

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
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**GENERAL FUND**

**INCREASES**

Increase revenues and expenditures in the General Fund (1996) by \$91,500 for adjustments to contract amounts for Academic Behavior School - East.	91,500	91,500		91,500 (2)
Increase revenues and expenditures in the General Fund (1996) by \$127,009 for additional indirect costs associated with new Adult Ed grant and additional grant funds for CASE.	127,009	127,009		127,009 (9)

**Total GENERAL FUND: \$ 218,509**

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total
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**SPECIAL REVENUE FUND**

**INCREASES**

Increase revenues and expenditures in the Local Revenue Fund (4676) by \$200,000 for additional amount awarded from the City of Houston to CASE for Kids Division.	200,000	200,000		200,000 (1)
Increase revenues and expenditures in the Local Head Start Fund (4796) by \$7,000 for contributions and miscellaneous revenues.	7,000	7,000		7,000 (3)
Increase revenues and expenditures in the Special Revenue Adult Ed Fund (2356) by \$281,202 for amount awarded by The Texas Workforce Commission for the Site-Based Workplace Literacy Project Grant.	281,202	281,202		281,202 (4)
Increase revenues and expenditures in the Special Revenue - Early Head Start for Startup Fund (2145) by \$210,800 for additional amount awarded by The Department of Health and	210,800	210,800		210,800 (5)
Increase revenues and expenditures in the Special Revenue - Early Head Start Operations Fund (2155) by \$889,991 for additional amount awarded from The Department of Health and Human Services for operations.	889,991	889,991		889,991 (6)
Increase revenues and expenditures in the Special Revenue - Early Head Start Training and Technical Assistance Fund (2165) by \$250,000 for additional amount awarded from the Department of Health and Human Services for Training and Technical Assistance.	250,000	250,000		250,000 (7)
Increase revenues and expenditures in the Special Revenue - CASE for Partnership Fund (2886) by \$787 as an adjustment to reflect the actual budget.	787	787		787 (8)
Increase revenues and expenditures in the Special Revenue - Local Grant Fund (4986) by \$2000 for a local grant awarded to ABS-West from the Whole Kids Foundation to support the garden program.	2,000	2,000		2,000 (10)

**Total SPECIAL REVENUE FUND: \$ 1,841,780**

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**April 19, 2016**

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>					
<b>Revenues</b>					
Local Customer Fees/Charges	\$20,234,595	91,500	\$20,326,095		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		
<b>Total Local Revenues:</b>	<b>41,867,855</b>	<b>91,500</b>	<b>41,959,355</b>	0.2%	
State FSP Compensation	300,000		300,000		
State TEA Health Insurance	450,000	-	450,000		
State Indirect Cost	27,320		27,320		
<b>Total State Revenues:</b>	<b>777,320</b>	<b>-</b>	<b>777,320</b>	0.0%	
Federal Grants Indirect Cost	1,352,099	127,009	1,479,108		9
<b>Total Estimated Revenues:</b>	<b>43,997,274</b>	<b>218,509</b>	<b>44,215,783</b>	0.5%	
<b>Other Resources</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>	0.0%	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>\$47,312,214</b>	<b>\$218,509</b>	<b>\$47,530,723</b>	0.5%	
<b>APPROPRIATIONS &amp; OTHER USES</b>					
<b>Appropriations</b>					
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	1,910,138		1,910,138		
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	127,009	4,374,445		9
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		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**April 19, 2016**

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b>APPROPRIATIONS &amp; OTHER USES</b>					
<b>Appropriations, Continued</b>					
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	91,500	3,595,396		2
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		
<b>Total Appropriations:</b>	<b>46,642,556</b>	<b>218,509</b>	<b>46,861,065</b>	0.5%	
<b>Other Uses</b>					
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 598	692,829		692,829		
Transfer-DW to Lease Debt Svc Fund 598	1,715,372		1,715,372		
Transfer Out - Capital Project	3,330,233		3,330,233		
Transfers Out-Other	-		-		
<b>Total Other Uses:</b>	<b>6,661,107</b>	<b>-</b>	<b>6,661,107</b>	0.0%	
<b>Total Appropriations &amp; Other Uses:</b>	<b>53,303,663</b>	<b>218,509</b>	<b>53,522,172</b>	0.4%	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$5,991,449)</b>	<b>\$0</b>	<b>(\$5,991,449)</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**  
**April 19, 2016** (Unaudited)

**TOTAL APPROPRIATIONS FROM FUND BALANCE**

	<b>APPROPRIATED FROM VARIOUS CATEGORIES</b>	<b>APPROPRIATED FROM UNASSIGNED</b>	<b>TOTAL APPROPRIATED</b>
<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
ECI 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
<b>Total Fund Balance Appropriations:</b>	<b>(\$3,330,233)</b>	<b>(1,235,148)</b>	<b>(\$4,565,381)</b>

**FUND BALANCE RECAP**

	<b>SEPTEMBER 1</b>	<b>APPROPRIATED YEAR-TO-DATE</b>	<b>ESTIMATED BALANCE</b>
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$138,341	-	\$138,341
Prepaid Items	25,121	-	25,121
<b>Total Nonspendable Fund Balance</b>	<b>163,462</b>	<b>0</b>	<b>163,462</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	1,000,000	-	1,000,000
Unemployment Liability	200,000	-	200,000
Capital Projects	5,521,446	(3,330,233)	2,191,213
<b>Total Committed Fund Balance</b>	<b>6,721,446</b>	<b>(3,330,233)</b>	<b>3,391,213</b>
<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
<b>Total Assigned Fund Balance</b>	<b>\$5,185,416</b>	<b>-</b>	<b>\$5,185,416</b>
<b>Total Unassigned Fund Balance</b>	<b>15,826,630</b>	<b>(1,235,148)</b>	<b>14,591,482</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$27,903,235</b>	<b>(\$4,565,381)</b>	<b>\$23,337,854</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**April 19, 2016**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>						
<b>Revenues</b>						
Local Program Revenues		\$5,988,733	209,000	\$6,197,733		1,3,10
State Program Revenues		2,040,989		2,040,989		
Federal Program Revenues		27,316,088	1,632,780	28,948,868		4,5,6,7,8
<b>Total Estimated Revenues:</b>		<b>35,345,810</b>	<b>1,841,780</b>	<b>37,187,590</b>	5.2%	
<b>Other Resources</b>						
Transfer In-CASE After School Program		550,000	-	550,000		
Transfer In-Head Start		743,772	-	743,772		
<b>Total Other Resources:</b>		<b>1,293,772</b>	<b>-</b>	<b>1,293,772</b>		
<b>Total Revenues &amp; Other Resources</b>		<b>\$36,639,582</b>	<b>1,841,780</b>	<b>\$38,481,362</b>	5.0%	
<b>APPROPRIATIONS &amp; OTHER USES</b>						
<b>Adult Education Program</b>						
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		
Fed-Adult Ed Career Pathw	01/01/16-06/30/16	48,000		48,000		
Fed-Youth Demonstration P	01/01/16-06/30/16	100,000		100,000		
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		
Fed Adult Ed SBWLP	04/15/16-06/30/17	-	281,202	281,202		4
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		
<b>Total Adult Education:</b>		<b>4,344,769</b>	<b>281,202</b>	<b>4,625,971</b>	6.5%	
<b>Educator Certification and Professional Advancement</b>						
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		
<b>Total Alternative Certification Program:</b>		<b>276,958</b>	<b>-</b>	<b>276,958</b>	0.0%	
<b>The Center for Afterschool, Summer and Expanded Learning (CASE)</b>						
Fed 21 <sup>st</sup> Century CLC-Cycle VII	08/01/15-07/31/16	2,062,665		2,062,665		
Fed 21 <sup>st</sup> 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	787	2,364,173		8
Loc Houston Endowment	01/01/15-12/31/15	-		-		
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	200,000	900,000		1
Loc EFHC Energy City	09/01/14-08/31/15	-		-		
Loc EFHC Energy City	09/01/15-08/31/16	0		-		
<b>Total CASE:</b>		<b>8,063,792</b>	<b>200,787</b>	<b>8,264,579</b>	2.5%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**April 19, 2016**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>APPROPRIATIONS &amp; OTHER USES (CONTINUED)</b>						
<b>Head Start Program</b>						
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	210,800	889,050		5
Fed Early Head Start Operating	03/01/15-08/31/16	1,797,620	889,991	2,687,611		6
Fed Early Head Start Training & TA	03/01/15-08/31/16	45,278	250,000	295,278		7
Loc Head Start In-Kind Matching	01/01/15-12/31/15	1,352,615		1,352,615		
Loc Head Start In-Kind Matching	01/01/16-12/31/16	2,978,789	7,000	2,985,789		3
Loc Hogg Foundation	07/01/14-06/30/15	11,312		11,312		
Loc Revenue Fund		22,128		22,128		
<b>Total Head Start:</b>		<b>22,391,461</b>	<b>1,357,791</b>	<b>23,749,252</b>	6.1%	
<b>ABS-West</b>						
Local Revenue Fund		-	2,000	2,000		10
<b>Total ABS-West:</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>		
<b>The Teaching and Learning Center</b>						
Fed-LPI-Science (BM927)	01/01/14-12/31/15	11,573		11,573		
<b>Total Teaching and Learning Center:</b>		<b>11,573</b>	<b>-</b>	<b>11,573</b>	0.0%	
<b>Research &amp; Evaluation</b>						
Fed-LPI-Research Institute of Texas (BM303)	01/01/14-12/31/15	12,539		12,539		
<b>Total Research &amp; Evaluation:</b>		<b>12,539</b>	<b>-</b>	<b>12,539</b>	0.0%	
<b>Technology Support Services</b>						
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		
<b>Total Technology:</b>		<b>1,538,490</b>	<b>-</b>	<b>1,538,490</b>	0.0%	
<b>Total Appropriations &amp; Other Uses:</b>		<b>\$ 36,639,582</b>	<b>\$ 1,841,780</b>	<b>\$ 38,481,362</b>	5.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

\* 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**  
**April 19, 2016**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Funding Sources</b>					
Transfers In - PFC Lease	1,715,372	-	1,715,372		
Transfers In - Debt Svc-QZAB	692,829	-	692,829		
<b>Total Funding Sources:</b>	<b>2,408,201</b>	<b>-</b>	<b>2,408,201</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
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		
<b>Total Appropriations:</b>	<b>2,408,201</b>	<b>-</b>	<b>2,408,201</b>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 600-699**  
**April 19, 2016**

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 700-799**  
**April 19, 2016**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Revenues:</b>					
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		
<b>Total Estimated Revenues:</b>	<b>9,281,996</b>	<b>-</b>	<b>9,281,996</b>	0.0%	
<b>Other Funding Sources</b>					
Workers Comp Contributions	464,082	-	464,082		
<b>Total Funding Sources:</b>	<b>464,082</b>	<b>-</b>	<b>464,082</b>	0.0%	
<b>Total Revenues &amp; Funding Sources:</b>	<b>9,746,078</b>	<b>-</b>	<b>9,746,078</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
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		
<b>Total Appropriations:</b>	<b>9,746,078</b>	<b>-</b>	<b>9,746,078</b>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Posted Agenda Item:**

**BA #1516-04-1** Discussion and possible action to approve the Local Revenue Fund (4676) CASE for Kids/City Connections budget amendment in the amount of \$200,000. The grant period is September 1, 2015 thru June 30, 2016.

**Subject:**

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$200,000**

**Rationale:**

Justification:

Estimated revenues are \$200,000

The City of Houston and HCDE CASE for Kids Division entered into an inter local agreement which designates HCDE as the program administrator for the City of Houston "City Connections" program. The City of Houston awarded an additional \$200,000 bringing the total grant amount to \$900,000.

Total appropriations are \$200,000

HCDE shall appropriate up to \$200,000 in additional community awards from certain City Council District's budgeted funds.

The agreement was received on February 16, 2016. The budget period remains the same.

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 #1516-04-1** with an increase in both the revenues and appropriations in the amount of \$200,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-04-1**

**Posted Agenda Item:**

**BA #1516-04-2** Discussion and possible action to approve the General Fund (1996) ABS-East budget amendment in the amount of \$91,500.

**Subject:**

**Budget; General Fund; The revenues and the expenditures will both increase by \$91,500**

**Rationale:**

Justification:

Estimated revenues are \$91,500

The Academic and Behavior School East has received additional contracts that generated \$128,200 in additional revenues and is in need of additional expenditure appropriation to complete the school year in the amount of \$91,500.

Total appropriations are \$91,500

The Academic and Behavior School East has received additional contracts that generated \$128,200 in additional revenues and is in need of additional expenditure appropriation to complete the school year in the amount of \$91,500.

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 #1516-04-2** with an increase in both the revenues and appropriations in the amount of \$91,500. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-04-2**

**Posted Agenda Item:**

**BA #1516-04-3** Discussion and possible action to approve the **Local Fund** (4796) Head Start budget amendment in the amount of \$7,000.

**Subject:**

**Budget; Local Fund; The revenues and the expenditures will both increase by \$7,000**

**Rationale:**

Justification:

Estimated revenues are \$7,000

Head Start receives contributions and miscellaneous revenues and we need to increase the revenue and the expenditures budget in the amount of \$7,000.

Total appropriations are \$7,000

HCDE shall appropriate \$7,000, 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 #1516-04-3** with an increase in both the revenues and appropriations in the amount of \$7,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-04-3**

**Posted Agenda Item:**

**BA #1516-04-4** Discussion and possible action to approve the **Special Revenue Fund (2356)**. Site-Based Workplace Literacy Project grant budget amendment in the amount of \$281,202. The grant period is April 15, 2016 thru June 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$281,202**

**Rationale:**

Justification:

Estimated revenues are \$281,202

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE was \$298,202 which includes \$281,202 in direct program costs and \$17,000 in indirect costs.

Total appropriations are \$281,202

HCDE shall appropriate \$281,202, 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 #1516-04-4** with an increase in both the revenues and appropriations in the amount of \$281,202. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

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

## Posted Agenda Item:

**BA #1516-04-5** Discussion and possible action to approve the **Special Revenue Fund** (2145) Early Head Start for Startup budget amendment in the amount of \$210,800. The grant period is March 1, 2015 thru August 31, 2016.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$210,800**

### Rationale:

#### Justification:

Estimated revenues are \$210,800

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount originally awarded to HCDE was \$2,768,705. The modification awards an additional \$1,460,800 which includes \$1,350,791 for direct program costs and \$110,009 for indirect costs. Of the \$1,350,791 for direct program costs, \$210,800 was awarded as a supplemental for Startup.

Total appropriations are \$210,800

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$210,800.

#### 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 #1516-04-5** with an increase in both the revenues and appropriations in the amount of \$210,800. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1516-04-5**

## Posted Agenda Item:

**BA #1516-04-6** Discussion and possible action to approve the **Special Revenue Fund** (2155) Early Head Start for Operations budget amendment in the amount of \$889,991. The grant period is March 1, 2015 thru August 31, 2016.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$889,991**

### Rationale:

#### Justification:

Estimated revenues are \$889,991

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount originally awarded to HCDE was \$2,768,705. The modification awards an additional \$1,460,800 which includes \$1,350,791 for direct program costs and \$110,009 for indirect costs. Of the \$1,350,791 for direct program costs, \$889,991 was awarded specifically for Operations.

Total appropriations are \$889,991

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$889,991.

#### 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 #1516-04-6** with an increase in both the revenues and appropriations in the amount of \$889,991. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1516-04-6**

## Posted Agenda Item:

**BA #1516-04-7** Discussion and possible action to approve the **Special Revenue Fund** (2165) Early Head Start-Training and Technical Assistance budget amendment in the amount of \$250,000. The grant period is March 1, 2015 thru August 31, 2016.

## Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$250,000**

## Rationale:

### Justification:

Estimated revenues are \$250,000

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount originally awarded to HCDE was \$2,768,705. The modification awards an additional \$1,460,800 which includes \$1,350,791 for direct program costs and \$110,009 for indirect costs. Of the \$1,350,791 for direct program costs, \$250,000 was awarded specifically for Training and Technical Assistance.

Total appropriations are \$250,000

### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$250,000.

### 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 #1516-04-7** with an increase in both the revenues and appropriations in the amount of \$250,000. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1516-04-7**



## Posted Agenda Item:

**BA #1516-04-8** Discussion and possible action to approve the **Special Revenue Fund** (2886) CASE for Partnership budget amendment in the amount of \$787. The grant period is October 1, 2015 thru September 30, 2016.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$787**

### Rationale:

#### Justification:

Estimated revenues are \$787

HCDE is a recipient of a Houston-Galveston Area Council (HGAC) Partnership grant. The total amount awarded to HCDE was \$1,713,386 for direct program costs and a transfer in of funds from Houston Endowment and HCDE General Fund in the amount of \$100,000 and \$550,787, respectively; which is a grand total of \$2,363,386 for direct program costs. However, the FY16 transfer in of funds from HCDE General Fund was under estimated by \$787; therefore an adjustment of \$787 is needed to reflect the actual budget.

Total appropriations are \$787

#### HCDE shall appropriate the following:

Direct program cost and revenue will increased by \$787.

#### 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 #1516-04-8** with an increase in both the revenues and appropriations in the amount of \$787. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1516-04-8**

## Posted Agenda Item:

**BA #1516-04-9** Discussion and possible action to approve the **General Fund** (1996) budget amendment in the amount of \$127,009.

## Subject:

**Budget; General Fund; The revenues and the expenditures will both increase by \$127,009**

## Rationale:

### Justification:

Estimated revenues are \$127,009

The Department of Health and Human Services Head Start grant was modified and resulted in an increase in indirect costs in the amount of \$110,009. In addition HCDE received a new contract for Adult Ed-Site-Based Workplace Literacy Project which also resulted in an increase in indirect costs in the amount of \$17,000.

Total appropriations are \$127,009

### HCDE shall appropriate the following:

Indirect program cost will increase by \$127,009. This has 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 #1516-04-9** with an increase in both the revenues and expenditures in the amount of \$127,009. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1516-04-9**

**Posted Agenda Item:**

**BA #1516-04-10** Discussion and possible action to approve the **Special Revenue Local Grant Fund** (4986) budget amendment in the amount of \$2,000.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$2,000**

**Rationale:**

Justification:

Estimated revenues are \$2,000

The Academic and Behavior School West received a local grant in the amount of \$2,000 from the Whole Kids Foundation to support the ABS West garden program.

Total appropriations are \$2,000

The Academic and Behavior School West received a local grant in the amount of \$2,000 from the Whole Kids Foundation to support the ABS West garden program. Expenditures will increase by \$2,000. This has 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 #1516-04-10** with an increase in both the revenues and expenditures in the amount of \$2,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-04-10**