

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 & expenditures in the Special Revenue Fund (2236) - Rollforward the Adult Education TANF grant remaining budget to FY'17	15,342	15,342		- (1)
Increase revenues & expenditures in the Special Revenue Fund (2306) - Rollforward the Adult Education Professional Development grant remaining budget to FY'17	20,447	20,447		- (2)
Increase revenues & expenditures in the Special Revenue Fund (2336) - Rollforward the Adult Education Youth Demonstration Project grant remaining budget to FY'17	97,009	97,009		- (3)
Increase revenues & expenditures in the Special Revenue Fund (2356) - Rollforward the Adult Education Site-Based Workplace Literacy Project grant remaining budget to FY'17	255,413	255,413		- (4)
Increase revenues & expenditures in the Special Revenue Fund (2046)- Rollforward the Ohio State ACP grant remaining budget to FY'17	96,311	96,311		- (5)
Increase revenues & expenditures in the Special Revenue Fund (2034) - Rollforward the USRA Lunar Institute Project grant remaining budget to FY'17	5,908	5,908		- (6)
Increase revenues & expenditures in the Special Revenue Fund (4987) - New local grant contract awarded to The Teaching & Learning Center from Humanities Texas	1,500	1,500		- (7)
Increase revenues & expenditures in the Special Revenue Fund (4987) - New local grant contract awarded to The Teaching & Learning Center from the Susan Vaughan Foundation	5,000	5,000		- (9)
<b>DECREASES</b>				
Decrease revenues and expenditures in the Special Revenue Fund (2157) - Adjust Early Head Start Operations Placeholder Budget to reflect actual contract amount for 2017	(67,688)	(67,688)		- (8)
<b>Total SPECIAL REVENUE FUND:</b>	<b>429,242</b>	<b>429,242</b>		<b>\$ -</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**September 20, 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 RESOURCE:</u></b>					
<b><u>Revenues</u></b>					
Local Customer Fees/Charges	\$21,405,291		\$21,405,291		
Local Property Tax Rev-Curren	21,308,803	-	21,308,803		
Local Property Tax Rev-Del, P&	390,000		390,000		
Local Investment Earnings	12,000		12,000		
Local Grants	0		0		
Local Miscellaneous Revenue	45,375		45,375		
<b>Total Local Revenues:</b>	<b>43,161,469</b>	<b>-</b>	<b>43,161,469</b>	<b>0.0%</b>	
State TEA Supplemental Compensation	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		
<b>Total State Revenues:</b>	<b>2,944,200</b>	<b>-</b>	<b>2,944,200</b>	<b>0.0%</b>	
Federal Grants Indirect Cost	1,213,395		1,213,395		
<b>Total Estimated Revenues:</b>	<b>47,319,064</b>	<b>-</b>	<b>47,319,064</b>	<b>0.0%</b>	
<b><u>Other Resources</u></b>					
Transfers In - Choice Partners	1,495,527	-	1,495,527		
<b>Total Other Resources:</b>	<b>1,495,527</b>	<b>-</b>	<b>1,495,527</b>	<b>0.0%</b>	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>\$48,814,591</b>	<b>\$0</b>	<b>\$48,814,591</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USE:</u></b>					
<b><u>Appropriations</u></b>					
Adult Education Local	\$194,123		\$194,123		
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	148,289		148,289		
Business Support Services	1,882,881		1,882,881		
Center for Safe & Secure Schools (CSSS)	444,036		444,036		
Center for Afterschool, Summer and Expanded Learning	192,652		192,652		
Communications	932,377		932,377		
Client Engagement	496,254		496,254		
Department Wide (DW)	3,867,243		3,867,243		
Education Foundation	202,360		202,360		
Facilities Support Services					
Building & Vehicle Replacemen	345,000		345,000		
Construction Services	136,190		136,190		
Local Construction	1,122,000		1,122,000		
Records Management Services	1,758,919		1,758,919		
Head Start - Local	5,000		5,000		
Human Resources	1,004,050		1,004,050		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**September 20, 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>					
Purchasing Support Services	529,674		529,674		
Research & Evaluation Institute	645,528		645,528		
Resource Development - Internal Grant Services	581,163		581,163		
Retirement Leave Benefits	100,000		100,000		
Scholastic Arts	107,979		107,979		
School Based Therapy Services	10,987,977		10,987,977		
Special Assistant to Superintendent	184,117		184,117		
Special Schools					
Academic and Behavior School East	3,816,223		3,816,223		
Academic and Behavior School West	3,524,816		3,524,816		
Highpoint East School	3,127,780		3,127,780		
Highpoint North School	848,631		848,631		
Special Schools Administration	533,877		533,877		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Matching	2,113,000		2,113,000		
Superintendent's Office	403,468		403,468		
Teaching and Learning Center					
Bilingual Education	175,617		175,617		
Digital Education and Innovation	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		
<b>Total Appropriations:</b>	<b>46,992,633</b>	<b>-</b>	<b>46,992,633</b>	<b>0.0%</b>	
<b>Other Uses</b>					
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	1,697,056		1,697,056		
Transfer Out - Capital Project	5,000,000		5,000,000		
<b>Total Other Uses:</b>	<b>8,668,958</b>	<b>-</b>	<b>8,668,958</b>	<b>0.0%</b>	
<b>Total Appropriations &amp; Other Uses:</b>	<b>55,661,591</b>	<b>-</b>	<b>55,661,591</b>	<b>0.0%</b>	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$6,847,000)</b>	<b>\$0</b>	<b>(\$6,847,000)</b>		

\* 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**  
**September 20, 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 199	(150,000)	-	(150,000)
Technology	-	-	0
Unemployment Liability	-	-	0
<b>Total Fund Balance Appropriations:</b>	<b>(\$3,480,233)</b>	<b>(1,927,148)</b>	<b>(\$5,407,381)</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	(150,000)	850,000
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>(3,480,233)</b>	<b>3,241,213</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>(\$5,407,381)</b>	<b>\$22,495,851</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**September 20, 2016**

	<b>GRANT PERIOD *</b>	<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>						
Local Program Revenues		\$4,337,928	6,500	\$4,344,428		7,9
State Program Revenues		1,902,987		1,902,987		
Federal Program Revenues		23,475,913	422,742	23,898,655		1,2,3,4,5,6,8
<b>Total Estimated Revenues:</b>		<b>29,716,828</b>	<b>429,242</b>	<b>30,146,070</b>	1.4%	
<b>Other Resources</b>						
Transfer In-CASE After School Program		550,787	-	550,787		
Transfer In-Head Start		726,886	-	726,886		
<b>Total Other Resources:</b>		<b>1,277,673</b>	<b>-</b>	<b>1,277,673</b>		
<b>Total Revenues &amp; Other Resources</b>		<b>\$30,994,501</b>	<b>429,242</b>	<b>\$31,423,743</b>	1.4%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>						
<b>Adult Education Program</b>						
Fed TANF	10/01/15-06/30/16	\$0	\$15,342	\$15,342		1
Fed TANF	10/01/16-06/30/17	247,000		247,000		
Fed ABE Regular	10/01/15-06/30/16	-	20,447	20,447		2
Fed ABE Regular	10/01/16-06/30/17	2,232,595		2,232,595		
Fed-Youth Demonstration P	01/01/16-06/30/16	-	97,009	97,009		3
Fed ABE EL/Civics	10/01/15-06/30/16	44,650		44,650		
Fed ABE EL/Civics	10/01/16-06/30/17	535,800		535,800		
Fed Adult Ed SBWLP	04/15/16-06/30/17	-	255,413	255,413		4
State ABE Regular	10/01/16-06/30/17	592,800		592,800		
<b>Total Adult Education:</b>		<b>3,652,845</b>	<b>388,211</b>	<b>4,041,056</b>	10.6%	
<b>Educator Certification and Professional Advancement</b>						
Fed DOE National Educator Grant	10/01/15-09/30/16	-	96,311	96,311		5
Fed DOE National Educator Grant	10/01/15-09/30/16	100,000		100,000		
<b>Total Alternative Certification Program:</b>		<b>100,000</b>	<b>96,311</b>	<b>196,311</b>	96.3%	
<b>The Center for Afterschool, Summer and Expanded Learning (CASE)</b>						
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/16-07/31/17	2,056,160		2,056,160		
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/16-07/31/17	-		-		
Fed/Local After School Partnership	10/01/15-09/30/16	732,000		732,000		
Fed/Local After School Partnership	10/01/16-09/30/17	1,000,000		1,000,000		
Loc Houston Endowment	12/18/15-12/31/17	61,936		61,936		
Loc Houston Endowment	12/18/15-12/31/17	297,000		297,000		
<b>Total CASE:</b>		<b>4,147,096</b>	<b>-</b>	<b>4,147,096</b>	0.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION  
 FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499  
 September 20, 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	01/01/16-12/31/16	4,156,153		4,156,153		
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 Operating	09/01/16-08/31/17	2,000,000	(67,688)	1,932,312		8
Fed Early Head Start Training & TA	09/01/16-08/31/17	50,000		50,000		
Loc Head Start In-Kind Matching	01/01/16-12/31/16	992,930		992,930		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	2,978,789		2,978,789		
Loc Hogg Foundation	07/01/14-06/30/15	7,273		7,273		
<b>Total Head Start:</b>		<b>21,784,373</b>	<b>(67,688)</b>	<b>21,716,685</b>	-0.3%	
<b>The Teaching and Learning Center</b>						
Fed-LPI-Science (BM927)	01/01/14-12/31/16	-	5,908	5,908		6
Local Grant- Humanities Texas	09/01/16-08/31/17		1,500	1,500		7
Local Grant - WATER project	09/01/16-08/31/17		5,000	5,000		9
<b>Total Teaching and Learning Center:</b>		<b>-</b>	<b>12,408</b>	<b>12,408</b>	#DIV/0!	
<b>Technology Support Services</b>						
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	-		-		
<b>Total Technology:</b>		<b>1,310,187</b>	<b>-</b>	<b>1,310,187</b>	0.0%	
<b>Total Appropriations &amp; Other Uses:</b>		<b>\$ 30,994,501</b>	<b>\$ 429,242</b>	<b>\$ 31,423,743</b>	1.4%	
<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 2016-17 BUDGET AMENDMENT REPORT - FUND 599**  
**September 20, 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	1,697,056	-	1,697,056		
Transfers In - Debt Svc-QZAB	694,229	-	694,229		
<b>Total Funding Sources:</b>	<b>2,391,285</b>	<b>-</b>	<b>2,391,285</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
Bond Principal-Lease	1,460,000	-	1,460,000		
Principal Maint Tax Note	220,000	-	220,000		
Principal QZAB	451,429	-	451,429		
Int Pymt Expense-Lease	237,056	-	237,056		
Interest Exp-MTN & QZAB	22,800	-	22,800		
<b>Total Appropriations:</b>	<b>2,391,285</b>	<b>-</b>	<b>2,391,285</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 2016-17 BUDGET AMENDMENT REPORT - FUNDS 600-699  
 September 20, 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>Funding Sources</b>						
	Issuance of Bonds	7,000,000	-	7,000,000		
	Transfers In	5,000,000	-	5,000,000		
	<b>Total Funding Sources:</b>	<b>12,000,000</b>	<b>-</b>	<b>12,000,000</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>						
6976	Capital Project Fund	12,000,000	-	12,000,000		
	<b>Total Appropriations:</b>	<b>12,000,000</b>	<b>-</b>	<b>12,000,000</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 2016-17 BUDGET AMENDMENT REPORT - FUNDS 700-799**  
**September 20, 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	3,766,995	-	3,766,995		
Contract Services	-	-	-		
Other Local Revenues	-	-	-		
Interdepartmental Revenues	6,000,035	-	6,000,035		
<b>Total Estimated Revenues:</b>	<b>9,767,030</b>	<b>-</b>	<b>9,767,030</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>10,231,112</b>	<b>-</b>	<b>#####</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
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		
<b>Total Appropriations:</b>	<b>10,231,112</b>	<b>-</b>	<b>#####</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 #1617-09-1** Discussion and possible action to approve the rollover of **Special Revenue Fund** (2236). The Adult Education TANF grant budget amendment in the amount of \$15,599. The grant period is September 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$15,599**

**Rationale:**

Justification:

Estimated revenues are \$15,599

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$247,000 was awarded specifically for Adult Education Federal TANF Program. Of the \$247,000 in direct program costs \$15,599, has not been spent and needs to be rolled forward to FY'17 which includes the general fund contribution.

Total appropriations are \$15,599

HCDE shall appropriate \$15,599, 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 #1617-09-1** with an increase in both the revenues and appropriations in the amount of \$15,599. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-09-1**

**Posted Agenda Item:**

**BA #1617-09-2** Discussion and possible action to approve the rollover of **Special Revenue Fund** (2306). The Adult Education Federal and Professional Development grant budget amendment in the amount of \$22,075. The grant period is September 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$22,075**

**Rationale:**

Justification:

Estimated revenues are \$22,075

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$2,232,595 was awarded specifically for Adult Education Federal. Of the \$2,232,595 in direct program costs \$22,075, has not been spent and needs to be rolled forward to FY'17 which includes the general fund contribution.

Total appropriations are \$22,075

HCDE shall appropriate \$22,075, 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 #1617-09-2** with an increase in both the revenues and appropriations in the amount of \$22,075. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-09-2**

**BA #1617-09-3** Discussion and possible action to approve the **Special Revenue Fund (2336)**. Youth Demonstration Project grant budget amendment in the amount of \$97,010. The grant period is January 1, 2016 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$97,010**

**Rationale:**

Justification:

Estimated revenues are \$97,010

HCDE is a sub-recipient of additional funding from the Houston-Galveston Area Council (HGAC). The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in direct costs. Of the \$3,786,762 in direct program costs \$100,000 was awarded specifically for Adult Education Federal Youth Demonstration Project. Of the \$100,000 in direct program costs \$97,010 has not been spent and needs to be rolled forward to FY17.

Total appropriations are \$97,010

HCDE shall appropriate \$97,010 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 #1617-09-3** with an increase in both the revenues and appropriations in the amount of \$97,010. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-09-3**

**Posted Agenda Item:**

**BA #1617-09-4** Discussion and possible action to approve the **Special Revenue Fund (2356)**. Site-Based Workplace Literacy Project grant budget amendment in the amount of \$255,903. 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 \$255,903**

**Rationale:**

Justification:

Estimated revenues are \$255,903

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. Of the \$281,202 in direct program costs, \$255.903 has not been spent and needs to be rolled forward to FY17 which includes the general fund contribution.

Total appropriations are \$255,903

HCDE shall appropriate \$255.903, 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 #1617-09-4** with an increase in both the revenues and appropriations in the amount of \$255.903. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-09-04**

**Posted Agenda Item:**

**BA #1617-09-05** Discussion and possible action to approve the rollover of **Special Revenue Fund** (2046) The Ohio State grant budget amendment in the amount of \$96,311. 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 \$96,311**

**Rationale:**

Justification:

Estimated revenues are \$96,311

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 \$809,050 which includes \$770,715 in direct program costs and \$38,335 in indirect cost. Of the \$770,715 in direct program cost \$96,311, has not been spent and needs to be rolled forward to FY'17.

Total appropriations are \$96,311

HCDE shall appropriate \$96,311 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 #1617-09-5** with an increase in both the revenues and appropriations in the amount of \$96,311. **There is no impact to HCDE fund balance.**

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-09-5**

**Posted Agenda Item:**

**BA #1617-09-06** Discussion and possible action to approve the rollover of **Special Revenue Fund** (2034 BM 927) The USRA Lunar Institute Project Grant budget amendment in the amount of \$5,908. 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 \$5,908**

**Rationale:**

Justification:

Estimated revenues are \$5,908

HCDE received a grant from the Universities Space Research Association for the LPI Sustainable Trainer Engagement Program. The total amount awarded to HCDE was \$60,048 which includes \$54,866 in direct program costs and \$5,182 in indirect costs. Of the \$54,866 in direct program costs, \$5,908 has not been spent and needs to be rolled forward to FY' 17.

Total appropriations are \$5,908

HCDE shall appropriate \$5,908, 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 #1617-09-06** with an increase in both the revenues and appropriations in the amount of \$5,908. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-09-06**

## Posted Agenda Item:

**BA #1617-09-07** Discussion and possible action to approve the **Special Revenue Local Grant Fund** (4987) budget amendment in the amount of \$1,500.

## Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$1,500**

## Rationale:

### Justification:

Estimated revenues are \$1,500

The Teaching & Learning Center received a local grant in the amount of \$1,500 from Humanities Texas to cover the cost of a guest lecturer for two professional development sessions.

Total appropriations are \$1,500

The Teaching & Learning Center received a local grant in the amount of \$1,500 from Humanities Texas to cover the cost of a guest lecturer for two professional development sessions. Expenditures will increase by \$1,500. 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 #1617-09-07** with an increase in both the revenues and expenditures in the amount of \$1,500. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1617-09-07**



## Posted Agenda Item:

**BA #1617-09-08** Discussion and possible action to approve the **Special Revenue Fund** (2157) Early Head Start-Operations budget amendment in the amount of \$67,688. The grant period is September 1, 2016 thru August 31, 2017.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$67,688**

### Rationale:

#### Justification:

Estimated revenues are \$67,688

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$2,086,000 which includes \$1,982,312 for direct program costs and \$103,688 for indirect costs. Of the \$1,982,312 for direct program costs, \$1,932,312 was awarded specifically for Operations. However, FY17 included an estimate of \$2,000,000; therefore an adjustment of \$67,688 is needed to reflect the actual budget.

Total appropriations are \$67,688

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$67,688.

#### 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 #1617-09-08** with a decrease in both the revenues and appropriations in the amount of \$67,688. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-09-08**

## Posted Agenda Item:

**BA #1617-09-09** Discussion and possible action to approve the **Special Revenue Local Grant Fund** (4987) budget amendment in the amount of \$5,000.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$5,000**

### Rationale:

#### Justification:

Estimated revenues are \$5,000

The Teaching & Learning Center received a local grant in the amount of \$5,000 from the Susan Vaughan Foundation for the Weather Applications to Teach Environmental Resilience (WATER) project.

Total appropriations are \$5,000

The Teaching & Learning Center received a local grant in the amount of \$5,000 from the Susan Vaughan Foundation for the WATER project. Expenditures will increase by \$5,000. 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 #1617-09-09** with an increase in both the revenues and expenditures in the amount of \$5,000. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-09-09**