730 journal entries totaling \$172.9M

HCDE Plus provides services to ISDs and Charters which generates revenues. Utilizes adobe sign for contracts.

| Fiscal Year | Staff Development | Fees for Services In County | Fees for Services Out County |
|-------------|-------------------|-----------------------------|------------------------------|
| 2015-16     | \$2,690           | \$281,702                   | \$0                          |
| 2016-17     | \$4,053           | \$25                        | \$54,500                     |
| 2017-18     | \$340             | \$ 2,623                    | \$1,628                      |
| 2018-19     | \$0               | \$1,030                     | \$54,068                     |
| 2019-20     | \$0               | \$0                         | \$245,754                    |

Services provided to Stafford MSD and Pearland ISD and Beeville ISD

# Other Division Highlights



- EDGAR Class and Webinar
- Participated as a REAL SuperMENtor where Dr. Amezcua and Jaime Martinez read to children at a Head Start center via zoom
- Dr. Amezcua is on the Education Committee for the Rotary Club and Adoption Fair held at HCDE
- Taught financial courses at Principal and Superintendent Academy
- Taught EDGAR rules to other school district staff
- Taught several financial courses to City of Houston employees
- Dr. Amezcua also participated in TASBO committees
- Best Practice Committee-Texas Certified Public Accountants
- Best Practice Committee-GFOA and ASBO

# Community Involvement

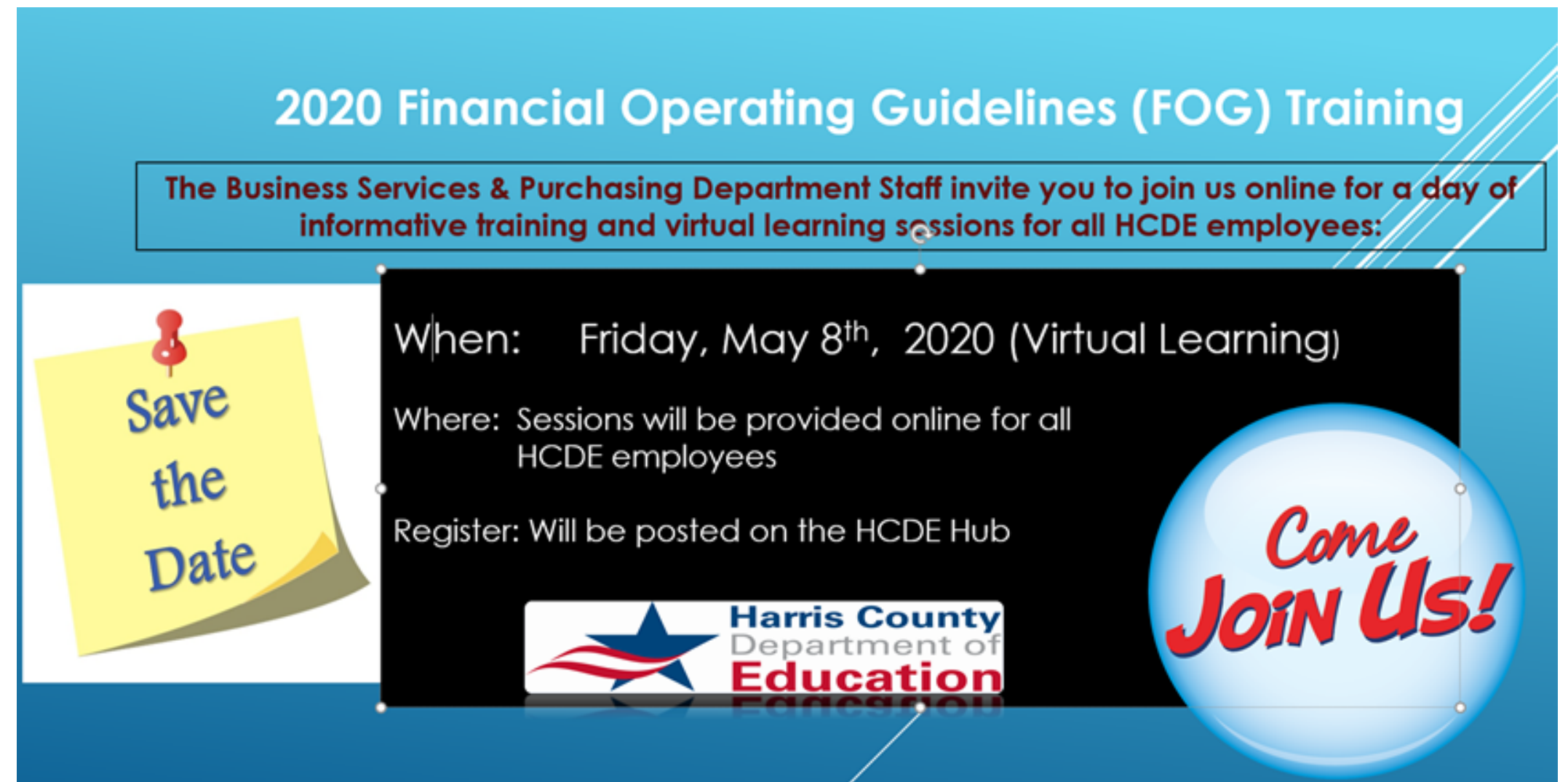
Business Support Services supports our community by participating in difference events such as:

- Christmas toy drive and Santa's visit for Head Start students
- Thanksgiving basket-Head Start family
- SuperMENTor reading program vis zoom
- Rotary Club Adoption Fair
- City of Houston Trainings



For 2020 and due to the COVID19 pandemic the FOG training documents were posted on the HCDE portal. Department videos were also posted for quick reference. Zoom one-on-one training is also provided upon division's request. The Financial Operating Guidelines is available in the HCDE website and the Business Services and Purchasing internal portals.

# Financial Operating Guidelines



**2020 Financial Operating Guidelines (FOG) Training**

The Business Services & Purchasing Department Staff invite you to join us online for a day of informative training and virtual learning sessions for all HCDE employees:

**Save the Date**

**When:** Friday, May 8<sup>th</sup>, 2020 (Virtual Learning)

**Where:** Sessions will be provided online for all HCDE employees

**Register:** Will be posted on the HCDE Hub

**Harris County Department of Education**

**Come Join Us!**





For more information about this HCDE Business  
Division Annual Board Report, contact:  
Jesus J. Amezcua, RTSBA, CPA, Ph.D.  
Assistant Superintendent for Business Services  
Email: [jamezcua@hcde-texas.org](mailto:jamezcua@hcde-texas.org)