

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Final Budget Amendment
2010-2011
August 23, 2011

RECLASSIFICATIONS:

TECHNOLOGY ALLOTMENT

Special Revenue

| | | |
|---------------------------|---------------------------|-----------|
| 2.411.00.5812.00.000.1.00 | Foundation School Program | (352,028) |
| 2.411.53.6639.00.903.1.99 | Furniture & Equipment | 152,028 |
| 2.411.53.6639.00.904.1.99 | Furniture & Equipment | 200,000 |

General Fund

| | | |
|---------------------------|---------------------------|-----------|
| 1.199.00.5812.00.000.1.00 | Foundation School Program | 352,028 |
| 1.199.53.6639.00.903.1.99 | Furniture & Equipment | (152,028) |
| 1.199.53.6639.00.904.1.99 | Furniture & Equipment | (200,000) |

ERATE FUNDING

General Fund

| | | |
|---------------------------|---------------------------------|-----------|
| 1.199.00.59XX.00.000.1.00 | Federal Revenues | (291,000) |
| 1.199.71.6521.00.903.1.99 | Interest of Bonds | 291,000 |
| 1.199.71.6599.00.903.1.99 | Debt Issuance Costs | 200,000 |
| 1.199.00.7911.00.000.1.00 | Proceeds from the Sale of Bonds | (200,000) |

STATE FEDERAL STABILIZATION FUNDS

Special Revenue

| | | |
|---------------------------|------------------|-------------|
| 2.266.00.5929.00.000.1.00 | Federal Revenues | (4,924,758) |
| 2.266.11.61XX.00.XXX.1.11 | Payroll Costs | 1,596,958 |
| 2.266.12.61XX.00.XXX.1.99 | Payroll Costs | 434,143 |
| 2.266.13.61XX.00.XXX.1.99 | Payroll Costs | 187,218 |
| 2.266.21.61XX.00.XXX.1.99 | Payroll Costs | 187,567 |
| 2.266.23.61XX.00.XXX.1.99 | Payroll Costs | 1,798,037 |
| 2.266.31.61XX.00.XXX.1.99 | Payroll Costs | 448,133 |
| 2.266.32.61XX.00.XXX.1.99 | Payroll Costs | 40,312 |
| 2.266.33.61XX.00.XXX.1.99 | Payroll Costs | 194,821 |
| 2.266.61.61XX.00.XXX.1.99 | Payroll Costs | 37,569 |

General Fund

| | | |
|---------------------------|------------------|-------------|
| 1.199.00.5929.00.000.1.00 | Federal Revenues | 4,924,758 |
| 1.199.11.61XX.00.XXX.1.11 | Payroll Costs | (1,596,958) |
| 1.199.12.61XX.00.XXX.1.99 | Payroll Costs | (434,143) |
| 1.199.13.61XX.00.XXX.1.99 | Payroll Costs | (187,218) |
| 1.199.21.61XX.00.XXX.1.99 | Payroll Costs | (187,567) |
| 1.199.23.61XX.00.XXX.1.99 | Payroll Costs | (1,798,037) |
| 1.199.31.61XX.00.XXX.1.99 | Payroll Costs | (448,133) |
| 1.199.32.61XX.00.XXX.1.99 | Payroll Costs | (40,312) |
| 1.199.33.61XX.00.XXX.1.99 | Payroll Costs | (194,821) |
| 1.199.61.61XX.00.XXX.1.99 | Payroll Costs | (37,569) |

DONATIONS

General Fund

| | | |
|---------------------------|------------------------|----------|
| 1.199.00.5700.00.000.1.00 | Local Revenues | (12,500) |
| 1.199.11.XXXX.XX.XXX.X.XX | Interest of Bonds | 2,500 |
| 1.199.36.XXXX.XX.XXX.X.XX | Supplies and Materials | 10,000 |

GOVERNMENT COMMODITIES

| | | |
|---------------------------|---------|-----------|
| 2.240.00.5923.00.000.1.00 | Revenue | (165,000) |
| 2.240.35.6344.00.905.1.99 | Food | 165,000 |

CHILD NUTRITION ELECTRICITY

| | | |
|---------------------------|-------------|-----------|
| 2.240.51.6257.00.905.1.99 | ELECTRICITY | 102,000 |
| 2.240.35.6257.00.905.1.99 | ELECTRICITY | (102,000) |

FIELD TRIPS

| | | |
|---------------------------|-----------------------------|-----------|
| 1.199.11.6494.00.XXX.9.XX | Reclassified Transportation | 30,000 |
| 1.199.36.6494.00.XXX.9.XX | Reclassified Transportation | 420,000 |
| 1.199.34.6494.00.999.9.11 | Reclassified Transportation | (450,000) |

CUSTODIAL EQUIPMENT- Carryover of authorized amount in FY 09

| | | |
|---------------------------|---------------------------|----------|
| 1.199.51.6319.72.902.1.99 | Supplies Maint/Operations | 46,331 |
| 1.000.00.3600.00.000.1.00 | Supplies & Materials | (46,331) |

TRS ON-BEHALF PAYMENTS

| | | |
|---------------------------|-----------------------|-----------|
| Special Revenue | | |
| 2.240.00.5831.00.000.1.00 | TRS On-Behalf Benefit | (150,000) |
| 2.240.35.6144.00.999.1.99 | TRS On-Behalf Benefit | 150,000 |

ISSUANCE OF QSCB AND RELATED INCOME/PAYMENT

| | | |
|---------------------------|---------------------------------|-----------|
| General Fund | | |
| 1.199.00.59XX.00.000.1.00 | Federal Revenues | (291,000) |
| 1.199.71.6521.00.903.1.99 | Interest of Bonds | 291,000 |
| 1.199.71.6599.00.903.1.99 | Debt Issuance Costs | 200,000 |
| 1.199.00.7911.00.000.1.00 | Proceeds from the Sale of Bonds | (200,000) |

ISSUANCE OF REFUNDING BONDS

| | | |
|---------------------------|---------------------------------|-------------|
| Debt Service Fund | | |
| 5.599.71.6599.00.903.1.99 | Debt Issuance Costs | 157,370 |
| 5.599.00.7911.00.000.1.00 | Proceeds from the Sale of Bonds | (9,401,256) |
| 5.599.00.7916.00.000.1.00 | Premium on Sale of Bonds | (592,125) |
| 5.599.00.8949.00.000.1.00 | Transfer to Escrow Agent | 9,836,011 |

HUMAN RESOURCE AND FINANCE SYSTEM/313 ADDL REVENUES

| | | |
|---------------------------|----------------------|-----------|
| General Fund | | |
| 1.199.00.57XX.00.000.1.00 | Other Local Revenues | (340,000) |
| 1.199.53.6639.00.903.1.99 | Software | 340,000 |

REALIGNMENTS:

| | | |
|---------------------------|----------------------------|-----------|
| General Fund | | |
| 1.199.11.6129.XX.XXX.1.XX | Salary/Wages Support | (315,000) |
| 1.199.12.6129.XX.XXX.1.XX | Salary/Wages Support | 25,000 |
| 1.199.13.6119.XX.XXX.1.XX | Salary - Teachers/Prof | 80,000 |
| 1.199.21.6291.XX.XXX.1.XX | Contracted Services | 160,000 |
| 1.199.23.6119.XX.XXX.1.XX | Salary - Teachers/Prof | (540,000) |
| 1.199.31.6119.XX.XXX.1.XX | Salary - Teachers/Prof | (100,000) |
| 1.199.32.6119.XX.XXX.1.XX | Salary - Teachers/Prof | 25,000 |
| 1.199.33.6219.XX.XXX.1.XX | Professional Services | 3,500 |
| 1.199.34.6129.XX.XXX.1.XX | Salary/Wages Support | (240,000) |
| 1.199.36.6119.XX.XXX.1.XX | Salary - Teachers/Prof | (10,000) |
| 1.199.41.6119.XX.XXX.1.XX | Salary - Teachers/Prof | (98,500) |
| 1.199.51.6299.XX.XXX.1.XX | Contracted Services | 400,000 |
| 1.199.52.6299.XX.XXX.1.XX | Contracted Services | 130,000 |
| 1.199.53.6299.XX.XXX.1.XX | Salary/Wages Support | 125,000 |
| 1.199.71.6599.XX.XXX.1.XX | Fees | 5,000 |
| 1.199.91.6224.00.903.1.99 | Student Attendance Credits | 100,000 |
| 1.199.93.6492.00.902.1.99 | Electricity | 250,000 |