

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
<b>SPECIAL REVENUE FUND</b>				
<b>INCREASES</b>				
Increase revenues and expenditures in the Special Revenue Fund (2667) Case for 21st Centruy TEA Cycle Year 4,by \$2,164,003 for grant award.	2,164,003	2,164,003		- (1)
Increase revenues and expenditures in the Special Revenue Fund (2056) Head Start Program Operations by \$193,987 for Cost of Living Adjustment.	193,987	193,987		- (3)
Increase revenues and expenditures in the Special Revenue Fund (2046) Alternative Certification Program FY16 to rollover remaining funds from (2045) FY15.	482	482		- (4)
<b>DECREASES</b>				
Decrease revenues and expenditures in the Special Revenue Fund (2045) Alternative Certification Program FY15 to rollover remaining funds to (2046) Alternative Certification Program FY16.	(482)	(482)		- ('2)
<b>Total SPECIAL REVENUE FUND:</b>	<b>2,357,990</b>	<b>2,357,990</b>	<b>\$</b>	<b>-</b>

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

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCE:</u></b>					
<b><u>Revenues</u></b>					
Local Customer Fees/Charges	\$18,845,492		\$18,845,492		
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 Revenues	388,200		388,200		
<b>Total Local Revenues:</b>	<b>40,478,752</b>	<b>-</b>	<b>40,478,752</b>	<b>0.0%</b>	
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>	<b>0.0%</b>	
Federal Grants Indirect Cost	1,479,108		1,479,108		
<b>Total Estimated Revenues:</b>	<b>42,735,180</b>	<b>-</b>	<b>42,735,180</b>	<b>0.0%</b>	
<b><u>Other Resources</u></b>					
State TRS Matching	2,150,000	-	2,150,000		
Transfers In - Choice Partners	1,164,940	-	1,164,940		
<b>Total Other Resources:</b>	<b>3,314,940</b>	<b>-</b>	<b>3,314,940</b>	<b>0.0%</b>	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>\$46,050,120</b>	<b>\$0</b>	<b>\$46,050,120</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USE:</u></b>					
<b><u>Appropriations</u></b>					
Adult Education Local	\$187,650		\$187,650		
Educator Certification and Professional Advancemen	442,794		442,794		
Assistant Superintendent-Academic Suppor	279,770		279,770		
Assistant Superintendent-Education and Enrichmen	263,159		263,159		
Board of Trustees	270,275		270,275		
Business Support Services	2,127,575		2,127,575		
Center for Safe & Secure Schools (CSSS)	538,863		538,863		
Communications	949,293		949,293		
Client Engagement	468,005		468,005		
The Center for Afterschool, Summer and Expanded Learnin	154,595		154,595		
Department Wide (DW)	4,171,861		4,171,861		
Education Foundation	201,875		201,875		
Special Assistant to Superintenden	192,796		192,796		
Facilities Support Services					
Construction Services	132,646		132,646		
Construction Project Program	1,423,090		1,423,090		
Building & Vehicle Replacemen	225,983		225,983		
Records Management Services	1,714,932		1,714,932		
Head Start - Local	5,000		5,000		
Human Resources	989,735		989,735		

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

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT	AMENDMENT NO.
<b>APPROPRIATIONS &amp; OTHER USE:</b>					
<b>Appropriations, Continued</b>					
Teaching and Learning Center					
Bilingual Education	125,407		125,407		
Digital Learning & Instructional Learning	41,723		41,723		
Digital Education and Innovation	200,395		200,395		
TLC-Division Wide	218,053		218,053		
Early Childhood Winter Conference	197,033		197,033		
English Language Arts	250,087		250,087		
Math	237,895		237,895		
Professional Development	48,146		48,146		
Science	118,793		118,793		
Social Studies	47,779		47,779		
Speaker Series	155,830		155,830		
Special Education	42,073		42,073		
Purchasing Support Services	542,279		542,279		
Research & Evaluation Institute	579,443		579,443		
Texas Center for Grants Development	565,638		565,638		
Retirement Leave Benefits	300,000		300,000		
Scholastic Arts	117,035		117,035		
Special Schools					
Academic and Behavior School East	3,596,704		3,596,704		
Academic and Behavior School West	3,141,183		3,141,183		
Highpoint East School	2,788,658		2,788,658		
Highpoint North School	1,491,161		1,491,161		
Special Schools Administration	517,111		517,111		
Superintendent's Office	397,498		397,498		
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	9,489,691		9,489,691		
<b>Total Appropriations:</b>	<b>46,778,329</b>	<b>-</b>	<b>46,778,329</b>	<b>0.0%</b>	
<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 599	692,829		692,829		
Transfer-DW to Lease Debt Svc Fund 599	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>	<b>0.0%</b>	
<b>Total Appropriations &amp; Other Uses:</b>	<b>53,439,436</b>	<b>-</b>	<b>53,439,436</b>	<b>0.0%</b>	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>					
	<b>(\$7,389,316)</b>	<b>\$0</b>	<b>(\$7,389,316)</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**  
**July 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
Local Construction	-	(720,000)	(720,000)
New Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Records Management	-	-	0
Retirement Leave Fund 190	-	-	0
Technology	-	-	0
Unemployment Liability	-	-	0
<b>Total Fund Balance Appropriations:</b>	<b>(\$3,330,233)</b>	<b>(1,927,148)</b>	<b>(\$5,257,381)</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>15,826,627</b>	<b>(1,927,148)</b>	<b>13,899,479</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$27,903,232</b>	<b>(\$5,257,381)</b>	<b>\$22,645,851</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**July 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		\$6,201,145		\$6,201,145		
State Program Revenues		2,040,989		2,040,989		
Federal Program Revenues		29,101,156	2,357,990	31,459,146		1,2,3,4
<b>Total Estimated Revenues:</b>		<b>37,343,290</b>	<b>2,357,990</b>	<b>39,701,280</b>	6.3%	
<b>Other Resources</b>						
Transfer In-CASE After School Program		550,787	-	550,787		
Transfer In-Head Start		743,772	-	743,772		
<b>Total Other Resources:</b>		<b>1,294,559</b>	<b>-</b>	<b>1,294,559</b>		
<b>Total Revenues &amp; Other Resources</b>		<b>\$38,637,849</b>	<b>2,357,990</b>	<b>\$40,995,839</b>	6.1%	
<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		
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>4,625,971</b>	<b>-</b>	<b>4,625,971</b>	0.0%	
<b>Educator Certification and Professional Advancement</b>						
Fed DOE National Educator Grant	10/01/14-09/30/15	55,634	(482)	55,152		2
Fed DOE National Educator Grant	10/01/15-09/30/16	221,324	482	221,806		4
<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	2,085,665		2,085,665		
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/15-07/31/16	2,070,597		2,070,597		
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/16-07/31/17	-	2,164,003	2,164,003		1
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	2,364,173		2,364,173		
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	900,000		900,000		
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>8,317,654</b>	<b>2,164,003</b>	<b>10,481,657</b>	26.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**July 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	4,084,610		4,084,610		
Fed Head Start	01/01/16-12/31/16	11,406,872	193,987	11,600,859		3
Fed Head Start Training Funds	01/01/15-12/31/15	19,323		19,323		
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	889,050		889,050		
Fed Early Head Start Operating	03/01/15-08/31/16	2,687,611		2,687,611		
Fed Early Head Start Training & TA	03/01/15-08/31/16	295,278		295,278		
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	2,985,789		2,985,789		
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>23,852,664</b>	<b>193,987</b>	<b>24,046,651</b>	0.8%	
<b>ABS-West</b>						
Local Revenue Fund		2,000		2,000		
<b>Total ABS-West:</b>		<b>2,000</b>	<b>-</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>\$ 38,637,849</b>	<b>\$ 2,357,990</b>	<b>\$ 40,995,839</b>	6.1%	
<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**  
**July 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)</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 600-699**  
**July 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**  
**July 19, 2016**

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<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>	<b>0.0%</b>	
<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>	<b>0.0%</b>	
<b>Total Revenues &amp; Funding Sources:</b>	<b>9,746,078</b>	<b>-</b>	<b>9,746,078</b>	<b>0.0%</b>	
<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>	<b>0.0%</b>	
<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 #1516-07-1** Discussion and possible action to approve the **Special Revenue Fund** (2667) CASE for 21<sup>st</sup> Century TEA Cycle 8 Year 4 budget amendment in the amount of \$2,164,003. The grant period is August 1, 2016 thru July 31, 2017.

## Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$2,164,003**

## Rationale:

### Justification:

Estimated revenues are \$2,164,003

HCDE is a recipient of a Texas Education Agency for the 21<sup>st</sup> Century Community Learning Centers grant for Cycle 8, Year 4. The total amount awarded to HCDE is \$2,183,083 which includes \$2,164,003 in direct program costs and \$19,080 in indirect cost.

Total appropriations are \$2,164,003

### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$2,164,003.

The signed agreement was received on June 27, 2016.

### 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 #1516-07-1** with an increase in both the revenues and appropriations in the amount of \$2,164,003. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1516-07-1**

**Posted Agenda Item:**

**BA #1516-07-02** Discussion and possible action to approve the rollover of remaining funds of **Special Revenue Fund (2045)FY15** Alternative Certification Program to Special Revenue Fund (2046)FY16 in the amount of \$482. This grant is a cumulative grant, therefore the net effect of this rollover to the overall budget is 0. The current grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$482**

**Rationale:**

Justification:

Estimated revenues are \$482

HCDE is a sub-recipient of a US Department of Education Transition to Teaching grant with The Ohio State University. The total amount awarded to HCDE was \$581,022 which includes \$549,391 in direct program costs and \$31,631 in indirect cost. Of the \$549,391 in direct program cost \$482 has not been spent and needs to be rolled over to Fund 2046 (FY16).

Total appropriations are \$482

Expenditures will decrease by \$482, 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 #1516-07-02** with a decrease in both the revenues and appropriations in the amount of \$482. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

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

**Posted Agenda Item:**

**BA #1516-07-03** Discussion and possible action to approve the **Special Revenue Fund** (2056) Head Start Program Operations grant budget amendment in the amount of \$193,987. The grant period is January 1, 2016 thru December 31, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$193,987**

**Rationale:**

Justification:

Estimated revenues are \$193,987

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 which includes \$11,060,523 in direct program costs and \$1,067,341 in indirect costs. Of the \$11,060,523 in direct program costs \$10,962,447 was awarded specifically for program operations. General Fund contributes \$371,886 to this program. The \$11,060,523 in direct costs includes an additional amount of \$193,987 received for a Cost of Living Adjustment (COLA) that needs to be added to the Head Start budget.

Total appropriations are \$193,987

HCDE shall appropriate \$193,987, 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 #1516-07-03** with an increase in both the revenues and appropriations in the amount of \$193,987. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-07-03**

**Posted Agenda Item:**

**BA #1516-07-04** Discussion and possible action to approve the rollover of remaining funds of **Special Revenue Fund** (2045)FY15 Alternative Certification Program to Special Revenue Fund (2046) FY16 in the amount of \$482. This grant is a cumulative grant, therefore the net effect of this rollover to the overall budget is 0. The current grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$482**

**Rationale:**

Justification:

Estimated revenues are \$482

HCDE is a sub-recipient of a US Department of Education Transition to Teaching grant with The Ohio State University. The total amount awarded to HCDE was \$581,022 which includes \$549,391 in direct program costs and \$31,631 in indirect cost. Of the \$549,391 in direct program cost \$482 has not been spent and needs to be rolled over to Fund 2046 (FY16).

Total appropriations are \$482

Expenditures will increase by \$482, 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 #1516-07-04** with an increase in both the revenues and appropriations in the amount of \$482. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-07-04**