

Amendments that increase/decrease a program budget must be approved by the board.

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
GENERAL FUND				
INCREASES				
Increase revenues and expenditures in the General Fund (1997) BM 086 Construction budget to fund position that was moved from Internal Service Fund to General fund at the request of the Facilities Director. Funds will be transferred from Department Wide and has no effect on the HCDE fund balance.	49,178	49,178		- (2)
Increase revenues and expenditures in the General Fund (1997) BM 131 to increase budget for food purchases in the cafeteria.	3,200	3,200		- (3)
Increase expenditures in the General Fund (1997) - Establish Start up budget for the Recovery High School.		950,000	(950,000)	(950,000) (5)
Increase revenues and expenditures in the General Fund (1997) BM 131 to increase budget for additional seats purchased by school districts.	88,375	88,375		- (6)
Increase expenditures in the General Fund (1997) BM 098 to reimburse TXVsn for alleged unallowable costs determined by Region 10 pursuant to the contract for FY 12/13. This will be funded from the HCDE assigned fund balance.		512,371	(512,371)	(512,371) (7)
DECREASES				
Decrease revenues and expenditures in the General Fund (1997) BM 098 Department Wide to fund position that was moved from Internal Service Fund to General fund at the request of the Facilities Director.	(49,178)	(49,178)		- (2)
Total GENERAL FUND:	91,575	1,553,946	(1,462,371)	(1,462,371)
INCREASES				
Increase revenues and expenditures in the Special Revenue Fund (2367) Adult Ed In Service Fund - Increase Adult Ed budget due to funds received.	18,354	18,354		- (1)
Increase revenues and expenditures in the Local Revenue Fund (4796) Head Start In-Kind budget to reflect additional match of \$400,000.	400,000	400,000		- (4)
Total SPECIAL REVENUE FUND:	418,354	418,354	-	-

Note: These are proposed budget amendments and will not be entered into the General Ledger until after Board Approval. /J.Amezcuca

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
April 18, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCE:</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$21,432,831	88,375	\$21,521,206		6
Local Property Tax Rev-Curren	21,318,803	-	21,318,803		2
Local Property Tax Rev-Del, P&	380,000		380,000		
Local Investment Earnings	12,000		12,000		
Local Grants	15,000		15,000		
Local Miscellaneous Revenue	95,700	3,200	98,900		3
Total Local Revenues:	43,254,334	91,575	43,345,909	0.2%	
State TEA Supplemental Compensator	300,000		300,000		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Payments	2,113,000		2,113,000		
State Indirect Cost	31,200		31,200		
Total State Revenues:	2,944,200	-	2,944,200	0.0%	
Federal Grants Indirect Cost	1,213,395	-	1,213,395		
Total Estimated Revenues:	47,411,929	91,575	47,503,504	0.2%	
<u>Other Resources</u>					
Transfers In - Choice Partners	1,495,527	-	1,495,527		
Total Other Resources:	1,495,527	-	1,495,527	0.0%	
Total Estimated Revenues & Other Resources:	48,907,456	\$91,575	\$48,999,031	0.2%	
<u>APPROPRIATIONS & OTHER USE:</u>					
<u>Appropriations</u>					
Adult Education Local	\$244,623		\$244,623		
Educator Certification and Professional Advancemen	655,643		655,643		
Assistant Superintendent-Academic Suppor	272,650		272,650		
Assistant Superintendent-Education and Enrichmen	278,331		278,331		
Board of Trustees	204,943		204,943		
Business Support Services	1,911,939		1,911,939		
Center for Safe & Secure Schools (CSSS)	539,756		539,756		
Center for Afterschool, Summer and Expanded Learning	296,494		296,494		
Communications	975,900		975,900		
Client Engagement	449,119		449,119		
Department Wide (DW)	3,900,201	463,193	4,363,394		2,7
Education Foundation	12,360		12,360		
Facilities Support Services					
Building & Vehicle Replacemen	345,000		345,000		
Construction Services	136,190	49,178	185,368		2
Local Construction	1,156,208		1,156,208		
Records Management Services	1,758,919		1,758,919		
Head Start - Local	5,000		5,000		
Human Resources	1,012,021		1,012,021		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
April 18, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES:					
Appropriations, Continued					
Purchasing Support Services	551,298		551,298		
Research & Evaluation Institute	645,528		645,528		
Resource Development - Internal Grant Services:	581,163		581,163		
Retirement Leave Benefits	250,000		250,000		
Scholastic Arts	107,979		107,979		
School Based Therapy Services:	10,998,780		10,998,780		
Special Assistant to Superintendent	266,556		266,556		
Special Schools					
Academic and Behavior School East	3,817,703	91,575	3,909,278		3,6
Academic and Behavior School West	3,535,178		3,535,178		
Highpoint East School	3,128,048		3,128,048		
Highpoint North School	866,201		866,201		
Special Schools Administration	547,679		547,679		
Recovery High School	0	950,000	950,000		5
State TEA Employee Portion Health Ins:	500,000		500,000		
State TRS On Behalf Matching	2,113,000		2,113,000		
Superintendent's Office	444,625		444,625		
Teaching and Learning Center					
Bilingual Education	175,617		175,617		
Digital Education and Innovator	218,678		218,678		
Digital Learning & Instructional Learning	38,172		38,172		
Division Wide	137,589		137,589		
Early Childhood Winter Conference	248,268		248,268		
English Language Arts	172,217		172,217		
Math	249,608		249,608		
Professional Development	39,000		39,000		
Science	185,009		185,009		
Social Studies	98,094		98,094		
Speaker Series	186,428		186,428		
Special Education	82,639		82,639		
Technology Support Services:					
Chief Information Officer	195,226		195,226		
Technology Support Services:	3,023,857		3,023,857		
Total Appropriations:	47,559,437	1,553,946	49,113,383	3.3%	
Other Uses					
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	726,886	-	726,886		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	694,229		694,229		
Transfer-DW to Lease Debt Svc Fund 599	2,439,503		2,439,503		
Transfer Out - Capital Project	5,000,000		5,000,000		
Total Other Uses:	9,411,405	-	9,411,405	0.0%	
Total Appropriations & Other Uses:	56,970,842	1,553,946	58,524,788	2.7%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$8,063,386)	(\$1,462,371)	(\$9,525,757)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
April 18, 2017
(Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed
				Budget Amendment
<u>Division Distribution</u>				
Assets Replacement Schedule	-	-	\$0	
Bond Payments	-	(742,447)	(\$742,447)	
Building and Vehicle Replacement Schedule	-	-	\$0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	(13,068)	(13,068)	
Department Wide	(216,663)	-	(216,663)	
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Employee Courtesy Committee	-	-	0	
External Relations-Local	-	-	0	
Facility Support Services	-	-	0	
Head Start	-	-	0	
Insurance Deductibles	-	-	0	
Local Construction	(34,208)	-	(34,208)	
New Program Initiative	(512,371)	-	(512,371)	(512,371)
Preschool Preparedness Initiative Program	-	-	0	
Purchasing	-	(10,000)	(10,000)	
Records Management	-	-	0	
Retirement Leave Fund 199	(150,000)	-	(150,000)	
Special Schools - Recovery High School	(950,000)	-	(950,000)	(950,000)
Technology	-	-	0	
Unemployment Liability	-	-	0	
Total Fund Balance Appropriations:	(\$1,863,242)	(765,515)	(\$2,628,757)	(1,462,371)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed
				Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$128,702	-	\$128,702	
Prepaid Items	30,911	-	30,911	
Total Nonspendable Fund Balance	159,613	0	159,613	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	1,000,000	(150,000.00)	850,000	
Unemployment Liability	200,000	-	200,000	
Capital Projects	5,000,000	-	5,000,000	
Total Committed Fund Balance	6,200,000	(150,000)	6,050,000	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	597,000	-	597,000	
Building and Vehicle Replacement Schedule	900,000	-	900,000	
Local Construction	1,250,000	(250,871)	999,129	
PFC Lease Payment	1,697,056	-	1,697,056	
QZAB Bond Payment	694,229	-	694,229	
New Program Initiative	950,000	(512,371)	437,629	(512,371)
Recovery High School	950,000	(950,000)	0	(950,000)
Workforce Development	500,000	-	500,000	
Total Assigned Fund Balance	\$7,538,285	(1,713,242)	\$5,825,043	
Total Unassigned Fund Balance	17,022,343	(765,515)	16,256,828	(1,462,371)
Estimated Total Fund Balance, General Fund:	\$30,920,241	(\$2,628,757)	\$28,291,484	

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499
April 18, 2017

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$5,991,637	400,000	\$6,391,637		4
State Program Revenues		1,869,851		1,869,851		
Federal Program Revenues		27,392,288	18,354	27,410,642		1
Total Estimated Revenues:		35,253,776	418,354	35,672,130	1.2%	
Other Resources						
Transfer In-CASE After School Program		550,787	-	550,787		
Transfer In-Head Start		726,886	-	726,886		
Total Other Resources:		1,277,673	-	1,277,673		
Total Revenues & Other Resources		\$36,531,449	418,354	\$36,949,803	1.1%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed TANF	10/01/15-06/30/16	\$24,509		\$24,509		
Fed TANF	10/01/16-06/30/17	266,668		266,668		
Fed ABE Regular	10/01/15-06/30/16	200,886		200,886		
Fed ABE Regular	10/01/16-06/30/17	2,594,871		2,594,871		
Fed-Youth Demonstration P	01/01/16-06/30/16	-		-		
Fed-Youth Demonstration P	10/01/16-09/30/17	85,715		85,715		
Fed ABE EL/Civics	10/01/15-06/30/16	26,289		26,289		
Fed ABE EL/Civics	10/01/16-06/30/17	412,381		412,381		
Fed Adult Ed SBWLP	04/15/16-06/30/17	254,733		254,733		
Fed Adult Ed In Service	07/01/16-09/30/16	2,353		2,353		
Fed Adult Ed In Service	12/01/16-05/01/17	-	18,354	18,354		1
State ABE Regular	10/01/16-06/30/17	559,664		559,664		
Total Adult Education:		4,428,069	18,354	4,446,423	0.4%	
Educator Certification and Professional Advancement						
Fed DOE National Educator Grant	10/01/15-09/30/17	57,498		57,498		
Total Alternative Certification Program:		57,498	-	57,498	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VIII	08/01/16-07/31/17	2,153,550		2,153,550		
Fed 21 st Century CLC-Cycle IX	08/01/16-07/31/17	1,778,703		1,778,703		
Fed/Local After School Partnership	10/01/15-09/30/16	645,664		645,664		
Fed/Local After School Partnership	10/01/16-09/30/17	2,464,173		2,464,173		
Loc Houston Endowment	12/18/15-12/31/17	191,997		191,997		
Loc Houston Endowment	12/18/15-12/31/17	297,000		297,000		
City of Houston City Connections Program	09/07/16-06/30/17	660,000		660,000		
Total CASE:		8,191,087	-	8,191,087	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499
April 18, 2017

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/16-12/31/16	4,409,251		4,409,251		
Fed Head Start	01/01/17-12/31/17	11,468,460		11,468,460		
Fed Head Start Training Funds	01/01/16-12/31/16	32,692		32,692		
Fed Head Start Training Funds	01/01/17-12/31/17	98,076		98,076		
Fed Early Head Start Startup	03/1/15-08/31/16	623		623		
Fed Early Head Start Operations	03/01/15-08/31/16	4,646		4,646		
Fed Early Head Start Operating	09/01/16-08/31/17	1,932,312		1,932,312		
Fed Early Head Start Training & TA	09/01/16-08/31/17	50,000		50,000		
Loc Early Head Start In-Kind		521,500		521,500		
Loc Head Start In-Kind Matching	01/01/16-12/31/16	999,930	400,000	1,399,930		4
Loc Head Start In-Kind Matching	01/01/17-12/31/17	2,988,789		2,988,789		
Loc Hogg Foundation	07/01/14-06/30/15	14,682		14,682		
Local Grant	09/01/16-08/31/17	5,600		5,600		
Total Head Start:		22,526,561	400,000	22,926,561	1.8%	
The Teaching and Learning Center						
Fed-LPI-Science (BM927)	01/01/14-12/31/16	5,908		5,908		
Local Grant- Humanities Texas	09/01/16-08/31/17	1,500		1,500		
Local Grant - WATER project	09/01/16-08/31/17	5,000		5,000		
Total Teaching and Learning Center:		12,408	-	12,408	0.0%	
Academic & Behavior Schools						
Local Grant-Dollar General Literacy	09/01/16-08/31/17	4,000		4,000		
Whole Kids Foundation	09/01/16-08/31/17	1,639		1,639		
Total Academic and Behavior Schools:		5,639	-	5,639	0.0%	
Technology Support Services						
State Texas Virtual Schools Network	09/01/16-08/31/17	1,310,187		1,310,187		
Loc Digital Trust Foundation	02/01/15-02/29/16	-		-		
Total Technology:		1,310,187	-	1,310,187	0.0%	
Total Appropriations & Other Uses:		\$ 36,531,449	\$ 418,354	\$ 36,949,803	1.1%	
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 2016-17 BUDGET AMENDMENT REPORT - FUND 599
April 18, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,439,503		2,439,503		
Transfers In - Debt Svc-QZAB	694,229	-	694,229		
Total Funding Sources:	3,133,732	-	3,133,732	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,110,000		2,110,000		
Principal Maint Tax Note	220,000		220,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	329,503		329,503		
Interest Exp-MTN & QZAB	22,800		22,800		
Total Appropriations:	3,133,732	-	3,133,732	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 600-699
April 18, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	7,000,000	-	7,000,000		
Transfers In	5,000,000	-	5,000,000		
Total Funding Sources:	12,000,000	-	12,000,000	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
6976 Capital Project Fund	12,000,000	-	12,000,000		
Total Appropriations:	12,000,000	-	12,000,000	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 700-799
April 18, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	3,766,995	-	3,766,995		
Contract Services	-	-	-		
Other Local Revenues	-	-	-		
Interdepartmental Revenues	6,000,035	-	6,000,035		
Total Estimated Revenues:	9,767,030	-	9,767,030	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:	10,231,112	-	10,231,112	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7116 Choice Partners	3,766,995	-	3,766,995		
7536 ISF-Workers Compensation	464,082	-	464,082		
7996 ISF-Facilities	6,000,035	-	6,000,035		
Total Appropriations:	10,231,112	-	10,231,112	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

Posted Agenda Item:

BA #1617-04-1 Discussion and possible action to approve the **Special Revenue Fund** (2367) the Adult Education Professional Development grant budget amendment in the amount of \$18,354. The grant period is December 1, 2016 thru May 1, 2017.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$18,354

Rationale:

Justification:

Estimated revenues are \$18,354

HCDE is a sub-recipient of a Region 6 grant. The total amount awarded to HCDE was \$18,354 for salary cost/professional development.

Total appropriations are \$18,354

HCDE shall appropriate \$18,354, 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 #1617-04-1** with an increase in both the revenues and appropriations in the amount of \$18,354. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-04-1**

Posted Agenda Item:

BA #1617-04-02 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of \$49,178. Salary will be funded by the HCDE fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$49,178.

Rationale:

Justification:

Estimated revenues are \$0

Total appropriations are \$49,178

HCDE shall increase appropriations of \$49,178 to increase budget for salary budgeted to wrong fund. Salary in the general fund will be taken from the 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 #1617-04-02** with an increase in the appropriations in the amount of \$49,178. Salary will be funded by the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-04-02**

Posted Agenda Item:

BA #1617-04-03 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of \$3,200. There is no effect on the HCDE fund balance.

Subject:

Budget; General Fund; The revenues and expenditures will increase by \$3,200.

Rationale:

Justification:

Estimated revenues are \$3,200

HCDE shall increase revenues by \$3,200 to account for additional cafeteria revenue received.

Total appropriations are \$3,200

HCDE shall increase appropriations of \$3,200 to increase budget for food purchases in the cafeteria. This will have no effect on the 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 #1617-04-03** with an increase in the revenues and appropriations in the amount of \$3,200. There is no effect on the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-04-03**

Posted Agenda Item:

BA #1617-04-4 Discussion and possible action to approve the **Local Revenue Fund** (4796) Head Start In-Kind budget amendment in the amount of \$400,000. 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 \$400,000

Rationale:

Justification:

Estimated revenues are \$400,000

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,127,864. The grant requires local matching Non-Federal Share funds of at least \$3,031,967. Head Start anticipates exceeding the required match by an additional \$400,000 during the closeout period through April 30, 2017.

Total appropriations are \$400,000

HCDE shall appropriate \$400,000, 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 #1617-04-4** with an increase in both the revenues and appropriations in the amount of \$400,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-04-4**

Posted Agenda Item:

BA #1617-4-5 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of \$950,000.

Subject:

Budget; General Fund; The expenditures will increase by \$950,000.

Rationale:

Justification:

Estimated revenues are \$0

Total appropriations are \$950,000

HCDE shall appropriate \$950,000 for the Recovery High School startup and it will be funded by the 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 #1617-4-5** with an increase in the appropriations in the amount of \$950,000. The expenditures will be funded by the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-4-5**

Posted Agenda Item:

BA #1617-04-06 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of \$88,375. This will have no effect on the HCDE fund balance.

Subject:

Budget; General Fund; The revenues and expenditures will increase by \$88,375.

Rationale:

Justification:

Estimated revenues are \$88,375

HCDE shall increase Tuition Revenues in BM 131 by \$88,375 to reflect additional seats purchased by the school districts.

Total appropriations are \$88,375

HCDE shall increase appropriations of \$88,375 to increase budget for additional revenue received for ABS-East. This has no effect on the 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 #1617-04-06** with an increase in the revenues and appropriations in the amount of \$88,375. This will have no effect on the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-04-06**

Posted Agenda Item:

BA #1617-04-07 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of \$512,371. This will be funded from the HCDE assigned fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$512,371.

Rationale:

Justification:

Estimated revenues are \$0

Total appropriations are \$512,371

HCDE shall increase appropriations of \$512,371 to increase budget for reimbursement to TXVSN for alleged unallowable costs determined by Region 10 pursuant to the contract for FY 12/13. This will be funded from the HCDE assigned 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 #1617-04-07** with an increase in the appropriations in the amount of \$512,371. This will be funded from the HCDE assigned fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-04-07**