

UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF  
AUGUST 2025

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>INCREASE DECREASE</u>	<u>AMENDED BUDGET</u>			
<u>DISTRICT WIDE BA 25-07</u>							
		<u>TRs OnBehalf</u>	<u>Workers' Comp</u>	<u>Accrued Wages</u>			
		<u>6144</u>	<u>6143</u>	<u>6119/6129</u>			
<u>GENERAL FUND</u>							
<u>EXPENDITURES</u>							
1995 11 XXX 11 000	61XXXX PAYROLL EXPENDITURES	140,735,227	1,183,518	226,733	4,452,460	5,862,711	146,597,938
1995 23 900 99 000	61XXXX PAYROLL EXPENDITURES	2,461,817	109,272	29,387	84,492	223,151	2,684,968
1995 31 900 99 000	61XXXX PAYROLL EXPENDITURES	1,922,796	80,101	17,670	343,008	440,779	2,363,575
1995 33 900 99 000	61XXXX PAYROLL EXPENDITURES	599,578	-	-	625,141	625,141	1,224,719
1995 34 900 99 000	61XXXX PAYROLL EXPENDITURES	4,637,554	70,085	44,428	570,597	685,110	5,322,664
1995 41 900 99 000	61XXXX PAYROLL EXPENDITURES	692,411	45,045	-	-	45,045	737,456
1995 51 900 99 000	61XXXX PAYROLL EXPENDITURES	1,036,649	89,805	75,669	653,253	818,727	1,855,376
1995 53 900 99 000	61XXXX PAYROLL EXPENDITURES	452,520	10,925	2,401	-	13,326	465,846
<b>EXPENDITURES TOTAL</b>		152,538,552	1,588,751	396,288	6,728,951	8,713,990	161,252,542
<b>REVENUE/FUND BALANCE</b>							
1995	5831XX STATE REVENUE	25,446,200	1,588,751	-	-	1,588,751	27,034,951
1995	36XXXX FUND BALANCE	71,380,721	-	(396,288)	(6,728,951)	(7,125,239)	64,255,482
<b>TOTAL</b>		96,826,921	1,588,751	(396,288)	(6,728,951)	8,713,990	91,290,433
<u>CHILD NUTRITION</u>							
<u>EXPENDITURES</u>							
1015 35 909 99 000	614400 TRS ON BEHALF	-	894,981	-	-	894,981	894,981
<b>EXPENDITURES TOTAL</b>		-	894,981	-	-	894,981	894,981
<b>REVENUE/OTHER SOURCES</b>							
1015	5831XX STATE REVENUE	800,000	894,981	-	-	894,981	1,694,981
<b>TOTAL</b>		800,000	894,981	-	-	894,981	1,694,981

To record the calculated TRS on Behalf payments (GASB 24/68), Workers' Comp End OF Year accounting entry, and Accrued Wages (GASB 11) for fiscal year 2024-2025 for the General Fund and Child Nutrition Fund. **A decrease in General Operating Fund Balance of \$7,125,239. Requested by Rosa I. Cabello, Director of Accounting.**

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<u>DEPT/ORGANIZATION</u>				<u>BUDGET</u>	<u>INCREASE DECREASE</u>	<u>AMENDED BUDGET</u>
<b>DISTRICT WIDE BA 25-08</b>						
<b>GENERAL FUND</b>						
<b>EXPENDITURES</b>						
1995 23	XXX 99 000	61XXXX	PLUS 5 POSITIONS	26,392,176	533,500	26,925,676
1995 34	937 99 000	6121XX	BUS DRIVER OVERTIME	1,518,151	122,765	1,640,916
1995 51	XXX 99 000	6121XX	AUXILIARY/HOURLY OVERTIME	21,934,906	400,000	22,334,906
1995 36	XXX XX 000	61XXXX	PAYROLL EXPENDITURES	9,973,687	(1,056,265)	8,917,422
<b>EXPENDITURES TOTAL</b>				<b>59,818,919</b>	<b>-</b>	<b>59,818,919</b>

To reallocate funds to balance year end Fiscal Year 2025. **No effect on FUND BALANCE. Requested by Mr. Felipe J. Jimenez, Fiscal Operations Administrator.**

<b>DISTRICT WIDE BA 25-09</b>						
<b>CHILD NUTRITION</b>						
<b>EXPENDITURES</b>						
1015 51	XXX 99 XXX	62XXXX	CONTRACTED SERVICES	365,000	(55,000)	310,000
1015 51	XXX 99 XXX	63XXXX	SUPPLIES/MATERIALS	295,000	(15,000)	280,000
1015 52	XXX 99 XXX	63XXXX	SUPPLIES/MATERIALS	5,000	(5,000)	-
1015 35	XXX 99 XXX	61XXXX	PAYROLL EXPENDITURES	10,056,386	75,000	10,131,386
<b>EXPENDITURES TOTAL</b>				<b>10,721,386</b>	<b>-</b>	<b>10,721,386</b>

To reallocate funds to balance year end Fiscal Year 2025. **No effect on FUND BALANCE. Requested by Mr. Raul Ramirez, Director of Child Nutrition.**