

School Building Authority of West Virginia
Year to Date Budget to Actual Spending FY2025
July 1, 2024 - November 30, 2024
Meeting Date 12/16/2024

SCHOOL BUILDING AUTHORITY GENERAL REVENUE FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
0318	45300	0404	3270	FUND TRANSFERS	\$ 24,000,000.00	\$ -	\$ -	\$ 12,000,000.00	\$ 12,000,000.00	\$ 12,000,000.00	\$ 12,000,000.00
			Total Fund:		\$ 24,000,000.00	\$ -	\$ -	\$ 12,000,000.00	\$ 12,000,000.00	\$ 12,000,000.00	\$ 12,000,000.00

SCHOOL BUILDING AUTHORITY LOTTERY TRANSFER FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3514	31000	0404	3288	DEBT SERV (BONDED-PRIN)	\$ 16,550,000.00	\$ -	\$ -	\$ 6,797,655.30	\$ 9,752,344.70	\$ 6,797,655.30	\$ 9,752,344.70
3514	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 2,398,000.00	\$ -	\$ -	\$ 1,360,959.40	\$ 1,037,040.60	\$ 1,360,959.40	\$ 1,037,040.60
3514	70000	0404	3270	FUND TRANSFERS	\$ 52,000.00	\$ -	\$ -	\$ -	\$ 52,000.00	\$ -	\$ 52,000.00
			Total Fund:		\$ 19,000,000.00	\$ -	\$ -	\$ 8,158,614.70	\$ 10,841,385.30	\$ 8,158,614.70	\$ 10,841,385.30

FLOOD DISASTER JUNE 2016-KANAWHA COUNTY

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3553	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	\$ 102,000,000.00	\$ 10,796,163.08	\$ -	\$ 3,216,916.85	\$ 87,986,920.07	\$ 3,216,916.85	\$ 98,783,083.15
			Total Fund:		\$ 102,000,000.00	\$ 10,796,163.08	\$ -	\$ 3,216,916.85	\$ 87,986,920.07	\$ 3,216,916.85	\$ 98,783,083.15

FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3554	09900	0404	3270	FUND TRANSFERS	\$ -	\$ -	\$ -	\$ 6,159.54	\$ (6,159.54)	\$ 6,159.54	\$ (6,159.54)
3554	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	\$ 176,000,000.00	\$ 115,859,499.30	\$ -	\$ 17,352,678.80	\$ 42,787,821.90	\$ 17,352,678.80	\$ 158,647,321.20
			Total Fund:		\$ 176,000,000.00	\$ 115,859,499.30	\$ -	\$ 17,358,838.34	\$ 42,781,662.36	\$ 17,358,838.34	\$ 158,641,161.66

SCHOOL CONSTRUCTION FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3952	22401	404	3256	GRANTS	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	\$ 5,000,000.00
3952	24000	0404	3256	GRANTS	\$ 152,345,818.00	\$ 69,420,932.18	\$ -	\$ 35,689,332.20	\$ 47,235,553.62	\$ 35,689,332.20	\$ 116,656,485.80
3952	70000	0404	3270	FUND TRANSFERS	\$ 1,516,472.00	\$ -	\$ -	\$ 1,516,472.00	\$ -	\$ 1,516,472.00	\$ -
			Total Fund:		\$ 158,862,290.00	\$ 69,420,932.18	\$ -	\$ 37,205,804.20	\$ 52,235,553.62	\$ 37,205,804.20	\$ 121,656,485.80

SCHOOL BUILDING AUTHORITY FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	00100	0404	1200	PERS SERV PERM POS	\$ 1,143,770.00	\$ -	\$ -	\$ 371,209.87	\$ 772,560.13	\$ 371,209.87	\$ 772,560.13
3959	00100	0404	1201	PERS SERV TEMP POS	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
3959	00100	0404	1202	PAYROLL REIMBURSEMENT	\$ (153,650.00)	\$ -	\$ -	\$ -	\$ (153,650.00)	\$ -	\$ (153,650.00)
3959	00100	0404	1206	ANNUAL INCREMENT	\$ 10,000.00	\$ -	\$ -	\$ 8,220.00	\$ 1,780.00	\$ 8,220.00	\$ 1,780.00
3959	00100	0404	2200	PEIA FEES	\$ 650.00	\$ -	\$ -	\$ -	\$ 650.00	\$ -	\$ 650.00
3959	00100	0404	2202	SOCIAL SECURITY MATCHING	\$ 82,565.00	\$ -	\$ -	\$ 27,647.98	\$ 54,917.02	\$ 27,647.98	\$ 54,917.02
3959	00100	0404	2203	PUBLIC EMPLOYEES INS	\$ 93,804.00	\$ -	\$ -	\$ 38,564.10	\$ 55,239.90	\$ 38,564.10	\$ 55,239.90
3959	00100	0404	2205	WORKERS COMPENSATION	\$ 4,000.00	\$ -	\$ -	\$ 1,884.00	\$ 2,116.00	\$ 1,884.00	\$ 2,116.00
3959	00100	0404	2206	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	00100	0404	2207	PENSION AND RETIREMENT	\$ 49,988.00	\$ -	\$ -	\$ 17,248.98	\$ 32,739.02	\$ 17,248.98	\$ 32,739.02
3959	00100	0404	2208	WV OPEB CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,360.00	\$ (1,360.00)	\$ 1,360.00	\$ (1,360.00)
			Subtotal Personal Services:		\$ 1,233,127.00	\$ -	\$ -	\$ 466,134.93	\$ 766,992.07	\$ 466,134.93	\$ 766,992.07

Fund	Approp	Dept	Obj	Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	06400	0404	6100	OFFICE REPAIRS	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	\$ 400.00
3959	06400	0404	6101	COMMUNICAITON EQUIPMENT	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
3959	06400	0404	6103	BLDNG/HSEHLD EQUIP REPAIR	\$ 2,000.00	\$ 500.00	\$ -	\$ 8,190.00	\$ (6,690.00)	\$ 8,190.00
3959	06400	0404	6104	ROUTINE MAINT OF BLDGS	\$ 5,650.00	\$ -	\$ -	\$ -	\$ 5,650.00	\$ -
3959	06400	0404	6105	VEHICLE REPAIRS	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -
3959	06400	0404	6106	ROUTINE MAINT OF GROUNDS	\$ 4,100.00	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -
3959	07000	0404	5200	OFFICE EQUIPMENT-ASSETS	\$ 14,600.00	\$ -	\$ -	\$ -	\$ 14,600.00	\$ -
3959	07000	0404	5204	HOUSEHOLD EQUIP & FURNG	\$ 7,400.00	\$ -	\$ -	\$ -	\$ 7,400.00	\$ -
3959	07000	0404	5210	COMPUTER EQUIPMENT	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -
3959	13000	0404	3200	OFFICE EXPENSES	\$ 7,725.00	\$ 280.26	\$ 199.55	\$ 787.82	\$ 6,457.37	\$ 987.37
3959	13000	0404	3201	PRINTING AND BINDING	\$ 500.00	\$ -	\$ -	\$ 21.52	\$ 478.48	\$ 21.52
3959	13000	0404	3202	RENT EXP (REAL PROP) BLDG	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -
3959	13000	0404	3203	UTILITIES	\$ 2,000.00	\$ -	\$ -	\$ 536.21	\$ 1,463.79	\$ 536.21
3959	13000	0404	3204	TELECOMMUNICATIONS	\$ 5,000.00	\$ -	\$ -	\$ 1,135.90	\$ 3,864.10	\$ 1,135.90
3959	13000	0404	3205	INTERNET SERVICE	\$ 8,000.00	\$ -	\$ -	\$ 2,500.00	\$ 5,500.00	\$ 2,500.00
3959	13000	0404	3206	CONTRACTUAL SERVICES	\$ 17,600.00	\$ 5,514.64	\$ -	\$ 17,714.27	\$ (5,628.91)	\$ 17,714.27
3959	13000	0404	3207	PROFESSIONAL SERVICES	\$ 68,611.00	\$ 2,896.21	\$ -	\$ 21,802.23	\$ 43,912.56	\$ 21,802.23
3959	13000	0404	3211	TRAVEL EMPLOYEE	\$ 10,000.00	\$ 293.50	\$ 314.00	\$ 13,632.80	\$ (4,240.30)	\$ 13,946.80
3959	13000	0404	3212	TRAVEL NON EMPLOYEE	\$ 5,000.00	\$ -	\$ 294.60	\$ 1,446.24	\$ 3,259.16	\$ 1,740.84
3959	13000	0404	3213	COMPUTER SERVICES INTERNAL	\$ 24,400.00	\$ -	\$ -	\$ 13,097.90	\$ 11,302.10	\$ 13,097.90
3959	13000	0404	3214	COMPUTER SERVICES EXTERNAL	\$ 1,000.00	\$ 120.00	\$ -	\$ 713.34	\$ 166.66	\$ 713.34
3959	13000	0404	3216	VEHICLE RENTAL	\$ 6,000.00	\$ -	\$ -	\$ 429.44	\$ 5,570.56	\$ 429.44
3959	13000	0404	3217	RENTAL (MACHINE & MISC)	\$ 3,500.00	\$ 2,046.29	\$ -	\$ 940.72	\$ 512.99	\$ 940.72
3959	13000	0404	3218	ASSOC DUES & PROF MEMBERS	\$ 5,800.00	\$ -	\$ -	\$ 890.00	\$ 4,910.00	\$ 890.00
3959	13000	0404	3219	FIRE/AUTO/BOND/ & OTHR IN	\$ 12,964.00	\$ -	\$ -	\$ 8,820.00	\$ 4,144.00	\$ 8,820.00
3959	13000	0404	3220	FOOD PRODUCTS	\$ 50.00	\$ 48.70	\$ -	\$ 38.96	\$ (37.66)	\$ 38.96
3959	13000	0404	3221	SUPPLIES-CLOTHING	\$ 500.00	\$ -	\$ -	\$ 130.50	\$ 369.50	\$ 130.50
3959	13000	0404	3222	SUPPLIES- HOUSEHOLD	\$ 3,000.00	\$ 29.69	\$ -	\$ 921.98	\$ 2,048.33	\$ 921.98
3959	13000	0404	3224	ADVERTISING & PROMOTIONAL	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -
3959	13000	0404	3225	VEHICLE OPERATING EXP	\$ 1,500.00	\$ -	\$ -	\$ 1,553.20	\$ (53.20)	\$ 1,553.20
3959	13000	0404	3229	ROUTINE MAINT CONTRACTS	\$ 1,300.00	\$ 289.00	\$ -	\$ 1,594.00	\$ (583.00)	\$ 1,594.00
3959	13000	0404	3232	CELLULAR CHARGES	\$ 6,100.00	\$ 2,392.79	\$ 283.62	\$ 696.56	\$ 2,727.03	\$ 980.18
3959	13000	0404	3233	HOSPITALITY	\$ 3,000.00	\$ -	\$ 1,694.19	\$ 338.38	\$ 967.43	\$ 2,032.57
3959	13000	0404	3235	ENERGY EXP MTR VEH/AIR	\$ 2,300.00	\$ -	\$ -	\$ 2,416.87	\$ (116.87)	\$ 2,416.87
3959	13000	0404	3238	ENERGY EXPENSE UTILITIES	\$ 7,000.00	\$ -	\$ -	\$ 2,093.42	\$ 4,906.58	\$ 2,093.42
3959	13000	0404	3241	MISCELLANEOUS	\$ 1,500.00	\$ -	\$ -	\$ 1,070.96	\$ 429.04	\$ 1,070.96
3959	13000	0404	3242	TRAINING & DEV - IN STATE	\$ 1,000.00	\$ -	\$ -	\$ 963.00	\$ 37.00	\$ 963.00
3959	13000	0404	3243	TRAINING & DEV -OUT OF STATE	\$ -	\$ -	\$ -	\$ 165.00	\$ (165.00)	\$ 165.00
3959	13000	0404	3244	POSTAL	\$ 700.00	\$ -	\$ 14.83	\$ 799.33	\$ (114.16)	\$ 814.16
3959	13000	0404	3245	FREIGHT	\$ 100.00	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -
3959	13000	0404	3246	SUPPLIES-COMPUTER	\$ 100.00	\$ 35.00	\$ -	\$ -	\$ 65.00	\$ -
3959	13000	0404	3247	SOFTWARE LICENSES	\$ -	\$ -	\$ -	\$ 99.99	\$ (99.99)	\$ 99.99
3959	13000	0404	3248	COMPUTER EQUIPMENT	\$ 1,500.00	\$ 1,168.00	\$ -	\$ -	\$ 332.00	\$ -
3959	13000	0404	3249	OFFICE EQUIPMENT-CURRENT EXPENS	\$ 460.00	\$ -	\$ -	\$ -	\$ 460.00	\$ -
3959	13000	0404	3250	ATTY LEGAL SERVICE PYMTS	\$ 4,890.00	\$ -	\$ -	\$ -	\$ 4,890.00	\$ -
3959	13000	0404	3252	MISC EQUIPMENT PURCHASES	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
3959	13000	0404	3263	BANK COSTS	\$ 20,000.00	\$ -	\$ -	\$ 15,000.00	\$ 5,000.00	\$ 15,000.00
3959	13000	0404	3272	PEIA RESERVE TRANSFER	\$ 9,595.00	\$ -	\$ -	\$ -	\$ 9,595.00	\$ -
3959	13000	0404	3324	STATE TREASURER'S OFFICE FEES	\$ 300.00	\$ -	\$ -	\$ 60.00	\$ 240.00	\$ 60.00
				Subtotal Other Expenses:	\$ 283,345.00	\$ 15,664.08	\$ 2,800.79	\$ 120,600.54	\$ 144,279.59	\$ 123,401.33
				Total Fund:	\$ 1,516,472.00	\$ 15,664.08	\$ 2,800.79	\$ 586,735.47	\$ 911,271.66	\$ 589,536.26
SCHOOL BUILDING AUTHORITY EXCESS LOTTERY TRANSFER FUND										
Fund	Approp	Dept	Obj	Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3963	31000	0404	3288	DEBT SERV (BONDED-PRIN)	\$ 11,075,000.00	\$ -	\$ -	\$ 5,800,000.00	\$ 5,275,000.00	\$ 5,800,000.00
3963	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 4,164,213.00	\$ -	\$ -	\$ 1,813,950.00	\$ 2,350,263.00	\$ 2,350,263.00
3963	70000	0404	3270	FUND TRANSFERS	\$ 2,760,787.00	\$ -	\$ -	\$ -	\$ 2,760,787.00	\$ 2,760,787.00
				Total Fund:	\$ 18,000,000.00	\$ -	\$ -	\$ 7,613,950.00	\$ 10,386,050.00	\$ 7,613,950.00
SCHOOL MAJOR IMPROVEMENT FUND										
Fund	Approp	Dept	Obj	Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3966	09900	0404	3256	GRANTS	\$ 17,000,000.00	\$ 13,690,440.42	\$ 152,082.44	\$ 2,241,098.21	\$ 916,378.93	\$ 2,393,180.65
				Total Fund:	\$ 17,000,000.00	\$ 13,690,440.42	\$ 152,082.44	\$ 2,241,098.21	\$ 916,378.93	\$ 2,393,180.65
Grand Total:				\$ 516,378,762.00	\$ 209,782,699.06	\$ 154,883.23	\$ 88,381,957.77	\$ 218,059,221.94	\$ 88,536,841.00	\$ 427,996,804.23