



# 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 19, 2019

**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 2018-2019 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, 2019**

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>DISTRICT WIDE - PPFCO BA 19-05</b>			
<b>REVENUES</b>			
1739                      5742XX Interest	\$ -	\$ 161,361.00	\$ 161,361.00
<b>REVENUES TOTAL</b>	<b>\$ -</b>	<b>\$ 161,361.00</b>	<b>\$ 161,361.00</b>
<b>EXPENDITURES</b>			
1739 11 900 11 000 664900 Instructional Furniture	\$ 339,153.39	\$ 413,436.39	\$ 74,283.00
1739 21 XXX 99 000 664500 Computer Equipment	-	31,983.00	31,983.00
1739 32 XXX 99 000 664500 Computer Equipment	-	1,240.00	1,240.00
1739 41 XXX 99 000 664500 Computer Equipment	-	46,591.00	46,591.00
1739 51 009 99 000 663100 Vechicle	-	35,000.00	35,000.00
1739 51 936 99 000 663900 Skid Loader	-	50,000.00	50,000.00
1739 51 936 99 000 663900 Ditch Witch	-	71,201.00	71,201.00
1739 12 806 99 000 663100 Vechicle	26,623.00	26,622.75	(0.25)
1739 51 936 99 000 663100 Vechicle	1,141,829.92	1,140,874.24	(955.68)
1739 52 900 99 000 663900 Other Equipment	12,133.13	-	(12,133.13)
1739 53 880 99 000 663100 Vechicle	93,996.00	92,660.94	(1,335.06)
1739 71 900 99 000 659900 Debt	234,342.00	218,140.32	(16,201.68)
1739 34 937 99 000 663100 Vechicle	4,823,636.00	4,705,324.80	(118,311.20)
<b>EXPENDITURE TOTAL</b>	<b>\$6,671,713.44</b>	<b>\$6,833,074.44</b>	<b>\$ 161,361.00</b>

To recognize interest earned and to distribute funds to finalize the 2018-2019 PPFCO budget. **No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Comptroller.**

**UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF JUNE, 2019**

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>DISTRICT WIDE BA 19-06</b>				
<b>REVENUES</b>				
1999	571102 Delinquent Taxes	\$ -	\$ 633,508	\$ 633,508
1999	5742XX Interest	200,000	666,092	466,092
1999	5749XX Miscellaneous Revenue		199,000	199,000
1999	574100 Webb Co Land	150,000	1,773,160	1,623,160
1999	593100 SHARS	4,500,000	4,980,653	480,653
<b>REVENUES TOTAL</b>		<b>\$ 4,850,000</b>	<b>\$ 8,252,413</b>	<b>\$ 3,402,413</b>
<b>EXPENDITURES</b>				
1999	11 XXX XX 000 61XXXX Payroll/Health Ins.	\$ 208,709,327	\$ 207,498,266	\$ (1,211,061)
1999	12 XXX XX 000 61XXXX Payroll/Health Ins.	458,223	461,537	3,314
1999	21 XXX XX 000 61XXXX Payroll/Health Ins.	5,569,649	5,971,983	402,334
1999	23 XXX XX 000 61XXXX Payroll/Health Ins.	25,590,765	25,003,731	(587,034)
1999	31 XXX XX 000 61XXXX Payroll/Health Ins.	14,444,868	14,201,993	(242,875)
1999	32 XXX XX 000 61XXXX Payroll/Health Ins.	280,926	282,957	2,031
1999	33 XXX XX 000 61XXXX Payroll/Health Ins.	5,066,944	4,944,616	(122,328)
1999	34 XXX XX 000 61XXXX Payroll/Health Ins.	16,318,275	17,358,813	1,040,538
1999	36 XXX XX 000 61XXXX Payroll/Health Ins.	145,377	146,428	1,051
1999	41 XXX XX 000 61XXXX Payroll/Health Ins.	8,831,869	9,411,361	579,492
1999	51 XXX XX 000 61XXXX Payroll/Health Ins.	23,374,285	25,852,929	2,478,644
1999	52 XXX XX 000 61XXXX Payroll/Health Ins.	9,696,694	10,428,786	732,092
1999	53 XXX XX 000 61XXXX Payroll/Health Ins.	2,062,486	2,388,555	326,069
1999	61 XXX XX 000 61XXXX Health Insurance	20,180	20,326	146
<b>EXPENDITURES TOTAL</b>		<b>\$ 320,569,868</b>	<b>\$ 323,972,281</b>	<b>\$ 3,402,413</b>

To recognize revenue and to distribute funds to finalize the 2018-2019 budget. **No effect on FUND BALANCE.**

**Requested by Mr. Samuel D. Flores, Comptroller.**

**UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF JUNE, 2019**

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>CHILD NUTRITION PROGRAM BA 19-07</b>			
<b><u>EXPENDITURES</u></b>			
1019 35 XXX 99 000 62XXXX Repairs	\$ -	\$ 125,000	\$ 125,000
1019 51 XXX 99 000 62XXXX Repairs	-	25,000	25,000
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b><u>FUND BALANCE</u></b>			
1019 36XXXX Fund Balance	\$ 2,695,464	\$ 2,545,464	\$ (150,000)
<b>FUND BALANCE TOTAL</b>	<b>\$ 2,695,464</b>	<b>\$ 2,545,464</b>	<b>\$ (150,000)</b>

To appropriate funds for repairs needed at the Food Production Center. **A decrease on FUND BALANCE of \$150,000.**  
Requested by Mr. Samuel D. Flores, Comptroller.

<b>CHILD NUTRITION PROGRAM BA 19-08</b>			
<b><u>REVENUES</u></b>			
1019 5939XX Revenues	\$ -	\$ 34,000	\$ 34,000
<b>REVENUES TOTAL</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>
<b><u>EXPENDITURES</u></b>			
1019 35 111 99 000 66XXXX Equipment	\$ -	\$ 18,000	\$ 18,000
1019 35 119 99 000 66XXXX Equipment	-	9,000	9,000
1019 35 121 99 000 66XXXX Equipment	-	7,000	7,000
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>

To appropriate funds for the National School Lunch Program: Equipment Assistance Grant. **No effect on FUND BALANCE.** Requested by Mr. Samuel D. Flores, Comptroller.

UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
FOR THE MONTH OF JUNE, 2019

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>BOND OVERSIGHT COMMITTEE</b>			
<b>CONSTRUCTION PROJECTS BA 19-09</b>			
<b><u>EXPENDITURES</u></b>			
6159 81 900 99 XXX 6629XX Central Office - Resurface Parking Lot	\$ -	\$ 49,800	\$ 49,800
<b>EXPENDITURE TOTAL</b>	<b>\$ -</b>	<b>\$ 49,800</b>	<b>\$ 49,800</b>
<b><u>REVENUE</u></b>			
6159 5742XX Interest Income	\$ -	\$ 49,800	\$ 49,800
<b>REVENUE TOTAL</b>	<b>\$ -</b>	<b>\$ 49,800</b>	<b>\$ 49,800</b>

To recognize interest income earned from the Bond Proceeds to appropriate funds for the resurfacing of the central office parking lot that will be funded from interest earned. **No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Comptroller.**