

School Building Authority of West Virginia
Year to Date Budget to Actual Spending FY2025
July 1, 2024 - February 28, 2025
Meeting Date 3/24/25

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	\$ -	\$ -	\$ 18,000,000.00	\$ 6,000,000.00	\$ 18,000,000.00	\$ 6,000,000.00
			Total Fund:		\$ 24,000,000.00	\$ -	\$ -	\$ 18,000,000.00	\$ 6,000,000.00	\$ 18,000,000.00	\$ 6,000,000.00

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	\$ -	\$ -	\$ 10,876,248.48	\$ 5,673,751.52	\$ 10,876,248.48	\$ 5,673,751.52
3514	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 2,398,000.00	\$ -	\$ -	\$ 2,177,535.04	\$ 220,464.96	\$ 2,177,535.04	\$ 220,464.96
3514	70000	0404	3270	FUND TRANSFERS	\$ 52,000.00	\$ -	\$ -	\$ -	\$ 52,000.00	\$ -	\$ 52,000.00
			Total Fund:		\$ 19,000,000.00	\$ -	\$ -	\$ 13,053,783.52	\$ 5,946,216.48	\$ 13,053,783.52	\$ 5,946,216.48

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	\$ 10,018,647.93	\$ -	\$ 3,994,432.00	\$ 87,986,920.07	\$ 3,994,432.00	\$ 98,005,568.00
			Total Fund:		\$ 102,000,000.00	\$ 10,018,647.93	\$ -	\$ 3,994,432.00	\$ 87,986,920.07	\$ 3,994,432.00	\$ 98,005,568.00

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	\$ 107,487,044.97	\$ -	\$ 25,725,133.13	\$ 42,787,821.90	\$ 25,725,133.13	\$ 150,274,866.87
			Total Fund:		\$ 176,000,000.00	\$ 107,487,044.97	\$ -	\$ 25,731,292.67	\$ 42,781,662.36	\$ 25,731,292.67	\$ 150,268,707.33

SCHOOL CONSTRUCTION FUND

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3952	22401	0404	3256	GRANTS	\$ 5,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000,000.00	\$ 0.00	\$ 5,000,000.00
3952	24000	0404	3256	GRANTS	\$ 152,345,818.00	\$ 69,150,427.71	\$ -	\$ 56,548,161.15	\$ 26,647,229.14	\$ 56,548,161.15	\$ 95,797,656.85
3952	70000	0404	3270	FUND TRANSFERS	\$ 1,516,472.00	\$ -	\$ -	\$ 1,516,472.00	\$ -	\$ 1,516,472.00	\$ -
			Total Fund:		\$ 158,862,290.00	\$ 69,150,427.71	\$ -	\$ 58,064,633.15	\$ 31,647,229.14	\$ 58,064,633.15	\$ 100,797,656.85

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	\$ -	\$ -	\$ 574,357.21	\$ 569,412.79	\$ 574,357.21	\$ 569,412.79
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)	\$ -	\$ -	\$ (14,351.42)	\$ (139,298.58)	\$ (14,351.42)	\$ (139,298.58)
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	\$ -	\$ -	\$ 42,360.39	\$ 40,204.61	\$ 42,360.39	\$ 40,204.61
3959	00100	0404	2203	PUBLIC EMPLOYEES INS	\$ 93,804.00	\$ -	\$ -	\$ 61,702.56	\$ 32,101.44	\$ 61,702.56	\$ 32,101.44
3959	00100	0404	2205	WORKERS COMPENSATION	\$ 4,000.00	\$ -	\$ -	\$ 4,333.00	\$ (333.00)	\$ 4,333.00	\$ (333.00)
3959	00100	0404	2207	PENSION AND RETIREMENT	\$ 49,988.00	\$ -	\$ -	\$ 31,459.02	\$ 18,528.98	\$ 31,459.02	\$ 18,528.98
3959	00100	0404	2208	WV OPEB CONTRIBUTION	\$ -	\$ -	\$ -	\$ 2,176.00	\$ (2,176.00)	\$ 2,176.00	\$ (2,176.00)
			Subtotal Personal Services:		\$ 1,233,127.00	\$ -	\$ -	\$ 710,256.76	\$ 522,870.24	\$ 710,256.76	\$ 522,870.24

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	\$ (6,190.00)
3959	06400	0404	6104	ROUTINE MAINT OF BLDGS	\$ 5,650.00	\$ -	\$ -	\$ -	\$ 5,650.00	\$ -	\$ 5,650.00
3959	06400	0404	6105	VEHICLE REPAIRS	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
3959	06400	0404	6106	ROUTINE MAINT OF GROUNDS	\$ 4,100.00	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -	\$ 4,100.00
3959	07000	0404	5200	OFFICE EQUIPMENT-ASSETS	\$ 14,600.00	\$ -	\$ -	\$ -	\$ 14,600.00	\$ -	\$ 14,600.00
3959	07000	0404	5204	HOUSEHOLD EQUIP & FURNG	\$ 7,400.00	\$ -	\$ -	\$ -	\$ 7,400.00	\$ -	\$ 7,400.00
3959	07000	0404	5210	COMPUTER EQUIPMENT	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
3959	13000	0404	3200	OFFICE EXPENSES	\$ 7,725.00	\$ 909.80	\$ -	\$ 1,468.58	\$ 5,346.62	\$ 1,468.58	\$ 6,256.42
3959	13000	0404	3201	PRINTING AND BINDING	\$ 500.00	\$ -	\$ -	\$ 21.52	\$ 478.48	\$ 21.52	\$ 478.48
3959	13000	0404	3202	RENT EXP (REAL PROP) BLDG	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
3959	13000	0404	3203	UTILITIES	\$ 2,000.00	\$ -	\$ -	\$ 879.90	\$ 1,120.10	\$ 879.90	\$ 1,120.10
3959	13000	0404	3204	TELECOMMUNICATIONS	\$ 5,000.00	\$ -	\$ -	\$ 2,002.82	\$ 2,997.18	\$ 2,002.82	\$ 2,997.18
3959	13000	0404	3205	INTERNET SERVICE	\$ 8,000.00	\$ -	\$ -	\$ 4,375.00	\$ 3,625.00	\$ 4,375.00	\$ 3,625.00
3959	13000	0404	3206	CONTRACTUAL SERVICES	\$ 17,600.00	\$ 4,064.50	\$ -	\$ 31,239.41	\$ (17,703.91)	\$ 31,239.41	\$ (13,639.41)
3959	13000	0404	3207	PROFESSIONAL SERVICES	\$ 68,611.00	\$ 2,896.21	\$ -	\$ 21,914.23	\$ 43,800.56	\$ 21,914.23	\$ 46,696.77
3959	13000	0404	3211	TRAVEL EMPLOYEE	\$ 10,000.00	\$ 17.00	\$ -	\$ 15,532.16	\$ (5,532.16)	\$ 15,532.16	\$ (5,532.16)
3959	13000	0404	3212	TRAVEL NON EMPLOYEE	\$ 5,000.00	\$ -	\$ -	\$ 2,982.22	\$ 2,017.78	\$ 2,982.22	\$ 2,017.78
Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	13000	0404	3213	COMPUTER SERVICES INTERNAL	\$ 24,400.00	\$ -	\$ -	\$ 18,650.30	\$ 5,749.70	\$ 18,650.30	\$ 5,749.70
3959	13000	0404	3214	COMPUTER SERVICES EXTERNAL	\$ 1,000.00	\$ 200.00	\$ -	\$ 1,346.68	\$ (546.68)	\$ 1,346.68	\$ (346.68)
3959	13000	0404	3216	VEHICLE RENTAL	\$ 6,000.00	\$ -	\$ -	\$ 501.44	\$ 5,498.56	\$ 501.44	\$ 5,498.56
3959	13000	0404	3217	RENTAL (MACHINE & MISC)	\$ 3,500.00	\$ 1,340.75	\$ -	\$ 1,646.26	\$ 512.99	\$ 1,646.26	\$ 1,853.74
3959	13000	0404	3218	ASSOC DUES & PROF MEMBERS	\$ 5,800.00	\$ -	\$ -	\$ 1,090.00	\$ 4,710.00	\$ 1,090.00	\$ 4,710.00
3959	13000	0404	3219	FIRE/AUTO/BOND/ & OTHR IN	\$ 12,964.00	\$ -	\$ -	\$ 13,230.00	\$ (266.00)	\$ 13,230.00	\$ (266.00)
3959	13000	0404	3220	FOOD PRODUCTS	\$ 50.00	\$ -	\$ -	\$ 87.66	\$ (37.66)	\$ 87.66	\$ (37.66)
3959	13000	0404	3221	SUPPLIES-CLOTHING	\$ 500.00	\$ -	\$ -	\$ 130.50	\$ 369.50	\$ 130.50	\$ 369.50
3959	13000	0404	3222	SUPPLIES- HOUSEHOLD	\$ 3,000.00	\$ 29.69	\$ -	\$ 1,297.05	\$ 1,673.26	\$ 1,297.05	\$ 1,702.95
3959	13000	0404	3224	ADVERTISING & PROMOTIONAL	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
3959	13000	0404	3225	VEHICLE OPERATING EXP	\$ 1,500.00	\$ -	\$ -	\$ 2,268.99	\$ (768.99)	\$ 2,268.99	\$ (768.99)
3959	13000	0404	3229	ROUTINE MAINT CONTRACTS	\$ 1,300.00	\$ 299.00	\$ -	\$ 1,883.00	\$ (882.00)	\$ 1,883.00	\$ (583.00)
3959	13000	0404	3232	CELLULAR CHARGES	\$ 6,100.00	\$ 1,541.65	\$ 283.76	\$ 1,547.56	\$ 2,727.03	\$ 1,831.32	\$ 4,552.44
3959	13000	0404	3233	HOSPITALITY	\$ 3,000.00	\$ -	\$ -	\$ 2,748.77	\$ 251.23	\$ 2,748.77	\$ 251.23
3959	13000	0404	3235	ENERGY EXP MTR VEH/AIR.	\$ 2,300.00	\$ -	\$ -	\$ 2,917.17	\$ (617.17)	\$ 2,917.17	\$ (617.17)
3959	13000	0404	3238	ENERGY EXPENSE UTILITIES	\$ 7,000.00	\$ -	\$ -	\$ 4,201.16	\$ 2,798.84	\$ 4,201.16	\$ 2,798.84
3959	13000	0404	3241	MISCELLANEOUS	\$ 1,500.00	\$ -	\$ -	\$ 1,220.96	\$ 279.04	\$ 1,220.96	\$ 279.04
3959	13000	0404	3242	TRAINING & DEV - IN STATE	\$ 1,000.00	\$ -	\$ -	\$ 963.00	\$ 37.00	\$ 963.00	\$ 37.00
3959	13000	0404	3243	TRAINING & DEV -OUT OF STATE	\$ 0.00	\$ -	\$ -	\$ 165.00	\$ (165.00)	\$ 165.00	\$ (165.00)
3959	13000	0404	3244	POSTAL	\$ 700.00	\$ -	\$ -	\$ 1,626.46	\$ (926.46)	\$ 1,626.46	\$ (926.46)
3959	13000	0404	3245	FREIGHT	\$ 100.00	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -	\$ 100.00
3959	13000	0404	3246	SUPPLIES-COMPUTER	\$ 100.00	\$ 35.00	\$ -	\$ 67.17	\$ (2.17)	\$ 67.17	\$ 32.83
3959	13000	0404	3247	SOFTWARE LICENSES	\$ 0.00	\$ -	\$ -	\$ 99.99	\$ (99.99)	\$ 99.99	\$ (99.99)
3959	13000	0404	3248	COMPUTER EQUIPMENT	\$ 1,500.00	\$ -	\$ -	\$ 9,660.00	\$ (8,160.00)	\$ 9,660.00	\$ (8,160.00)
3959	13000	0404	3249	OFFICE EQUIPMENT-CURRENT EXPENS	\$ 460.00	\$ -	\$ -	\$ -	\$ 460.00	\$ -	\$ 460.00
3959	13000	0404	3250	ATTY LEGAL SERVICE PYMTS	\$ 4,890.00	\$ -	\$ -	\$ -	\$ 4,890.00	\$ -	\$ 4,890.00
3959	13000	0404	3252	MISC EQUIPMENT PURCHASES	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
3959	13000	0404	3263	BANK COSTS	\$ 20,000.00	\$ -	\$ -	\$ 25,200.00	\$ (5,200.00)	\$ 25,200.00	\$ (5,200.00)
3959	13000	0404	3272	PEIA RESERVE TRANSFER	\$ 9,595.00	\$ -	\$ -	\$ -	\$ 9,595.00	\$ -	\$ 9,595.00
3959	13000	0404	3324	STATE TREASURER'S OFFICE FEES	\$ 300.00	\$ -	\$ -	\$ 120.00	\$ 180.00	\$ 120.00	\$ 180.00
				Subtotal Other Expenses:	\$ 283,345.00	\$ 11,883.60	\$ 283.76	\$ 181,274.96	\$ 89,902.68	\$ 181,558.72	\$ 102,070.04
				Total Fund:	\$ 1,516,472.00	\$ 11,883.60	\$ 283.76	\$ 891,531.72	\$ 612,772.92	\$ 891,815.48	\$ 624,940.28
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	\$ -	\$ -	\$ 9,280,000.00	\$ 1,795,000.00	\$ 9,280,000.00	\$ 1,795,000.00
3963	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 4,164,213.00	\$ -	\$ -	\$ 2,902,320.00	\$ 1,261,893.00	\$ 2,902,320.00	\$ 1,261,893.00
3963	70000	0404	3270	FUND TRANSFERS	\$ 2,760,787.00	\$ -	\$ -	\$ -	\$ 2,760,787.00	\$ -	\$ 2,760,787.00
				Total Fund:	\$ 18,000,000.00	\$ -	\$ -	\$ 12,182,320.00	\$ 5,817,680.00	\$ 12,182,320.00	\$ 5,817,680.00
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	\$ 12,648,378.23	\$ -	\$ 3,608,359.59	\$ 743,262.18	\$ 3,608,359.59	\$ 13,391,640.41
				Total Fund:	\$ 17,000,000.00	\$ 12,648,378.23	\$ -	\$ 3,608,359.59	\$ 743,262.18	\$ 3,608,359.59	\$ 13,391,640.41
				Grand Total:	\$ 516,378,762.00	\$ 199,316,382.44	\$ 283.76	\$ 135,526,352.65	\$ 181,535,743.15	\$ 135,526,636.41	\$ 380,852,409.35