



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: _____ Discussion regarding Budget Amendments _____

SUBMITTED BY: Samuel D. Flores _____ **OF:** _____ Division of Finance _____

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: _____ August 16, 2023 _____

RECOMMENDATION:

It is recommended that the Board of Trustees approve the budgets amendment 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 2022-2023 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, 2023

<u>DEPT/ORGANIZATION</u>						<u>BUDGET</u>	<u>AMENDED</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>	
DISTRICT WIDE - BA 23-11									
<u>GASB 87</u>									
<u>EXPENDITURES</u>									
1993	71	XXX	99	XXX	65XXXX	Principal & Interest Payment	\$ -	\$ 354,856	\$ 354,856
1993	11	XXX	11	XXX	62XXXX	Copier Lease	285,598	-	(285,598)
1993	12	XXX	99	XXX	62XXXX	Copier Lease	1,070	-	(1,070)
1993	21	XXX	XX	XXX	62XXXX	Copier Lease	5,643	-	(5,643)
1993	23	XXX	99	XXX	62XXXX	Copier Lease	10,756	-	(10,756)
1993	31	XXX	99	XXX	62XXXX	Copier Lease	1,154	-	(1,154)
1993	32	XXX	99	XXX	62XXXX	Copier Lease	1,070	-	(1,070)
1993	33	XXX	99	XXX	62XXXX	Copier Lease	1,190	-	(1,190)
1993	34	XXX	99	XXX	62XXXX	Copier Lease	4,788	-	(4,788)
1993	36	XXX	91	XXX	62XXXX	Copier Lease	2,307	-	(2,307)
1993	41	XXX	99	XXX	62XXXX	Copier Lease	34,403	-	(34,403)
1993	51	XXX	99	XXX	62XXXX	Copier Lease	4,691	-	(4,691)
1993	52	XXX	99	XXX	62XXXX	Copier Lease	1,070	-	(1,070)
1993	61	XXX	24	XXX	62XXXX	Copier Lease	1,118	-	(1,118)
						EXPENDITURES TOTAL	\$ 354,856	\$ 354,856	\$ -
<u>EXPENDITURES</u>									
1013	71	XXX	99	XXX	65XXXX	Principal & Interest Payment	\$ -	\$ 4,853	\$ 4,853
1013	35	XXX	XX	XXX	62XXXX	Copier Lease	4,853	-	(4,853)
						EXPENDITURES TOTAL	\$ 4,853	\$ 4,853	\$ -
<u>EXPENDITURES</u>									
1623	71	XXX	99	XXX	65XXXX	Principal & Interest Payment	\$ -	\$ 1,118	\$ 1,118
1623	36	XXX	99	XXX	62XXXX	Copier Lease	1,118	-	(1,118)
						EXPENDITURES TOTAL	\$ 1,118	\$ 1,118	\$ -
<u>EXPENDITURES</u>									
1633	71	XXX	99	XXX	65XXXX	Principal & Interest Payment	\$ -	\$ 8,708	\$ 8,708
1633	21	XXX	99	XXX	62XXXX	Copier Lease	8,708	-	(8,708)
						EXPENDITURES TOTAL	\$ 8,708	\$ 8,708	\$ -
<u>GASB 96</u>									
<u>EXPENDITURES</u>									
1993	71	XXX	XX	XXX	65XXXX	Principal & Interest Payment	\$ -	\$ 690,368	\$ 690,368
1993	11	XXX	XX	XXX	6XXXXX	Subscriptions	352,387	-	(352,387)
1993	13	XXX	XX	XXX	6XXXXX	Subscriptions	32,822	-	(32,822)
1993	21	XXX	XX	XXX	6XXXXX	Subscriptions	111,445	-	(111,445)
1993	31	XXX	XX	XXX	6XXXXX	Subscriptions	435	-	(435)
1993	33	XXX	XX	XXX	6XXXXX	Subscriptions	200	-	(200)
1993	36	XXX	XX	XXX	6XXXXX	Subscriptions	23,877	-	(23,877)
1993	41	XXX	XX	XXX	6XXXXX	Subscriptions	52,972	-	(52,972)
1993	51	XXX	XX	XXX	6XXXXX	Subscriptions	77,936	-	(77,936)
1993	53	XXX	XX	XXX	6XXXXX	Subscriptions	38,295	-	(38,295)
						EXPENDITURES TOTAL	\$ 690,368	\$ 690,368	\$ -

To appropriate funds to Function 71 due to changes in GASB 87 - Accounting & Reporting Leases and GASB 96 - Accounting & Reporting for Subscription-Based Information Technology Arrangements (SBITAs). **No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Assistant Superintendent for Business & Finance.**