



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: 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 21, 2013

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 2012-2013 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, 2013

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
VARIOUS DEPARTMENTS BA 13-07			
<u>EXPENDITURES</u>			
1993 11 XXX XX 000 61XXXX Payroll	\$ 156,445,036	\$ 155,995,036	\$ (450,000)
1993 23 XXX 99 000 61XXXX Payroll	17,841,916	17,511,916	(330,000)
1993 41 XXX 99 000 61XXXX Payroll	6,012,022	6,437,022	425,000
1993 71 XXX 99 XXX 65XXXX Debt Service	1,623,366	1,653,366	30,000
1993 81 XXX 99 XXX 662XXX Construction	12,322,261	12,647,261	325,000
EXPENDITURE TOTAL	\$ 194,244,601	\$ 194,244,601	\$ -

To distribute funds to finalize the 2012-2013 budget. **No effect on Fund Balance.** Requested by Mr. Samuel D. Flores, Director of Accounting.

DISTRICT WIDE BA 13-08

<u>REVENUE</u>			
1993	5831XX	State Revenue - TRS	\$ -
		REVENUE TOTAL	\$ 13,481,743

<u>EXPENDITURES</u>			
1993 11 900 11 000 614400	TRs on Behalf	\$ -	\$ 8,700,629
1993 12 900 99 000 614400	TRs on Behalf	-	231,647
1993 13 900 11 000 614400	TRs on Behalf	-	108,510
1993 21 900 99 000 614400	TRs on Behalf	-	278,396
1993 23 900 99 000 614400	TRs on Behalf	-	976,929
1993 31 900 99 000 614400	TRs on Behalf	-	671,058
1993 32 900 99 000 614400	TRs on Behalf	-	100,103
1993 33 900 99 000 614400	TRs on Behalf	-	182,762
1993 34 900 99 000 614400	TRs on Behalf	-	630,887
1993 36 900 99 000 614400	TRs on Behalf	-	83,663
1993 41 900 99 000 614400	TRs on Behalf	-	347,207
1993 51 900 99 000 614400	TRs on Behalf	-	801,219
1993 52 900 99 000 614400	TRs on Behalf	-	267,243
1993 53 900 99 000 614400	TRs on Behalf	-	87,215
1993 61 900 24 000 614400	TRs on Behalf	-	14,275
	EXPENDITURE TOTAL	\$ -	\$ 13,481,743

<u>REVENUE</u>			
7013	5831XX	State Revenue - TRS	\$ -
		REVENUE TOTAL	\$ 508,996

<u>EXPENDITURE</u>			
7013 35 909 99 000 614400	TRs on Behalf	\$ -	\$ 508,996
	EXPENDITURE TOTAL	\$ -	\$ 508,996

To record the calculated TRS on Behalf payments for fiscal year 2012-2013 for all funds. **NO EFFECT ON FUND BALANCE.** Requested by Mr. Samuel D. Flores, Director of Accounting.

UNITED INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE MONTH OF AUGUST, 2013

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
DISTRICT WIDE BA 13-09				
GENERAL FUND:				
<u>OTHER RESOURCES (USES)</u>				
1993	7915XX Operating Transfer Out	\$ -	\$ 1,500,000	\$ 1,500,000
	OTHER RESOURCES (USES) TOTAL	\$ -	\$ 1,500,000	\$ 1,500,000
<u>FUND BALANCE</u>				
1993	360000 Unassigned Fund Balance	\$ 61,068,089	\$ 59,568,089	\$ (1,500,000)
	FUND BALANCE TOTAL	\$ 61,068,089	\$ 59,568,089	\$ (1,500,000)
DEBT SERVICE:				
<u>OTHER RESOURCES (USES)</u>				
5123	891100 Operating Transfer In	\$ -	\$ 1,500,000	\$ 1,500,000
	OTHER RESOURCES (USES) TOTAL	\$ -	\$ 1,500,000	\$ 1,500,000
<u>FUND BALANCE</u>				
5123	3X0000 Fund Balance	\$ 4,045,877	\$ 5,545,877	\$ 1,500,000
	FUND BALANCE TOTAL	\$ 4,045,877	\$ 5,545,877	\$ 1,500,000

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 FUND BALANCE of \$1,500,000 with a related increase in the DEBT SERVICE FUND BALANCE of \$1,500,000. Requested by Mr. Samuel D. Flores, Director of Accounting.