



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: August 15, 2012 _____

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 AUGUST 2012

| <u>DEPT/ORGANIZATION</u> | <u>BUDGET</u> | <u>AMENDED BUDGET</u> | <u>INCREASE DECREASE</u> |
|-----------------------------------|-----------------------|---------------------------|------------------------------|
| DISTRICT WIDE BA-12-16 | | | |
| <u>EXPENDITURES</u> | | | |
| 1992 11 XXX XX 000 61XXXX Payroll | \$ 155,286,076 | \$ 161,878,624 | \$ 6,592,548 |
| 1992 12 XXX XX 000 61XXXX Payroll | 4,482,163 | 4,626,545 | 144,382 |
| 1992 13 XXX XX 000 61XXXX Payroll | 299,824 | 311,179 | 11,355 |
| 1992 21 XXX 99 000 61XXXX Payroll | 3,563,780 | 3,737,200 | 173,420 |
| 1992 23 XXX 99 000 61XXXX Payroll | 17,852,809 | 18,431,957 | 579,148 |
| 1992 31 XXX 99 000 61XXXX Payroll | 10,307,900 | 10,666,420 | 358,520 |
| 1992 32 XXX 99 000 61XXXX Payroll | 1,953,197 | 2,035,932 | 82,735 |
| 1992 33 XXX 99 000 61XXXX Payroll | 3,726,189 | 3,857,592 | 131,403 |
| 1992 34 XXX 99 000 61XXXX Payroll | 11,877,538 | 12,532,932 | 655,394 |
| 1992 36 XXX XX 000 61XXXX Payroll | 4,511,310 | 4,543,917 | 32,607 |
| 1992 41 XXX 99 000 61XXXX Payroll | 6,588,870 | 6,786,786 | 197,916 |
| 1992 51 XXX 99 000 61XXXX Payroll | 16,827,864 | 17,664,951 | 837,087 |
| 1992 52 XXX 99 000 61XXXX Payroll | 5,408,560 | 5,669,744 | 261,184 |
| 1992 53 XXX 99 000 61XXXX Payroll | 1,775,836 | 1,821,259 | 45,423 |
| 1992 61 XXX 99 000 61XXXX Payroll | 155,037 | 169,962 | 14,925 |
| EXPENDITURE TOTAL | \$ 244,616,953 | \$ 254,735,000 | \$ 10,118,047 |

FUND BALANCE

| | | | | |
|------|--------------------------------|----------------------|----------------------|------------------------|
| 1992 | 360000 Unassigned Fund Balance | \$ 71,061,099 | \$ 60,943,052 | \$ (10,118,047) |
| | FUND BALANCE TOTAL | \$ 71,061,099 | \$ 60,943,052 | \$ (10,118,047) |

EXPENDITURES

| | | | |
|-----------------------------------|-------------------------|-------------------------|----------------------|
| 7012 35 909 99 000 61XXXX Payroll | \$ 11,207,323.00 | \$ 11,883,806.00 | \$ 676,483.00 |
| EXPENDITURE TOTAL | \$ 11,207,323.00 | \$ 11,883,806.00 | \$ 676,483.00 |

FUND BALANCE

| | | | | |
|------|--------------------------------|---------------------|---------------------|---------------------|
| 7012 | 390000 Unrestricted Net Assets | \$ 3,491,497 | \$ 2,815,014 | \$ (676,483) |
| | FUND BALANCE TOTAL | \$ 3,491,497 | \$ 2,815,014 | \$ (676,483) |

To appropriate funds for Employee Retention Incentive Payment. **A decrease in FUND BALANCE of \$10,118,047 in the General Fund and \$676,483 in the Food Service Fund. Requested by Mr. Samuel D. Flores, Director of Accounting.**

DISTRICT WIDE BA-12-17

REVENUE

| | | | | |
|------|----------------------------|-------------|----------------------|----------------------|
| 1992 | 5831XX State Revenue - TRS | \$ - | \$ 13,354,429 | \$ 13,354,429 |
| | REVENUE TOTAL | \$ - | \$ 13,354,429 | \$ 13,354,429 |

EXPENDITURES

| | | | |
|-----------------------------------------|------|--------------|--------------|
| 1992 11 900 11 000 614400 TRS on Behalf | \$ - | \$ 8,696,337 | \$ 8,696,337 |
| 1992 12 900 99 000 614400 TRS on Behalf | - | 236,745 | 236,745 |
| 1992 13 900 11 000 614400 TRS on Behalf | - | 26,244 | 26,244 |
| 1992 21 900 99 000 614400 TRS on Behalf | - | 359,014 | 359,014 |
| 1992 23 900 99 000 614400 TRS on Behalf | - | 962,067 | 962,067 |
| 1992 31 900 99 000 614400 TRS on Behalf | - | 641,018 | 641,018 |
| 1992 32 900 99 000 614400 TRS on Behalf | - | 100,025 | 100,025 |

UNITED INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE MONTH OF AUGUST 2012

| <u>DEPT/ORGANIZATION</u> | <u>BUDGET</u> | <u>AMENDED BUDGET</u> | <u>INCREASE DECREASE</u> |
|-----------------------------------------|---------------|---------------------------|------------------------------|
| 1992 33 900 99 000 614400 TRS on Behalf | - | 183,731 | 183,731 |
| 1992 34 900 99 000 614400 TRS on Behalf | - | 581,301 | 581,301 |
| 1992 36 900 99 000 614400 TRS on Behalf | - | 79,841 | 79,841 |
| 1992 41 900 99 000 614400 TRS on Behalf | - | 345,844 | 345,844 |
| 1992 51 900 99 000 614400 TRS on Behalf | - | 772,465 | 772,465 |
| 1992 52 900 99 000 614400 TRS on Behalf | - | 265,861 | 265,861 |
| 1992 53 900 99 000 614400 TRS on Behalf | - | 88,378 | 88,378 |
| 1992 61 900 24 000 614400 TRS on Behalf | - | 15,558 | 15,558 |
| EXPENDITURE TOTAL | \$ - | \$ 13,354,429 | \$ 13,354,429 |
| REVENUE | | | |
| 7012 5831XX State Revenue - TRS | \$ - | \$ 472,607 | \$ 472,607 |
| REVENUE TOTAL | \$ - | \$ 472,607 | \$ 472,607 |
| EXPENDITURE | | | |
| 7012 35 909 99 000 614400 TRS on Behalf | \$ - | \$ 472,607 | \$ 472,607 |
| EXPENDITURE TOTAL | \$ - | \$ 472,607 | \$ 472,607 |

To record the calculated TRS on Behalf payments for fiscal year 2011-2012 for all funds. **NO EFFECT ON FUND BALANCE. Requested by Mr. Samuel D. Flores, Director of Accounting.**

DISTRICT WIDE BA-12-18

GENERAL FUND:

OTHER RESOURCES (USES)

| | | | |
|-------------------------------------|-------------|---------------------|---------------------|
| 1992 7915XX Operating Transfer Out | \$ - | \$ 3,500,000 | \$ 3,500,000 |
| OTHER RESOURCES (USES) TOTAL | \$ - | \$ 3,500,000 | \$ 3,500,000 |

FUND BALANCE

| | | | |
|-----------------------------------|----------------------|----------------------|-----------------------|
| 1992 3590 Unassigned Fund Balance | \$ 60,943,052 | \$ 57,443,052 | \$ (3,500,000) |
| FUND BALANCE TOTAL | \$ 60,943,052 | \$ 57,443,052 | \$ (3,500,000) |

DEBT SERVICE:

OTHER RESOURCES (USES)

| | | | |
|-------------------------------------|-------------|---------------------|---------------------|
| 5122 8911 Operating Transfer In | \$ - | \$ 3,500,000 | \$ 3,500,000 |
| OTHER RESOURCES (USES) TOTAL | \$ - | \$ 3,500,000 | \$ 3,500,000 |

FUND BALANCE

| | | | |
|-----------------------------------|---------------------|---------------------|---------------------|
| 5122 3600 Unassigned Fund Balance | \$ 4,943,715 | \$ 8,443,715 | \$ 3,500,000 |
| FUND BALANCE TOTAL | \$ 4,943,715 | \$ 8,443,715 | \$ 3,500,000 |

To appropriate funds from Fund Balance to allow for an Operating Transfer to the Debt Service Fund from the General Fund. **A decrease in the DESIGNATED FUND BALANCE of \$3,500,000 with a related increase in the DEBT SERVICE FUND BALANCE of \$3,500,000. Requested by Mr. Samuel D. Flores, Director of Accounting.**

UNITED INDEPENDENT SCHOOL DISTRICT
 BUDGET AMENDMENTS
 FOR THE MONTH OF AUGUST 2012

| <u>DEPT/ORGANIZATION</u> | <u>BUDGET</u> | <u>AMENDED BUDGET</u> | <u>INCREASE DECREASE</u> |
|-------------------------------------------------------|----------------------|---------------------------|------------------------------|
| DISTRICT WIDE BA-12-18 | | | |
| <u>EXPENDITURES</u> | | | |
| 1992 81 XXX 99 XXX 66XXXX Science Labs (Construction) | \$ - | \$ 6,200,000 | \$ 6,200,000 |
| EXPENDITURE TOTAL | \$ - | \$ 6,200,000 | \$ 6,200,000 |
| <u>FUND BALANCE</u> | | | |
| 1992 3590 Unassigned Fund Balance | \$ 57,443,052 | \$ 51,243,052 | \$ (6,200,000) |
| FUND BALANCE TOTAL | \$ 57,443,052 | \$ 51,243,052 | \$ (6,200,000) |

To appropriate funds from Fund Balance for the construction and completion of science labs. **A decrease in the UNASSIGNED FUND BALANCE of \$6,200,000. Requested by Mr. Samuel D. Flores, Director of Accounting.**