

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 (2886) CASE Partnership by \$6,276 to reflect the roll-forward of unspent funds.	6,276	6,276		- <1>
<u>DECREASES</u>				
Decrease revenues & expenditures in the Special Revenue Fund (2887) CASE Partnership by \$1,415 to reflect the correct roll-forward amount of unspent funds from FY17.	(1,415)	(1,415)		- <2>
Decrease revenues & expenditures in the Special Revenue Fund (2888) CASE Partnership by \$246,614 reducing the placeholder to accurately reflect the Notice of Grant Award amount.	(246,614)	(246,614)		- <3>
Total SPECIAL REVENUE FUND:				
	(241,753)	(241,753)	\$	-
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
January 24, 2017

	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)	4,508,766		4,508,766		
Facilities Support Services					
Building & Vehicle Replacement	861,576		861,576		
Construction Services	190,038		190,038		
Local Construction	2,700,000		2,700,000		
Records Management Services	1,912,492		1,912,492		
Head Start - Local	5,000		5,000		
Human Resources	1,064,587		1,064,587		

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 24, 2017

	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	3,941,492		3,941,492		
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	0.0%	
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:	51,552,117	-	51,552,117	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	-		-		
Total Other Uses:	4,565,265	-	4,565,265	0.0%	
Total Appropriations & Other Uses:	56,117,382	-	56,117,382	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$5,269,751)	\$0	(\$5,269,751)		

* 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
January 24, 2017
(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 - Recovery High School	-	-	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	\$128,702	-	\$128,702
Prepaid Items	30,911	-	30,911
Total Nonspendable Fund Balance	159,613	0	159,613
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,000,000		1,000,000
Unemployment Liability	200,000		200,000
Capital Projects	5,000,000		5,000,000
Total Committed Fund Balance	6,200,000	0	6,200,000
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	597,000		597,000
Building and Vehicle Replacement Schedule	900,000		900,000
Local Construction	1,250,000	(500,000)	750,000
PFC Lease Payment	1,697,056		1,697,056
QZAB Bond Payment	694,229		694,229
New Program Initiative	950,000		950,000
Recovery High School	950,000	(785,250)	164,750
Workforce Development	500,000		500,000
Total Assigned Fund Balance	\$7,538,285	(1,285,250)	\$6,253,035
Total Unassigned Fund Balance	17,022,343	-	17,022,343
Estimated Total Fund Balance, General Fund:	\$30,920,241	(\$1,285,250)	\$29,634,991

Proposed
Budget Amendment
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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
January 24, 2017

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$5,959,668		\$5,959,668		
State Program Revenues		830,259		830,259		
Federal Program Revenues		29,125,181	(241,753)	28,883,428	-0.8%	<1,2,3>
Total Estimated Revenues:		35,915,108	(241,753)	35,673,355		
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		\$37,335,781	(241,753)	\$37,094,028		
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed TANF	10/01/16-09/30/17	\$28,862		\$28,862		
Fed TANF	10/01/17-06/30/18	250,241		250,241		
Fed ABE Regular	10/01/16-09/30/17	205,031		205,031		
Fed ABE Regular	10/01/17-06/30/18	2,842,278		2,842,278		
Fed-Youth Demonstration P	10/01/16-09/30/17	-		-		
Fed ABE EL/Civics	10/01/16-09/30/17	45,924		45,924		
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	65,047		65,047		
State ABE Regular	10/01/17-06/30/18	512,575		512,575		
Total Adult Education:		4,588,329	-	4,588,329		
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	2,150,946		2,150,946		
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	35,000	6,276	41,276	17.9%	<1>
Fed/Local After School Partnership	10/01/16-09/30/17	799,597	(1,415)	798,182	-0.2%	<2>
Fed/Local After School Partnership	10/01/17-09/30/18	2,550,787	(246,614)	2,304,173	-9.7%	<3>
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	1,045,000		1,045,000		
Total CASE:		8,586,169	(241,753)	8,344,416		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
January 24, 2017

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>						
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	1,246,982		1,246,982		
Fed Early Head Start Operating	09/01/17-08/31/18	2,000,000		2,000,000		
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		500,000		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	1,010,656		1,010,656		
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		
Kinder Morgan Foundation	09/01/17-08/31/18	5,000		5,000	100.0%	<6>
Local Grant	09/01/17-08/31/18	52,120		52,120		
Total Head Start:		23,902,862	-	23,902,862		
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	-		-		
Total Teaching and Learning Center:		3,000	-	3,000		
Academic & Behavior Schools						
Local Grant-Dollar General Literacy	09/01/16-08/31/17	-		-		
Garden Program	09/01/16-08/31/17	-		-		
Total Academic and Behavior Schools:		-	-	-		
Technology Support Services						
State Texas Virtual Schools Network	09/01/167-12/31/17	252,637		252,637		
Loc Digital Trust Foundation	02/01/15-02/29/16	-		-		
Total Technology:		252,637	-	252,637		
Total Appropriations & Other Uses:		\$ 37,335,775		\$ 37,094,022		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$6	(\$241,753)	\$6		

* 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
January 24, 2017

	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
January 24, 2017

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	-		-		
	Transfers In	-		-		
	Total Funding Sources:	-	-	-		
<u>APPROPRIATIONS & OTHER USES</u>						
6958	Building Purchase, Construction, Improvements	1,000,000	-	1,000,000	100.0%	
6978	Capital Project Fund	-	-	-		
	Total Appropriations:	-	-	-	100.0%	
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 700-799
January 24, 2017

	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>					
7116 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 #1718-01-01 Discussion and possible action to approve the **Special Revenue Fund** (2886) CASE Partnership to increase General Ledger budget for rollover amount.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$6,276. This is an adjustment to rollover the remaining budget amount in FY 2018

Rationale:

Justification:

Estimated revenues are \$6,276

This amendment is to increase the budgeted amount from \$35,000 to \$41,276. An increase of \$6,276 is necessary to adjust for the rollover in FY 18.

Total appropriations are \$6,276

HCDE shall appropriate the following:

Division/Budget: CASE/Partnership 2886								Fiscal Year: FY 2017-18	Business Posting Date:	Business Tracking Number:		
BUDGET CODE						ACCOUNT		CHECK HERE: Fund Balance	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Func-tion	Loca-tion	Pro-gram	Budget Mgr	Class Object	Sub-Object	Appropriation?				
288	6	00	922	00	922	5939	0000	Federal Grant		\$ 35,000	\$ 6,276	\$ 41,276
288	6	21	922	99	922	6399	0000	Gen Supplies and Materials		\$ 118	\$ 6,276	\$ 6,394

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 #1718-01-01** with an increase in both the revenues and appropriations in the amount of \$6,276. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

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

Posted Agenda Item:

BA #1718-01-02 Discussion and possible action to approve the **Special Revenue Fund** (2887) CASE Partnership to decrease General Ledger budget for rollover amount.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$1,415. This is an adjustment to rollover the remaining budget amount in FY 2018

Rationale:

Justification:

Estimated revenues are \$1,415

This amendment is to decrease the budgeted amount from \$799,597 to 798,182. A decrease of \$1,415 is necessary to adjust for the rollover in FY 18.

Total appropriations are \$1,415

HCDE shall appropriate the following:

BUDGET CODE						ACCOUNT		Account Description	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 Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
288	7	21	922	99	922	6265	0000	Rental Spaces-Events			\$ 49,000	\$ (1,415)	\$ 47,585
288	7	00	922	00	922	5939	0000	Federal Grant			\$ 799,597	\$ (1,415)	\$ 798,182

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 #1718-01-02** with a decrease in both the revenues and appropriations in the amount of \$1,415. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-01-02**

Posted Agenda Item:

BA #1718-01-03 Discussion and possible action to approve the **Special Revenue Fund** (2888) CASE Partnership to decrease budget.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$246,614.

Rationale:

Justification:

Estimated revenues are \$246,614

This amendment is to decrease the budgeted amount from \$2,000,000 to \$1,753,386. It is a decrease of \$246,614 to match the correct budget amount,.

Total appropriations are \$246,614

HCDE shall appropriate the following:

Division/Budget: CASE/Partnership 2888								Fiscal Year:	Business Posting Date:	Business Tracking Number:			
BUDGET CODE								FY 2017-18					
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET	
288	8	21	922	99	922	6499	0000	Misc Operating Cost		\$ 428,075	\$(246,614)	\$ 181,461	
288	8	00	922	00	922	5939	0000	Federal Grant		\$ 2,000,000	\$(246,614)	\$ 1,753,386	

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 #1718-01-03** with a decrease in both the revenues and appropriations in the amount of \$246,614. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-01-03**