

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

| <u>DEPT/ORGANIZATION</u>      |        | <u>BUDGET</u>        | <u>INCREASE<br/>DECREASE</u> | <u>AMENDED<br/>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<br/>DECREASE</u> | <u>AMENDED<br/>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 | 1,064,644         | 400,000                      | 1,464,644                 |
| 1995 36 XXX XX 000 61XXXX PAYROLL EXPENDITURES      | 9,973,687         | (1,056,265)                  | 8,917,422                 |
| <b>EXPENDITURES TOTAL</b>                           | <b>38,948,658</b> | <b>-</b>                     | <b>38,948,658</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.**

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**DISTRICT WIDE BA 25-09**

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|------------------------------------------------|-------------------|----------|-------------------|
| <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.**