

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
GENERAL FUND				
INCREASES				
Increase revenues and expenditures - Increase general fund (1996) Budget Manager (050-Business Services) by \$64,000 to increase budget for La Marque consulting services contract amendment #2.	64,000	64,000		64,000 (2)
Total GENERAL FUND:			\$	64,000
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues and expenditures -Increase Universities Spcae Research Association Grant (2034) by \$9,620 to increase the budget for additional funds awarded. (BA #1516-02-1)	9,620	9,620		9,620 (1)
Increase revenues and expenditures - Increase Adult Ed-Distance Learning Federal Fund (2316) by \$30,000 to establish budget for award amount.	30,000	30,000		30,000 (5)
Increase revenues and expenditures - Increase Adult Ed-Career Pathways Federal Fund (2326) by \$48,000 to establish budget for award amount.	48,000	48,000		48,000 (6)
Increase revenues and expenditures - Increase Adult Ed-Youth Demonstration Project Fund (2336) by \$100,000 to establish budget for award amount.	100,000	100,000		100,000 (7)
Increase revenues and expenditures - Increase Head Start In-Kind Budget (4795) by \$1,352,615 for rollover of non-federal share.	1,352,615	1,352,615		1,352,615 (8)
Increase revenues and expenditures - Increase Head Start In-Kind Budget (4796) by \$2,978,789 to post non-federal share.	2,978,789	2,978,789		2,978,789 (9)
Increase revenues and expenditures - Increase Head Start Hogg (4965) by \$4,039 to establish budget.	4,039	4,039		4,039 (10)
Increase revenues and expenditures - Increase Head Start Local Grants (4986) by \$22,128 to establish budget.	22,128	22,128		22,128 (11)
DECREASES				
Decrease revenues and expenditures-Decrease CASE fund (4985) by \$45,000 to remove placeholder budget for grant that was not received.	(45,000)	(45,000)		(45,000) (3)
Decrease revenues and expenditures - Decrease CASE Fund (4635) by \$990,000 to remove placeholder budget because funds were assigned to Fund (4636).	(990,000)	(990,000)		(990,000) (4)
Total SPECIAL REVENUE FUND:			\$	3,510,191

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
February 23, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES					
Revenues					
Local Customer Fees/Charges	\$20,170,595	64,000	\$20,234,595		2
Local Property Tax Rev-Curren	20,831,560	-	20,831,560		
Local Property Tax Rev-Del, P&	400,500		400,500		
Local Investment Earnings	8,000		8,000		
Local Grants	5,000		5,000		
Local Miscellaneous Revenue:	388,200		388,200		
Total Local Revenues:	41,803,855	64,000	41,867,855	0.2%	
State FSP Compensation	300,000		300,000		
State TEA Health Insurance	450,000	-	450,000		
State Indirect Cost	27,320				
Total State Revenues:	777,320	-	750,000	0.0%	
Federal Grants Indirect Cost	1,352,099	-	1,352,099		
Total Estimated Revenues:	43,933,274	64,000	43,969,954	0.1%	
Other Resources					
State TRS Matching	2,150,000	-	2,150,000		
Transfers In - Choice Partners	1,164,940	-	1,164,940		
Total Other Resources:	3,314,940	-	3,314,940	0.0%	
Total Estimated Revenues & Other Resources:	\$47,248,214	\$64,000	\$47,284,894	0.1%	
APPROPRIATIONS & OTHER USES					
Appropriations					
Adult Education Loca	\$187,650	\$ -	\$187,650		
Educator Certification and Professional Advancemer	442,794	-	442,794		
Assistant Superintendent-Education and Enrichmer	279,770	-	279,770		
Assistant Superintendent-Academic Suppor	260,159	-	260,159		
Board of Trustees	230,140	-	230,140		
Business Support Services	1,846,138	64,000	1,910,138		2
Center for Safe & Secure Schools (CSSS)	491,608		491,608		
Communications	915,614		915,614		
Client Engagemen	468,005		468,005		
The Center for Afterschool, Summer and Expanded Learnin	160,484		160,484		
Department Wide (DW)	4,247,436		4,247,436		
Education Foundatior	201,875	-	201,875		
Special Assistant to Superintenden	189,576	-	189,576		
Facilities Support Service:					
Construction Services	132,646	-	132,646		
Construction Project Program	701,090	-	701,090		
Building & Vehicle Replacemen	225,983	-	225,983		
Records Management Service:	1,714,932	-	1,714,932		
Head Start - Loca	5,000		5,000		
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
February 23, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES					
Appropriations, Continued					
Teaching and Learning Center					
Bilingual Educator	206,933		206,933		
Digital Learning & Instructional Learning	100,277		100,277		
Digital Education and Innovation	235,395	-	235,395		
TLC-Division Wide	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 Educator	42,073		42,073		
Purchasing Support Services	534,793	-	534,793		
Research & Evaluation Institute	579,443		579,443		
Texas 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 Administrator	515,978	-	515,978		
Superintendent's Office	385,434	-	385,434		
State TEA Employee Portion Health Insurance	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	4,038,561	-	4,038,561		
School Based Therapy Services:	10,034,802	-	10,034,802		
Total Appropriations:	46,578,556	64,000	46,642,556	0.1%	
Other Uses					
Transfer-DW to Retirement Leave Fund	-		-		
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 QZAB Payment-Debt Svc Fund 596	692,829		692,829		
Transfer-DW to Lease Debt Svc Fund 596	1,715,372		1,715,372		
Transfer Out - Capital Project	3,330,233		3,330,233		
Transfers Out-Other	-		-		
Total Other Uses:	6,661,107	-	6,661,107	0.0%	
Total Appropriations & Other Uses:	53,239,663	64,000	53,303,663	0.1%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$5,991,449)	\$0	(\$6,018,769)		

* 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
February 23, 2016 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	\$0
Building and Vehicle Replacement Schedule	-	-	\$0
Capital Projects	(3,330,233)	-	(3,330,233)
Center for Safe & Secure Schools	-	-	0
Department Wide	-	(491,725)	(491,725)
Early Childhood Intervention Funding	-	-	0
ECl Local	-	-	0
Employee Courtesy Committee	-	-	0
External Relations-Local	-	-	0
Facility Support Services	-	(710,423)	(710,423)
Head Start	-	(5,000)	(5,000)
Insurance Deductibles	-	-	0
ISS - Special Education	-	-	0
New Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Records Management	-	(28,000)	(28,000)
Retirement Leave Fund 190	-	-	0
Technology	-	-	0
Unemployment Liability	-	-	0
Total Fund Balance Appropriations:	(\$3,330,233)	(1,235,148)	(\$4,565,381)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$138,341	-	\$138,341
Prepaid Items	25,121	-	25,121
Total Nonspendable Fund Balance	163,462	0	163,462
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
Total Restricted Fund Balance	6,281	0	6,281
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,000,000	-	1,000,000
Unemployment Liability	200,000	-	200,000
Capital Projects	5,521,446	(3,330,233)	2,191,213
Total Committed Fund Balance	6,721,446	(3,330,233)	3,391,213
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	900,000	-	900,000
Building and Vehicle Replacement Schedule	900,000	-	900,000
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Local Construction	1,776,368	-	1,776,368
PFC Lease Payment	807,915	-	807,915
QZAB Bond Payment	697,833	-	697,833
Total Assigned Fund Balance	\$5,185,416	-	\$5,185,416
Total Unassigned Fund Balance	15,826,630	(1,235,148)	14,591,482
Estimated Total Fund Balance, General Fund:	\$27,903,235	(\$4,565,381)	\$23,337,854

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499
February 23, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$2,666,162	3,322,571	\$5,988,733		3,4,8,9,10,11
State Program Revenues		2,040,989		2,040,989		
Federal Program Revenues		27,128,468	187,620	27,316,088		1,5,6,7
Total Estimated Revenues:		31,835,619	3,510,191	35,345,810	11.0%	
Other Resources						
Transfer In-CASE After School Program		550,000	-	550,000		
Transfer In-Head Start		743,772	-	743,772		
Total Other Resources:		1,293,772	-	1,293,772		
Total Revenues & Other Resources		\$33,129,391	3,510,191	\$36,639,582	10.6%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed TANF	10/01/14:09/30/15	16,634		\$16,634		
Fed TANF	10/01/15-06/30/16	\$247,000		\$247,000		
Fed ABE Regular	10/01/14:09/30/15	441,104		441,104		
Fed ABE Regular	10/01/15-06/30/16	2,232,595		2,232,595		
Fed-Adult Ed Dist Learnin	01/01/16-06/30/16	-	30,000	30,000		5
Fed-Adult Ed Career Pathw	01/01/16-06/30/16	-	48,000	48,000		6
Fed-Youth Demonstration P	01/01/16-06/30/16	-	100,000	100,000		7
Fed ABE EL/Civics	10/01/14:09/30/15	43,507		43,507		
Fed ABE EL/Civics	10/01/15-06/30/16	535,800		535,800		
State ABE Regular	10/01/14:09/30/15	57,329		57,329		
State ABE Regular	10/01/15-06/30/16	592,800		592,800		
Total Adult Education:		4,166,769	178,000	4,344,769	4.3%	
Educator Certification and Professional Advancement						
Fed DOE National Educator Grant	10/01/14-09/30/15	55,634		55,634		
Fed DOE National Educator Grant	10/01/15-09/30/16	221,324		221,324		
Total Alternative Certification Program:		276,958	-	276,958	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VII	08/01/15-07/31/16	2,062,665		2,062,665		
Fed 21 st Century CLC-Cycle VIII	08/01/15-07/31/16	2,040,522		2,040,522		
Fed/Local After School Partnership	10/01/13-09/30/14	73,861		73,861		
Fed/Local After School Partnership	10/01/14-09/30/15	147,099		147,099		
Fed/Local After School Partnership	10/01/15-09/30/16	2,363,386		2,363,386		
Loc Houston Endowment	01/01/15-12/31/15	990,000	(990,000)	-		4
Loc Houston Endowment	12/18/15-12/31/17	594,000		594,000		
Loc Houston Endowment ENRICH	09/01/13-08/31/14	82,259		82,259		
Loc City of Houston	08/01/15-07/31/16	700,000		700,000		
Loc EFHC Energy City	09/01/14-08/31/15	45,000	(45,000)	-		
Loc EFHC Energy City	09/01/15-08/31/16	0	22,128	22,128		3,11
Total CASE:		9,098,792	(1,012,872)	8,085,920	-11.1%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499
 February 23, 2016**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/15-12/31/15	3,990,812		3,990,812		
Fed Head Start	01/01/16-12/31/16	11,403,460		11,403,460		
Fed Head Start Training Funds	01/01/15-12/31/15	13,121		13,121		
Fed Head Start Training Funds	01/01/16-12/31/16	98,076		98,076		
Fed Early Head Start Start Up	03/01/15-08/31/16	678,250		678,250		
Fed Early Head Start Operating	03/01/15-08/31/16	1,797,620		1,797,620		
Fed Early Head Start Training & TA	03/01/15-08/31/16	45,278		45,278		
Loc Head Start In-Kind Matching	01/01/15-12/31/15	-	1,352,615	1,352,615		8
Loc Head Start In-Kind Matching	01/01/16-12/31/16	-	2,978,789	2,978,789		9
Loc Hogg Foundation	07/01/14-06/30/15	7,273	4,039	11,312		10
Total Head Start:		18,033,890	4,335,443	22,369,333	24.0%	
The Teaching and Learning Center						
Fed-LPI-Science (BM927)	01/01/14-12/31/15	11,573		11,573		
Total Teaching and Learning Center:		11,573	-	11,573	0.0%	
Research & Evaluation						
Fed-LPI-Research Institute of Texas (BM303)	01/01/14-12/31/15	2,919	9,620	12,539		1
Total Research & Evaluation:		2,919	9,620	12,539	329.6%	
Technology Support Services						
State Texas Virtual Schools Network	09/01/15-08/31/16	1,390,860		1,390,860		
Loc Digital Trust Foundation	02/01/15-02/29/16	147,630		147,630		
Total Technology:		1,538,490	-	1,538,490	0.0%	
Total Appropriations & Other Uses:		\$ 33,129,391	\$ 3,510,191	\$ 36,639,582	10.6%	
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 2015-16 BUDGET AMENDMENT REPORT - FUND 599
February 23, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	1,715,372	-	1,715,372		
Transfers In - Debt Svc-QZAB	692,829	-	692,829		
Total Funding Sources:	2,408,201	-	2,408,201	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	1,445,000	-	1,445,000		
Principal Maint Tax Note	210,000	-	210,000		
Principal QZAB	451,429	-	451,429		
Int Pymt Expense-Lease	270,372	-	270,372		
Interest Exp-MTN & QZAB	31,400	-	31,400		
Total Appropriations:	2,408,201	-	2,408,201	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 600-699
February 23, 2016

		APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	7,236,826	-	7,236,826		
	Transfers In	3,330,233	-	3,330,233		
	Total Funding Sources:	10,567,059	-	10,567,059	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>						
6976	Capital Project Fund	10,567,059	-	10,567,059		
	Total Appropriations:	10,567,059	-	10,567,059	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses:		\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 700-799
February 23, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	1,916,440	-	1,916,440		
Contract Services	80,000	-	80,000		
Other Local Revenues	1,361,000	-	1,361,000		
Interdepartmental Revenues	5,924,556	-	5,924,556		
Total Estimated Revenues:	9,281,996	-	9,281,996	0.0%	
Other Funding Sources					
Workers Comp Contributions	464,082	-	464,082		
Total Funding Sources:	464,082	-	464,082	0.0%	
Total Revenues & Funding Sources:	9,746,078	-	9,746,078	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7116 Choice Partners	3,357,440	-	3,357,440		
7536 ISF-Workers Compensation	464,082	-	464,082		
7996 ISF-Facilities	5,924,556	-	5,924,556		
Total Appropriations:	9,746,078	-	9,746,078	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

Posted Agenda Item:

BA #1516-02-1 Discussion and possible action to approve the Special Revenue Fund (2034) budget amendment in the amount of \$9,620.

Subject:

Budget; Special Revenue Fund; The revenues and expenditures will both increase by \$9,620. There is no effect on The Fund Balance.

Rationale:

Justification:

Estimated revenues are \$9,620

HCDE received a modification from the Universities Space Research Association for the LPI Sustainable Trainer Engagement Program Grant. The total amount originally awarded to HCDE was \$49,500. The modification awards an additional \$10,548; \$9,620 of that amount is direct costs and \$928 is indirect program costs.

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 #1516-02-1** with an increase in revenues and expenditures in the amount of \$9,620. 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 #1516-02-1**

Posted Agenda Item:

BA #1516-02-2 Discussion and possible action to approve the General Fund (1996) budget amendment in the amount of \$64,000.

Subject:

Budget; General Fund; The revenues and expenditures will both increase by \$64,000. There is no effect on The Fund Balance.

Rationale:

Justification:

Estimated revenues are \$64,000

HCDE agreed upon a contract amendment for consulting services with La Marque ISD to increase the contract amount to \$164,000. The original contract amount was 85,800 and HCDE originally budgeted an estimate of 100,000. This budget amendment will increase the budget to reflect the new contract amount.

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 #1516-02-2** with an increase in revenues and expenditures in the amount of \$64,000. 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 #1516-02-2**

Posted Agenda Item:

BA #1516-02-03 Discussion and possible action to approve the **Local Revenue Fund** (4985) CASE for EFHC-Energy City budget amendment in the amount of \$45,000.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both decrease by \$45,000

Rationale:

Justification:

Estimated revenues are \$45,000

Decrease the estimate revenues and appropriations for the EFHC-Energy City grant in the amount of \$45,000. This grant was projected to continue in FY 16 but HCDE did not received this grant; therefore an adjustment is needed to remove the budgeted amounts.

Total appropriations are \$45,000

HCDE shall appropriate the following:

Direct program cost and revenue will decrease by \$45,000.

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 #1516-02-03** with a decrease in both the revenues and appropriations in the amount of \$45,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-03**

Posted Agenda Item:

BA #1516-02-04 Discussion and possible action to approve the **Local Revenue Fund** (4635) CASE for Houston Endowment budget amendment in the amount of \$990,000.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both decrease by \$990,000

Rationale:

Justification:

Estimated revenues are \$990,000

Decrease the estimate revenues and appropriations for the Houston Endowment Local Revenue Fund 4635 in the amount of \$990,000. This amount was an estimated amount for FY16. The After-School Sustainability Initiative grant budget was approved by the board in January 2016 and was assigned fund number 4636.

Total appropriations are \$990,000

HCDE shall appropriate the following:

Direct program cost and revenue will decrease by \$990,000.

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 #1516-02-04** with a decrease in both the revenues and appropriations in the amount of \$990,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-04**

Posted Agenda Item:

BA #1516-02-5 Discussion and possible action to approve the **Special Revenue Fund (2316)**. Adult Ed Literacy Distance Learning grant budget amendment in the amount of \$30,000. The grant period is January 1, 2016 thru June 30, 2016.

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 sub-recipient of additional funding from the Houston-Galveston Area Council (HGAC). The total amount previously awarded to HCDE was \$3,978,100 and is now awarded \$178,000 to implement three new projects. **\$30,000 are earmarked for the distance learning project**, \$48,000 for the career pathways project and \$100,000 for the youth demonstration project. This will increase the funding from HGAC to \$3,976,100. Three separate funds will be set up to account for these projects.

Total appropriations are \$30,000

HCDE shall appropriate \$30,000, and it will have no impact on HCDE 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 #1516-02-5** 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 #1516-02-05**

Posted Agenda Item:

BA #1516-02-6 Discussion and possible action to approve the **Special Revenue Fund (2326)**. Adult Ed Literacy Career Pathways grant budget amendment in the amount of \$48,000. The grant period is January 1, 2016 thru June 30, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$48,000

Rationale:

Justification:

Estimated revenues are \$48,000

HCDE is a sub-recipient of additional funding from the Houston-Galveston Area Council (HGAC). The total amount previously awarded to HCDE was \$3,978,100 and is now awarded \$178,000 to implement three new projects. \$30,000 are earmarked for the distance learning project, **\$48,000 for the career pathways project** and \$100,000 for the youth demonstration project. This will increase the funding from HGAC to \$3,976,100. Three separate funds will be set up to account for these projects.

Total appropriations are \$48,000

HCDE shall appropriate \$48,000, and it will have no impact on HCDE 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 #1516-02-4** with an increase in both the revenues and appropriations in the amount of \$48,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-04**

Posted Agenda Item:

BA #1516-02-7 Discussion and possible action to approve the **Special Revenue Fund (2336)**. Youth Demonstration Project grant budget amendment in the amount of \$100,000. The grant period is January 1, 2016 thru June 30, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$100,000

Rationale:

Justification:

Estimated revenues are \$100,000

HCDE is a sub-recipient of additional funding from the Houston-Galveston Area Council (HGAC). The total amount previously awarded to HCDE was \$3,978,100 and is now awarded \$178,000 to implement three new projects. \$30,000 are earmarked for the distance learning project, \$48,000 for the career pathways project and **\$100,000 for the youth demonstration project**. This will increase the funding from HGAC to \$3,976,100. Three separate funds will be set up to account for these projects.

Total appropriations are \$100,000

HCDE shall appropriate \$100,000, and it will have no impact on HCDE 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 #1516-02-7** with an increase in both the revenues and appropriations in the amount of \$100,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-07**

Posted Agenda Item:

BA #1516-02-8 Discussion and possible action to approve the rollover of **Local Revenue Fund** (4795) Head Start In-Kind budget amendment in the amount of \$1,352,615. The period of the rolled forward is September 1, 2015 thru December 31, 2015.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$1,352,615

Rationale:

Justification:

Estimated revenues are \$1,352,615

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$11,915,157. The grant requires local matching Non-Federal Share funds of \$2,978,789. Of the \$2,978,789 Non-Federal Share, \$2,146,174 was generated in FY15 and \$832,615 needs to be rolled forward to FY16 plus an additional \$520,000 due to anticipated in-kind.

Total appropriations are \$1,352,615

HCDE shall appropriate \$1,352,615, and it will have no affect on HCDE 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 #1516-02-8** with an increase in both the revenues and appropriations in the amount of \$1,352,615. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-8**

Posted Agenda Item:

BA #1516-02-9 Discussion and possible action to approve the **Local Revenue Fund** (4796) Head Start In-Kind budget amendment in the amount of \$2,978,789. The grant period is January 1, 2016 thru December 31, 2016.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$2,978,789

Rationale:

Justification:

Estimated revenues are \$2,978,789

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$11,915,157. The grant requires local matching Non-Federal Share funds of \$2,978,789.

Total appropriations are \$2,978,789

HCDE shall appropriate \$2,978,789, and it will have no affect on HCDE 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 #1516-02-9** with an increase in both the revenues and appropriations in the amount of \$2,978,789. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-9**

Posted Agenda Item:

BA #1516-02-10 Discussion and possible action to approve the **Local Revenue Fund** (4965) Head Start HOGG grant budget amendment in the amount of \$4,039.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$4,039

Rationale:

Justification:

Estimated revenues are \$4,039

Increase the estimated revenues and appropriations for the Head Start HOGG grant in the amount of \$4,039.

Total appropriations are \$4,039

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$4,039.

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 #1516-02-10** with an increase in both the revenues and appropriations in the amount of \$4,039. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-10**

Posted Agenda Item:

BA #1516-02-11 Discussion and possible action to approve the **Local Revenue Fund** (4986) Head Start local grants budget amendment in the amount of \$22,128.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$22,128

Rationale:

Justification:

Estimated revenues are \$22,128

Increase the estimated revenues and appropriations for the Head Start local grants in the amount of \$22,128. \$17,128 of these revenues were not expended in FY15 and need to be rolled forward to FY16. \$5,000 of these revenues were awarded in FY16 from Bank of Texas.

Total appropriations are \$22,128

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$22,128.

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 #1516-02-11** with an increase in both the revenues and appropriations in the amount of \$22,128. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-02-11**