

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
GENERAL FUND				
<u>INCREASES</u>				
<u>DECREASES</u>				
Total GENERAL FUND:				
	-	-	-	-
SPECIAL REVENUE FUND				
<u>INCREASES</u>				
Increase revenues and expenditures in the Local Revenue Fund (4797) Head Start In-Kind budget to account for additional local match funds in the amount of \$353,577.	353,577	353,577		<1>
Increase revenues and expenditures in the Special Revenue Fund (4758) Early Head Start - In Kind budget to account for additional local match funds in the amount of \$26,590.	26,590	26,590		<3>
Increase revenues and expenditures in the Special Revenue Fund (2309) Federal Adult Education budget to account for additional funding received by HGAC for the grant period of July 1, 2018 - June 30, 2019.	408,900	408,900		<4>
Increase revenues and expenditures in the Special Revenue Fund (3819) State Adult Education budget to account for additional funding received by HGAC for the grant period of July 1, 2018 - June 30, 2019.	61,100	61,100		<5>
<u>DECREASES</u>				
Decrease revenues and expenditures in the Special Revenue Fund (2158) Early Head Start to reduce budgeted placeholder to reflect current budget amount.	(64,020)	(64,020)		<2>
Total SPECIAL REVENUE FUND:				
	786,147	786,147	- \$	-
Capital Projects Fund				
<u>INCREASES</u>				
<u>DECREASES</u>				
Total CAPITAL PROJECTS FUND:				
	-	-	\$	-

Note: These are proposed budget amendments and will not be entered into the General Ledger until after Board Approval. /J. Amezcua

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
March 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$21,643,886		\$21,643,886		
Local Property Tax Rev-Current	22,273,000		22,273,000		
Local Property Tax Rev-Del, P&I	350,000		350,000		
Local Investment Earnings	90,000		90,000		
Local Grants	4,200		4,200		
Local Miscellaneous Revenues	88,000		88,000		
Total Local Revenues:	44,449,086	-	44,449,086	0.0%	
State TEA Supplemental Compensation	300,000		300,000		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Payments	2,300,000		2,300,000		
State Indirect Cost	28,035		28,035		
Total State Revenues:	3,128,035	-	3,128,035	0.0%	
Federal Grants Indirect Cost	1,354,736		1,354,736		
Total Estimated Revenues:	48,931,857	-	48,931,857	0.0%	
<u>Other Resources</u>					
Transfers In - Choice Partners	1,915,774		1,915,774		
Total Other Resources:	1,915,774	-	1,915,774	0.0%	
Total Estimated Revenues & Other Resources:	50,847,631	\$0	\$50,847,631	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$148,862		\$148,862		
Educator Certification and Professional Advancement	659,270		659,270		
Assistant Superintendent-Academic Support	279,630		279,630		
Assistant Superintendent-Education and Enrichment	280,765		280,765		
Board of Trustees	225,230		225,230	0.0%	
Business Support Services	1,905,003		1,905,003		
Center for Safe & Secure Schools (CSSS)	549,887		549,887		
Center for Afterschool, Summer and Expanded Learning	713,848		713,848		
Communications	854,804		854,804	0.0%	
Client Engagement	548,621		548,621		
Department Wide (DW)	3,508,766		3,508,766		
Facilities Support Services					
Building & Vehicle Replacement	861,576		861,576		
Construction Services	190,038		190,038		
Local Construction	2,400,000		2,400,000	0.0%	
Records Management Services	1,912,492		1,912,492		
Head Start - Local	5,000		5,000		
Human Resources	1,064,587		1,064,587		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
March 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES					
Appropriations, Continued					
Purchasing Support Services	535,944		535,944		
Research & Evaluation Institute	637,218		637,218		
Resource Development - Internal Grant Services	586,276		586,276		
Retirement Leave Benefits	47,910		47,910		
Scholastic Arts	117,857		117,857		
School Based Therapy Services	11,304,956		11,304,956		
Special Assistant to Superintendent	269,027		269,027		
Special Schools					
Academic and Behavior School East	3,960,154		3,960,154	0.0%	
Academic and Behavior School West	3,434,610		3,434,610		
Highpoint East School	3,116,095		3,116,095		
Highpoint North School	0		0		
Special Schools Administration	556,381		556,381		
Recovery High School	1,162,120		1,162,120		
State TEA Employee Portion Health Ins	500,000		500,000		
State TRS On Behalf Matching	2,300,000		2,300,000		
Superintendent's Office	450,138		450,138		
Teaching and Learning Center					
Bilingual Education	144,514		144,514		
Digital Education and Innovation	220,682		220,682		
Digital Learning & Instructional Learning	38,391		38,391		
Division Wide	152,523		152,523		
Early Childhood Winter Conference	252,536		252,536		
English Language Arts	175,190		175,190		
Math	252,880		252,880		
Professional Development	39,000		39,000		
Science	173,409		173,409		
Social Studies	99,711		99,711		
Speaker Series	186,548		186,548		
Special Education	79,546		79,546		
Technology Support Services					
Chief Information Officer	190,442		190,442		
Technology Support Services	3,178,342		3,178,342		
Total Appropriations:	50,270,779	-	50,270,779	0.0%	
Other Uses					
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Headstart Fund 205	300,886		300,886		
Transfer-Facilities-Local Construction	569,000		569,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	690,329		690,329		
Transfer-DW to Lease Debt Svc Fund 599	2,454,263		2,454,263		
Transfer Out - Capital Project	1,300,000		1,300,000	0.0%	
Total Other Uses:	5,865,265	-	5,865,265		
Total Appropriations & Other Uses:	56,136,044	-	56,136,044	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$5,288,413)	\$0	(\$5,288,413)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
March 2018 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	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 Support Services	-	-	0
Head Start	-	-	0
Insurance Deductibles	-	-	0
Local Construction	-	-	0
New Program Initiative	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Purchasing	-	-	0
Records Management	-	-	0
Retirement Leave Fund 199	-	-	0
Special Schools	-	-	0
Technology	-	-	0
Unemployment Liability	-	-	0
Total Fund Balance Appropriations:	\$0	-	\$0

Proposed
Budget Amendment
-

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$123,353	-	\$123,353
Prepaid Items	40,202	-	40,202
Total Nonspendable Fund Balance	163,555	0	163,555
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	375,000		375,000
Unemployment Liability	200,000		200,000
Capital Projects	1,000,000		1,000,000
Total Committed Fund Balance	1,575,000	0	1,575,000
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	861,576		861,576
Building and Vehicle Replacement Schedule	597,000		597,000
Local Construction	2,700,000	(500,000)	2,200,000
PFC Lease Payment	2,454,263		2,454,263
QZAB Bond Payment	690,329		690,329
New Program Initiative	610,461		610,461
Recovery High School	950,000	(785,250)	164,750
Workforce Development	500,000		500,000
Total Assigned Fund Balance	\$9,363,629	(1,285,250)	\$8,078,379
Total Unassigned Fund Balance	17,020,303	(149,163)	16,871,140
Estimated Total Fund Balance, General Fund:	\$28,122,487	(\$1,434,413)	\$26,688,074

Proposed
Budget Amendment
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**HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
March 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$5,684,668	380,167	\$6,064,835	6.7%	<1,3>
State Program Revenues		951,935	61,100	1,013,035	6.4%	<5>
Federal Program Revenues		29,209,085	344,880	29,553,965	1.2%	<2,4>
Total Estimated Revenues:		35,845,688	786,147	36,631,835		
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start		869,886		869,886		
Total Other Resources:		1,420,673	-	1,420,673		
Total Revenues & Other Resources		\$37,266,361	786,147	\$38,052,508		
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed TANF	10/01/16-09/30/17	\$103,652		\$103,652		
Fed TANF	10/01/17-06/30/18	250,241		250,241		
Fed ABE Regular	10/01/16-09/30/17	295,800		295,800		
Fed ABE Regular	10/01/17-06/30/18	2,842,278		2,842,278		
Fed ABE Regular	07/01/18-06/30/19	-	408,900	408,900	100.0%	<4>
Fed-Youth Demonstration P	10/01/16-09/30/17	-		-		
Fed ABE EL/Civics	10/01/16-09/30/17	206,023		206,023		
Fed ABE EL/Civics	10/01/17-06/30/18	357,169		357,169		
Fed Adult Ed SBWLP	04/15/17-09/30/17	281,202		281,202		
Fed Adult Ed In Service	07/01/16-09/30/16	-		-		
Fed Adult Ed In Service	12/01/16-05/01/17	-		-		
State ABE Regular	10/01/16-09/30/17	186,723		186,723		
State ABE Regular	10/01/17-06/30/18	512,575		512,575		
State ABE Regular	07/01/18-06/30/19	-	61,100	61,100	100.0%	<5>
Total Adult Education:		5,035,663	470,000	5,505,663		
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/17-08/31/18	2,778		2,778		
Fed DOE National Educator Grant	10/01/15-09/30/17	-		-		
Total Alternative Certification Program:		2,778	-	2,778		
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VIII	08/01/17-07/31/17	2,150,948		2,150,948		
Fed 21 st Century CLC-Cycle IX	08/01/17-07/31/18	1,727,187		1,727,187		
Fed 21 st Century CLC-Cycle IX	08/01/18-07/31/19	-		-		
Fed/Local After School Partnership	10/01/15-09/30/17	41,276		41,276		
Fed/Local After School Partnership	10/01/16-09/30/17	798,182		798,182		
Fed/Local After School Partnership	10/01/17-09/30/18	2,304,173		2,304,173		
Loc Houston Endowment	12/18/15-12/31/17	50,703		50,703		
Loc Houston Endowment	07/01/17-12/31/19	226,949		226,949		
City of Houston City Connections Program	09/07/17-06/30/18`	770,000		770,000		
Total CASE:		8,069,418	-	8,069,418		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
March 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/16-12/31/16	-		-		
Fed Head Start	01/01/17-12/31/17	4,664,632		4,664,632		
Fed Head Start	01/01/18-12/31-18	10,962,447		10,962,447		
Fed Head Start Training Funds	01/01/17-12/31/17	48,302		48,302		
Fed Head Start Training Funds	01/01/18-12/31/18	98,076		98,076		
Fed Early Head Start Operating	09/01/16-08/31/17	1,246,985		1,246,985		
Fed Early Head Start Operating	09/01/17-08/31/18	2,000,000	(64,020)	1,935,980	-3.2%	<2>
Fed Early Head Start Training & TA	09/01/17-08/31/17	195,407		195,407		
Fed Early Head Start Training & TA	09/01/17-08/31/18	50,000		50,000		
Loc Early Head Start In-Kind	09/01/17-08/31/18	500,000	26,590	526,590	5.3%	<3>
Loc Head Start In-Kind Matching	01/01/17-12/31/17	1,010,656	353,577	1,364,233	35.0%	<1>
Loc Head Start In-Kind Matching	01/01/18-12/31/18	3,061,967		3,061,967		
Loc Hogg Foundation	07/01/17-06/30/18	7,273		7,273		
Local Grant	09/01/17-08/31/18	12,620		12,620		
Total Head Start:		23,858,365	316,147	24,174,512		
The Teaching and Learning Center						
Fed-LPI-Science (BM927)	01/01/14-12/31/16	-		-		
Fed-TCDD Non Poverty	10/01/17-10/31/17	3,000		3,000		
Local Grant- Humanities Texas	09/01/16-08/31/17	-		-		
Local Grant - WATER project	09/01/16-08/31/17	-		-		
Kinder Morgan Foundation	09/01/17-08/31/18	24,000		24,000		
Total Teaching and Learning Center:		27,000	-	27,000		
Academic & Behavior Schools						
Kinder Morgan Foundation	09/01/17-08/31/18	20,500		20,500		
Local Grant-Dollar General Literacy	09/01/16-08/31/17	-		-		
Garden Program	09/01/16-08/31/17	-		-		
Total Academic and Behavior Schools:		20,500	-	-		
Technology Support Services						
State Texas Virtual Schools Network	09/01/167-12/31/17	252,637		252,637		
Total Technology:		252,637	-	252,637		
Total Appropriations & Other Uses:		\$ 37,266,361		\$ 38,032,008		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$0	\$786,147	\$20,500		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2017-18 BUDGET AMENDMENT REPORT - FUND 599
 March 2018**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,454,263		2,454,263		
Transfers In - Debt Svc-QZAB	690,329		690,329		
Total Funding Sources:	3,144,592	-	3,144,592	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,150,000		2,150,000		
Principal Maint Tax Note	225,000		225,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	304,263		304,263		
Interest Exp-MTN & QZAB	13,900		13,900		
Total Appropriations:	3,144,592	-	3,144,592	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 600-699
 March 2018**

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	-		-		
	Transfers In	1,300,000		1,300,000	0.0%	
	Total Funding Sources:	1,300,000	-	1,300,000		
<u>APPROPRIATIONS & OTHER USES</u>						
6958	Building Purchase, Construction, Improvements	1,300,000		1,300,000	0.0%	
6978	Capital Project Fund	10,816,072	-	10,816,072		
	Total Appropriations:	12,116,072	-	12,116,072		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
	Appropriations & Other Uses:	(\$10,816,072)	\$0	(\$10,816,072)		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 700-799
March 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,299,354		4,299,354		
Contract Services	-		-		
Other Local Revenues	-		-		
Interdepartmental Revenues	5,600,761		5,600,761		
Total Estimated Revenues:	9,900,115	-	9,900,115	0.0%	
Other Funding Sources					
Workers Comp Contributions	440,000		440,000		
Total Funding Sources:	440,000	-	440,000	0.0%	
Total Revenues & Funding Sources:	10,340,115	-	10,340,115	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7118 Choice Partners	4,299,354		4,299,354		
7536 ISF-Workers Compensation	440,000		440,000		
7996 ISF-Facilities	5,600,761		5,600,761		
Total Appropriations:	10,340,115	-	10,340,115	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

Posted Agenda Item:

BA #1718-04-01 Discussion and possible action to approve the **Special Revenue Fund (4797)** Head Start – In-Kind grant budget amendment in the amount of **\$353,577**.

Subject: Budget; Special Revenue Fund; The revenues and expenditures will both increase by **\$353,577**

Rationale:

Justification:

Estimated revenues are **\$353,577**

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,369,148. The grant requires local matching Non-Federal Share funds of \$3,092,286. Head Start anticipates exceeding the required match by an additional \$353,577 during the closeout period through April 30, 2018.

Total appropriations are **\$353,577**

BUDGET CODE							ACCOUNT CODE		HERE:	HERE:	ORIGINAL	(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
479	7	00	610	00	901	5748	0000	Head Start In-Kind Revenue			\$ 1,010,656	\$ 353,577	\$ 1,364,233
479	7	11	651	99	901	6391	0000	Hed Start In-Kind Donated Svc/ Support			\$ -	\$ 92	\$ 92
479	7	61	611	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 10,000	\$ 40,300	\$ 50,300
479	7	61	621	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 109,482	\$ 88,175	\$ 197,657
479	7	61	641	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 47,970	\$ 26,782	\$ 74,752
479	7	61	646	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 130,599	\$ 39,643	\$ 170,242
479	7	61	652	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 10,000	\$ 80,284	\$ 90,284
479	7	61	657	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 22,215	\$ 43,442	\$ 65,657
479	7	61	658	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 24,539	\$ 6,462	\$ 31,001
479	7	61	661	99	901	6489	0000	Hed Start In-Kind Donated Svc/ Support			\$ 5,171	\$ 28,397	\$ 33,568

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 #1718-04-01** with an increase in both the revenues and appropriations in the amount of **\$353,577** There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-04-01**

Posted Agenda Item:

BA #1718-04-02 Discussion and possible action to approve the **Special Revenue Fund** (2158) Early Head Start for Operations budget amendment in the amount of \$64,020. The grant period is September 1, 2017 thru August 31, 2018.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$64,020

Rationale:

Justification:

Estimated revenues are \$64,020

HCDE is a recipient of a Department of Health and Human Services Early Head Start grant. The total amount originally awarded to HCDE was \$2,106,360. The modification decreases \$64,020 from the total budget of \$2,106,360 which includes \$1,935,980 direct program costs and \$170,380 for indirect costs. Of the \$2,106,360, \$2,000,000 was a placeholder and needs to be decreased by \$64,020 to reflect the current budget of \$1,935,980.

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	
215	8	41	710	99	901	6499	0000	Mis Operating Costs			\$ 125,929	\$ (64,020)	\$ 61,909	
215	8	00	710	00	901	5949	0000	Revenue			\$ 2,000,000	\$ (64,020)	\$ 1,935,980	

Total appropriations are \$64,020

HCDE shall appropriate the following:

Direct program cost and revenue will decrease by \$64,020.

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** 1718-04-02 with a decrease in both the revenues and appropriations in the amount of \$64,020. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA** #1718-04-02

Posted Agenda Item:

BA #1718-04-03 Discussion and possible action to approve the **Special Revenue Fund (4758)** Early Head Start-InKind budget amendment in the amount of \$26,590. The grant period is September 1, 2017 thru August 31, 2018.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$26,590

Rationale:

Justification:

Estimated revenues are \$26,590

HCDE is a recipient of a Department of Health and Human Services Early Head Start grant. The total amount originally awarded to HCDE was \$2,106,360. The total budget of \$2,106,360 includes \$1,935,980 direct program costs and \$170,380 for indirect costs. The grant requires local matching Non-Federal share funds of at least, \$526,590. \$500,000 was used as a placeholder for InKind and needs to be increased by \$26,590 to reflect the current Non-Federal share.

BUDGET CODE						ACCOUNT			CHECK HERE:	CHECK HERE:		INCR (DECR)	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET
475	8	61	751	99	901	6489	0000	InKind			\$ 103,800	\$ 26,590	\$ 130,390
475	8	00	710	00	901	5748	0000	Revenue			\$ 500,000	\$ 26,590	\$ 526,590

Total appropriations are \$26,590

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$26,590.

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 1718-04-03** with a increase in both the revenues and appropriations in the amount of \$26,590. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation

Staff recommends approval of **BA #1718-04-03**

Posted Agenda Item:

BA #1718-04-04 Discussion and possible action to approve the **Special Revenue Fund** (2309-Federal) Adult Education budget amendment in the amount of \$408,900. The grant period is July 1, 2018 thru June 30, 2019.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$408,900

Rationale: Justification:

Estimated Revenues are \$408,900

HCDE is a recipient of an Adult Education grant. The total amount originally awarded to HCDE is \$500,000 which includes \$470,000 in direct program costs and \$30,000 in indirect cost. Of the \$470,000 in direct program costs \$408,900 was awarded specifically for Federal AELFLA.

Total Appropriations are \$408,900

HCDE shall increase appropriations by \$408,900 and it will have no affect on HCDE fund balance.

Division/Budget: Adult Education								Fiscal Year:	Business Posting Date:	Business Tracking Number:		
								FY 2017-18		BA#1718-04-04		
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
230	9	00	672	00	201	5939	0000	Federal Revenue		\$ -	\$ 408,900	\$ 408,900
230	9	11	672	99	201	6119	0000	Salaries-Professional Personnel		\$ -	\$ 408,900	\$ 408,900

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 1718-04-04** with an increase in both the revenues and appropriations in the amount of \$408,900. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA #1718-04-04**

Posted Agenda Item:

BA #1718-04-05 Discussion and possible action to approve the **Special Revenue Fund** (3819-State) Adult Education budget amendment in the amount of \$61,100. The grant period is July 1, 2018 thru June 30, 2019.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$61,100

Rationale: Justification:

Estimated Revenues are \$61,100

HCDE is a recipient of an Adult Education grant. The total amount originally awarded to HCDE is \$500,000 which includes \$470,000 in direct program costs and \$30,000 in indirect cost. Of the \$470,000 in direct program costs \$61,100 was awarded specifically for State AELFLA.

Total Appropriations are \$61,100

HCDE shall increase appropriations by \$61,100 and it will have no affect on HCDE fund balance.

Division/Budget: Adult Education								Fiscal Year:	Business Posting Date:	Business Tracking Number:		
								FY 2017-18		BA#1718-04-04		
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
381	9	00	672	00	201	5839	0000	State Rev		\$ -	\$ 61,100	\$ 61,100
381	9	11	672	99	201	6119	0000	Salaries Professional Personnel		\$ -	\$ 61,100	\$ 61,100

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 1718-04-05** with an increase in both the revenues and appropriations in the amount of \$61,100. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA #1718-04-05**