



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Approval of Budget Amendments

**SUBMITTED BY:** Samuel D. Flores **OF:** Comptroller

**APPROVED FOR TRANSMITTAL TO SCHOOL BOARD:** \_\_\_\_\_

**DATE ASSIGNED FOR BOARD CONSIDERATION:** August 16, 2017

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the budget amendments presented.

**RATIONALE:**

Under current policy, the Board approves all budget amendments requested on a monthly basis. Most budget amendments are of a transfer nature and do not have an effect on fund balance. Budget amendments having an effect on fund balance will be noted.

**BUDGETARY INFORMATION:**

As approved in the 2016-2017 budget by the Board of Trustees.

**BOARD POLICY REFERENCE AND COMPLIANCE:**

This item is in accordance with the Local Board Policy, CE

**UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF AUGUST, 2017**

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>VARIOUS DEPARTMENTS - BA 17-03</b>			
<b>EXPENDITURES</b>			
1997 11 XXX XX 000 61XXXX Payroll	\$ 179,890,308	\$ 176,255,308	\$ (3,635,000)
1997 31 XXX XX 000 61XXXX Payroll	12,168,268	12,218,268	50,000
1997 34 XXX XX 000 63XXXX Supplies	2,133,075	2,698,664	565,589
1997 34 XXX XX 000 66XXXX Vehicles (Buses)	634,411	1,268,822	634,411
1997 36 XXX XX 000 64XXXX Student Travel	3,696,388	4,896,388	1,200,000
1997 41 XXX XX 000 62XXXX Contracted Services	2,148,673	2,523,673	375,000
1997 81 XXX XX 000 66XXXX Construction	5,438,749	6,238,749	800,000
1997 95 XXX XX 000 62XXXX Contracted Services	200,000	210,000	10,000
<b>EXPENDITURE TOTAL</b>	<b>\$ 206,309,872</b>	<b>\$ 206,309,872</b>	<b>\$ -</b>

To distribute funds to finalize the 2016-2017 budget. No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Comptroller.

<b>DISTRICT WIDE - BA 17-04</b>			
<b>REVENUE</b>			
1997	5831XX	State Revenue - TRS	\$ -
			\$ 17,930,623
		<b>REVENUE TOTAL</b>	<b>\$ 17,930,623</b>
<b>EXPENDITURES</b>			
1997 11 900 11 000 614400 TRS on Behalf	\$	-	\$ 11,476,259
1997 12 900 99 000 614400 TRS on Behalf		-	302,972
1997 13 900 11 000 614400 TRS on Behalf		-	172,899
1997 21 900 99 000 614400 TRS on Behalf		-	456,679
1997 23 900 99 000 614400 TRS on Behalf		-	1,259,751
1997 31 900 99 000 614400 TRS on Behalf		-	881,573
1997 32 900 99 000 614400 TRS on Behalf		-	158,169
1997 33 900 99 000 614400 TRS on Behalf		-	240,283
1997 34 900 99 000 614400 TRS on Behalf		-	784,466
1997 36 900 99 000 614400 TRS on Behalf		-	131,169
1997 41 900 99 000 614400 TRS on Behalf		-	479,551
1997 51 900 99 000 614400 TRS on Behalf		-	1,002,650
1997 52 900 99 000 614400 TRS on Behalf		-	438,778
1997 53 900 99 000 614400 TRS on Behalf		-	122,203
1997 61 900 99 000 614400 TRS on Behalf		-	23,221
<b>EXPENDITURE TOTAL</b>	<b>\$</b>	<b>-</b>	<b>\$ 17,930,623</b>

UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF AUGUST, 2017

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>REVENUE</b>			
1017                    5831XX State Revenue - TRS	\$ -	\$ 610,614	\$ 610,614
<b>REVENUE TOTAL</b>	<b>\$ -</b>	<b>\$ 610,614</b>	<b>\$ 610,614</b>
<b>EXPENDITURES</b>			
1017 35 909 99 000 614400 TRS on Behalf	\$ -	\$ 610,614	\$ 610,614
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 610,614</b>	<b>\$ 610,614</b>

To record the calculated TRS on Behalf payments for fiscal year 2016-2017 for all funds. **No effect on FUND BALANCE.**  
Requested by Mr. Samuel D. Flores, Comptroller.

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**DEBT SERVICE - BA 17-05**

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<b>EXPENDITURES</b>			
5127 71 900 99 000 659900 Issuer's Contribution	\$ -	\$ 145,000	\$ 145,000
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
<b>FUND BALANCE</b>			
5127                    3480XX Committed Fund Balance	\$ 5,815,466	\$ 5,670,466	\$ (145,000)
<b>FUND BALANCE TOTAL</b>	<b>\$ 5,815,466</b>	<b>\$ 5,670,466</b>	<b>\$ (145,000)</b>

To appropriate funds for the issuer's contribution for the 2017 Refunding Bonds. **A decrease in COMMITTED FUND BALANCE of \$145,000.** Requested by Mr. Samuel D. Flores, Comptroller.

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**COMPUTER LEASE - BA 17-6**

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<b>EXPENDITURES</b>			
1997 11 XXX 11 000 6645XX Computer Lease Equipment	\$ -	\$ 2,620,964	\$ 2,620,964
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 2,620,964</b>	<b>\$ 2,620,964</b>
<b>OTHER RESOURCES</b>			
1997                    367913 Proceeds from Capital Leases	\$ -	\$ 2,620,964	\$ 2,620,964
<b>OTHER RESOURCES TOTAL</b>	<b>\$ -</b>	<b>\$ 2,620,964</b>	<b>\$ 2,620,964</b>

To account for the computer lease equipment for various campuses. **No effect on FUND BALANCE.** Requested by Mr. Samuel D. Flores, Comptroller.