



# 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 22, 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>
<b>DISTRICT WIDE BA-12-16</b>			
<b><u>EXPENDITURES</u></b>			
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
<b>EXPENDITURE TOTAL</b>	<b>\$ 244,616,953</b>	<b>\$ 254,735,000</b>	<b>\$ 10,118,047</b>

**FUND BALANCE**

1992	360000 Unassigned Fund Balance	\$ 71,061,099	\$ 60,943,052	\$ (10,118,047)
	<b>FUND BALANCE TOTAL</b>	<b>\$ 71,061,099</b>	<b>\$ 60,943,052</b>	<b>\$ (10,118,047)</b>

**EXPENDITURES**

7012 35 909 99 000 61XXXX Payroll	\$ 11,207,323.00	\$ 11,883,806.00	\$ 676,483.00
<b>EXPENDITURE TOTAL</b>	<b>\$ 11,207,323.00</b>	<b>\$ 11,883,806.00</b>	<b>\$ 676,483.00</b>

**FUND BALANCE**

7012	390000 Unrestricted Net Assets	\$ 3,491,497	\$ 2,815,014	\$ (676,483)
	<b>FUND BALANCE TOTAL</b>	<b>\$ 3,491,497</b>	<b>\$ 2,815,014</b>	<b>\$ (676,483)</b>

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
	<b>REVENUE TOTAL</b>	<b>\$ -</b>	<b>\$ 13,354,429</b>	<b>\$ 13,354,429</b>

**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



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BUDGET AMENDMENTS  
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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
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 13,354,429</b>	<b>\$ 13,354,429</b>
<b>REVENUE</b>			
7012 5831XX State Revenue - TRS	\$ -	\$ 472,607	\$ 472,607
<b>REVENUE TOTAL</b>	<b>\$ -</b>	<b>\$ 472,607</b>	<b>\$ 472,607</b>
<b>EXPENDITURE</b>			
7012 35 909 99 000 614400 TRS on Behalf	\$ -	\$ 472,607	\$ 472,607
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 472,607</b>	<b>\$ 472,607</b>

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	\$ -	\$ 2,700,000	\$ 2,700,000
<b>OTHER RESOURCES (USES) TOTAL</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 2,700,000</b>

**FUND BALANCE**

1992 360000 Unassigned Fund Balance	\$ 60,943,052	\$ 58,243,052	\$ (2,700,000)
<b>FUND BALANCE TOTAL</b>	<b>\$ 60,943,052</b>	<b>\$ 58,243,052</b>	<b>\$ (2,700,000)</b>

**DEBT SERVICE:**

**OTHER RESOURCES (USES)**

5122 891100 Operating Transfer In	\$ -	\$ 2,700,000	\$ 2,700,000
<b>OTHER RESOURCES (USES) TOTAL</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 2,700,000</b>

**FUND BALANCE**

5122 3X0000 Fund Balance	\$ 4,943,715	\$ 7,643,715	\$ 2,700,000
<b>FUND BALANCE TOTAL</b>	<b>\$ 4,943,715</b>	<b>\$ 7,643,715</b>	<b>\$ 2,700,000</b>

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 FUND BALANCE of \$2,700,000 with a related increase in the DEBT SERVICE FUND BALANCE of \$2,700,000. Requested by Mr. Samuel D. Flores, Director of Accounting.**

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 BUDGET AMENDMENTS  
 FOR THE MONTH OF AUGUST 2012

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
<b>DISTRICT WIDE BA-12-18</b>			
<b><u>EXPENDITURES</u></b>			
1992 81 XXX 99 XXX 66XXXX Science Labs (Construction)	\$ -	\$ 6,200,000	\$ 6,200,000
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,200,000</b>
<b><u>FUND BALANCE</u></b>			
1992 3600 Unassigned Fund Balance	\$ 58,243,052	\$ 52,043,052	\$ (6,200,000)
<b>FUND BALANCE TOTAL</b>	<b>\$ 58,243,052</b>	<b>\$ 52,043,052</b>	<b>\$ (6,200,000)</b>

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.**