

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	
<b>GENERAL FUND</b>					
Decrease revenues & expenditures - Adjust Current Tax Revenue and expenditures to reflect decrease in current year tax rate (BA #1516-10-1)	(632,000)	(632,000)	-	(632,000)	(1)
Increase Expenditures - Adjust Current Year Appropriations to cover Purchase Order Rollovers from 2015. (BA #1516-10-2)		737,148	(737,148)	737,148	(2)
Increase Revenues & Expenditures for Records Mgmt - Klein Microfiche project (BA #1516-10-3)	10,000	10,000	-	10,000	(3)
Increase Expenditures - Adjust current year appropriations to cover Businessolver administrative services. (BA #1516-10-4)	-	15,000	(15,000)	15,000	(4)
Decrease revenues & expenditures in Budget Manager code 190 (Digital Education & Innovation) (BA #1516-10-5)	(55,178)	(90,363)	-	(90,363)	(5)
Increase expenditures in Budget Manager code 090 (Technology Support Services) (BA #1516-10-5)	90,363	90,363	-	90,363	(5)
Decrease revenue in Budget Manager 098 (Current Taxes) (BA #1516-10-5)	(35,185)				(5)
<b>Total GENERAL FUND:</b>	<b>Net Effect</b>			<b>\$ 130,148</b>	
<b>SPECIAL REVENUE FUND</b>					
Decrease revenues & expenditures -Adjust the Texas Virtual Schools Network contract to reflect the actual budget for FY'16 (BA #1516-10-6)	(109,140)	(109,140)	-	(109,140)	(6)
Decrease revenues & expenditures - Adjust CASE for 21st Century to reflect the actual budget for FY'16 (BA#1516-10-7)	(123,481)	(123,481)		(123,481)	(7)
<b>Total SPECIAL REVENUE FUNDS:</b>				<b>\$ (232,621)</b>	

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**October 20, 2015**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b><u>Revenues</u></b>					
Local Customer Fees/Charges	\$20,477,153	-	\$20,477,153		
Local Property Tax Rev-Current	21,453,560	(632,000)	20,821,560		1
Local Property Tax Rev-Del, P&I	410,500	-	410,500		
Local Investment Earnings	8,000	-	8,000		
Local Grants	5,000	-	5,000		
Local Miscellaneous Revenues	49,000	10,000	59,000		3
<b>Total Local Revenues:</b>	<b>42,403,213</b>	<b>(622,000)</b>	<b>41,781,213</b>		
State FSP Compensation	300,000	-	300,000		
State TEA Health Insurance	450,000	-	450,000		
<b>Total State Revenues:</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>		
Federal Grants Indirect Cost	1,379,419	-	1,379,419		
<b>Total Estimated Revenues:</b>	<b>44,532,632</b>	<b>(622,000)</b>	<b>43,910,632</b>		
<b><u>Other Resources</u></b>					
State TRS Matching	2,150,000	-	2,150,000		
Transfers In - Choice Partners	1,164,940	-	1,164,940		
<b>Total Other Resources:</b>	<b>3,314,940</b>	<b>-</b>	<b>3,314,940</b>		
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>\$47,847,572</b>	<b>(\$622,000)</b>	<b>\$47,225,572</b>		
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations</u></b>					
Adult Education Local	\$187,650	\$ -	\$187,650		
Educator Certification and Professional Advancement	442,794	-	442,794		
Assistant Superintendent-Education and Enrichment	279,770	-	279,770		
Assistant Superintendent-Academic Support	260,159	-	260,159		
Board of Trustees	230,140	-	230,140		
Business Support Services	1,846,138	-	1,846,138		
Center for Safe & Secure Schools (CSSS)	541,608	-	541,608		
Client Engagement	468,005	-	468,005		
Communications	915,614	-	915,614		
The Center for Afterschool, Summer and Expanded Learning	160,484	-	160,484		
Department Wide (DW)	3,710,711	41,725	3,752,436		2,4
Digital Learning & Instructional Learning	100,277	-	100,277		
Education Foundation	201,875	-	201,875		
Special Assistant to Superintendent	189,576	-	189,576		
Facilities Support Services	-	-	-		
Construction Services	132,646	-	132,646		
Construction Project Program	330,000	371,090	701,090		1,2
Building & Vehicle Replacement	216,650	9,333	225,983		2
Records Management Services	1,704,932	10,000	1,714,932		3
Human Resources	984,899	-	984,899		

- Continued on next page -

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**October 20, 2015**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations, Continued</u></b>					
Instructional Support Services					
Bilingual Education	206,933		206,933		2
The Teaching and Learning Center	218,053		218,053		
Early Childhood Winter Conference	247,433		247,433		
English Language Arts	303,087		303,087		
Math	396,343		396,343		
Professional Development	48,146		48,146		
Science	136,324		136,324		
Social Studies	96,412		96,412		
Speaker Series	179,830		179,830		
Special Education	42,073		42,073		
Purchasing Support Services	534,793	-	534,793		
Research & Evaluation Institute	551,801	-	551,801		
Center for Grants Development	565,638	-	565,638		
Retirement Leave Benefits	200,000	-	200,000		
Scholastic Arts	117,035	-	117,035		
Special Schools					
Academic and Behavior School East	3,503,896	-	3,503,896		
Academic and Behavior School West	3,137,116	-	3,137,116		
Highpoint East School	2,788,338	-	2,788,338		
Highpoint North School	1,491,161	-	1,491,161		
Special Schools Administration	515,978	-	515,978		
School Based Therapy Services	10,034,802	-	10,034,802		
Superintendent's Office	385,434	-	385,434		
State TEA Employee Portion Health Ins	450,000	-	450,000		
State TRS On Behalf Matching	2,150,000	-	2,150,000		
Technology Support Services					
Chief Information Officer	190,256	-	190,256		
Technology Support Services	4,250,198	(211,637)	4,038,561		1,5
Digital Education and Innovation	325,758	(90,363)	235,395		5
<b>Total Appropriations:</b>	<b>45,970,766</b>	<b>130,148</b>	<b>46,100,914</b>		
<b><u>Other Uses</u></b>					
Transfer-DW to Retirement Leave Fund 190	-		-		
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	371,886	-	371,886		
Transfer-DW to ECI Keep Pace Fund 481-Addl					
Transfer-DW to ECI Keep Pace Fund 481					
Transfer-DW to QZAB Payment-Debt Svc Fund 599	692,829		692,829		
Transfer-DW to Lease Debt Svc Fund 599	1,715,372		1,715,372		
Transfers Out-Other					
<b>Total Other Uses:</b>	<b>3,330,874</b>	<b>-</b>	<b>3,330,874</b>		
<b>Total Appropriations &amp; Other Uses:</b>	<b>49,301,640</b>	<b>130,148</b>	<b>49,431,788</b>		
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$1,454,068)</b>	<b>(\$752,148)</b>	<b>(\$2,206,216)</b>		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE**  
**October 20, 2015** (Unaudited)

**TOTAL APPROPRIATIONS FROM FUND BALANCE**

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	(\$525,000)	-	(\$525,000)
Building and Vehicle Replacement Schedule	(\$550,000)	-	(\$550,000)
Capital Projects	5,521,446	-	5,521,446
Center for Safe & Secure Schools	(285,000)	-	(285,000)
Department Wide	-	(983,725)	(983,725)
Early Childhood Intervention Funding	(1,100,000)	-	(1,100,000)
ECl Local	0	(630,816)	(630,816)
Employee Courtesy Committee	(39,144)	-	(39,144)
External Relations-Local	0	(115,000)	(115,000)
Facility Support Services	(1,963,018)	(710,423)	(2,673,441)
Insurance Deductibles	(500,000)	-	(500,000)
ISS - Special Education	0	(3,800)	(3,800)
New Payroll System	(209,885)	-	(209,885)
Preschool Preparedness Initiative Program	(1,500,000)	-	(1,500,000)
Records Management	-	(28,000)	(28,000)
Retirement Leave Fund 190	(400,000)	-	(400,000)
Technology	(591,173)	-	(591,173)
Unemployment Liability	(200,000)	-	(200,000)
<b>Total Fund Balance Appropriations:</b>	<b>(\$2,341,774)</b>	<b>(2,471,764)</b>	<b>(\$4,813,538)</b>

**FUND BALANCE RECAP**

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$118,266	-	\$118,266
Deferred Revenues	30,645	-	30,645
<b>Total Nonspendable Fund Balance</b>	<b>148,911</b>	<b>0</b>	<b>148,911</b>
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
<b>Total Restricted Fund Balance</b>	<b>6,281</b>	<b>0</b>	<b>6,281</b>
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,250,000	(400,000)	850,000
Preschool Preparedness Initiative Program	1,500,000	(1,500,000)	0
Unemployment Liability	400,000	(200,000)	200,000
Capital Projects	0	5,521,446	5,521,446
<b>Total Committed Fund Balance</b>	<b>3,150,000</b>	<b>3,421,446</b>	<b>6,571,446</b>
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	1,425,000	(1,116,173)	308,827
Building and Vehicle Replacement Schedule	1,450,000	(736,650)	713,350
Safe Alert Software-CSSS	285,000	(285,000)	0
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Early Childhood Intervention Funding	1,100,000	(1,100,000)	0
Insurance Deductibles	500,000	(500,000)	0
Fund 199 Local Construction	1,776,368	(1,776,368)	0
Employee Courtesy Committee	39,144	(39,144)	0
New Payroll System	209,885	(209,885)	0
PFC Lease Payment	807,915	-	807,915
QZAB Bond Payment	697,833	-	697,833
<b>Total Assigned Fund Balance</b>	<b>\$8,394,445</b>	<b>(5,763,220)</b>	<b>\$2,631,225</b>
<b>Total Unassigned Fund Balance</b>	<b>14,901,562</b>	<b>(2,471,764)</b>	<b>12,429,798</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$26,601,199</b>	<b>(\$4,813,538)</b>	<b>\$21,787,661</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499**  
**October 20, 2015**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>							
<b>Estimated Revenues</b>							
Local Program Revenues		\$1,944,953		\$1,944,953	0.0%		
State Program Revenues		2,081,433	(109,140)	1,972,293	-5.2%		7
Federal Program Revenues		25,684,896	(123,481)	25,561,415	-0.5%		8
<b>Total Estimated Revenues:</b>		<u>29,711,282</u>	<u>(232,621)</u>	<u>29,478,661</u>	-0.8%		
<b>Other Resources</b>							
Transfer In-CASE After School Program		550,787	-	550,787			
Transfer In-Head Start		371,886	-	371,886			
<b>Total Other Resources:</b>		<u>922,673</u>	<u>-</u>	<u>922,673</u>			
<b>Other Resources:</b>		<u>\$30,633,955</u>	<u>(\$232,621)</u>	<u>\$30,401,334</u>	-0.8%		
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>							
<b>Adult Education Program</b>							
Fed TANF	10/01/15-06/30/16	\$186,082		\$186,082			
Fed TANF	10/01/14:09/30/15	22,687.00		\$22,687	100.0%		
Fed ABE Regular	10/01/15-06/30/16	2,323,838		2,323,838			
Fed ABE Regular	10/01/14:09/30/15	522,765.00		522,765	100.0%		
Fed ABE EL/Civics	10/01/15-06/30/16	407,410		407,410			
Fed ABE EL/Civics	10/01/14:09/30/15	54,547.00		54,547	100.0%		
State ABE Regular	10/01/15-06/30/16	519,070		519,070			
State ABE Regular	10/01/14:09/30/15	62,363.00		62,363	100.0%		
State TANF	10/01/15-06/30/16	-		0			
State TANF	10/01/14:09/30/15	-		0			
Local-EFHC IBM Grant	09/01/13:08/31/15	-		-			
Local-Dollar General	05/01/14:12/31/14	-	-	-			
<b>Total Adult Education:</b>		<u>4,098,762</u>	<u>-</u>	<u>4,098,762</u>	0.0%		
<b>Alternative Certification Program</b>							
Fed DOE National Educator Grant	10/01/15-09/30/16	254,861		254,861			
Fed DOE National Educator Grant	10/01/14-09/30/15	60,022		60,022	100.0%		
<b>Total Alternative Certification Program:</b>		<u>314,883</u>	<u>-</u>	<u>314,883</u>			
<b>Cooperative for After School Enrichment (CASE)</b>							
Fed 21 <sup>st</sup> Century CLC-Cycle VII	08/01/15-07/31/16	2,062,665		2,062,665	0.0%		
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/15-07/31/16	2,164,003	(123,481)	2,040,522			8
Fed/Local After School Partnership	10/01/13-09/30/14	70,000		70,000			
Fed/Local After School Partnership	10/01/14-09/30/15	510,000		510,000			
Fed/Local After School Partnership	10/01/15-09/30/16	1,040,787		1,040,787			
Loc Houston Endowment	01/01/15-12/31/15	990,000		990,000			
Loc Houston Endowment ENRICH	09/01/13-08/31/14	24,230		24,230			
Loc City of Houston	08/01/15-07/31/16	700,000		700,000	0.0%		
Loc EFHC Energy City	09/01/14-08/31/15	45,000		45,000			
<b>Total CASE:</b>		<u>7,606,685</u>	<u>(123,481)</u>	<u>7,483,204</u>			

- Continued on next page -

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499**  
**October 20, 2015**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<b><u>APPROPRIATIONS &amp; OTHER USES (CONTINUED)</u></b>							
<b>Digital Learning &amp; Instructional Technology (DLIT)</b>							
State Texas Virtual Schools Network	09/01/15-08/31/16	1,500,000	(109,140)	1,390,860			7
<b>Total DLIT:</b>		<u>1,500,000</u>	<u>(109,140)</u>	<u>1,390,860</u>			
<b>Head Start Program</b>							
Fed Head Start	01/01/16-12/31/16	11,403,460	-	11,403,460			
Fed Head Start	01/01/15-12/31/15	3,422,519		3,422,519	100.0%		
Fed Head Start Training Funds	01/01/16-12/31/16	98,076		98,076			
Fed Head Start Training Funds	01/01/15-12/31/15	39,875		39,875	100.0%		
Fed Early Head Start Start Up	03/01/15-08/31/16	665,950		665,950			
Fed Early Head Start Operating	03/01/15-08/31/16	1,239,252		1,239,252			
Fed Early Head Start Training & TA	03/01/15-08/31/16	44,278		44,278			
Loc Head Start In-Kind Matching	01/01/16-12/31/16	-		-			
Loc Head Start In-Kind Matching	01/01/15-12/31/15	-		-			
Loc Hogg Foundation	07/01/14-06/30/15	7,273		7,273			
<b>Total Head Start:</b>		<u>16,920,683</u>	<u>-</u>	<u>16,920,683</u>			
<b>Research &amp; Evaluation</b>							
Fed-LPI-Research Institute of Texas	01/01/14-12/31/15	2,919		2,919	100.0%		
Fed-LPI-Science	01/01/14-12/31/15	11,573		11,573	100.0%		
<b>Total Research &amp; Evaluation:</b>		<u>14,492</u>	<u>-</u>	<u>14,492</u>			
<b>Technology</b>							
Loc Digital Trust Foundation	02/01/15-02/29/16	178,450		178,450	100.0%		
<b>Total Technology:</b>		<u>178,450</u>	<u>-</u>	<u>178,450</u>			
<b>Total Appropriations &amp; Other Uses:</b>		<u>\$ 30,633,955</u>	<u>\$ (232,621)</u>	<u>\$ 30,401,334</u>	-0.8%		
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			

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

**Posted Agenda Item:**

**BA #1516-10-1** Discussion and possible action to approve the General Fund (1996) budget amendment in the amount of \$632,000.

**Subject:**

**Budget; General Fund; The revenues and the expenditures will both decrease by \$632,000**

**Rationale:**

Justification:

Estimated revenues are \$632,000

HCDE's Current Tax Revenue is generated from the collection of local taxes. The FY 15-16 tax rate approved by the board will generate less revenues than were originally included in the budget, therefore revenues and expenditures need to be decreased by \$632,000.

Total appropriations are \$632,000

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 #1516-10-1** with a decrease in both the revenues and appropriations in the amount of \$632,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-10-1**

**Posted Agenda Item:**

**BA #1516-10-2** Discussion and possible action to approve the **General Fund** (1996) budget amendment in the amount of \$737,148.

**Subject:**

**Budget; General Fund; The expenditures will increase by \$737,148. The Fund Balance will decrease by \$737,148.**

**Rationale:**

Justification:

Estimated revenues are \$0

There are open purchase orders from 2015 that need to be rolled over into 2016. Therefore an adjustment of \$737,148 is needed to cover those purchase orders. \$737,148 will be deducted from the Fund Balance.

Total appropriations are \$737,148

<b>Purchase Orders to Roll Over</b>				
<b>Division</b>	<b>PO#</b>	<b>Vendor Name</b>	<b>Balance</b>	<b>Project Description</b>
Facilities-Local Const	20141893	JSE CONSULTING ENG	2,000.00	Mechanical,Electrical,Plumbing Engineering Services for the Highpoint North Classrooms Addition
Facilities-Local Const	20151121	CRE8 INCORPORATED	11,429.00	Professional Services provided for the Highpoint North Classroom Addition
Facilities-Local Const	20151869	FACILITIES SOURCES	189,785.00	Install Elevator at 6005 Westview in the East
Facilities-Bldg Replace	20152187	FUSION TRADING LLC	9,333.00	Install the Hydro-Stop sytem 15 year NDl on the roof at the North Post Oak Building
Facilities-Local Const	20152187	FUSION TRADING LLC	14,305.00	Install the Hydro-Stop sytem 15 year NDl on the roof at the North Post Oak Building
Facilities-Local Const	20142001	FACILITIES SOURCES	483,571.00	3480 square foot addition to HPN
Department Wide	20150986	STAN D SCHLUETER	20,000.00	Professional Services Contract for HCDE January to August 2015
Department Wide	20151987	PROVIDERSOFT LLC	1,500.00	Computer Services for ECI Keep Pace
Department Wide	20152249	APPLE INC	5,225.00	Purchase of Macbook & Accessories
			737,148.00	<b>TOTAL</b>

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 #1516-10-2** with an increase in appropriations in the amount of \$737,148. This will result in a decrease of \$737,148 to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-10-2**



**Posted Agenda Item:**

**BA #1516-10-3** Discussion and possible action to approve the **General Fund** (1996) budget amendment in the amount of \$10,000.

**Subject:**

**Budget; General Fund; The revenues & expenditures will both increase by \$10,000. There is no effect on The Fund Balance.**

**Rationale:**

Justification:

Estimated revenues are \$10,000

The Klein ISD Microfilming project started in FY 15 and will be completed in FY 16. Revenues need to be increased by \$10,000 and the invoice will be sent once the project is completed.

Total appropriations are \$10,000

Funds are needed to cover the Klein ISD microfilming project that will be completed in FY 16. An adjustment of \$10,000 is needed to cover those expenditures and generate the revenue.

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 #1516-10-3** with an increase in revenues & appropriations in the amount of \$10,000. This has no effect to the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-10-3**

**Posted Agenda Item:**

**BA #1516-10-4** Discussion and possible action to approve the **General Fund** (1996) budget amendment in the amount of \$15,000.

**Subject:**

**Budget; General Fund; The expenditures will increase by \$15,000. The funds will be appropriated from the unassigned Fund Balance.**

**Rationale:**

Justification:

Estimated revenues are \$0

Total appropriations are \$15,000

Funds are needed to cover the administrative services of Businessolver for the reporting requirements of Affordable Care Act (ACA). An adjustment of \$15,000 is needed to cover those expenditures. Funds will be appropriated from the unassigned Fund Balance.

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 #1516-10-4** with an increase in revenues & appropriations in the amount of \$15,000. The fund balance will be reduced by this amount.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-10-4**

**Posted Agenda Item:**

**BA #1516-10-5** Discussion and possible action to approve the General Fund (1996) budget amendment in the amount of \$90,363. This amendment does not impact fund balance.

**Subject:**

**Budget; General Fund; The revenues and expenditures will be transferred from Digital Education & Innovation budget manager code (190) to Technology Support Services (090) in the amount of \$90,363. This transfer will move payroll expenses to the appropriate budget.**

**Rationale:**

Justification:

Estimated revenues are \$90,363

This amendment will move revenues to Technology Support Services to cover the payroll expenses being transferred.

Total appropriations are \$90,363

This amendment will move expenditures from Digital Education & Innovation to Technology Support Services to transfer payroll expenses to the appropriate budget.

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 #1516-10-5** with a transfer in revenues and appropriations in the amount of \$90,363. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-10-5**

**Posted Agenda Item:**

**BA #1516-10-6** Discussion and possible action to approve the **Special Revenue Fund** (3836) Texas Virtual Schools Network (TxVSN) budget amendment in the amount of \$109,140. The grant period is September 1, 2015 thru August 31, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$109,140**

**Rationale:**

Justification:

Estimated revenues are \$109,140

HCDE is a subcontractor of the Texas Education Agency (TEA) TxVSN contract with Education Service Center Region 10. The total amount awarded to HCDE was \$1,390,860. FY 16 included an estimate of \$1,500,000 so an adjustment of \$109,140 is needed to reflect the actual budget.

Total appropriations are \$109,140

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 #1516-10-6** with an increase in both the revenues and appropriations in the amount of \$109,140. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-10-6**

## Posted Agenda Item:

**BA #1516-10-7** Discussion and possible action to approve the **Special Revenue Fund** (2666) CASE for 21<sup>st</sup> Century TEA Cycle 8 Year 3 budget amendment in the amount of \$123,481. The grant period is August 1, 2015 thru July 31, 2016.

## Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$123,481**

## Rationale:

### Justification:

Estimated revenues are \$123,481

HCDE is a recipient of a Texas Education Agency for the 21<sup>st</sup> Century Community Learning Centers grant for Cycle 8, Year 3. The total amount awarded to HCDE was \$2,073,929 which includes \$2,056,160 in direct program costs and \$17,769 in indirect cost. Of the \$2,056,160 in direct program cost \$2,040,522 has not been spent and it needs to be rolled forward to FY'16. However, the FY 16 budget included an estimate of \$2,164,003 and a downward adjustment of \$123,481 needs to be approved so that the overall grant appropriation matches the Notice of Grant Award.

Total appropriations are \$123,481

### HCDE shall appropriate the following:

Direct program cost and revenue will decreased by \$123,481.

The agreement was received on September 9, 2015.

### 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 #1516-10-7** with a decrease in both the revenues and appropriations in the amount of \$123,481. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1516-10-7**