

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 |
|--|---------------------|---------------------------|-------------------------|---------------|
| SPECIAL REVENUE FUND | | | | |
| Increase revenues & expenditures -Adjust the CASE Local Revenue Fund to reflect the actual budget for FY'16 (BA #1516-11-1) | 58,029 | 58,029 | - | 58,029 (1) |
| Decrease revenues & expenditures-Adjust the Digital Trust Foundation budget to reflect the actual budget for FY'16 (BA #1516-11-2) | (30,820) | (30,820) | | (30,820) (2) |
| Decrease revenues & expenditures-Adjust The Ohio State University Grant to reflect the actual budget for FY'16 (BA #1516-11-3) | (33,537) | (33,537) | | (33,537) (3) |
| Decrease revenues & expenditures-Adjust the Ohio State University Grant to reflect the actual budget for FY '16 (BA #1516-11-4) | (4,388) | (4,388) | | (4,388) (4) |
| Increase revenues & expenditures-Adjust the CASE for Partnership Grant to reflect the actual budget for FY '16 (BA #1516-11-5) | 1,322,599 | 1,322,599 | | 1,322,599 (5) |
| Increase revenues & expenditures-Adjust the CASE for Partnership Grant to reflect the actual budget for FY '16 (BA #1516-11-6) | 3,861 | 3,861 | | 3,861 (6) |
| Decrease revenues & expenditures-Adjust the CASE for Partnership Grant to reflect the actual budget for FY '16 (BA #1516-11-7) | (362,901) | (362,901) | | (362,901) (7) |
| Increase revenues & expenditures-Adjust the Early Head Start-Startup Grant to reflect the actual budget for FY '16 (BA #1516-11-8) | 12,300 | 12,300 | | 12,300 (8) |
| Decrease revenues & expenditures-Adjust the Head Start Training Grant to reflect the actual budget for FY '16 (BA #1516-11-9) | (26,754) | (26,754) | | (26,754) (9) |
| Increase revenues & expenditures-Adjust the Head Start Program Operations Grant to reflect the actual budget for FY '16 (BA #1516-11-10) | 568,293 | 568,293 | | 568,293 (10) |
| Decrease revenues & expenditures-Adjust the Adult Ed-EI Civics Grant to reflect the actual budget for FY '16 (BA #1516-11-11) | (11,040) | (11,040) | | (11,040) (11) |
| Increase revenues & expenditures-Adjust the Early Head Start Operations Grant to reflect the actual budget for FY '16 (BA #1516-11-12) | 558,368 | 558,368 | | 558,368 (12) |
| Increase revenues & expenditures-Adjust the Early Head Start Training Grant to reflect the actual budget for FY '16 (BA #1516-11-13) | 1,000 | 1,000 | | 1,000 (13) |
| Increase revenues & expenditures-Adjust the Adult Ed-EI Civics Grant to reflect the actual budget for FY'16 (BA #1516-11-14) | 128,390 | 128,390 | | 128,390 (14) |
| Increase revenues & expenditures-Adjust the Adult Ed-State Grant to reflect the actual budget for FY'16 (BA #1516-11-15) | 73,730 | 73,730 | | 73,730 (15) |
| Increase revenues & expenditures-Adjust the Adult Ed-TANF Grant to reflect the actual budget for FY'16 (BA #1516-11-16) | 60,918 | 60,918 | | 60,918 (16) |
| Increase revenues & expenditures-Adjust the Adult Ed-Federal Grant to reflect the actual budget for FY'16 (BA #1516-11-17) | (91,243) | (91,243) | | (91,243) (17) |
| Decrease revenues & expenditures-Adjust the Adult Ed-State Grant to reflect the actual budget for FY'16 (BA #1516-11-18) | (5,034) | (5,034) | | (5,034) (18) |
| Decrease revenues & expenditures-Adjust the Adult Ed-TANF Grant to reflect the actual budget for FY'16 (BA #1516-11-19) | (6,053) | (6,053) | | (6,053) (19) |
| Decrease revenues & expenditures-Adjust the Adult Ed-Federal Grant to reflect the actual budget for FY'16 (BA #1516-11-20) | (81,661) | (81,661) | | (81,661) (20) |
| Total SPECIAL REVENUE FUNDS: | | | \$ 2,134,057 | |

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
November 17, 2015

| | APPROVED BUDGET | INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | NOTE NO. |
|--|---------------------|-------------------------|---------------------|-------------------|-------------|
| <u>ESTIMATED REVENUES & OTHER RESOURCES</u> | | | | | |
| <u>Revenues</u> | | | | | |
| Local Customer Fees/Charges | \$20,477,153 | - | \$20,477,153 | | |
| Local Property Tax Rev-Curren | 20,821,560 | | 20,821,560 | | |
| Local Property Tax Rev-Del, P& | 410,500 | | 410,500 | | |
| Local Investment Earnings | 8,000 | | 8,000 | | |
| Local Grants | 5,000 | | 5,000 | | |
| Local Miscellaneous Revenue | 59,000 | | 59,000 | | |
| Total Local Revenues: | 41,781,213 | - | 41,781,213 | | |
| State FSP Compensator | 300,000 | | 300,000 | | |
| State TEA Health Insurance | 450,000 | - | 450,000 | | |
| Total State Revenues: | 750,000 | - | 750,000 | | |
| Federal Grants Indirect Cost | 1,379,419 | - | 1,379,419 | | |
| Total Estimated Revenues: | 43,910,632 | - | 43,910,632 | | |
| <u>Other Resources</u> | | | | | |
| State TRS Matching | 2,150,000 | - | 2,150,000 | | |
| Transfers In - Choice Partners | 1,164,940 | - | 1,164,940 | | |
| Total Other Resources: | 3,314,940 | - | 3,314,940 | | |
| Total Estimated Revenues & Other Resources: | \$47,225,572 | \$0 | \$47,225,572 | | |
| <u>APPROPRIATIONS & OTHER USES</u> | | | | | |
| <u>Appropriations</u> | | | | | |
| Adult Education Loca | \$187,650 | \$ - | \$187,650 | | |
| Educator Certification and Professional Advancemer | 442,794 | - | 442,794 | | |
| Assistant Superintendent-Education and Enrichmer | 279,770 | - | 279,770 | | |
| Assistant Superintendent-Academic Suppor | 260,159 | - | 260,159 | | |
| Board of Trustees | 230,140 | - | 230,140 | | |
| Business Support Services | 1,846,138 | - | 1,846,138 | | |
| Center for Safe & Secure Schools (CSSS | 541,608 | - | 541,608 | | |
| Client Engagemen | 468,005 | - | 468,005 | | |
| Communications | 915,614 | - | 915,614 | | |
| The Center for Afterschool, Summer and Expanded Learnin | 160,484 | - | 160,484 | | |
| Department Wide (DW) | 3,752,436 | - | 3,752,436 | | |
| Digital Learning & Instructional Learning | 100,277 | - | 100,277 | | |
| Education Foundator | 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 | | |
| Human Resources | 984,899 | - | 984,899 | | |

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
November 17, 2015

| | APPROVED BUDGET | INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | NOTE NO. |
|---|----------------------|-------------------------|----------------------|-------------------|-------------|
| <u>APPROPRIATIONS & OTHER USES</u> | | | | | |
| <u>Appropriations, Continued</u> | | | | | |
| Instructional Support Services: | | | | | |
| Bilingual Educator | 206,933 | | 206,933 | | |
| The Teaching and Learning Centre | 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: | 551,801 | - | 551,801 | | |
| Center for Grants Development: | 565,638 | - | 565,638 | | |
| Retirement Leave Benefits | 200,000 | - | 200,000 | | |
| Scholastic Arts | 117,035 | - | 117,035 | | |
| Special Schools | | | | | |
| Academic and Behavior School East | 3,503,896 | - | 3,503,896 | | |
| Academic and Behavior School West | 3,137,116 | - | 3,137,116 | | |
| Highpoint East School | 2,788,338 | - | 2,788,338 | | |
| Highpoint North School | 1,491,161 | - | 1,491,161 | | |
| Special Schools Administration | 515,978 | - | 515,978 | | |
| School Based Therapy Service: | 10,034,802 | - | 10,034,802 | | |
| 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 Service: | | | | | |
| Chief Information Officer | 190,256 | - | 190,256 | | |
| Technology Support Service: | 4,038,561 | - | 4,038,561 | | |
| Digital Education and Innovation | 235,395 | - | 235,395 | | |
| Total Appropriations: | 46,100,914 | - | 46,100,914 | | |
| <u>Other Uses</u> | | | | | |
| Transfer-DW to Retirement Leave Fund 199 | - | - | - | | |
| 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 ECI Keep Pace Fund 481-Addl | | - | - | | |
| Transfer-DW to ECI Keep Pace Fund 481 | | - | - | | |
| 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 | | |
| Transfers Out-Other | | - | - | | |
| Total Other Uses: | 3,330,874 | - | 3,330,874 | | |
| Total Appropriations & Other Uses: | 49,431,788 | - | 49,431,788 | | |
| Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: | (\$2,206,216) | \$0 | (\$2,206,216) | | |

* 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
November 17, 2015 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

| | APPROPRIATED FROM VARIOUS CATEGORIES | APPROPRIATED FROM UNASSIGNED | TOTAL APPROPRIATED |
|---|---|---|-------------------------------|
| <u>Division Distribution</u> | | | |
| Assets Replacement Schedule | (\$525,000) | - | (\$525,000) |
| Building and Vehicle Replacement Schedule | (\$550,000) | - | (\$550,000) |
| Capital Projects | 5,521,446 | - | 5,521,446 |
| Center for Safe & Secure Schools | (285,000) | - | (285,000) |
| Department Wide | - | (983,725) | (983,725) |
| Early Childhood Intervention Funding | (1,100,000) | - | (1,100,000) |
| ECI Local | 0 | (630,816) | (630,816) |
| Employee Courtesy Committee | (39,144) | - | (39,144) |
| External Relations-Local | 0 | (115,000) | (115,000) |
| Facility Support Services | (1,963,018) | (710,423) | (2,673,441) |
| Insurance Deductibles | (500,000) | - | (500,000) |
| ISS - Special Education | 0 | (3,800) | (3,800) |
| New Payroll System | (209,885) | - | (209,885) |
| Preschool Preparedness Initiative Program | (1,500,000) | - | (1,500,000) |
| Records Management | - | (28,000) | (28,000) |
| Retirement Leave Fund 190 | (400,000) | - | (400,000) |
| Technology | (591,173) | - | (591,173) |
| Unemployment Liability | (200,000) | - | (200,000) |
| Total Fund Balance Appropriations: | (\$2,341,774) | (2,471,764) | (\$4,813,538) |

FUND BALANCE RECAP

| | SEPTEMBER 1 | APPROPRIATED YEAR-TO-DATE | ESTIMATED BALANCE |
|--|---------------------|--------------------------------------|------------------------------|
| <u>Nonspendable Fund Balance</u> | | | |
| Investment in Inventory, September 1 | \$118,266 | - | \$118,266 |
| Deferred Revenues | 30,645 | - | 30,645 |
| Total Nonspendable Fund Balance | 148,911 | 0 | 148,911 |
| <u>Restricted Fund Balance</u> | | | |
| QZAB Project | 6,281 | - | 6,281 |
| Total Restricted Fund Balance | 6,281 | 0 | 6,281 |
| <u>Committed Fund Balance</u> | | | |
| Employee Retirement Leave Fund | 1,250,000 | (400,000) | 850,000 |
| Preschool Preparedness Initiative Program | 1,500,000 | (1,500,000) | 0 |
| Unemployment Liability | 400,000 | (200,000) | 200,000 |
| Capital Projects | 0 | 5,521,446 | 5,521,446 |
| Total Committed Fund Balance | 3,150,000 | 3,421,446 | 6,571,446 |
| <u>Assigned Fund Balance</u> | | | |
| Assets Replacement Schedule | 1,425,000 | (1,116,173) | 308,827 |
| Building and Vehicle Replacement Schedule | 1,450,000 | (736,650) | 713,350 |
| Safe Alert Software-CSSS | 285,000 | (285,000) | 0 |
| Deferred Revenues-Highpoint Schools | 103,300 | - | 103,300 |
| Early Childhood Intervention Funding | 1,100,000 | (1,100,000) | 0 |
| Insurance Deductibles | 500,000 | (500,000) | 0 |
| Fund 199 Local Construction | 1,776,368 | (1,776,368) | 0 |
| Employee Courtesy Committee | 39,144 | (39,144) | 0 |
| New Payroll System | 209,885 | (209,885) | 0 |
| PFC Lease Payment | 807,915 | - | 807,915 |
| QZAB Bond Payment | 697,833 | - | 697,833 |
| Total Assigned Fund Balance | \$8,394,445 | (5,763,220) | \$2,631,225 |
| Total Unassigned Fund Balance | 14,901,562 | (2,471,764) | 12,429,798 |
| Estimated Total Fund Balance, General Fund: | \$26,601,199 | (\$4,813,538) | \$21,787,661 |

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499
November 17, 2015

| | GRANT PERIOD * | APPROVED BUDGET | INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | NOTE | NO. |
|--|-------------------|---------------------|----------------------|---------------------|----------------|--|-------|
| <u>ESTIMATED REVENUES & OTHER RESOURCES</u> | | | | | | | |
| Estimated Revenues | | | | | | | |
| Local Program Revenues | | \$1,944,953 | 27,209 | \$1,972,162 | 1.4% | | 1,2 |
| State Program Revenues | | 1,972,293 | 68,696 | 2,040,989 | 3.5% | | 15,18 |
| Federal Program Revenues | | 25,561,415 | 2,038,152 | 27,599,567 | 8.0% | 3,4,5,6,7,8,9,10,11,12,13,14,16,17,19,20 | |
| Total Estimated Revenues: | | 29,478,661 | 2,134,057 | 31,612,718 | 7.2% | | |
| Other Resources | | | | | | | |
| Transfer In-CASE After School Program | | 550,787 | - | 550,787 | | | |
| Transfer In-Head Start | | 371,886 | - | 371,886 | | | |
| Total Other Resources: | | 922,673 | - | 922,673 | | | |
| Other Resources: | | \$30,401,334 | \$2,134,057 | \$32,535,391 | 7.0% | | |
| <u>APPROPRIATIONS & OTHER USES</u> | | | | | | | |
| Adult Education Program | | | | | | | |
| Fed TANF | 10/01/15-06/30/16 | \$186,082 | \$60,918 | \$247,000 | | | 16 |
| Fed TANF | 10/01/14:09/30/15 | 22,687.00 | (6,053) | \$16,634 | 100.0% | | 19 |
| Fed ABE Regular | 10/01/15-06/30/16 | 2,323,838 | (91,243) | 2,232,595 | | | 17 |
| Fed ABE Regular | 10/01/14:09/30/15 | 522,765.00 | (81,661) | 441,104 | 100.0% | | 20 |
| Fed ABE EL/Civics | 10/01/15-06/30/16 | 407,410 | 128,390 | 535,800 | | | 14 |
| Fed ABE EL/Civics | 10/01/14:09/30/15 | 54,547.00 | (11,040) | 43,507 | 100.0% | | 11 |
| State ABE Regular | 10/01/15-06/30/16 | 519,070 | 73,730 | 592,800 | | | 15 |
| State ABE Regular | 10/01/14:09/30/15 | 62,363.00 | (5,034) | 57,329 | 100.0% | | 18 |
| State TANF | 10/01/15-06/30/16 | - | - | 0 | | | |
| State TANF | 10/01/14:09/30/15 | - | - | 0 | | | |
| Local-EFHC IBM Grant | 09/01/13:08/31/15 | - | - | - | | | |
| Local-Dollar General | 05/01/14:12/31/14 | - | - | - | | | |
| Total Adult Education: | | 4,098,762 | 68,007 | 4,166,769 | 1.7% | | |
| Alternative Certification Program | | | | | | | |
| Fed DOE National Educator Grant | 10/01/15-09/30/16 | 254,861 | (33,537) | 221,324 | | | 3 |
| Fed DOE National Educator Grant | 10/01/14-09/30/15 | 60,022 | (4,388) | 55,634 | 100.0% | | 4 |
| Total Alternative Certification Program: | | 314,883 | (37,925) | 276,958 | | | |
| Cooperative for After School Enrichment (CASE) | | | | | | | |
| Fed 21 st Century CLC-Cycle VII | 08/01/15-07/31/16 | 2,062,665 | | 2,062,665 | 0.0% | | |
| Fed 21 st Century CLC-Cycle VIII | 08/01/15-07/31/16 | 2,040,522 | | 2,040,522 | | | |
| Fed/Local After School Partnership | 10/01/13-09/30/14 | 70,000 | 3,861 | 73,861 | | | 6 |
| Fed/Local After School Partnership | 10/01/14-09/30/15 | 510,000 | (362,901) | 147,099 | | | 7 |
| Fed/Local After School Partnership | 10/01/15-09/30/16 | 1,040,787 | 1,322,599 | 2,363,386 | | | 5 |
| Loc Houston Endowment | 01/01/15-12/31/15 | 990,000 | | 990,000 | | | |
| Loc Houston Endowment ENRICH | 09/01/13-08/31/14 | 24,230 | 58,029 | 82,259 | | | 1 |
| Loc City of Houston | 08/01/15-07/31/16 | 700,000 | | 700,000 | 0.0% | | |
| Loc EFHC Energy City | 09/01/14-08/31/15 | 45,000 | | 45,000 | | | |
| Total CASE: | | 7,483,204 | 1,021,588 | 8,504,792 | | | |

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - SPECIAL REVENUE FUNDS 200-499
November 17, 2015

| | GRANT PERIOD * | APPROVED BUDGET | INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | NOTE | NO. |
|--|-------------------|----------------------|-------------------------|----------------------|-------------------|------|-----|
| <u>APPROPRIATIONS & OTHER USES (CONTINUED)</u> | | | | | | | |
| Digital Learning & Instructional Technology (DLIT) | | | | | | | |
| State Texas Virtual Schools Network | 09/01/15-08/31/16 | 1,390,860 | | 1,390,860 | | | |
| Total DLIT: | | <u>1,390,860</u> | <u>-</u> | <u>1,390,860</u> | | | |
| Head Start Program | | | | | | | |
| Fed Head Start | 01/01/16-12/31/16 | 11,403,460 | - | 11,403,460 | | | |
| Fed Head Start | 01/01/15-12/31/15 | 3,422,519 | 568,293 | 3,990,812 | 100.0% | | 10 |
| Fed Head Start Training Funds | 01/01/16-12/31/16 | 98,076 | | 98,076 | | | |
| Fed Head Start Training Funds | 01/01/15-12/31/15 | 39,875 | (26,754) | 13,121 | 100.0% | | 9 |
| Fed Early Head Start Start Up | 03/01/15-08/31/16 | 665,950 | 12,300 | 678,250 | | | 8 |
| Fed Early Head Start Operating | 03/01/15-08/31/16 | 1,239,252 | 558,368 | 1,797,620 | | | 12 |
| Fed Early Head Start Training & TA | 03/01/15-08/31/16 | 44,278 | 1,000 | 45,278 | | | 13 |
| Loc Head Start In-Kind Matching | 01/01/16-12/31/16 | - | | - | | | |
| Loc Head Start In-Kind Matching | 01/01/15-12/31/15 | - | | - | | | |
| Loc Hogg Foundation | 07/01/14-06/30/15 | 7,273 | | 7,273 | | | |
| Total Head Start: | | <u>16,920,683</u> | <u>1,113,207</u> | <u>18,033,890</u> | | | |
| Research & Evaluation | | | | | | | |
| Fed-LPI-Research Institute of Texas | 01/01/14-12/31/15 | 2,919 | | 2,919 | 100.0% | | |
| Fed-LPI-Science | 01/01/14-12/31/15 | 11,573 | | 11,573 | 100.0% | | |
| Total Research & Evaluation: | | <u>14,492</u> | <u>-</u> | <u>14,492</u> | | | |
| Technology | | | | | | | |
| Loc Digital Trust Foundation | 02/01/15-02/29/16 | 178,450 | (30,820) | 147,630 | 100.0% | | 2 |
| Total Technology: | | <u>178,450</u> | <u>(30,820)</u> | <u>147,630</u> | | | |
| Total Appropriations & Other Uses: | | <u>\$ 30,401,334</u> | <u>\$ 2,134,057</u> | <u>\$ 32,535,391</u> | 7.0% | | |
| Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | | | |

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).

Posted Agenda Item:

BA #1516-11-1 Discussion and possible action to approve the **Local Revenue Fund** (4664) CASE for Houston Endowment Enrichment budget amendment in the amount of \$58,029. The grant period is December 15, 2013 thru December 31, 2015.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$58,029

Rationale:

Justification:

Estimated revenues are \$58,029

HCDE is a recipient of an Education Foundation of Harris County for the Enrich After-School Research Initiative grant. The total amount awarded to HCDE was \$225,000 for direct program cost. Of the \$225,000 in direct program cost \$58,029 has not been spent and needs to be rolled forward to FY'16.

Total appropriations are \$58,029

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$58,029.

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 #1516-11-1** with an increase in both the revenues and appropriations in the amount of \$58,029. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-1**

Posted Agenda Item:

BA #1516-11-2 Discussion and possible action to approve the **Special Revenue Fund** (4855) Digital Trust Foundation budget amendment in the amount of \$30,820. The grant period is February 1, 2015 thru February 29,2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$30,820

Rationale:

Justification:

Estimated revenues are \$30,820

HCDE is a recipient of the Digital Trust Foundation Grant. The total amount awarded to HCDE was \$187,500. FY 16 included a rollover of 187,500 of which \$30,820 was spent so an adjustment of \$30,820 is needed to reflect the actual budget.

Total appropriations are \$30,820

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 #1516-11-2** with a decrease in both the revenues and appropriations in the amount of \$30,820. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-2**

Posted Agenda Item:

BA #1516-11-3 Discussion and possible action to approve the **Special Revenue Fund** (2046) Ohio State University Grant budget amendment in the amount of \$33,537. The grant period is October 1, 2015 thru September 30, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$33,537

Rationale:

Justification:

Estimated revenues are \$33,537

HCDE is a recipient of the Ohio State University Grant. The total amount awarded to HCDE was \$221,324 (Direct Cost). FY 16 included an estimate of \$254,861 (Direct Cost) therefore an adjustment of \$33,537 is needed to reflect the actual budget.

Total appropriations are \$33,537

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 #1516-11-3** with a decrease in both the revenues and appropriations in the amount of \$33,537. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-3**

Posted Agenda Item:

BA #1516-11-4 Discussion and possible action to approve the **Special Revenue Fund** (2045) Ohio State University Grant budget amendment in the amount of \$4,388. The grant period is October 1, 2015 thru September 30, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$4,388

Rationale:

Justification:

Estimated revenues are \$4,388

HCDE is a recipient of the Ohio State University Grant. The total amount transferred to FY16 was 60,022, the actual was \$55,634 therefore an adjustment of \$4,388 is needed to reflect the actual budget.

Total appropriations are \$4,388

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 #1516-11-4** with a decrease in both the revenues and appropriations in the amount of \$4,388. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-4**

Posted Agenda Item:

BA #1516-11-5 Discussion and possible action to approve the **Special Revenue Fund** (2886) CASE for Partnership budget amendment in the amount of \$1,322,599. 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 \$1,322,599

Rationale:

Justification:

Estimated revenues are \$1,322,599

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 \$550,000, respectively; which is a grand total of \$2,363,386 for direct program costs. However, the FY 16 budget included an estimate of \$1,040,787 and an adjustment of \$1,322,599 is needed to reflect the actual budget.

Total appropriations are \$1,322,599

HCDE shall appropriate the following:

Direct program cost and revenue will increased by \$1,322,599.

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 #1516-11-5** with an increase in both the revenues and appropriations in the amount of \$1,322,599. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-5**

Posted Agenda Item:

BA #1516-11-6 Discussion and possible action to approve the **Special Revenue Fund** (2884) CASE for Partnership budget amendment in the amount of \$3,861. The grant period is October 1, 2013 thru September 30, 2014; however, monies can be used until fully expended.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$3,861

Rationale:

Justification:

Estimated revenues are \$3,861

HCDE is a recipient of a Houston-Galveston Area Council (HGAC) Partnership grant. The total amount awarded to HCDE was \$1,307,943 for direct program costs. Of the \$1,307,943 in direct program cost, \$73,861 has not been spent and needs to be rolled forward to FY'16. However, the FY16 budget included an estimate of \$70,000 and an adjustment of \$3,861 is needed to reflect the actual budget.

Total appropriations are \$3,861

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$3,861.

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 #1516-11-6** with an increase in both the revenues and appropriations in the amount of \$3,861. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-6**

Posted Agenda Item:

BA #1516-11-7 Discussion and possible action to approve the **Special Revenue Fund** (2885) CASE for Partnership budget amendment in the amount of \$362,901. The grant period is October 1, 2014 thru September 30, 2015; however, monies can be used until fully expended.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$362,901

Rationale:

Justification:

Estimated revenues are \$362,901

HCDE is a recipient of a Houston-Galveston Area Council (HGAC) Partnership grant. The total amount awarded to HCDE was \$1,407,943 for direct program costs. Of the \$1,407,943 in direct program costs, \$147,099 has not been spent and needs to be rolled forward to FY16. However, the FY16 budget included an estimate of \$510,000; therefore, a downward adjustment is needed to reflect the actual budget.

Total appropriations are \$362,901

HCDE shall appropriate the following:

Direct program cost and revenue will decrease by \$362,901.

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 #1516-11-7** with a decrease in both the revenues and appropriations in the amount of \$362,901. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-7**

Posted Agenda Item:

BA #1516-11-8 Discussion and possible action to approve the **Special Revenue Fund** (2145) Early Head Start-Startup budget amendment in the amount of \$12,300. 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 \$12,300

Rationale:

Justification:

Estimated revenues are \$12,300

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$2,768,705 which includes \$2,668,185 for direct program costs and \$100,520 for indirect costs. Of the \$2,668,185 for direct program costs, \$718,705 was awarded specifically for Startup. Of the \$718,705 for Startup, \$678,250 has not been spent. However, FY16 included an estimate of \$665,950; therefore an adjustment of \$12,300 is needed to reflect the actual budget.

Total appropriations are \$12,300

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$12,300.

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 #1516-11-8** with an increase in both the revenues and appropriations in the amount of \$12,300. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-8**

Posted Agenda Item:

BA #1516-11-9 Discussion and possible action to approve the **Special Revenue Fund** (2065) Head Start Training & Technical Assistance grant budget amendment in the amount of \$26,754. The grant period is January 1, 2015 thru December 31, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$26,754

Rationale:

Justification:

Estimated revenues are \$26,754

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$11,915,157 which includes \$10,866,536 in direct program costs and \$1,048,621 in indirect costs. Of the \$10,866,536 in direct program costs \$98,076 was awarded specifically for training & technical assistance. Of the \$98,076 in direct program costs, \$13,121 has not been spent and needs to be rolled forward to FY16. FY16 included a rollover estimate of \$39,875 (Direct Cost) therefore an adjustment of \$26,754 is needed to reflect the actual budget.

Total appropriations are \$26,754

HCDE shall appropriate \$26,754, 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 #1516-11-9** with a decrease in both the revenues and appropriations in the amount of \$26,754. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-9**

Posted Agenda Item:

BA #1516-11-10 Discussion and possible action to approve the **Special Revenue Fund** (2055) Head Start Program Operations grant budget amendment in the amount of \$568,293. The grant period is January 1, 2015 thru December 31, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$568,293

Rationale:

Justification:

Estimated revenues are \$568,293

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$11,915,157 which includes \$10,866,536 in direct program costs and \$1,048,621 in indirect costs. Of the \$10,866,536 in direct program costs \$10,768,460 was awarded specifically for program operations. General Fund contributes \$371,886 to this program. Of the \$10,768,460 in direct program costs, \$3,990,812 has not been spent and needs to be rolled forward to FY16 which includes the general fund contribution. FY16 included a rollover estimate of \$3,422,519 (Direct Cost) therefore an adjustment of \$568,293 is needed to reflect the actual budget.

Total appropriations are \$568,293

HCDE shall appropriate \$568,293, 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 #1516-11-10** with an increase in both the revenues and appropriations in the amount of \$568,293. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-10**

Posted Agenda Item:

BA #1516-11-11 Discussion and possible action to approve the **Special Revenue Fund** (2345) Adult Ed – EL Civics grant budget amendment in the amount of \$11,040. The grant period is September 1, 2014 thru September 30, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$11,040

Rationale:

Justification:

Estimated revenues are \$11,040

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,067,112 which includes \$3,863,755 in direct program costs and \$203,357 in indirect costs. Of the \$3,863,755 in direct program costs \$440,660 was awarded specifically for EL Civics. Of the \$440,660 in direct program costs, \$43,507 has not been spent and needs to be rolled forward to FY16. FY16 included a rollover estimate of \$54,547 (Direct Cost) therefore an adjustment of \$11,040 is needed to reflect the actual budget.

Total appropriations are \$11,040

HCDE shall appropriate \$11,040, 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 #1516-11-11** with a decrease in both the revenues and appropriations in the amount of \$11,040. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

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

Posted Agenda Item:

BA #1516-11-12 Discussion and possible action to approve the **Special Revenue Fund** (2155) Early Head Start-Operations budget amendment in the amount of \$558,368. 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 \$558,368

Rationale:

Justification:

Estimated revenues are \$558,368

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$2,768,705 which includes \$2,668,185 for direct program costs and \$100,520 for indirect costs. Of the \$2,668,185 for direct program costs, \$1,899,480 was awarded specifically for Operations. Of the \$1,899,480 for Operations, \$1,797,620 has not been spent. However, FY16 included an estimate of \$1,239,252; therefore an adjustment of \$558,368 is needed to reflect the actual budget.

Total appropriations are \$558,368

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$558,368.

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 #1516-11-12** with an increase in both the revenues and appropriations in the amount of \$558,368. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-12**

Posted Agenda Item:

BA #1516-11-13 Discussion and possible action to approve the **Special Revenue Fund** (2165) Early Head Start-Training and Technical Assistance budget amendment in the amount of \$1,000. 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 \$1,000

Rationale:

Justification:

Estimated revenues are \$1,000

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$2,768,705 which includes \$2,668,185 for direct program costs and \$100,520 for indirect costs. Of the \$2,668,185 for direct program costs, \$50,000 was awarded specifically for Training and Technical Assistance. Of the \$50,000 for Training and Technical Assistance, \$45,278 has not been spent. However, FY16 included an estimate of \$44,278 therefore an adjustment of \$1,000 is needed to reflect the actual budget.

Total appropriations are \$1,000

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$1,000.

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 #1516-11-13** with an increase in both the revenues and appropriations in the amount of \$1,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-13**

Posted Agenda Item:

BA #1516-11-14 Discussion and possible action to approve the **Special Revenue Fund** (2346) Adult Ed – EL Civics grant budget amendment in the amount of \$128,390. 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 \$128,390

Rationale:

Justification:

Estimated revenues are \$128,390

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,798,100 which includes \$3,608,195 in direct program costs and \$189,905 in indirect costs. Of the \$3,608,195 in direct program costs \$535,800 was awarded specifically for EL Civics. FY16 included a placeholder estimate of \$407,410 (Direct Cost) therefore an adjustment of \$128,390 is needed to reflect the actual budget.

Total appropriations are \$128,390

HCDE shall appropriate \$128,390, 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 #1516-11-14** with an increase in both the revenues and appropriations in the amount of \$128,390. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-14**

Posted Agenda Item:

BA #1516-11-15 Discussion and possible action to approve the **Special Revenue Fund (3816)** Adult Ed – State General Revenues grant budget amendment in the amount of \$73,730. 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 \$73,730

Rationale:

Justification:

Estimated revenues are \$73,730

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,798,100 which includes \$3,608,195 in direct program costs and \$189,905 in indirect costs. Of the \$3,608,195 in direct program costs \$592,800 was awarded specifically for State-GR. FY 16 included a placeholder estimate of \$519,070 (Direct Cost) therefore an adjustment of \$73,730 is needed to reflect the actual budget.

Total appropriations are \$73,730

HCDE shall appropriate \$73,730, 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 #1516-11-15** with an increase in both the revenues and appropriations in the amount of \$73,730. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-15**

Posted Agenda Item:

BA #1516-11-16 Discussion and possible action to approve the **Special Revenue Fund (2236)** Adult Ed – TANF grant budget amendment in the amount of \$60,918. 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 \$60,918

Rationale:

Justification:

Estimated revenues are \$60,918

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,798,100 which includes \$3,608,195 in direct program costs and \$189,905 in indirect costs. Of the \$3,608,195 in direct program costs \$247,000 was awarded specifically for State-GR. FY 16 included a placeholder estimate of \$186,082 (Direct Cost) therefore an adjustment of \$60,918 is needed to reflect the actual budget.

Total appropriations are \$60,918

HCDE shall appropriate \$60,918, 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 #1516-11-16** with an increase in both the revenues and appropriations in the amount of \$60,918. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-16**

Posted Agenda Item:

BA #1516-11-17 Discussion and possible action to approve the **Special Revenue Fund (2306)** Adult Ed – Federal grant budget amendment in the amount of \$91,243. The grant period is October 1, 2015 thru September 30, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$91,243

Rationale:

Justification:

Estimated revenues are \$91,243

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,798,100 which includes \$3,608,195 in direct program costs and \$189,905 in indirect costs. Of the \$3,608,195 in direct program costs \$2,232,595 was awarded specifically for State-GR. FY 16 included a placeholder estimate of \$2,323,838 (Direct Cost) therefore an adjustment of \$91,243 is needed to reflect the actual budget.

Total appropriations are \$91,243

HCDE shall reduce appropriation by \$91,243 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 #1516-11-17** with a decrease in both the revenues and appropriations in the amount of \$91,243. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-17**

Posted Agenda Item:

BA #1516-11-18 Discussion and possible action to approve the **Special Revenue Fund (3815)** Adult Ed – State GR grant budget amendment in the amount of \$5,034. The grant period is September 1, 2014 thru September 30, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$5.034

Rationale:

Justification:

Estimated revenues are \$5,034

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,067,112 which includes \$3,863,755 in direct program costs and \$203,357 in indirect costs. Of the \$3,863,755 in direct program costs \$593,170 was awarded specifically for State-GR. Of the \$593,170 in direct program costs, \$67,397 has not been spent and needs to be rolled forward to FY16. FY16 included a rollover estimate of \$62,363 (Direct Cost) therefore an adjustment of \$5,034 is needed to reflect the actual budget.

Total appropriations are \$5,034

HCDE shall decrease appropriations by \$5,034, and it will have no effect 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 #1516-11-18** with a decrease in both the revenues and appropriations in the amount of \$5,034. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-18**

Posted Agenda Item:

BA #1516-11-19 Discussion and possible action to approve the **Special Revenue Fund (2235)** Adult Ed – TANF grant budget amendment in the amount of \$6,053. The grant period is September 1, 2014 thru September 30, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$6,053

Rationale:

Justification:

Estimated revenues are \$6,053

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,067,112 which includes \$3,863,755 in direct program costs and \$203,357 in indirect costs. Of the \$3,863,755 in direct program costs \$207,457 was awarded specifically for TANF-FED. Of the \$207,457 in direct program costs, \$16,634 has not been spent and needs to be rolled forward to FY16. FY16 included a rollover estimate of \$22,687 (Direct Cost) therefore an adjustment of \$6,053 is needed to reflect the actual budget.

Total appropriations are \$6,053

HCDE shall decrease appropriations by \$6,053 and it will have no effect 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 #1516-11-19** with a decrease in both the revenues and appropriations in the amount of \$6,053. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-19**

Posted Agenda Item:

BA #1516-11-20 Discussion and possible action to approve the **Special Revenue Fund (2305)** Adult Ed – Federal grant budget amendment in the amount of \$81,661. The grant period is September 1, 2014 thru September 30, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$81,661

Rationale:

Justification:

Estimated revenues are \$81,661

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,067,112 which includes \$3,863,755 in direct program costs and \$203,357 in indirect costs. Of the \$3,863,755 in direct program costs \$2,622,468 was awarded specifically for Federal & Professional Development. Of the \$2,622,468 in direct program costs, \$441,104 has not been spent and needs to be rolled forward to FY16. FY16 included a rollover estimate of \$522,765 (Direct Cost) therefore an adjustment of \$24,321 is needed to reflect the actual budget.

Total appropriations are \$81,661

HCDE shall decrease appropriations by \$81,661, and it will have no effect 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 #1516-11-20** with a decrease in both the revenues and appropriations in the amount of \$81,661. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-11-20**