

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 & expenditures in the Special Revenue Fund (2058) Head Start Program Operations budget in the amount of \$315,902 to reflect additional cost of living adjustment award.	315,902	315,902		<1>
Increase revenues & expenditures in the Special Revenue Fund (2068) Head Start Training and Technical Assistance budget in the amount of \$315,902 to reflect additional cost of living adjustment award.	51,111	51,111		<2>
Increase revenues & expenditures in the Special Revenue Fund (2159) Early Head Start Program Operations in the amount of \$30,000 to reflect grant award from USDA.	30,000	30,000		<5>
<u>DECREASES</u>				
Decrease in revenues & expenditures in Special Revenue Fund (2159) Early Head Start Operations grant budget \$75,855 to accurately reflect the grant budget awarded.	(75,855)	(75,855)		<3>
Decrease in revenues & expenditures in Special Revenue Fund (2169) Early Head Start T&TA grant budget \$4,400 to accurately reflect the grant budget awarded.	(4,400)	(4,400)		<4>
Total SPECIAL REVENUE FUND:				
	316,758	316,758	- \$	-
Choice Partners Fund				
<u>INCREASES</u>				
<u>DECREASES</u>				
Total CHOICE PARTNERS 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 2018-19 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 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	\$21,887,099		\$21,887,099	0.0%	
Local Property Tax Rev-Current	46,420,080		46,420,080		
Local Property Tax Rev-Del, P&I	(22,945,040)		(22,945,040)		
Local Investment Earnings	336,000		336,000		
Local Grants	2,000		2,000		
Local Grants-Indirect Cost	0		0		
Local Miscellaneous Revenues	98,203		98,203		
Total Local Revenues:	45,798,342	-	45,798,342	0.0%	
State TEA Supplemental Compensation	340,000		340,000		
State TEA Employee Portion Health Insurance	650,000		650,000		
State TRS On Behalf Payments	2,500,000		2,500,000		
State Indirect Cost	25,629		25,629		
State Indirect Cost-TEA	-	-	-		
State ECI Lease Revenues	-	-	-		
State Revenue Indirect Cost	-	-	-		
Total State Revenues:	3,515,629	-	3,515,629	0.0%	
Federal Grants Indirect Cost	1,550,000	-	1,550,000		
Total Estimated Revenues:	50,863,971	-	50,863,971	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-	-	0		
Transfers In - Choice Partners	2,079,220	-	2,079,220		
Transfers In-Retirement Leave Fund 190	-	-	0		
Insurance Recovery	-	-	-		
Total Other Resources:	2,079,220	-	2,079,220	0.0%	
Total Estimated Revenues & Other Resources:	52,943,191	\$0	\$52,943,191	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$151,184		\$151,184	0.0%	
Educator Certification and Professional Advancement	648,292		648,292		
Assistant Superintendent-Academic Support	286,525		286,525		
Assistant Superintendent-Education and Enrichment	287,602		287,602		
Board of Trustees	193,445		193,445		
Business Support Services	1,894,411		1,894,411		
Center for Safe & Secure Schools (CSSS)	605,633		605,633		
Center for Afterschool, Summer and Expanded Learning	648,237		648,237		
Communications	829,855		829,855		
Client Engagement	696,621		696,621		
Department Wide (DW)	6,159,011		6,159,011		
Facilities Support Services					
Building & Vehicle Replacement	0		0		
Construction Services	194,578		194,578		
Local Construction	1,000,000		1,000,000		
Records Management Services	1,940,133		1,940,133		
Head Start - Local	5,000		5,000		
Human Resources	1,085,113		1,085,113		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	552,804		552,804		
Research & Evaluation Institute	634,155		634,155		
Resource Development - Internal Grant Services	599,203		599,203		
Retirement Leave Benefits			0		
Scholastic Arts	142,473		142,473		
School Based Therapy Services	11,745,178		11,745,178	0.0%	
Special Assistant to Superintendent	286,106		286,106		
Special Schools			0		
Academic and Behavior School East	4,249,732		4,249,732		
Academic and Behavior School West	3,704,844		3,704,844		
Highpoint East School	3,217,601		3,217,601		
Fortis Academy	1,229,185		1,229,185		
Special Schools Administration	545,291		545,291		
State TEA Employee Portion Health Ins	650,000		650,000		
State TRS On Behalf Matching	2,500,000		2,500,000		
Superintendent's Office	516,203		516,203		
Teaching and Learning Center					
Bilingual Education	135,315		135,315		
Digital Education and Innovation	239,730		239,730		
Digital Learning & Instructional Learning			0		
Division Wide	289,736		289,736		
Early Childhood Winter Conference	138,508		138,508	0.0%	
English Language Arts	194,865		194,865		
Math	224,042		224,042		
Professional Development	39,000		39,000		
Science	147,575		147,575		
Social Studies	41,666		41,666		
Speaker Series	152,424		152,424		
Special Education	74,502		74,502		
Technology Support Services					
Chief Communication Officer	194,995		194,995		
Technology Support Services	3,854,616		3,854,616		
Total Appropriations:	52,925,389	-	52,925,389	0.0%	
<u>Other Uses</u>					
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Headstart Fund 205	700,886		700,886		
Transfer-DW to Lease Debt Svc Fund 599	691,129		691,129		
Transfer Out - Capital Project	2,000,000		2,000,000		
Total Other Uses:	3,942,802	-	4,511,802		
Total Appropriations & Other Uses:	56,868,191	-	57,437,191	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$3,925,000)	\$0	(\$4,494,000)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
September 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	-	2,700,000
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	-	950,000
Workforce Development	500,000	-	500,000
Total Assigned Fund Balance	\$9,363,629	-	\$9,363,629
Total Unassigned Fund Balance	17,020,303	-	17,020,303
Estimated Total Fund Balance, General Fund:	\$28,122,487	\$0	\$28,122,487

Proposed
Budget Amendment
-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 200-499
September 2018

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$5,264,846		\$5,264,846		
State Program Revenues		512,575		512,575		
Federal Program Revenues		27,413,730	316,758	27,730,488	1.2%	<1,2,3,4,5>
Total Estimated Revenues:		33,191,151	316,758	33,507,909		
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start		700,886		700,886		
Total Other Resources:		1,251,673	-	1,251,673		
Total Revenues & Other Resources		\$34,442,824	316,758	\$34,759,582		
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed TANF	10/01/18-06/30/19	250,241		250,241		
Fed ABE Regular	10/01/18-06/30/19	2,842,278		2,842,278		
Fed ABE EL/Civics	10/01/18-06/30/19	357,169		357,169		
State ABE Regular	10/01/18-06/30/19	512,575		512,575		
Total Adult Education:		3,962,263	-	3,962,263		
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/18-08/31/19	16,600		16,600		
Total Alternative Certification Program:		16,600	-	16,600		
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle IX	08/01/18-07/31/19	1,727,187		1,727,187		
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	07/01/17-12/31/19	50,000		50,000		
Loc Houston Endowment	07/01/17-12/31/19	99,000		99,000		
City of Houston City Connections Program	09/07/17-06/30/18	770,000		770,000		
Total CASE:		5,748,542	-	5,748,542		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 200-499
 September 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/18-12/31/18	4,543,646		4,543,646		
Fed Head Start	01/01/18-12/31/18	12,187,158	315,902	12,503,060	2.6%	<1>
Fed Head Start Training Funds	01/01/18-12/31/18	48,301		48,301		
Fed Head Start Training Funds	01/01/18-12/31/18	98,076	51,111	149,187	52.1%	<2>
Fed Early Head Start Operating	09/01/17-08/31/18	1,246,985		1,246,985		
Fed Early Head Start Operating	09/01/18-08/31/19	2,000,000	(45,855)	1,954,145	-2.3%	<3,5>
Fed Early Head Start Training & TA	09/01/17-08/31/18	195,407		195,407		
Fed Early Head Start Training & TA	09/01/18-08/31/19	50,000	(4,400)	45,600	-8.8%	<4>
Loc Early Head Start In-Kind	09/01/18-08/31/19	526,590		526,590		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	698,443		698,443		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	3,072,040		3,072,040		
Loc Hogg Foundation	07/01/18-06/30/19	7,273		7,273		
Total Head Start:		24,673,919	316,758	24,990,677		
The Teaching and Learning Center						
Kinder Morgan Foundation	09/01/18-08/31/19	39,000		39,000		
Total Teaching and Learning Center:		39,000	-	39,000		
Academic & Behavior Schools						
Kinder Morgan Foundation	09/01/18-08/31/19	2,500		2,500		
Total Academic and Behavior Schools:		2,500	-	2,500		
Total Appropriations & Other Uses:		\$ 34,442,824	\$ 316,758	\$ 34,759,582		
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 2018-19 BUDGET AMENDMENT REPORT - FUND 599
 September 2018**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,458,368		2,458,368		
Transfers In - Debt Svc-QZAB	691,129		691,129		
Total Funding Sources:	3,149,497	-	3,149,497	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,200,000		2,200,000		
Principal Maint Tax Note	235,000		235,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	258,368		258,368		
Interest Exp-MTN & QZAB	4,700		4,700		
Total Appropriations:	3,149,497	-	3,149,497	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 600-699
September 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	2,000,000		2,000,000	0.0%	
	Total Funding Sources:	2,000,000	-	2,000,000		
<u>APPROPRIATIONS & OTHER USES</u>						
6958	Building Purchase, Construction, Improvements	2,000,000		2,000,000	0.0%	
6978	Capital Project Fund	10,500,000	-	10,500,000		
	Total Appropriations:	12,500,000	-	12,500,000		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
	Appropriations & Other Uses:	(\$10,500,000)	\$0	(\$10,500,000)		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 700-799
September 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,621,364		4,621,364		
Contract Services	-		-		
Other Local Revenues	25,000		25,000		
Interdepartmental Revenues			-		
Total Estimated Revenues:	4,646,364	-	4,646,364	0.0%	
Other Funding Sources					
Workers Comp Contributions	300,000		300,000		
Total Funding Sources:	300,000	-	300,000	0.0%	
Total Revenues & Funding Sources:	4,946,364	-	4,946,364	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7119 Choice Partners	4,646,364		4,646,364		
7539 ISF-Workers Compensation	300,000		300,000		
7999 ISF-Facilities	5,428,496		5,428,496		
Total Appropriations:	10,374,860	-	10,374,860	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$5,428,496)	\$0	(\$5,428,496)		

Posted Agenda Item:

BA #1819-09-01 Discussion and possible action to approve the **Special Revenue Fund** (2058) Head Start Program Operations grant budget amendment in the amount of \$315,902. The grant period is January 1, 2018 thru December 31, 2018.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$315,902

Rationale:

Justification:

Estimated revenues are \$315,902

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,248,162 which includes \$11,170,234 in direct program costs and \$1,077,928 in indirect costs. Of the \$11,170,234 in direct program costs \$11,080,789 was awarded specifically for program operations. Grantor has awarded an additional amount of \$315,902 for a Cost of Living Adjustment (COLA) so the Head Start budget needs to be increased.

Total appropriations are \$315,902

HCDE shall appropriate \$315,902, and it will have no effect on HCDE fund balance.

Division/Budget: Head Start							Fiscal Year: FY 2018-19		Business Posting Date:		Business Tracking Number:			
BUDGET CODE							ACCOUNT		CHECK HERE:		CHECK HERE:		INCR (DECR)	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance	New	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET		
Account Description								Appropriation?	Code?					
205	8	00	610	00	901	5949	0000	Fed Grant Revenues		\$ 11,080,789	\$ 315,902	\$ 11,396,691		
205	8	99	610	99	901	6119	0000	Salaries		\$ 32,757	\$ 315,902	\$ 348,659		

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 #1819-09-01** with an increase in both the revenues and appropriations in the amount of \$315,902. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1819-09-01**

Posted Agenda Item:

BA #1819-09-02 Discussion and possible action to approve the **Special Revenue Fund** (2068) Head Start Training & Technical Assistance grant budget amendment in the amount of 51,111. The grant period is January 1, 2018 thru December 31, 2018.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$51,111

Rationale:

Justification:

Estimated revenues are 51,111

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,248,162 which includes \$11,170,234 in direct program costs and \$1,077,928 in indirect costs. From the direct program costs \$89,445 was awarded specifically for training & technical assistance. Grantor has awarded an additional amount of \$51,111 for the Cost of Living Adjustment (COLA) so the Head Start T/TA budget needs to be increased.

Total appropriations are 51,111

HCDE shall appropriate 51,111, and it will have no effect on HCDE fund balance.

Division/Budget: Head Start Training							Fiscal Year: FY 2018-19		Business Posting Date:		Business Tracking Number:		
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
206	8	00	610	00	901	5949	0000	Revenues - U.S. Govt Direct			\$ 89,445	\$ 51,111	\$ 140,556
206	8	13	610	99	901	6499	0000	Misc Operating Costs			\$ 1,187	\$ 51,111	\$ 52,298

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 #1819-09-02** with a decrease in both the revenues and appropriations in the amount of \$51,111. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1819-09-02**

Posted Agenda Item:

BA #1819-09-03 Discussion and possible action to approve the **Special Revenue Fund** (2159) Early Head Start Operations grant budget amendment in the amount of (\$75,855). The grant period is September 1, 2018 thru August 31, 2019

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by (\$75,855)

Rationale:

Justification:

Estimated revenues are (\$75,855)

HCDE is a recipient of a US Department of Health and Human Services Early Head Start grant. The total amount awarded to HCDE was \$2,159,825 which includes \$1,969,745 in direct program costs and \$190,080 in indirect costs. Of the \$1,969,745 in direct program costs \$1,924,145 was awarded specifically for program operations. The place holder is \$2,000,000 so a decrease of (\$75,855) is needed to reflect the amount awarded.

Total appropriations are (75,855)

HCDE shall appropriate (\$75,855), and it will have no effect on HCDE fund balance.

Division/Budget: Early Head Start Operations							Fiscal Year: FY 2018-19		Business Posting Date:		Business Tracking Number:		
BUDGET CODE							ACCOUNT		CHECK HERE:		CHECK HERE:		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
215	9	11	710	99	901	6119	0000	Salary - Prof Staff			\$ 1,278,387	\$ (75,855)	\$ 1,202,532
215	9	00	710	00	901	5949	0000	Revenues - U.S. Govt Direct			\$ 2,000,000	\$ (75,855)	\$ 1,924,145

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 #1819-09-03** with a decrease in both the revenues and appropriations in the amount of \$75,855. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1819-09-03**

Posted Agenda Item:

BA #1819-09-04 Discussion and possible action to approve the **Special Revenue Fund** (2169) Early Head Start T&TA budget amendment in the amount of (\$4,400). The grant period is September 1, 2018 thru August 31, 2019

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$4,400

Rationale:

Justification:

Estimated revenues are (\$4,400)

HCDE is a recipient of a US Department of Health and Human Services Early Head Start grant. The total amount awarded to HCDE was \$2,159,825 which includes \$1,969,745 in direct program costs and \$190,080 in indirect costs. Of the \$1,969,745 in direct program costs \$45,600 was awarded specifically for program operations. The place holder is \$50,000 so a decrease of (\$4,400) is needed to reflect the amount awarded.

Total appropriations are (\$4,400)

HCDE shall appropriate (\$4,400), and it will have no effect on HCDE fund balance.

Division/Budget:		Early Head Start T&TA					Fiscal Year:	Business Posting Date:		Business Tracking Number:			
							2018-19						
		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	9	13	710	99	901	6499	0000	Misc Operating Costs			\$ 25,763	\$ (4,400)	\$ 21,363
216	9	00	710	99	901	5949	0000	Revenues - U.S. Govt Direct			\$ 50,000	\$ (4,400)	\$ 45,600

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 #1819-09-04** with a decrease in both the revenues and appropriations in the amount of \$4,400. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1819-09-04**

Posted Agenda Item:

BA #1819-09-05 Discussion and possible action to approve the **Special Revenue Fund** (2159) Head Start Program Operations grant budget amendment in the amount of \$30,000. The grant period is September 1, 2018 thru August 31, 2019.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$30,000

Rationale:

Justification:

Estimated revenues are \$30,000

HCDE is a recipient of a US Department of Health and Human Services Early Head Start grant. The total amount awarded to HCDE was \$2,159,825 which includes \$1,969,745 in direct program costs and \$190,080 in indirect costs. Early Head Start participates in the USDA food program and is estimated to received \$30,000 in reimbursements. The place holder is \$0 so an adjustment of \$30,000 is needed to reflect the amount awarded by the USDA.

Total appropriations are \$30,000

HCDE shall appropriate \$30,000 and it will have no effect on HCDE fund balance.

Division/Budget:		Early Head Start Operations						Fiscal Year:	Business Posting Date:		Business Tracking Number:	
								FY 2017-18				
BUDGET CODE						ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Func-tion	Loca-tion	Pro-gram	Budget Mgr	Class Object	Sub-Object	Fund Balance	New Code?	BUDGET	(Round to whole dollar)	BUDGET
Account Description								Appropriation?				
215	9	00	710	00	901	5949	0001	Fed Revenue - USDA		\$ -	\$ 30,000	\$ 30,000
215	9	11	710	99	901	6119	0000	Salary - Prof Staff		\$ 1,278,387	\$ 30,000	\$ 1,308,387

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 #1819-09-05** with an increase in both the revenues and appropriations in the amount of \$30,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1819-09-05**