



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Consideration for Approval of Budget Amendments

**SUBMITTED BY:** Samuel D. Flores **OF:** Director of Accounting

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 20, 2011

**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 2011-2012 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 SEPTEMBER, 2011

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
<b>EDUC JOBS GRANT - VARIOUS CAMPUSES BA-12-01</b>			
<b><u>EXPENDITURES</u></b>			
2872 11 XXX XX 000 6142XX Health Insurance	\$ -	\$ 7,149,483	\$ 7,149,483
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 7,149,483</b>	<b>\$ 7,149,483</b>
<b><u>REVENUE</u></b>			
2872 5929XX Educ. Jobs Grant	\$ -	\$ 7,149,483	\$ 7,149,483
<b>REVENUE TOTAL</b>	<b>\$ -</b>	<b>\$ 7,149,483</b>	<b>\$ 7,149,483</b>

To appropriate funds for the Education Jobs Grant. **No effect on Fund Balance. Requested by Mr. Samuel D. Flores, Director of Accounting.**

<b>EDUC JOBS GRANT - VARIOUS CAMPUSES BA-12-02</b>			
<b><u>EXPENDITURES</u></b>			
1991 11 XXX XX 000 6142XX Health Insurance	\$ 10,433,755	\$ 3,284,272	\$ (7,149,483)
<b>EXPENDITURE TOTAL</b>	<b>\$ 10,433,755</b>	<b>\$ 3,284,272</b>	<b>\$ (7,149,483)</b>

To reduce budget based on the appropriation for the Education Jobs Grant. **An increase to FUND BALANCE of \$7,149,483. Requested by Mr. Samuel D. Flores, Director of Accounting.**

UNITED INDEPENDENT SCHOOL DISTRICT  
 BUDGET AMENDMENTS  
 FOR THE MONTH OF AUGUST, 2011

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
<b>Debt Service BA-11-12</b>			
<b><u>EXPENDITURES</u></b>			
5121 71 900 99 000 6599-00 Other Debt Service Fees	\$ 6,000	\$ 449,000	\$ 443,000
<b>EXPENDITURE TOTAL</b>	<b>\$ 6,000</b>	<b>\$ 449,000</b>	<b>\$ 443,000</b>
<b><u>FUND BALANCE</u></b>			
5121 3420-00 Fund Balance - Long Term Debt	\$ -	\$ (443,000)	\$ (443,000)
<b>FUND BALANCE TOTAL</b>	<b>\$ -</b>	<b>\$ (443,000)</b>	<b>\$ (443,000)</b>

To appropriate funds for the issuer's contribution for the 2011 Refunding Bonds transaction. **A decrease in Fund Balance of \$443,000.00. Requested by Samuel D. Flores, Director of Accounting.**