

Amendments that increase/decrease a program budget must be approved by the board.

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
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GENERAL FUND

INCREASES

DECREASES

Total GENERAL FUND:	\$ -	\$ -	\$ -	\$ -
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SPECIAL REVENUE FUND

INCREASES

Increase revenue and expenditure budget within Special Revenue Fund (2151) Early Head Start Operations, Budget Manager (901) Head Start by \$35,474. The purpose of this budget amendment is to adjust the current placeholder to match the award reflected on the NOGA.	\$ 35,474.00	\$ 35,474.00	-	-	<1>
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Increase revenue and expenditure budget within Special Revenue Fund (4751) Early Head Start Non-Federal Share, Budget Manager (901) Head Start by \$97. The purpose of this budget amendment is to adjust the current placeholder to match the award reflected on the NOGA.	\$ 97.00	\$ 97.00	-	-	<3>
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Increase revenue and expenditure budget within Special Revenue Fund (2890) Head Start Program Operations, Budget Manager (901) Head Start by \$395,354. The purpose of this budget amendment is to adjust the current placeholder to match the award reflected on the NOGA.	\$ 395,354.00	\$ 395,354.00	-	-	<4>
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DECREASES

Decrease revenue and expenditure budget within Special Revenue Fund (2161) Early Head Start T&TA, Budget Manager (901) Head Start by (\$385). The purpose of this budget amendment is to adjust the current placeholder to match the award reflected on the NOGA.	\$ (385.00)	\$ (385.00)	-	-	<2>
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Total SPECIAL REVENUE FUND:	\$ 430,540	\$ 430,540	-	\$ -	
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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2020

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$23,511,005		\$23,511,005		
Local Property Tax Rev-Current	25,023,000		25,023,000		
Local Property Tax Rev-Del, P&I	165,000		165,000		
Local Investment Earnings	170,000		170,000		
Local Grants	0		0		
Local Grants-Indirect Cost	727		727		
Local Miscellaneous Revenues	90,000		90,000		
Total Local Revenues:	48,959,732	-	48,959,732	0.0%	
State TEA Supplemental Compensation	-		-		
State TEA Employee Portion Health Insurance	-		-		
State TRS On Behalf Payments	3,000,000		3,000,000		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,000,000	-	3,000,000	0.0%	
Federal Grants Indirect Cost	2,597,787		2,597,787		
Total Estimated Revenues:	54,557,519	-	54,557,519	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		0		
Transfers In - Choice Partners	2,927,240		2,927,240		
Transfers In-Retirement Leave Fund 190	-		0		
Insurance Recovery	-		-		
Total Other Resources:	2,927,240	-	2,927,240	0.0%	
Total Estimated Revenues & Other Resources:	57,484,759	\$0	\$57,484,759	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 176,707.00		\$176,707		
Educator Certification and Advancement	\$ 707,271.00		707,271		
Assistant Superintendent-Academic Support	\$ 327,872.00		327,872		
Assistant Superintendent-Education and Enrichment	\$ 300,324.00		300,324		
Board of Trustees	\$ 198,143.00		198,143		
Business Support Services	\$ 2,088,629.00		2,088,629		
Center for Safe & Secure Schools (CSSS)	\$ 654,303.00		654,303		
Center for Afterschool, Summer and Expanded Learning	\$ 793,660.00		793,660		
Communications	\$ 1,186,144.00		1,186,144		
Client Engagement	\$ 541,869.00		541,869		
Department Wide (DW)	\$ 4,684,140.00		4,684,140		
Education Foundation	\$ -		0		
Facilities Support Services					
Building & Vehicle Replacement	\$ -		0		
Construction Services	\$ 221,859.00		221,859		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement	\$ -		0		
Records Management Services	\$ 2,021,782.00		2,021,782		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,091,452.00		1,091,452		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2020

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 647,574.00		647,574		
Research & Evaluation Institute	\$ 650,927.00		650,927		
Resource Development - Internal Grant Services	\$ 613,455.00		613,455		
Retirement Leave Benefits	\$ 150,000.00		150,000		
Scholastic Arts	\$ 166,554.00		166,554		
School Based Therapy Services	\$ 12,733,654.00		12,733,654		
Chief of Staff	\$ 281,956.00		281,956		
Special Schools					
Academic and Behavior School East	\$ 4,864,948.00		4,864,948		
Academic and Behavior School West	\$ 4,659,415.00		4,659,415		
Highpoint East School	\$ 3,402,446.00		3,402,446		
Fortis Academy	\$ 1,407,399.00		1,407,399		
Special Schools Administration	\$ 912,272.00		912,272		
State TEA Employee Portion Health Ins	\$ -		0		
State TRS On Behalf Matching	\$ 3,000,000.00		3,000,000		
Superintendent's Office	\$ 631,457.00		631,457		
Teaching and Learning Center					
Bilingual Education	\$ 156,270.00		156,270		
Digital Education and Innovation	\$ 311,442.00		311,442		
Digital Learning & Instructional Learning	\$ -				
Division Wide	\$ 315,754.00		315,754		
Early Childhood Winter Conference	\$ 143,507.00		143,507		
English Language Arts	\$ 195,038.00		195,038		
Math	\$ 221,867.00		221,867		
Professional Development	\$ -		0		
Science	\$ 101,526.00		101,526		
Social Studies	\$ 53,522.00		53,522		
Speaker Series	\$ 155,996.00		155,996		
Special Education	\$ 80,508.00		80,508		
Technology Support Services					
Chief Communication Officer	\$ 204,755.00		204,755		
Technology Support Services	\$ 4,150,532.00		4,150,532		
Total Appropriations:	55,214,929	-	55,214,929	0.0%	
<u>Other Uses</u>					
Transfer-DW to Retirement Leave Fund			-		
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Head Start Fund 205	472,000		472,000		
Transfer-DW to Head Start Fund 205	400,000		400,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	6,169,042		6,169,042		
Transfer-DW to Lease Debt Svc Fund 599	300,000		300,000		
Transfer Out - Capital Project	5,440,000		5,440,000		
Transfers Out - Star Reimagined	526,764		526,764		
Transfer-DW to PFC Highpoint Const Fund 699			-		
Total Other Uses:	13,858,593	-	13,858,593		
Total Appropriations & Other Uses:	69,073,522	-	69,073,522	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(11,588,763)	\$0	(\$11,588,763)		

* Refer to the detail fund balance information on the following page.

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed Budget Amendment
<u>Division Distribution</u>				
Assets Replacement Schedule	-	-	0	
ABS East	-	-	0	
ABS West	-	-	0	
Board	-	-	0	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	-	-	0	
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Employee Courtesy Committee	-	-	0	
External Relations-Local	-	-	0	
Facility Building and Asset Replacement	-	-	0	
Fortis Academy	-	-	0	
Head Start	-	-	0	
Highpoint East	-	-	0	
Local Construction Fund 170	-	-	0	
Insurance Deductibles	-	-	0	
Local Construction	-	-	0	
New Program Initiative	-	-	0	
Preschool Preparedness Initiative Program	-	-	0	
QZAB Project	-	-	0	
Records Management	-	-	0	
Purchasing	-	-	0	
Records Management	-	-	0	
Retirement Leave Fund 199	-	-	0	
Special Schools	-	-	0	
Superintendent	-	-	0	
Unemployment Liability	-	-	0	
Various-Assets Replacement Schedule	-	-	0	
Workers Compensation	-	-	0	
Total Fund Balance Appropriations:	\$0	-	\$0	-

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$131,949	-	\$131,949	
Prepaid Items	37,856	-	37,856	
Total Nonspendable Fund Balance	169,805	0	169,805	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	500,000	-	500,000	
Unemployment Liability	200,000	-	200,000	
Capital Projects	1,314,976	-	1,314,976	
Total Committed Fund Balance	2,014,976	0	2,014,976	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	1,000,000	-	1,000,000	
Building and Vehicle Replacement Schedule	1,000,000	-	1,000,000	
Local Construction	2,500,000	-	2,500,000	
PFC Lease Payment	691,129	-	691,129	
QZAB Bond Payment	2,458,268	-	2,458,268	
New Program Initiative	0	-	0	
Recovery High School	1,000,000	-	1,000,000	
Workforce Development	850,000	-	850,000	
Total Assigned Fund Balance	\$9,499,397	-	\$9,499,397	
Total Unassigned Fund Balance	20,930,182	-	20,930,182	
Estimated Total Fund Balance, General Fund:	\$32,614,360	\$0	\$32,614,360	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 200-499
September 2020

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		5,663,058	97	\$5,663,155	0.0%	<3>
State Program Revenues		\$ -		-		
Federal Program Revenues		28,831,658	430,443	29,262,101	1.5%	<1,2,4>
Total Estimated Revenues:		34,494,716	430,540	34,925,256	1.2%	
Other Resources						
Transfer In-CASE After School Program		600,787		600,787		
Transfer In-Head Start		872,000		872,000		
Transfer In-Star Reimagined		476,764		476,764		
Total Other Resources:		1,949,551	-	1,949,551		
Total Revenues & Other Resources		36,444,267	430,540	36,874,807	1.2%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed Distance Learning Capacity	01/01/20-12/31/20	\$ -		-		
Fed ABE Regular	07/01/20-06/30/21	\$ 3,384,955.00		3,384,955		
Fed ABE EL/Civics	07/01/20-06/30/21	\$ 536,787.00		536,787		
Total Adult Education:		3,921,742	-	3,972,850	0.0%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/18-08/31/19	20,000		20,000		
Total Alternative Certification Program:		20,000	-	20,000	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle IX	08/01/20-07/31/21	1,600,347		1,600,347		
Fed 21 st Century CLC-Cycle X	08/01/20-07/31/21	1,492,500		1,492,500		
Fed/Local After School Partnership	10/01/19-09/30/20	916,000		916,000		
Fed/Local After School Partnership	10/01/19-09/30/20	2,304,173		2,304,173		
Loc Houston Endowment	07/01/19-12/31/21	74,250		74,250		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
Loc CASE Ecobot	09/01/19-08/31/20	55,226		55,226		
Total CASE:		7,212,496	-	7,212,496	0.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 200-499
 September 2020**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Center For Safe and Secure Schools						
STOP School Violence	09/01/18-08/31/19	7,500		7,500		
STOP School Violence	09/01/18-08/31/19	149,034		149,034		
STOP School Violence - In Kind	09/01/18-08/31/19	4,900		4,900		
STOP School Violence - In Kind	09/01/18-08/31/19	54,459		54,459		
Total Center for Safe and Secure Schools		215,893	-	258,393	0.0%	
Disaster Recovery						
Disaster Recovery - COVID-19 Response	09/01/20-08/31/20	233,125	-	233,125		
Total Disaster Recovery:		233,125	-	233,125	0.0%	
Head Start Program						
Fed Head Start	01/01/20-12/31/20	11,650,000		11,650,000		
Fed Head Start Training Funds	01/01/20-12/31/20	113,842		113,842		
Head Start Disaster Assistance	09/30/19-09/29/21	580,000		580,000		
Fed Early Head Start Operating	09/01/19-08/31/20	85,000		85,000		
Fed Early Head Start Operating	09/01/19-08/31/20	1,993,341	35,474	2,028,815	1.8%	<1>
Fed Early Head Start Training & TA	09/01/19-08/31/20	28,000		28,000		
Fed Early Head Start Training & TA	09/01/20-08/31/21	44,904	(385)	44,519	-0.9%	<1>
Fed Early Head Start Operating	07/01/20-12/31/20	5,226,062	395,354	5,621,416	7.6%	<4>
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	300,000		300,000		
Loc Early Head Start In-Kind	09/01/19-08/31/20	550,192	97	550,289	0.0%	<3>
Loc Head Start In-Kind Matching	01/01/20-12/31/20	2,653,461		2,653,461		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	1,021,000		1,021,000		
Loc Hogg Foundation	07/01/20-06/30/21	7,273		7,273		
Total Head Start:		24,253,075	430,540	24,396,264	1.8%	
Star Reimagined						
Local Adult Education	09/01/20-08/31/21	51,108		51,108		
Asst. Superintendent - Academic	09/01/20-08/31/21	35,000		35,000		
CSSS Other Local Grant	09/01/20-08/31/21	50,000		50,000		
Head Start Other Local Grant	09/01/20-08/31/21	143,189		143,189		
Human Resources Other Local Grant	09/01/20-08/31/21	25,000		25,000		
TLC Other Local Grant	09/01/20-08/31/21	10,000		10,000		
Technology Other Local Grant	09/01/20-08/31/21	60,000		60,000		
Therapy Services Other Local Grant	09/01/20-08/31/21	21,153		21,153		
Marketing Other Local Grant	09/01/20-08/31/21	20,000		20,000		
ABS West Other Local Grant	09/01/20-08/31/21	10,000		10,000		
ABS East Other Local Grant	09/01/20-08/31/21	10,000		10,000		
Research and Evaluation Other Local Grant	09/01/20-08/31/21	49,086		49,086		
Communication and Public Info Other Local Grant	09/01/20-08/31/21	59,000		59,000		
Records Management Other Local Grant	09/01/20-08/31/21	14,400		14,400		
Highpoint East Other Local Grant	09/01/20-08/31/21	30,000		30,000		
Total Star Reimagined:		587,936	-	172,486	0.0%	
Total Appropriations & Other Uses:		\$ 36,444,267	\$ -	\$ 36,444,267	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$0	\$0	\$0		

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2020-21 BUDGET AMENDMENT REPORT - FUND 599
 September 2020**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>				
Funding Sources				
Transfers In - PFC Lease	5,717,614		5,717,614	
Transfers In - Debt Svc-QZAB	451,429		451,429	
Total Funding Sources:	6,169,043	-	6,169,043	0.0%
<u>APPROPRIATIONS & OTHER USES</u>				
Bond Principal-Lease	5,555,000		5,555,000	
Principal Maint Tax Note	-		-	
Principal QZAB	451,429		451,429	
Int Pymt Expense-Lease	162,614		162,614	
Interest Exp-MTN & QZAB			-	
Total Appropriations:	6,169,043	-	6,169,043	0.0%
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)				
Appropriations & Other Uses:	\$0	\$0	\$0	

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 600-699
September 2020

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	30,581,882		30,581,882		
Transfers In	5,740,000		5,740,000		
Maint Tax Notes Proceeds	14,373,000		14,373,000		
Int Rev Bank Deposits	251,888		251,888		
Total Funding Sources:	50,946,770	-	50,946,770	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
6950 Building Purchase, Construction, Improvements	50,946,770		50,946,770		
Total Appropriations:	50,946,770	-	50,946,770	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	\$0	\$0	\$0		

* The difference between revenues and appropriations is being funded through the Capital Projects Fund Balance.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 700-799
September 2020

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	5,202,380		5,202,380		
Other Local Revenues	26,000		26,000		
Interdepartmental Revenues	5,653,990		5,653,990		
Total Estimated Revenues:	10,882,370	-	10,882,370	0.0%	
Other Funding Sources					
Workers Comp Contributions	475,000		475,000		
Total Funding Sources:	475,000	-	475,000	0.0%	
Total Revenues & Funding Sources:	11,357,370	-	11,357,370	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7111 Choice Partners	5,728,380		5,728,380		
7531 ISF-Workers Compensation	475,000		475,000		
7991 ISF-Facilities	5,653,990		5,653,990		
Total Appropriations:	11,857,370	-	11,857,370	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$500,000)	\$0	(\$500,000)		

* The difference between revenues and appropriations is being funded through the Workers Compensation Fund Balance.

Posted Agenda Item:

BA #2021-09-01 Discussion and possible action to approve the **Special Revenue Fund (2151)** Early Head Start Operations grant budget amendment in the amount of \$35,474. The grant period is September 1, 2020 thru August 31, 2021

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$35,474

Rationale:

Justification:

Estimated revenues are \$35,474

HCDE is a recipient of a US Department of Health and Human Services Early Head Start grant. The total amount awarded to HCDE was \$2,295,112 which includes \$2,043,334 in direct program costs and \$251,778 in indirect costs. Of the \$2,043,334 in direct program costs \$1,998,815 was awarded specifically for program operations. \$1,911,789 was awarded with the first NOGA and \$87,026 for the COLA adjustment. The place holder is \$1,963,341 so an increase of \$35,474 is needed to reflect the amount awarded.

Total appropriations are \$35,474

HCDE shall appropriate \$35,474, and it will have no effect on HCDE fund balance.

Division/Budget: Early Head Start Operations								Fiscal Year:	Business Posting Date:	Business Tracking Number:			
BUDGET CODE								FY 2020-21	CHECK HERE:		ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	NEW Code?	BUDGET	(Round to whole dollar)	BUDGET
215	1	00	710	00	901	5949	0000	Revenues - U.S. Govt Direct			\$ 1,963,341	\$ 35,474	\$ 1,998,815
215	1	99	710	99	901	6299	0000	Other contracted services			\$ 558,396	\$ 35,474	\$ 593,870

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #2021-09-01** with an increase in both the revenues and appropriations in the amount of \$35,474. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-09-01**

Posted Agenda Item:

BA #2021-09-02 Discussion and possible action to approve the **Special Revenue Fund** (2161) Early Head Start T&TA budget amendment in the amount of (\$385). The grant period is September 1, 2020 thru August 31, 2021

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$385

Rationale:

Justification:

Estimated revenues are (\$385)

HCDE is a recipient of a US Department of Health and Human Services Early Head Start grant. The total amount awarded to HCDE was \$2,197,169 which includes \$1,956,308 in direct program costs and \$240,861 in indirect costs. Of the \$1,956,308 in direct program costs \$44,519 was awarded specifically for program training expenditures. The place holder is \$44,904 so a decrease of \$385 is needed to reflect the amount awarded.

Total appropriations are (\$385)

HCDE shall appropriate (\$385), and it will have no effect on HCDE fund balance.

Division/Budget: Early Head Start Training										Fiscal Year: FY 2020-21		Business Posting Date:		Business Tracking Number:	
BUDGET CODE					ACCOUNT					CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET		
216	1	00	710	00	901	5949	0000	Revenues - U.S. Govt Direct			\$ 44,904	\$ (385)	\$ 44,519		
216	1	13	710	99	901	6499	0000	Miscellaneous Operating Costs			\$ 16,579	\$ (385)	\$ 16,194		

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #2021-09-02** with a decrease in both the revenues and appropriations in the amount of \$385. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-09-02**

Posted Agenda Item:

BA #2021-09-03 Discussion and possible action to approve the **Special Revenue Fund (4751)** Early Head Start-Non Federal Share budget amendment in the amount of \$97. The grant period is September 1, 2020 thru August 31, 2021

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$97

Rationale:

Justification:

Estimated revenues are \$97

HCDE is a recipient of a US Department of Health and Human Services Early Head Start grant. The total amount awarded to HCDE was \$2,295,112 which includes \$549,292 Non-Federal Share requirement. The place holder is \$550,192 so a decrease of \$900 is needed to reflect the amount awarded. In addition, we need an increase of \$997 regarding to donations received in previous years.

Total appropriations are \$97

HCDE shall appropriate \$97, and it will have no effect on HCDE fund balance.

Division/Budget:		Early Head Start - Non Federal Match						Fiscal Year:	Business Posting Date:	Business Tracking Number:		
								FY 2020-21				
BUDGET CODE						ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
475	1	00	751	00	901	5748	0000	In-Kind Revenues		\$ 550,192	\$ (900)	\$ 549,292
475	1	00	710	00	901	5748	0000	In-Kind Revenues		\$ -	\$ 997	\$ 997
475	1	61	710	99	901	6489	0000	In-Kind Donated SVC/SUPP		\$ 550,192	\$ (900)	\$ 549,292
475	1	11	751	99	901	6391	0000	Instructional Materials		\$ -	\$ 997	\$ 997

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #2021-09-03** with an increase in both the revenues and appropriations in the amount of \$97. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-09-03**

Posted Agenda Item:

BA #2021-09-04 Discussion and possible action to approve the **Special Revenue Fund** (2890) Head Start Program Operations grant budget amendment in the amount of \$395,354. The grant period is July 1, 2020 thru December 31, 2020.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$395,354

Rationale:

Justification:

Estimated revenues are \$395,354

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$6,708,626 which includes \$5,976,487 in direct program costs and \$732,139 in indirect costs. Of the \$5,976,487 in direct program costs \$5,522,491 was awarded specifically for program operations. Grantor has awarded an additional amount of \$444,951 for a Cost of Living Adjustment (COLA) so the Head Start budget needs to be increased in \$395,354 excluding the indirect cost associated.

Total appropriations are \$395,354

HCDE shall appropriate \$395,354, and it will have no effect on HCDE fund balance.

Division/Budget:		Head Start - Operation Budget							Fiscal Year:	Business Posting Date:	Business Tracking Number:		
									FY 2020-21				
BUDGET CODE							ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	REVISED BUDGET
289	0	00	610	00	901	5949	0000	Revenues U.S Govt Direct			\$ 5,522,491	\$ 395,354	\$ 5,917,845
289	0	99	610	99	901	6119	0000	Salary - Prof Staff			\$ 6,257	\$ 395,354	\$ 401,611

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #2021-09-04** with an increase in both the revenues and appropriations in the amount of \$395,354. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-09-04**