



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: May 16, 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 MAY, 2012

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
Debt Service BA-12-11			
<u>EXPENDITURES</u>			
5122 71 900 99 000 659900 Issuance Fees - Refunding	\$ -	\$ 311,503	\$ 311,503
EXPENDITURE TOTAL	\$ -	\$ 311,503	\$ 311,503
5122 348000 Restricted Fund Balance	\$ 4,943,715	\$ 4,632,212	\$ (311,503)
FUND BALANCE TOTAL	\$ 4,943,715	\$ 4,632,212	\$ (311,503)

To appropriate funds for the issuer's contribution of the 2012 Refunding Bonds. **A decrease on RESTRICTED FUND BALANCE - Debt Service of \$311,503. Requested by Mr. Samuel D. Flores, Director of Accounting.**

VARIOUS DEPARTMENTS BA-12-12
EXPENDITURES

1992 11 XXX XX 000 61XXXX Payroll	\$ 158,810,765	\$ 155,492,765	\$ (3,318,000)
1992 12 XXX 99 000 61XXXX Payroll	4,606,928	4,506,928	(100,000)
1992 13 XXX XX 000 61XXXX Payroll	521,628	296,628	(225,000)
1992 23 XXX 99 000 61XXXX Payroll	18,453,299	17,853,299	(600,000)
1992 33 XXX 99 000 61XXXX Payroll	3,661,717	3,726,717	65,000
1992 34 XXX 99 000 66XXXX Equipment	30,366	930,366	900,000
1992 41 XXX 99 000 61XXXX Payroll	6,963,123	6,763,123	(200,000)
1992 52 XXX 99 000 61XXXX Payroll	5,946,745	5,496,745	(450,000)
1992 71 900 99 000 65XXXX Debt Fees	3,628,873	3,631,873	3,000
1992 81 XXX 99 000 66XXXX Construction	7,346,872	11,246,872	3,900,000
1992 95 XXX 99 000 62XXXX Contracted Services	150,000	175,000	25,000
EXPENDITURE TOTAL	\$ 210,120,316	\$ 210,120,316	\$ -

To distribute funds to finalize the 2011-2012 budget. **No effect on Fund Balance. Requested by Mr. Samuel D. Flores, Director of Accounting.**

WEBB CO. AVAILABLE FUNDS BA-12-13
EXPENDITURES

1992 81 XXX 99 XXX 66XXXX Construction	\$ -	\$ 4,897,197	\$ 4,897,197
EXPENDITURE TOTAL	\$ -	\$ 4,897,197	\$ 4,897,197

FUND BALANCE

1992 3X0000 Restricted Fund Balance	\$ 4,897,197	\$ -	\$ (4,897,197)
FUND BALANCE TOTAL	\$ 4,897,197	\$ -	\$ (4,897,197)

To appropriate funds on construction projects using the Webb County Available Funds. **A decrease in RESTRICTED FUND BALANCE of \$4,897,197. Requested by Mr. Samuel D. Flores, Director of Accounting.**