



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Approval of Budget Amendments

**SUBMITTED BY:** Samuel D. Flores **OF:** Comptroller

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** June 20, 2018

**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 2017-2018 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 JUNE, 2018**

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>DISTRICT WIDE - BA 18-04</b>				
<b>REVENUES</b>				
1998	5711XX Tax Collections	\$ 153,649,422	\$ 157,354,422	\$ 3,705,000
1998	5742XX Interest	300,000	1,103,000	803,000
1998	5812XX Prior Year Settle Up	181,877,809	182,732,809	855,000
1998	5812XX Revenue Accrual	182,732,809	185,195,809	2,463,000
	<b>REVENUES TOTAL</b>	<b>\$ 518,560,040</b>	<b>\$ 526,386,040</b>	<b>\$ 7,826,000</b>
<b>FUND BALANCE</b>				
1998	36XXXX Unassigned Fund Balance	\$ 60,938,312	\$ 68,764,312	\$ 7,826,000
	<b>FUND BALANCE TOTAL</b>	<b>\$ 60,938,312</b>	<b>\$ 68,764,312</b>	<b>\$ 7,826,000</b>
<b>REVENUE</b>				
1638	5931XX Medicaid Funds	\$ 3,500,000	\$ 5,122,000	\$ 1,622,000
	<b>REVENUES TOTAL</b>	<b>\$ 3,500,000</b>	<b>\$ 5,122,000</b>	<b>\$ 1,622,000</b>
<b>FUND BALANCE</b>				
1638	36XXXX Unassigned Fund Balance	\$ -	\$ 1,622,000	\$ 1,622,000
	<b>FUND BALANCE TOTAL</b>	<b>\$ -</b>	<b>\$ 1,622,000</b>	<b>\$ 1,622,000</b>

To appropriate an increase in revenues based on current receipts and projections for the 2017-2018 fiscal year. An increase in UNASSIGNED FUND BALANCE of \$9,448,000. Requested by Mr. Samuel D. Flores, Comptroller.

<b>DISTRICT WIDE - BA 18-05</b>				
<b>EXPENDITURES</b>				
1998	11 XXX 11 000 6142XX Health Insurance	\$ 13,054,042	\$ 15,091,630	\$ 2,037,588
1998	12 XXX 99 000 6142XX Health Insurance	385,041	440,380	55,339
1998	13 XXX 11 000 6142XX Health Insurance	-	20,953	20,953
1998	21 XXX 99 000 6142XX Health Insurance	308,718	372,080	63,362
1998	31 XXX 99 000 6142XX Health Insurance	874,581	1,018,099	143,518
1998	34 XXX 99 000 6142XX Health Insurance	1,770,000	2,024,388	254,388
1998	36 XXX 91 000 6142XX Health Insurance	129,997	150,520	20,523
1998	51 XXX 99 000 6142XX Health Insurance	2,440,269	2,790,990	350,721
1998	52 XXX 99 000 6142XX Health Insurance	851,670	974,074	122,404
1998	61 XXX 99 000 6142XX Health Insurance	42,575	51,774	9,199
	<b>EXPENDITURES TOTAL</b>	<b>\$ 19,856,893</b>	<b>\$ 22,934,888</b>	<b>\$ 3,077,995</b>

**UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF JUNE, 2018**

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>FUND BALANCE</b>				
1998	36XXXX Unassigned Fund Balance	\$ 68,764,312	\$ 65,686,317	\$ (3,077,995)
	<b>FUND BALANCE TOTAL</b>	<b>\$ 68,764,312</b>	<b>\$ 65,686,317</b>	<b>\$ (3,077,995)</b>

To appropriate funds for health insurance. A decrease in UNASSIGNED FUND BALANCE of \$3,077,995. Requested by Mr. Samuel D. Flores, Comptroller.

**DISTRICT WIDE - BA 18-06**

<u>EXPENDITURES</u>				
1998	11 XXX 11 000 6142XX Payroll Accruals	\$ -	\$ 3,262,412	\$ 3,262,412
1998	12 XXX 99 000 6142XX Payroll Accruals	-	304,661	304,661
1998	13 XXX 11 000 6142XX Payroll Accruals	-	(75,000)	(75,000)
1998	21 XXX 99 000 6142XX Payroll Accruals	-	506,638	506,638
1998	31 XXX 99 000 6142XX Payroll Accruals	-	21,482	21,482
1998	33 XXX 99 000 6142XX Payroll Accruals	-	(300,000)	(300,000)
1998	34 XXX 99 000 6142XX Payroll Accruals	-	245,612	245,612
1998	36 XXX 91 000 6142XX Payroll Accruals	-	1,204,477	1,204,477
1998	51 XXX 99 000 6142XX Payroll Accruals	-	1,024,279	1,024,279
1998	61 XXX 99 000 6142XX Payroll Accruals	-	15,801	15,801
	<b>EXPENDITURES TOTAL</b>	<b>\$ -</b>	<b>\$ 6,210,362</b>	<b>\$ 6,210,362</b>
<b>FUND BALANCE</b>				
1998	36XXXX Unassigned Fund Balance	\$ 65,686,317	\$ 59,475,955	\$ (6,210,362)
	<b>FUND BALANCE TOTAL</b>	<b>\$ 65,686,317</b>	<b>\$ 59,475,955</b>	<b>\$ (6,210,362)</b>

To appropriate funds for the increase in the number of accrual days for the 2017-2018 fiscal year. A decrease in UNASSIGNED FUND BALANCE of \$6,210,362. Requested by Mr. Samuel D. Flores, Comptroller.